



SACA

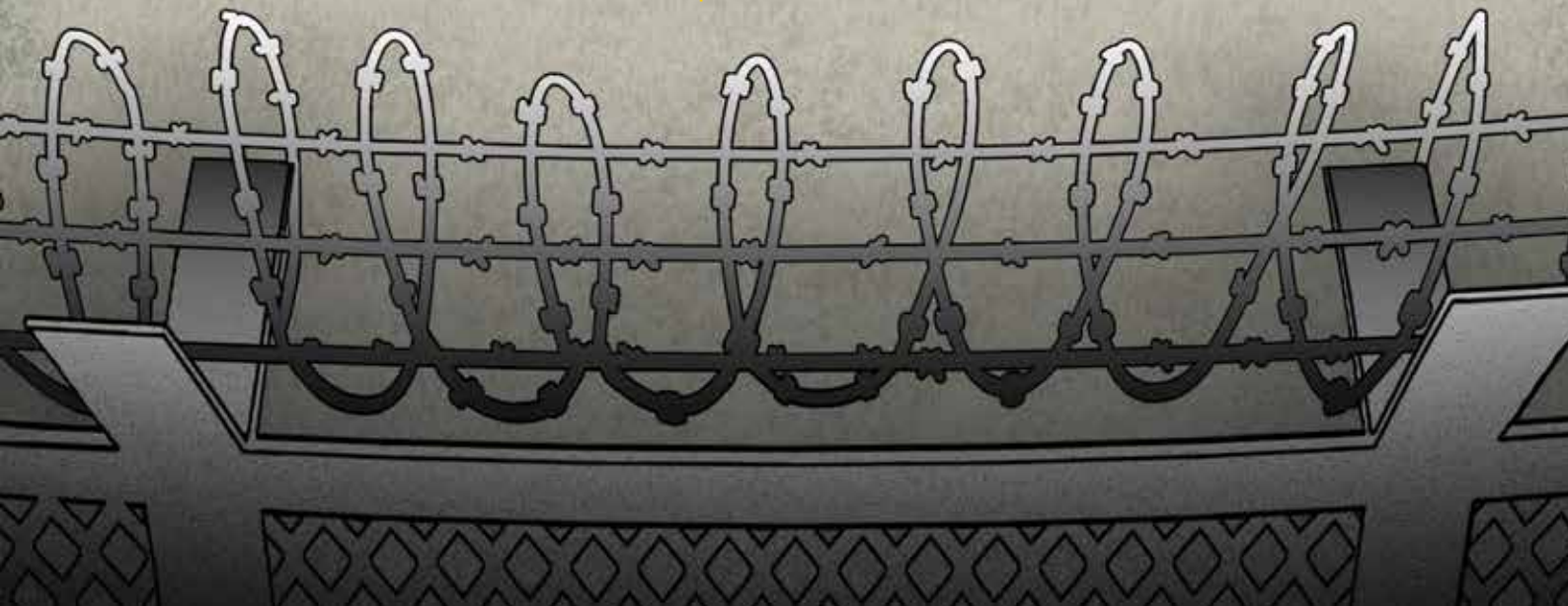
SINGAPORE AFTER-CARE ASSOCIATION

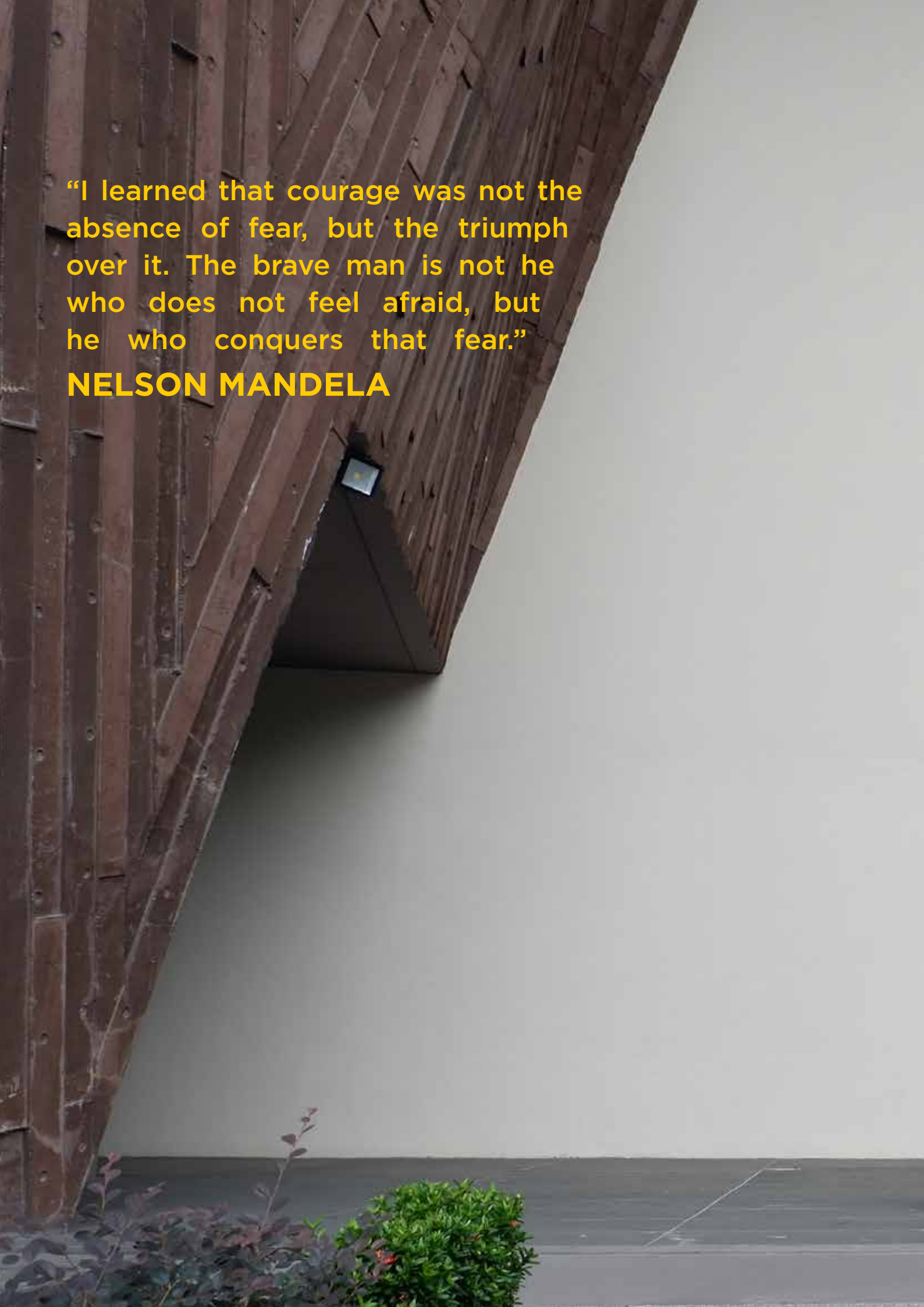
ANNUAL REPORT 2018/2019



COURAGE

Hands that reach out
Hearts that embrace





“I learned that courage was not the absence of fear, but the triumph over it. The brave man is not he who does not feel afraid, but he who conquers that fear.”

NELSON MANDELA

OUR VISION

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

OUR 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.



PATRON

The Honourable, The Chief Justice Sundaresh Menon

EXECUTIVE COMMITTEE 2018/2019

Chairman	Mr Jeffrey E S Beh	(Attended 3/4 Board meetings)
Vice-Chairman	Mr Lakshmanan s/o Seenivasakan	(4/4)
Hon Secretary	Ms Jennifer Marie	(1/4)
Asst Hon Secretary	Mr Ong Hian Sun	(3/4)
Hon Treasurer	Mr Roy Neighbour	(1/4)
Asst Hon Treasurer	Mr K Achuthappa	(4/4)
Members	Mr Joseph Chia Hock Song	(2/4)
	AP Nafis Muhamad Hanif	(1/4)
	*Dr Prem Kumar Nair	(2/3)
	*AP Lim Lee Ching	(2/3)
	*Mr Rockey Francisco Jr	(3/3)

REPRESENTATIVE FROM MINISTRY

Singapore Prison Service	*Ms Valerie Chiang	(3/3)
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*Elected to the Board with effect from August 2018

STAFF COMMITTEE

Chairman	Mr Jeffrey E S Beh
Members	Mr Lakshmanan s/o Seenivasakan Ms Jennifer Marie Mr Roy Neighbour Mr Ong Hian Sun

EDUCATION COMMITTEE (LFEAS)

Chairman	Mr Lakshmanan s/o Seenivasakan
Members	Mr Leong Sow Phong Mr K Achuthappa Mr Prem Kumar

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.

VOLUNTEER AFFAIRS COMMITTEE (VASC)

Chairman	Mr Lakshmanan s/o Seenivasakan
Vice-Chairman	Mr Roy Neighbour
Members	Mr Allan Au Ms Clara Yap Ms May Hui Ms Seet Chor Hoon Mr Tee Kai Peng Mr Vinod Balagopal

HONORARY AUDITOR

K S Ng & Co , Certified Public Accountants, continued to play the role of SACA's Honorary Auditor during FY 2018/2019.

The Executive Committee records its appreciation to Dr K S Ng, Mr Ng Yong Yi and staff for their kind contribution and support for 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 operating 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.

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CHAIRMAN'S MESSAGE



Like a revolving door, Gilbert was in and out of prison thirteen times for drug and petty offences. Unable to exercise self-control, the only way he could steer clear of drugs was to be behind bars. He repeatedly experienced painful drug withdrawal symptoms whilst in prison; a trauma routine endured since his teens. He did not get to hold his newborn nor did he watch his kids grow up; his fifteen years in prison also ended his marriage. His disinterest in his surroundings, his immunity to any form of punishment and his indifference to his fellow human beings bespoke volumes of his inner state of being.

In 2018, residing in a halfway house, Gilbert started his journey with SACA. SACA provided case management and counselling services to Gilbert addressing his practical and emotional needs. Constantly assessing the effectiveness of the intervention and support provided, his case manager focused on the triggers that caused his relapse and followed Gilbert's progress closely to help him break this cycle of recidivism.

Gilbert's case manager was cognisant of how important family support was to his recovery; regular events that his family participated in and bonded with him had a positive influence on his reintegration. Gilbert now has a steady job and has reunited with his children after years of separation. He has also shifted into a rental flat that gives him a place to call his own but also challenges him to bear responsibilities like paying rent and utilities just like everyone else.

Making the right decision to start all over again demands courage – courage to acknowledge your own shortcomings and the determination to rise above them to make a fresh start, and to embark on a journey of recovery and reintegration. As Winston Churchill aptly put it, "Success is not final, failure is not fatal: it is the courage to continue that counts."

We have assisted over 1000 clients this financial year through our various programmes and conducted over 400 home visits and family sessions.

Sometimes, counselling and case management may not be sufficient for clients to successfully make the journey to normalcy. Some, due to a lack of options or opportunities upon discharge, may commit new offences and end up in prison again. Wanting to make the most of our resources and increase our effectiveness and reach, we strive to make significant strides in the area of education and upgrading which studies have shown are key to reducing rates of recidivism. We have thus launched a new initiative under our Education Support Programme – the Skills Upgrading Scheme (SUS). In addition to offering financial aid for schooling, diploma and degree certifications, SACA is now offering financial assistance for accredited skills training for ex-offenders in order for them to gain hands-on skills based on their interest and aptitude. Through this new scheme, we hope to better their chances of securing a career and not just a job.

Reaching out to the community, giving back to society, and being more environmentally friendly are values that are important at SACA. To this end, together with our clients, we visited the Sree Narayana Mission Home and Lee Ah Mooi Old Aged Home where staff and clients brought a bit of cheer interacting and engaging with the elderly. We also collaborated with Nanyang Polytechnic students on their final year project, 'Project Soteria'. The students put together comprehensive manuals in a toolkit highlighting and addressing the safety and self-care concerns of caseworkers in the correctional aftercare setting. As part of our efforts to be eco-friendly 'Green Initiatives' was launched at SACA looking for as many ways as possible to do our part for the environment. One immediate success is that we have managed to significantly reduce our use of plastic for all our training courses conducted at the Association.

Needless to say, none of our activities and programmes would be possible without the support and backing of various individuals and organisations. We sincerely thank Lee Foundation, Far East Organisation, Venture Corporation and Ho Bee Foundation for believing in second chances and the reintegration of ex-offenders into society. Understanding our funding needs, we are grateful to these corporations for their ongoing financial support for our services to ex-offenders and their families. As always, we sincerely thank our partners - Singapore Prison Service, National Council of Social Service, and Singapore Corporation of Rehabilitative Enterprises for journeying with us as we strive to give ex-offenders and the families a fighting chance to make good on the second chances society provides them.

We are especially indebted to our dear Patron, Chief Justice Sundaresh Menon, who continues to tirelessly work to help raise awareness for the work the Association does as well as champion our cause to potential donors. We are also indebted to the State Courts for adopting SACA as their adopted charity and for helping to raise funds through various fund-raising activities.

Finally, we thank our volunteers who have given themselves selflessly to the cause, making clients' challenges their own and always believing that change is possible.

JEFFREY ES BEH



Together with YOU,
we have assisted over a 1000 clients
this financial year.

We thank you for your ongoing
financial support.



We thank the main sponsors of
SACA's 2018 charity film screening.



DONORS OF SACA

We extend our heartfelt thanks to the following individuals and organisations for their donations.

LIST OF DONORS (INDIVIDUALS) APRIL 2018 TO MARCH 2019

01 Achuthappa s/o Kothandraman
02 Adam Nakhoda
03 Assoc Prof Teng Su Ching
04 Beh Eng Siew
05 Beh Gaik Sim Anastasia Amanda
06 Benuka Thanabalan
07 Chan Ho Ling Karen
08 Chan Wai Keong
09 Chang Kia Huat Kelvin
10 Chee Hong Wei
11 Cheng Howe Ming Winston
12 Cheong Wei Linn Shirley
13 Chinniah Kunnasagaran
14 Chng Hwee Hong
15 Choh Clarinda
16 Choi Lai Kuen Adeline
17 Chong Hui Hwa Lena
18 Choo Raymond
19 Choo Wei Li Ivy
20 Choo Wing Kong Kenneth
21 Chua Hwee Ling
22 Chua Lee Ming
23 Don Jacob Huber
24 Dr Chia Wei Tuan
25 Eileen
26 Ha Yeong Sheng
27 Hamidah Binte Ibrahim
28 Heng Shu Ying Esther
29 Ho Cheow Kuang John
30 Ho Cheow Kuang nee
Cheong Lam Phong, Irene Bernadette
31 Hsu Judy
32 Jasbendar Kaur
33 Jogesh s/o Kantilal Doshi
34 Juthika Ramanathan
35 Kamalambigai Ponnampalam
36 Kan Shuk Weng
37 Khng Joon Chiat Maric
38 Ko Wei Xuan
39 Koh Sok Sang
40 Kong Jacinta
41 Kong Josephine
42 Krishnan Muthappan
43 Lakshmanan s/o Seenivasakan
44 Lau Wing Yum
45 Lee May Fen Frances
46 Lee Yu Jie
47 Leong Kui Yiu James
48 Leong Wai Shiong
49 Lim Hwei Chen
50 Lim Lay Keng
51 Lim Ji Lian Kristine
52 Loo Kuen Feng
53 Looi Ai Lin Sandra
54 Low Meng Huat
55 Low Queenie
56 Low Rachel
57 Loyang Tua Pek Kong
58 May Hui
59 Mohamed Anis
60 Mohammed Rezal Bin Mohd Yasar

61 Muhammad Abdillah Bin Abdul Subhan
62 Nadaisan Prushuathamun
63 Nur Farhana
64 Ong Bing Leng Clara
65 Ong Hian Sun
66 Ong Joseph
67 Ong Siew Guan
68 Ong Yeow Chon (Wang Yaocong)
69 Papinder Kaur
70 Prem Kumar
71 Quek Hoon Gek
72 R. Dhinakaran
73 R.Elangovan
74 Rajan s/o Vadakai Kandanchath Krishnan
75 Ranganathan Kaviaseelvi
76 Roy Neighbour
77 Sai Ram Nilgiri
78 Satish s/o Appoo
79 Seah Geok Leng
80 Seet Chor Hoon
81 Seet Chor Hwee
82 Selvam s/o Varathappan
83 Sharmila
84 Shekaran Krishnan
85 Sim Hui Fen Pauline
86 Sim Hui Ying Yvonne
87 Singordan Nallathamby
88 Siti Rohana Binte Hamson
89 Siva Shanmugan
90 Soe Bee Bee
91 Suriyiacala Jennifer Marie
92 Tan Huan Tiow
93 Tan Li Kiang
94 Tan Loke Yong Luke
95 Tan P L Phyllis
96 Tan Shirley
97 Tan Tze Kiang
98 Tan Wei Wei Justina
99 Tan Xeauwei
100 Tan Yang Lee
101 Tan Yong Kiang
102 Tay Kah Chin
103 Tay Woan Fen Constance
104 Teo Weng Kuan Eugene
105 Thean Yee Sze
106 Tin Keng Seng
107 Vaitheswaran s/o Nageswaran
108 Wang Cheng Way
109 Wong Keen Onn
110 Wong Kok Weng
111 Wong Li Tein
112 Wong Peck
113 Woon Chet Choon
114 Yan JiaKang
115 Yap Clara
116 Yeo Khee Eng
117 Yeo Joseph
118 Yeo Srow Hwee Gary
119 Yeo Swee Teck Joseph
120 Yeo Theresa

LIST OF DONORS (ORGANISATIONS) APRIL 2018 TO MARCH 2019

121 AETOS Holdings Pte Ltd
122 Aranda Investments Pte Ltd
123 Bethany Emmanuel Church
124 C S Tay Foods Pte Ltd
125 Capital Development Pte Ltd
126 Certis Cisco Security Pte Ltd
127 Chettiars' Temple Society-STT
128 Christ Methodist Church
129 Cocomas Marketing Pte Ltd
130 Darma Muneeswaran Temple Society
131 DBS Bank Ltd
132 E M Services Pte Ltd
133 EJM & Co Pte Ltd
134 Far East Organization
135 Formula One Furniche Pte Ltd
136 GIC Private Limited
137 Hindu Endowments Board
138 Ho Bee Foundation
139 Hwa Chong Institution
140 Isaac Manasseh Meyer Trust Fund
141 K.S Ng Advisory Pte Ltd
142 Kwan Im Thong Hood Cho Temple
143 Leng Kwang Baptist Church
144 Little India Shopkeepers & Heritage Association (LISHA)
145 Living Hope Methodist Church
146 MGI N Rajan Associates
147 NCSS
148 Ng Kim Suan Foundation
149 NTUC Fairprice Foundation Ltd
150 Prime Car Rental & Taxi Services Pte Ltd
151 Progress Galvanizing Pte Ltd
152 SCORE
153 Singapore Airlines Limited
154 Singapore Pools
155 Singapore Telecommunications Ltd
156 Tan Chin Tuan Foundation
157 TheMedia Pte Ltd
158 Venture Corporation Limited
159 Vimalakirti Buddhist Centre
160 YangZheng Foundation



MEMBERS OF SACA

LIFE MEMBERS FY 2018 / 2019

01 Mr Abdul Rahim B Jalil
 02 Mr Adnan Abdullah
 03 Mr Amir Singh
 04 Mr Ang Kheng Leng
 05 Mr Arul Selvamalar
 06 Mr Bala Reddy
 07 Ms Baljit Kaur Nijar
 08 Mr Beh E S, Jeffrey
 09 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 Assoc Prof 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 Mr Edwin Thompson
 23 Ms Goh Meibo Guilini, Grace
 24 Ms Goh Kui Hwa
 25 Mr Goh Sin Chan
 26 Mdm Goh Suat Cheng
 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 Mr Kane, George
 41 Ms Khong Phui Sheong, Eileen
 42 Mr Khoo Kim Leng, David
 43 Mr Khoo Oon Soo
 44 Ms Koh Chai Yim
 45 Mr Kong Sui Khian, Richard
 46 Mr Koshy, Thomas
 47 Ms Lau Bo Chu, Janet
 48 Mr Lau Wing Yum
 49 Mr Lakshmanan s/o Seenivasakan
 50 Mr Lee Bian Tian
 51 Ms Lee, Christine
 52 Ms Lee Kwai Sem
 53 Ms Lee Liang Chian
 54 Ms Lee May Fen, Frances
 55 Mrs Lee Poh Choo
 56 Mr Lee Sing Lit
 57 Mrs Leu Li Lin
 58 Mr Lim Aeng Cheng, Charles
 59 Mr Lim Beng Huat, James
 60 Mr Lim Han Boon
 61 Mr Lim Kah Keng
 62 AP Lim Lee Ching
 63 Mr Lim Peck Guan
 64 Ms Low Chui Hong

65 Mr Low Hwee Huang
 66 Ms Low Lee Kiang, Jasmine
 67 Justice M P H Rubin
 68 Mr Masadi Masdawi
 69 Mr Mathavan Devadas
 70 Mrs May Hui
 71 Mr Mohammad Tariq s/o Samsudeen
 72 Mr Muhammad Hidhir B A Majid
 73 Ms Murugappa Chettiar Sundaravalli
 74 Assoc Prof Nafis Muhamad Hanif
 75 Mr Narajen Singh
 76 Mr Narayasamy s/o Gobal
 77 Mr Ng Cheng Thiam
 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 Sivasanmugam
 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 Dr 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 Assoc Prof 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

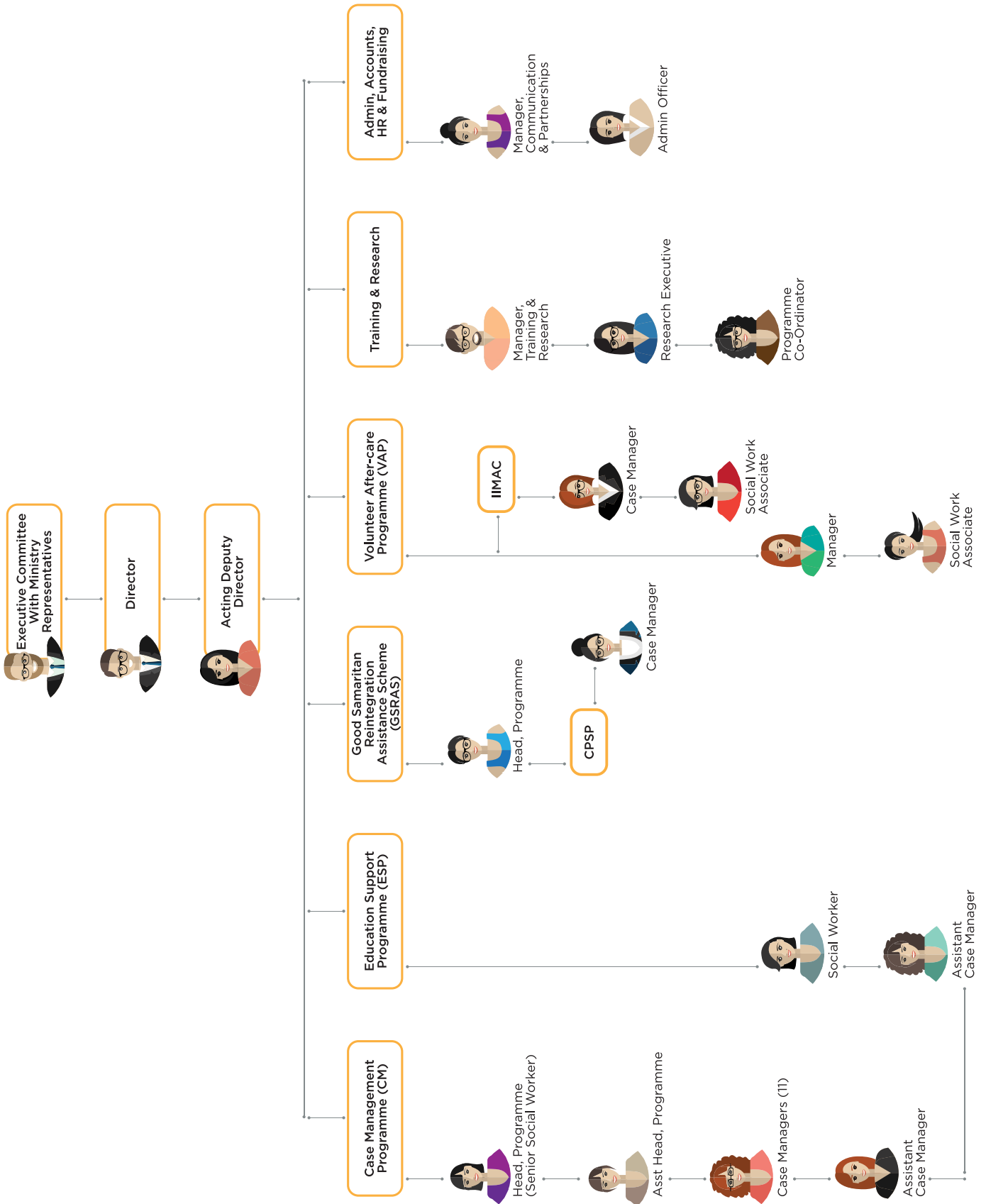
ORDINARY MEMBERS FY 2018 / 2019

01 Mr Mahadevan Lukshumayeh
 02 Mr Rockey Francisco Junior



**OUR PEOPLE
OUR TEAM**

ORGANISATION CHART





Photographed at : The Great Madras! Boutique Hotel, / 28, 30, 32 Madras Street, Singapore 208422

FIRST ROW SEATED (LEFT TO RIGHT):

Yeo Jia Ying (Research Executive), Li Zihui Kylie (Case Manager), Ashanti Caryl-Anne Anandam (Head, Programme/Senior Social Worker), Roziawati Binte Ibrahim (Social Worker), Nur Syafawati Yazid (Assistant Case Manager), Prem Kumar (Director), Tanya Sahni (Manager, Communications & Partnerships), Siti Muliayana Binte Abdul Rahman (Assistant Case Manager), Lin Mingjie (Acting Deputy Director/Senior Social Worker), Noraishikin Binte Ismail (Manager, Volunteer Programme)

SECOND ROW STANDING (LEFT TO RIGHT):

Zulasmira Zulkifli (Social Worker), Lee Jia Yi Nicole (Case Manager), Wah Rou Lin Claris (Case Manager), Jess Choo (Admin Officer), Punithavalli d/o Gunasegaran (Assistant Head, Programme), Monica Ma (Programme Coordinator), Tan Peck Hian Benedict (Case Manager), Lydia Binte Jamil (Social Work Associate), Khairunnisa Binte Nasir (Case Manager), Ibrahim Bin Abdul Alim (Manager, Training & Research), Siti Hairin Binte Mohd Rahman (Case Manager), Lim Jie Ying Raina (Social Work Associate), Teh Su Min Charmaine (Social Work Associate), Lim Ji Lian Kristine (Case Manager)

NOT PRESENT:

Fathin Afifah Binte Mohamad Kambali (Case Manager), Anita Z Velar (Case Manager)

Dear Younger Me,

I came across a quote today and I thought it would be apt to share it with you. It is everything I feel. I know some days you wake up wondering where your night ends and your morning starts. I know that some days you wake up wondering how to move on with the pain in your heart. I am here to tell you that it is okay.

I am here to tell you to get up from your bed even though it is difficult. Wash the children's clothes, or they won't have their uniforms ready for school. Take a shower, put some food in your stomach and face the day.

It's okay, it's okay, it's okay. You are going to be okay.

I write this letter to you as your 46-year-old self. I am you; only a little older, and I hope, a little wiser. One day soon, you are going to find yourself away from your children. You will feel robbed, and wronged, and forced to serve time behind those concrete walls. But I know that for 15 years, you tried your best - you were slapped, kicked, even thrown about like a rag doll. So you did what you thought was best to heal the pain, and you held on for your children.

On other days, you will wake up in your cold cell and feel the weight of guilt, knowing that you could have reached out for help, or fought back, or done something else to cope with the overwhelming experience of being reduced to a shadow of your former self.



You did not. You could not, and I know that. I am here to tell you that it is okay.

I know your husband continues to eat at your sense of self-worth. He continues to poison your mind and your heart. His poison hurts worse than the physical pain, the ambulance rides, the hospital beds. You have started questioning yourself - who am I? Where did my dignity go?

I know you sought out drugs as a remedy to your problems. You know it is not the answer, but it was too easy. Everything you needed was lying within reach - your husband kept them around the house.

My dear, brave younger self. One day, you are going to say enough is enough. When he hurt your precious first-born, your battered heart is going to feel the sharpest pain it has ever felt. You will finally decide to look up, rise and fight back. That is the moment you take your life back.

It's okay, it's okay, it's okay. You are going to be okay.

I want you to know that the road to recovery is not going to be easy. When you are left alone with nothing but your thoughts, your mind is going to run wild. Where is your husband, is he out there hurting your children? Is he plotting to hurt you the minute you gain your freedom?

Nevertheless, I am here, aren't I? I am in a better place because you stayed strong for yourself and the children. You are will continue to show more strength than you ever thought possible. There will be a point where you decide to let go of the children temporarily. It will not be easy, but you will be okay, I promise.

Your strength shines through in the way you wake up every morning and carry out your responsibilities despite the pain. The way you smile through your confusion. You will show immense strength when standing up to your husband. One day, you will escape the mental shackles he placed on you. You will do whatever it takes to protect your children.

It's okay, it's okay, it's okay. You're going to be okay.

You will meet beautiful people along the way – people who believe in you, those who see your light. They show you how to use that light to pull yourself out of the darkness. You will have people whom you can turn to for steadfast guidance. With them, you gain different perspectives that help you to keep yourself safe.

I know that everything is difficult right now. You don't know what to expect from yourself, from your soon-to-be ex, from your cellmates and also your officers. I am here to tell you that it is okay. I am here, and I am okay.

Oh, and the quote that really resonated with me?

**"i fell apart many times.
so.
what does that say about me
besides
i live through
wars."
Nayyirah Waheed.**

I'm here today, strong and grateful because you were there then, courageous and beautiful. I thank you for holding on.

With love, gentleness and acceptance,
Your 46-year-old self





R - CARE

ASSOCIATION

SACA PROGRAMMES

CASE MANAGEMENT PROGRAMME (CMP)

EDUCATION SUPPORT PROGRAMME (ESP)

- Lee Foundation Education Assistance Scheme (LFEAS)
- Skills Upgrading Scheme (SUS)

GOOD SAMARITAN REINTEGRATION ASSISTANCE SCHEME (GSRAS)

- Walk/Call-ins and Referrals
- Court-directed Pre-Sentence Protocol (CPSP)

VOLUNTEER AFTER-CARE PROGRAMME (VAP)

- Befriending Programme
- Initiative for Incarcerated Mothers & Affected Children (IIMAC)
- family-connect @ State Courts

TRAINING

- Volunteer Training
- Staff Training

RESEARCH

CASE MANAGEMENT PROGRAMME (CMP)

The CM programme was launched in January 2015 and focuses on working with clients who have been emplaced on Community-Based Programme or on Direct Release. It is a mandatory programme that begins two months prior to the client's exit from prison. The CM programme provides support and guidance through individual case management and counselling to clients by addressing practical and emotional needs in order to reduce the risk of reoffending or relapse.

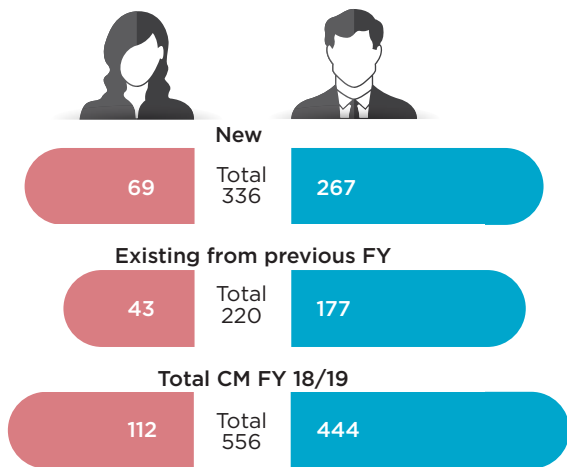
Regular contact with the family is maintained by Case Managers as well to assist families with any reintegration concerns or to seek feedback from them on clients' progress while on programme.

Case Managers meet up with clients regularly for a period of up to fourteen months to facilitate their reintegration. Motivated clients may choose to extend the support provided to them by transiting to the voluntary phase of the programme.

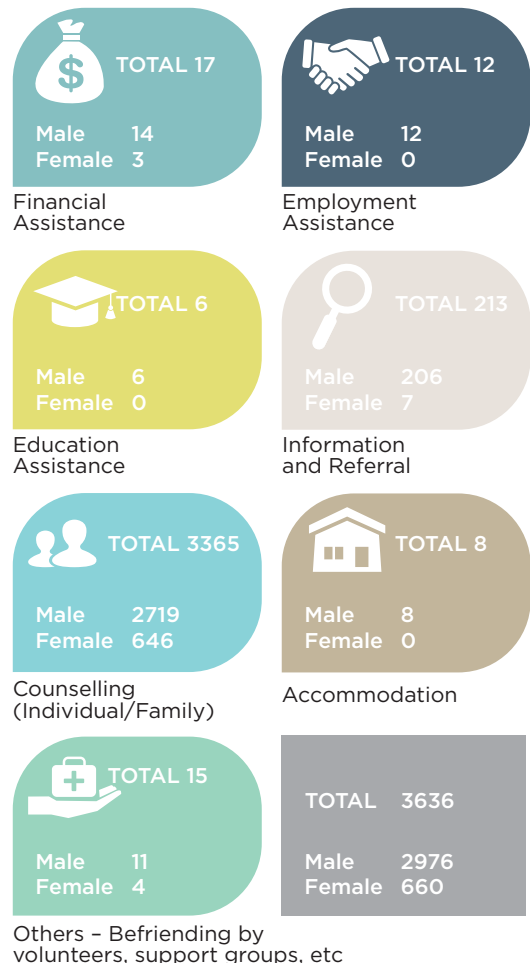
UPDATES

A recent new category under the CM Programme are clients sentenced to long-term imprisonment. Incarcerated for several years, these clients may have even more difficulties than most in terms of readjusting to society.

TOTAL CASES - NEW AND EXISTING FOR FY 18/19



TYPES OF ASSISTANCE PROVIDED



TYPES OF CONTACT

CM Cases	Male	Female	Total
Individual Session	2194	523	2717
Family Session	202	55	257
Home Visit	183	51	234
External Visit	495	158	653
Phone/Email Contact	337	68	405
TOTAL	3411	855	4266

GOOD SAMARITAN REINTEGRATION ASSISTANCE SCHEME (GSRAS)

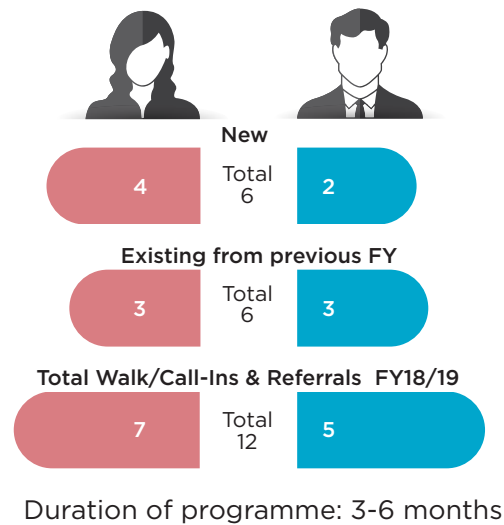
Thanks to the generous long-term support of the Far East Organisation, the Ex-Offenders Assistance Scheme was revamped as the Good Samaritan Reintegration Assistance Scheme. The GSRAS welcomes two different categories of clients: 1) ex-offenders and/or their families seeking aftercare support and case management services and 2) offenders, emplaced on the Court-directed Pre-Sentence Protocol (CPSP), referred by the courts.

WALK/CALL-INS AND REFERRALS

The GSRAS continues to function as a call/walk-in scheme to provide aftercare support and case management services to ex-offenders who have not been offered an aftercare programme prior to release. Over the past year, 134 clients were provided with information and referral services. Six individuals have opted to work on their rehabilitation goals through a structured case management framework.



TOTAL CASES - NEW AND EXISTING FOR FY 18/19

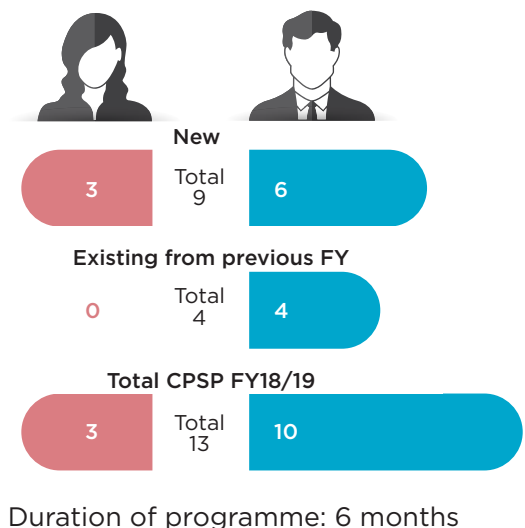


COURT-DIRECTED PRE-SENTENCE PROTOCOL (CPSP)

Since 2016, SACA, in collaboration with the State Courts, has been providing case management and counselling services to clients emplaced on the Court-directed Pre-Sentence Protocol (CPSP). The initiative continues to provide a holistic approach to address client's offending behaviour; instead of meting out a prison sentence, the approach is to have the person attend programmes that address specific underlying behavioural, mental and emotional issues assessed to contribute to the offending.

Over time, the profile and demographic of clients have evolved significantly. The initial cases referred were straightforward with clients having no complex needs to address. In recent times, however, a wider range of clients have been placed on the programme with many presenting co-occurring disorders such as mental health and substance abuse issues.

NUMBER OF CASES SEEN UNDER CPSP



3 EDUCATION SUPPORT PROGRAMME (ESP)

In 2007, the Education Support Programme (ESP) was set up to support ex-offenders who want to pursue their educational goals but lack the necessary resources to do so. The Lee Foundation Education Assistance Scheme (LFEAS) sponsors a large portion of the course fees student-clients have to pay on a co-payment basis and provides annual book grants to them as well. ESP provides support to student-clients pursuing their GCE landmark certifications at the ITE and other approved private institutions. Support is also extended to students pursuing their polytechnic or approved private diploma courses, and degree courses. In addition, the MILK (Mainly I Love Kids) Fund provides a monthly back-to-school allowance to our student-clients to help defray some of the daily expenses incurred.

Student-clients often come across challenges in their pursuit of education, career and reintegration into society. Hence, in addition to providing funding, SACA assigns a caseworker to every client in order to address these challenges through regular counselling sessions and follow-ups with the families of student-clients. Regular activities are also conducted in groups where student-clients can meet people who have been through similar experiences, interact and engage in meaningful discussions and develop new friendships. This year, we brought our student-clients and graduates for activities such as hiking and dragon boating.



LEE FOUNDATION EDUCATION ASSISTANCE SCHEME (LFEAS)

For the year, the Lee Foundation Education Assistance Scheme (LFEAS) provided ESP students with funding support of about \$22,600.

Total number of students assisted this year: 9

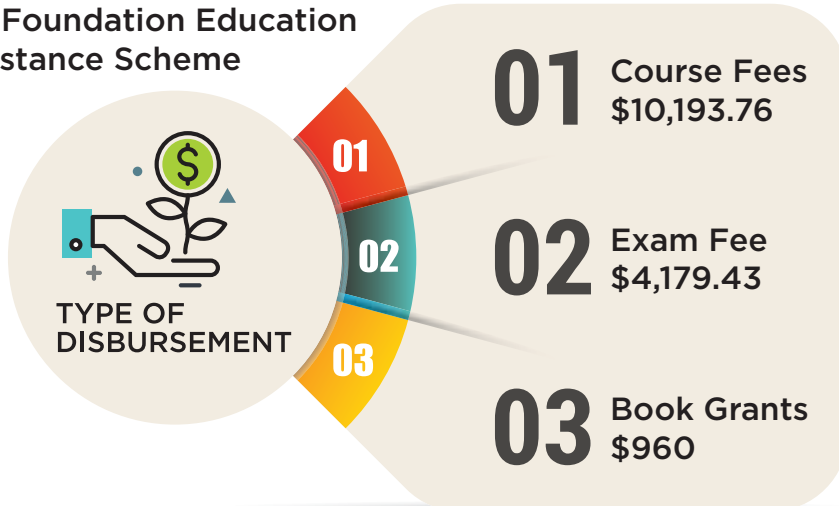


Polytechnic Diploma Courses / Approved Private Diploma Courses



Degree Courses

Amount disbursed under Lee Foundation Education Assistance Scheme



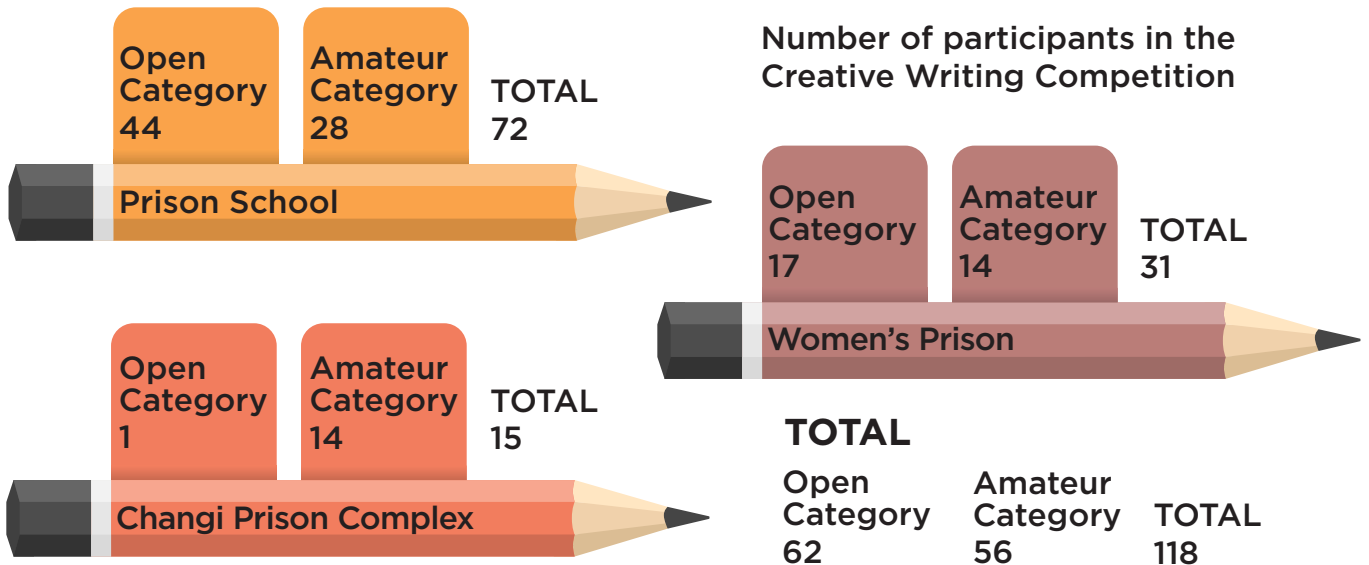
TOTAL \$22,587.71

Amount Disbursed under MILK Fund Back-to-School Allowance



CREATIVE WRITING COMPETITION

As part of ESP's outreach, inmates are invited to participate in the annual Creative Writing Competition. The goal of this initiative is to promote inner reflection while serving as a platform to showcase the talents of the student-inmates who are pursuing their studies in prison whilst serving their sentences. The theme selected for this year's competition focused on inspirational quotes and words of motivation. Participants were encouraged to write based on reflections of the inner struggles they face as an (ex-) offender, when attempting to reintegrate into society and how they find motivation, hope, determination and support despite their regrets, loneliness, and despair through tough times.



NEW DEVELOPMENTS

1) Skills Upgrading Scheme

Earlier this year a new initiative was launched that targets the majority of the offender and ex-offender population who are more likely to be suited to skills upgrading as opposed to academic pursuits. Through the new Skills Upgrading Scheme (SUS), clients will receive funding support for skill-based or vocational training from accredited institutions such as WSQ Approved Training Organization (ATO), WSQ Approved Training Organization-Private Education Institution (ATO-PEI), and Continuing Education and Training (CET) Centres. Similar to students pursuing diplomas and degrees, clients under SUS will receive holistic casework and counselling support and will be invited to attend activities and workshops all intended to help them maintain their focus on upgrading and improving their lives.

2) Project ACE - Achieving Change through Education

Project ACE is an initiative that targets student-inmates released a few months prior to the GCE examinations they have been preparing for in prison. Traditionally, the reintegration challenges faced by such students in the weeks and months leading up to the exams have usually proved too much thus leading many of them to not even sit for the exams.

Project ACE consists of group sessions in the months leading to release right up to the examinations in the later part of the year. The in-care sessions focuses on the discovery of self (value systems, interests and goal setting), recovery and reintegration (relapse prevention, identifying risk and management of triggers), highlighting resources and support systems and preparing for future education and employment. Apart from discussions and reflective exercises, current and former students of the programme engage students through activities, journaling as well as sharing sessions. The aftercare sessions serve as a check in with them on their reintegration journey, exam preparations as well as their plans after exams. This may take the form of fun bonding sessions watching movies together, group-based discussions as well as sharing sessions with peers or seniors in ESP.

The first run of Project ACE commenced in May 2018. Eighteen students signed up for the pilot run. SACA is pleased to note that 14 of them successfully sat their GCE 'N' and 'O' Level examinations last year.

The second run will commence in April 2019, with the primary focus continuing to be about assisting students to sustain their motivation and concentrating on their education upon release.

4 VOLUNTEER AFTER-CARE PROGRAMME (VAP)

We often hear that Singapore is such a fast-paced society that people here hardly have any time for anything other than the pursuits associated with the 5Cs. It is heartening then that SACA continues to be able to count on the passion and boundless energy of its dedicated volunteers who embody the second chances that society offers to ex-offenders ready to make good.

For the year, 488 clients have benefitted from the support and guidance of our tireless volunteers.

The Volunteer After-Care Officers (VAOs) provide crucial support for our three main initiatives - Befriending, Initiative for Incarcerated Mothers and Affected Children (IIMAC) and family-connect @ State Courts.



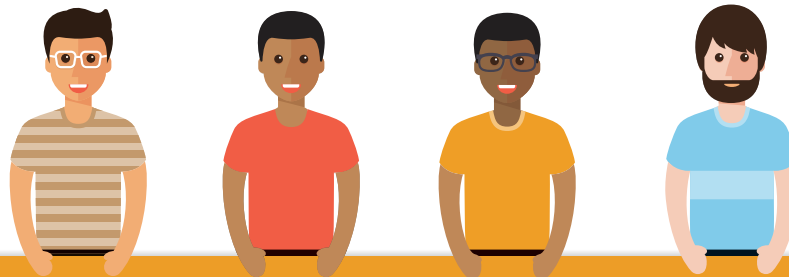
14 new volunteers recruited in FY 2018/2019

267 volunteers as on March 2019

BEFRIENDING PROGRAMME

Our Volunteer Befrienders provide pro-social support to clients, particularly those with little or no family support. Showing them care and concern could go a long way in helping them cope with challenges in the aftercare. The befriending programme is offered to clients from various institutions. The befriender journeys with the client for a minimum of four months in the in-care and four months in the aftercare.

No. of clients assisted

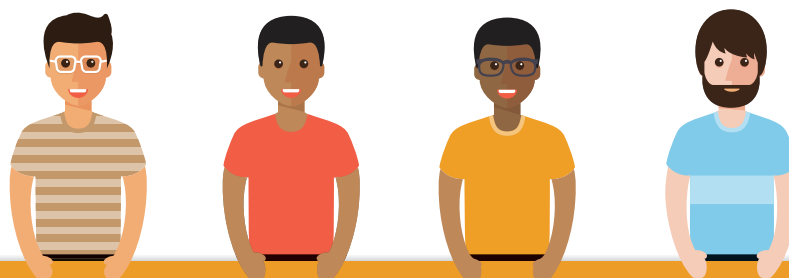


Befriending	Chinese 42	Malay 118	Indian 30	Others 5	TOTAL 195
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FAMILY-CONNECT @ STATE COURTS

A new initiative launched in November 2017, this programme provides support to family members at the point of sentencing of their loved ones. The incarceration of a loved one is a difficult road to journey on no matter how prepared families are. At the State Courts, our volunteers are exposed to various situations that often requires them to think on their feet and attend to emotions before even being able to talk to family members about resources and prison processes.

No. of clients assisted



family-connect @ State Courts	Chinese 55	Malay 56	Indian 32	Others 3	TOTAL 146
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INITIATIVE FOR INCARCERATED MOTHERS AND AFFECTED CHILDREN (IIMAC)

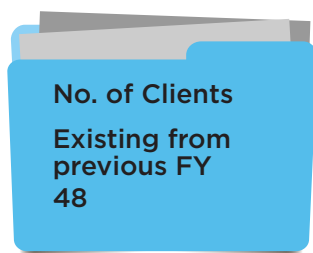
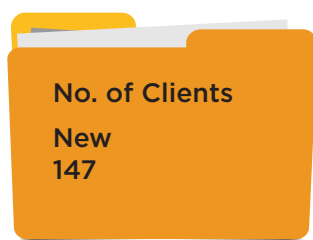
SACA recognises how incarceration of a mother can be traumatising for the family, especially for the children. IIMAC is a programme for incarcerated mothers with children aged 16 and below.

The aim of the programme is to assess the level of care for these children, as well as the ability of their caregivers to properly carry out this role. The programme seeks to identify families in need of additional support and channel the necessary help to them. SACA encourages families to reach out to the community for support and facilitates referrals to community partners and other external agencies.

Children and family members are encouraged to stay in touch with incarcerated mothers via writing or visits. SACA believes that this would help the children to remain “connected” with their mothers, sustaining the bond within the family.

The team comprises of about 35 dedicated volunteers and 3 staff, who conduct home visits to assess the caregiving arrangement of these families and facilitate the required support.

Total Cases - New and existing for FY 18/19



TOTAL 195

No. of new clients assisted

No. of existing clients assisted



30

6



71

32



12

2



34

8

TOTAL

147

48

Total clients assisted : 195



FUTURE PLANS

SELF-CARE WORKSHOPS FOR VOLUNTEERS

The IIMAC volunteers wear many hats; many of them hold full-time jobs in the day before returning home to play the role of a parent, spouse or dutiful child. Yet, they dedicate valuable time and effort, amidst their busy personal schedules, to this initiative.

The IIMAC team recognises the importance for our volunteers to practice self-care so that they are able to cope with their personal lives, work and volunteering responsibilities. With this in mind, in the next financial year, the IIMAC team has plans to conduct a series of workshops specially curated to address the challenges, concerns and possible frustrations that may arise during volunteers' course of work with the children and their caregivers. These workshops will also facilitate sharing sessions to encourage mutual learning between participants. The key objective of the workshops is to empower the IIMAC volunteers to deepen their work with the children and their caregivers to further enrich their volunteering experience and increase volunteer satisfaction.

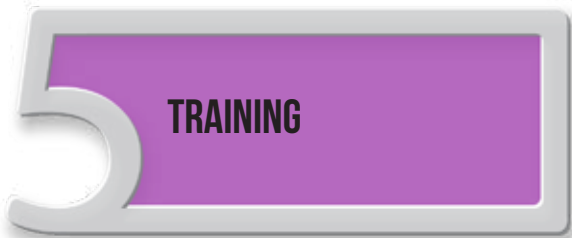
OUR VOLUNTEERS

FY 2018 / 2019

01	Mr Abdul Rahiman Mohamed Ilyas	66	Ms Farah Bte Saud Marie
02	Mr Abulaizi S/O Mohd Noohu	67	Ms Fong Poh Yoke (Audrey)
03	Mr Adnan Abdullah	68	Mr Fong Weng Sun Peter Vincent
04	Mr Ajith Isaac Amrithraj	69	Ms Foo Yee Lian
05	Mr Alagasamy Raju Subramaniam	70	Mr Francis Ng Koon Chuan
06	Mr Amir Singh	71	Mr Gan Su Keng (Peter)
07	Mr Andrew Veale	72	Ms Gayathri D/O Sivamoorthiran
08	Ms Ang Eu Eng Alice	73	Ms Geraldine Ng Shi Hui
09	Ms Ang Siak Luang, Molly	74	Ms Goh Heng Gek (Clara Endo)
10	Ms Anisha Joseph	75	Ms Goh Kui Hwa
11	Mr Anthony Lawrence	76	Ms Goh Siew Geok
12	Mr Anthony Samy Francis Xavier	77	Mr Hansan Ng
13	Ms Arulsevi D/O S. Selvaraju	78	Ms Hariati Binte Adam
14	Mr Arumugam Kaliappan	79	Mr Hirman Abdullah
15	Mr Au Wan Leung Allan	80	Mr Ho Cheow Kuang John
16	Ms Aye Hnin Yu	81	Mr Ho Siew Kwong Phillip
17	Ms Balbir Kaur D/O Sawaran Singh	82	Mr Ho Wai Keong
18	Ms Baljit Kaur	83	Ms Hoon Mei Peng Joanne
19	Mr Bobby S Kappen	84	Ms Hoon Wei Ching Agnes
20	Mr Chan Chun Wai William	85	Mr Ivan Goh Yiau Meng
21	Ms Chan Ho Ling Karen	86	Ms Jan Lee Su-Lynn
22	Mr Chan Kok Mun	87	Ms Jasbeer Kaur D/O Kishen Singh
23	Ms Chan Lay Eng Pamela	88	Ms Jeanie Eliza Sulaiman
24	Mr Chan Lim Sing Ephraim	89	Ms Jee Kee Neo Dolly Chew
25	Mr Chan Pen Mun Charlie	90	Mr Jeswant Singh Bondal
26	Ms Charlotte Kelly Tarn Lai Wan	91	Mr Joseph Rozario
27	Ms Chauhan Seema	92	Mr K. Jay Seilan
28	Mr Chaw Wey Ter Victor	93	Ms Kan Yoke Cheng Winnie
29	Mr Chee Chay Wah Ivan	94	Ms Kartina Bte Abu Samah
30	Mr Chee Hong Wei	95	Ms Kelly Ann
31	Ms Chee Xiang Yun	96	Ms Khairiah Binte Jamaludeen
32	Ms Chen Dun Lin Christina	97	Ms Kho Chiew Peng
33	Ms Chen Zhihui	98	Ms Khong Phui Sheong Eileen
34	Ms Cheng Bing Lin Agnes	99	Mr Khoo Shee Fei
35	Ms Cheng Hwee Kiang Serene	100	Ms Kirti Parakash Dodani
36	Ms Cheong Keh Sing	101	Mr Kishor Kumar A V
37	Ms Cheong Kim Phong Irene Bernadette	102	Ms Koh Sok Sang Julie
38	Ms Cheow Kwan Foon Rachel	103	Ms Komathi D/O Thiruppathivasan
39	Mr Chern Chian Keng	104	Mr Krish Phua Tiong Eng
40	Mr Chew Beng Hoe Jimmy	105	Mr Krishnamoorthy Karthikeyan
41	Mr Chia Heng Wah Eric	106	Ms Kulwinder Kaur
42	Ms Chieng Hoe Ming Angel	107	Mr Kwok Pui Sum Royal
43	Mr Chin Yuen Loke Alex	108	Ms Lau Bo Chu Janet
44	Mr Ching Koo Leng	109	Mr Lau Chee Phong Joseph
45	Mr Choi Hon Kuan Gregory	110	Ms Lau Lay Koon Jessica
46	Ms Choi Lai Kuen Adeline	111	Ms Lau Yan Yong Christina
47	Ms Chong Guan Hong Alice	112	Ms Lee Chin Gong Jenny
48	Mr Chong Kum Yuen Jeffery	113	Ms Lee Chin Noi Linda
49	Ms Chong Lee Lee	114	Ms Lee Hui Jun
50	Ms Chong Lee Nam	115	Ms Lee Hui Lan Winnie
51	Mr Chow Chee Wah James	116	Mr Lee Jin Kian Nicholas
52	Ms Christina Phillips	117	Mr Lee Keen Mun
53	Ms Chu Ker Min Josephine	118	Ms Lee Kim Poh Esther
54	Mr Chu Sam	119	Ms Lee Li Nghoh Pamela
55	Ms Chua Aik Whee Hannah	120	Ms Lee Li Song Sharon
56	Ms Chua Anne	121	Ms Lee Li Xin
57	Ms Chua Kim Noy Audrey	122	Ms Lee Liang Chian
58	Mr Chua Lee Kheng Francis	123	Mr Lee Min Loong Ronald
59	Ms Chua Lian Kiok Jane	124	Mr Lee Ping Hang Jonathan
60	Ms Chuah Ee Hsuan Karen	125	Mr Lee Sung Ho
61	Mr Dean Sharms	126	Ms Lee Wee Nee
62	Mr Devananttthan S/O Ragupathi	127	Mr Leo Joseph
63	Mr Don Jacob Huber	128	Ms Leong Peggy
64	Mr Dsvickram	129	Ms Leong Yuet Kheng Anna Magdelene
65	Ms Emily D/O Manuel Rayan	130	Mr Leow How Phing

131	Ms Leow Siew Luang Jennifer	207	Mr Seet Poh
132	Ms Letitia Lew Xin Yun	208	Ms Shakila D/O Mohd Abdul Latif
133	Ms Leung Rui Fang	209	Mr Shantosh
134	Ms Lim Heng Ling Linda	210	Mr Shepherdson Percival Joseph
135	Mr Lim Hock Beng	211	Mr Siew Kai Kong Raymond
136	Ms Lim Julie	212	Ms Sim Boon Gek (Christine)
137	Ms Lim June Lee	213	Ms Sim Chuai Shun Emily
138	Mr Lim Kah Keng	214	Ms Sivashankari D/O Ilangovan
139	Mr Lim Kian Kok (Leonard)	215	Ms Sobana K Damoo
140	Ms Lim Lee Cheng	216	Ms Soh Poh Hiong Alicia
141	Ms Lim Siong Susan	217	Mr Soh Yan Lee Andy
142	Mr Ling Huat Min Akira	218	Ms Soh Yun Tin Laraine
143	Mr Loh Chee Wah David	219	Mr Soon Min Hian
144	Ms Lok Siew Lian	220	Ms Stephanie Marilyn Martin
145	Ms Low Hun Ling Sharon	221	Ms Tan Ai Ping
146	Ms Low Lee Kiang Jasmine	222	Mr Tan Keng Seng (Derek)
147	Ms Low Mui Gek Joy-Chloe	223	Ms Tan Lay Choo Cathy
148	Ms Lui Cheng Hong Gloria	224	Ms Tan Lay Choo Serene
149	Ms Lye Hen Fong Nancy	225	Ms Tan Leng Hong
150	Ms Ma Poh Ling Monica	226	Ms Tan May Seah Corina
151	Mr Ma Soon Peng Ronnie	227	Ms Tan Seok Khin Serene
152	Mr Mak Yew Seng Justin	228	Ms Tan Sock Heng Samantha
153	Ms Margaret Maragathavalli Santhana Francis	229	Mr Tan Sze Tze William
154	Ms Marshal Gayathri Rebecca	230	Mr Tan Wai Hong Alvin
155	Mr Mathavan Nair S/O Mukunan Nair	231	Ms Tan Woon Tsi Zoe
156	Ms May Hui	232	Ms Tang Ai Ai
157	Ms Mehurunnisa Bte Nasarudeen	233	Mr Tay Chuan Seng
158	Ms Mimi Marhaini Masri	234	Mr Tay Hwee Boon
159	Mr Mohamad Farid Bin Mohd Nor	235	Ms Te Pei Lin Paulyn
160	Mr Mohammad Fauzy Bin Yahya	236	Mr Tee Kai Peng
161	Mr Mohammed Tariq S/O Samsudeen	237	Ms Teo Chye Lan Josephine
162	Mr Mok Kai Puay Jerry	238	Mr Teo Peck Sim Clement
163	Mr Mun Kok Shing	239	Mr Teo Yong Ming Yonvin
164	Ms Murugappa Chettiar Sundaravalli	240	Ms Tham Stoney
165	Ms Nadiah Farhanah Bte Mohamed	241	Mr Tian Ming Hao Daniel
166	Ms Natasha Yang Jia Yun	242	Mr Tian Nyong Jan Thomas
167	Ms Nazreen Bee Binte Nazir	243	Ms Triwina Wahyudi
168	Ms Ng Pek Hoon Eileen	244	Mr Troxler Edgar
169	Mr Nilgiri Sai Ram	245	Ms Vhaney
170	Ms Noraini Bte Mohd	246	Ms Vickineswarie D/O Jagadharan
171	Ms Norlia Binte Mohamed Saad	247	Mr Vidianand Das Panicker
172	Ms Nur Diyanah Yusoff	248	Ms Vijayalakshme Rajulupati
173	Ms Nurshifa Binte Hanif	249	Mr Vincent Felix Soosai Raj
174	Mr Ong Eng Chuan Andrew	250	Mr Vinod Balagopal
175	Ms Ong Lay Hoon Mary Anne Lynda	251	Ms Vinodhini D/O Kalai Selvan
176	Ms Ong Lee Wee (Nicole)	252	Mr Vivek Anand S/O Lakshmanan
177	Ms P Chitra	253	Ms Wang Mei Kui Shane
178	Ms Parameswari Thandayuthapani	254	Ms Wee Szu
179	Ms Pearline Tan Gwee Guat	255	Ms Winnie Nio Kwee Kiow
180	Ms Phua Kim Lian Pamela	256	Ms Woo Siew Koon Sandy
181	Mr Phua Wei Sen Damien	257	Ms Wu Yan
182	Ms Png Yoke Hoon	258	Ms Xavier Anthoniammal
183	Ms Poh Hwee Hian	259	Mr Xie Yao Yu
184	Ms Pritam Kaur D/O Muktiar Singh	260	Mr Yam Hai Law Dave
185	Ms Punithavathi D/O Elengovan	261	Ms Yap Bee Hoon Clara
186	Ms Quay Lay Peng Jennifer	262	Mr Yap Soon Kwee (Josemaria Miguel)
187	Ms Radha Chowdhuri	263	Ms Yashaswi
188	Mr Rahamathulla Maideen Abdul Kader	264	Mr Yeo Cheng Hock Alvin
189	Mr Rahul Jain Ravindra	265	Mr Yeo Kian Teong Alex
190	Ms Rama Nair Geetha	266	Mr Yong Shou Pin
191	Mr Ramasamy Subramaniam	267	Mr Yu Yan Liang
192	Mr Ramesh Chidambar Dixit		
193	Mr Ramli Bin Abdullah		
194	Ms Rani D/O Ram H. Khoobchandani		
195	Mr Ray Amit		
196	Mr Raymond Magimairaj Francis		
197	Ms Rita Wong		
198	Mr Robert Brian Pollack		
199	Ms S Vimala		
200	Ms Saloni Marut Dave		
201	Ms Saminah Bte Keedal		
202	Ms Saraswathi Raja Krishnan		
203	Mr Saravanan S/O Renganathan		
204	Ms Sathu Anadavalli		
205	Ms Seah Chew Peng		
206	Ms Seet Chor Hoon		





SACA continued to provide managing agent services and offender rehabilitation courses for volunteers in the aftercare sector this past year. An extension of the Development Framework for Offender Rehabilitation (DORP) was agreed with Singapore Prison Service in November 2018. For the year, SACA provided:

BASIC PRISON TRAINING

Theory and practical based training for new volunteers to understand needs of clients during the in-care and aftercare phase of rehabilitation.

BEFRIENDING TRAINING

Training focused on basic attending skills for all prison befrienders.

YELLOW RIBBON COMMUNITY PROJECT TRAINING

Training for members of the community and grassroots volunteers who reach out to families of the incarcerated in order to strengthen family and community ties. Special focus on children and caregivers needs when a loved one is facing incarceration.

DEVELOPMENTAL TRAINING

The courses provided focus on areas that clients typically need help with. Supporting clients with addiction or emotional regulation issues, for example, may require volunteers to be equipped with specialised knowledge or skills that will enable them to be more effective in their work. The courses offered by SACA include:

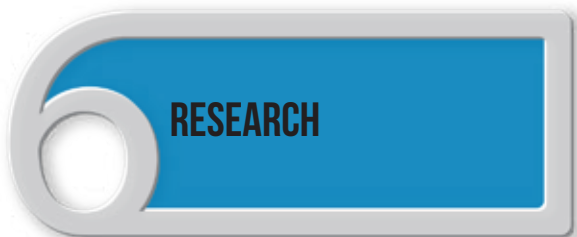
1. Understanding and Responding to Emotions in People Helping
2. Journeying with the incarcerated in their Grief
3. Journeying with the Families of the incarcerated in their Grief
4. Helping Clients Manage Anger
5. Anger and Addictions: The Troublesome Pair
6. Befriending Skills for Offender Population

STAFF TRAINING

Conferences and workshops attended by staff to gain insights into new developments within and beyond the aftercare sector.

- | | |
|---|---|
| <ol style="list-style-type: none"> 1. 5th APBAM 2018 Main Conference 2. CARE Network Seminar 3. NCSS People Practice Consultancy Forum 4. Inaugural Singapore Social Work Practice Research Conference 2018 | <ol style="list-style-type: none"> 5. Singapore Mental Health Conference 2019 6. Yellow Ribbon Conference 2018 7. The 7 Habits of Highly Effective People 8. Suicide Intervention Skills Workshop |
|---|---|

	Volunteers	Runs for FY18/19	Volunteers trained FY18/19
	Basic Prison Training	7	185
	YRCP (Basic) Training	2	40
	Befriending Training	1	29
	Developmental Training- Helping Clients Manage Anger	1	34



Initiated in 2015 in collaboration with the CARE Network, the objective of the research undertaken by the Association is to bridge the gap between theory and practice in aftercare. This is part of sector-wide efforts towards a more evidence-based approach in the manner programmes and services are offered to beneficiaries.

In February 2019, an extension was agreed to the existing collaboration with SACA undertaking research projects and literature reviews focused on service gaps and emerging trends within the sector.

SACA completed a research study and a literature review this past year:

1) Research - Reintegration Needs and Challenges Faced by Elderly Ex-offenders in Singapore

The growing number of elderly offenders in Singapore, in both absolute numbers as well as a percentage of all offenders, is an area of potential concern. However, little attention seems to be given to address this trend; there exists limited knowledge on the unique reintegration needs and experiences of elderly ex-offenders. To bridge the gap, the study examined the reintegration challenges encountered by ex-offenders aged 55 years and above.

The challenges found were categorised into five broad themes: health, social, financial, psychological, and housing. Participants also shared their thoughts on social services available in the community that they had used previously. Service areas or social assistance identified as important for them included: social support, accommodation, employment, financial and medical assistance. The findings from this study can be used as a consideration on how programmes and services can cater to the unique reintegration needs of elderly ex-offenders in Singapore.

2) Literature Review - Re-entry Needs of Female Ex-offenders

Five broad areas of need were identified as being especially relevant to the reintegration of women ex-offenders: (1) childcare and parenting; (2) healthcare, mental health counselling, and substance abuse treatment; (3) housing; (4) education, employment, and job training; and (5) social support. The article illustrated the need for programmes and interventions to be gender-sensitive due to the different exposure and reaction to life circumstances of women ex-offenders. The review looked at several local and overseas gender-specific programmes, highlighting their uniqueness in catering to the needs of women ex-offenders.

Conference presentations in FY18-19.

SACA presented research studies at several platforms in the past year.

Care Network Workplan Seminar in May 2018	Findings from “Examining the Role of Perceived Social Support in the Reintegration of Ex-offenders” were presented. Feedback on the sharing was positive as members found it useful to learn more about the sources of social support regarded as important by ex-offenders, and the extent to which practitioners were aligned to clients’ rehabilitation needs. They also found it heartening to hear an ex-client share about how family support helped in his rehabilitation.
Singapore Social Work Practice Research Conference 2018	The paper “What Happens After Graduation: The Challenges Faced by Ex-offenders and Support Required in Their Reintegration Post-graduation” was presented. The findings on challenges and support for SACA’s Education Support Programme graduates were presented. Pilot initiatives (Project ACE) stemming from the research findings was also introduced. Overseas delegates in attendance expressed interest in understanding how such programmes could be introduced in their home country.
Yellow Ribbon Conference 2018	



At the heart of a career in the correctional aftercare sector lies a belief that all people deserve dignity, respect and access to roads that lead to second chances. This includes the thousands that are currently experiencing incarceration. Helping to turn lives around and reduce recidivism was compelling enough for Punithavalli Gunasegaran to bid goodbye to the corporate sector to embark on a new journey at SACA. Having recently attained her Masters in Applied Psychology, Punitha, as she is known to friends and colleagues, joined SACA in 2009 and has case managed over 400 ex-offenders to date.

**I GUESS YOU
COULD SAY IT
WAS A CALLING!**

What prompted your transition from the corporate world to the social service sector?

When I was working in the corporate sector, I always felt like I wanted to do more, that it was not fulfilling enough for me to work only with numbers every day. I started to explore my options and thought of what I would like to do. I felt like I wanted to help others who were in need and that made me think of upgrading myself to start my Degree in Psychology. I guess you could say it was a calling.

Any reason for choosing to work in the correctional aftercare sector?

I chose to work in the correctional aftercare sector as I have always felt that everyone deserves a second chance. This is especially so for ex-offenders who may have made mistakes in their choices and decisions. For many of them, they would have gone through some adverse life experiences that may have eventually led them to using substances to cope, or turn to crime. I feel that with enough support, we can help them work on their struggles, and better cope with their difficulties.

Could you elaborate on your role and the clients you have assisted during your time at SACA?

Currently, I work with offenders who have been mandated to receive case management support as they are emplaced on community-based programmes. Part of my role is also to manage and oversee the technical aspects of the Case Management Programme and to guide members of the team to work more effectively with these clients.

When I started out as a Case Manager, I used to work with voluntary clients who could decide if they would like to receive case management support over a period upon release. With voluntary clients, their motivation levels could be slightly higher which was beneficial in working towards staying away from drugs or crime.

Now, when working with mandated clients, it is important to work on building rapport and motivating them to achieve their goals. With this, it helps to engage clients to work on their recovery.

How has this work contributed to your personal growth?

As an individual, I have experienced many changes as I have worked with this client population. I have learnt to be more patient as clients often need time and space to work on their recovery.

You must have had many experiences that have made an impact on you; can you share one such experience?

I remember a client I had some time ago, who shared with me in prison that change was hard for him and that he wasn't sure if he would be able to commit to coming in for sessions upon release. I remember thinking prior to his release that I wasn't sure how motivated he was to change. Surprisingly enough, he did come in for sessions and made regular contact to work on his recovery. That experience has stayed with me, and constantly reminds me of how clients can surprise us. It also reminds me that having a good therapeutic alliance with the client from the start is very important.

What advice would you give someone wanting to be an aftercare corrections case manager?

We need to be flexible to adapt to changes as we work with clients. Clients will come in with different issues all the time and it is up to us to accept that this is normal, and to prioritise the issues as we work with clients. Having a constant feedback loop and being open is important too, as we need to be ready to hear feedback from clients, peers and supervisors in order to grow in this sector.

“As an individual, I have experienced many changes as I worked with this client population. I have learnt to be more patient as clients often need time and space to work on their recovery.”





EVENTS



CLIENT EVENTS

Hiking @ Pulau Ubin
6 May 2018



Student-clients were engaged in a day of activities at Pulau Ubin, where they trekked to Chek Jawa and had the opportunity to share their post-incarceration education experiences with one another. Despite facing challenges and obstacles on the hike, they tasted the sweetness of success after meeting each milestone along the way finally pushing themselves to reach their destination. It

was an enriching event as they shared how it was a chance to build their mental strength, as most of them had not had the opportunity of spending long hours outdoors. One learning point they took away was the importance of perseverance despite setbacks in their studies or in life. We wish our students all the very best in their meaningful journey of life ahead!

Creative Writing Competition 2018
28 & 31 May 2018



This year, 118 student-inmates participated in ESP's annual creative writing competition including 15 from the female institution.

Participants' scripts underwent the first round of grading by teachers from the Prison School. Thereafter, the shortlisted essays went through the second round of marking by external judges from Singapore University of Social Sciences and Singapore Management University.

Participants were informed of the results in August 2018. Sixteen winners emerged, and their families were awarded NTUC vouchers - SACA views this as an important first step in the reintegration process; student-inmates are provided the opportunity to support their families, despite their incarceration. Every individual who took part in the competition received a certificate of participation.

**Family Day Event 2018
@ Wild Wild Wet
22 July 2018**



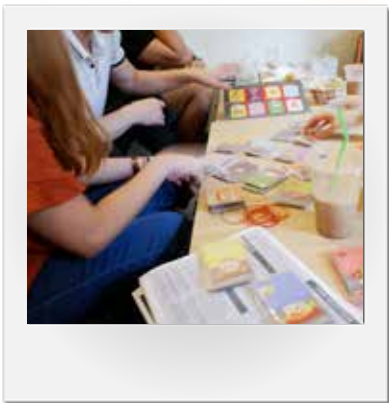
There is nothing quite like the sun, slides and sunscreen to bring about a splashing good time for our clients and their families!

Armed with goodie bags filled with discount vouchers from kind sponsors such as Food Panda, Water Mango Swimwear, TAG Team, and food vouchers for use at outlets within Downtown East, the family day event opened with an art and craft activity. Clients and their families tapped on their creativity to create unique photo frames in

which they inserted the instant family photos that were taken earlier during registration. Clients and families then headed to the water for some fun under the sun.

Clients shared with their caseworkers that they appreciated this opportunity to bond with their family members in a fun-filled environment, allowing them to work on a meaningful frame-making activity and set aside time amidst busy schedules.

**Gaming @
Mind Café
29 July 2018**



Student-clients, graduates and staff engaged in exciting board games at The Mind Café on a fun-filled Sunday morning. It was heartening to see the students and graduates play as they encouraged each other along the way and shared strategies to win games. Through this event, the students also had the opportunity to de-stress and have a much-needed break in view of their upcoming examinations. The graduates enjoyed themselves as well and reflected on the importance of self-care amidst their work and family commitments.

Graduation Ceremony 2018
22 September 2018



It was a special afternoon as members of SACA’s Executive Committee, distinguished guests from the Singapore Prison Service, agency partners and students gathered to celebrate the achievements of our student-clients who had graduated from their course of study, and to congratulate the students for their hard work and perseverance.

For the first time ever, a panel discussion was held comprising our graduates, a family member and invited guests. The focus was the difficulties faced by the graduates during their period of study

and the challenges after graduation. In addition, a family member also shared her experiences in supporting her daughter in continuing her education – it was indeed heartening to hear from someone so instrumental in a client’s life, and from the graduates on how they had overcome their struggles. We believe the sharing and discussion also serves as a motivator for current students.

The event ended off on a beautiful note with a rap performance by one of the graduates, accompanied by SACA staff.

Year End Event 2018
22 December 2018



The ESP collaborated with REACH Youth Service for an eventful dragon boat experience. Student-clients and staff from both organisations met up early on a sunny morning and got a brief introduction on the history and achievements of dragon boating in Singapore. Other enthusiastic clients and volunteers from REACH Youth Service then joined for a warm-up session, before heading down to the boat. As the crew spent time together in the boat, everyone was eager to

share their life stories with one another, while also ensuring that they rowed in sync. Although it was tiring, participants felt energised throughout the whole exercise after which they bade farewell to newfound friends. SACA’s students and staff then proceeded to a quiet location for a relaxing lunch and reflection. The time spent felt like a meet up with old friends. Overall, everyone felt that it was a unique experience and discovered new things about themselves.

COMMUNITY SERVICE

@ Lee Ah Mooi Old Aged Home
22 April 2018



The very first community service event of the year was organised at the Lee Ah Mooi Old Aged Home. Clients helped with simple cleaning and gardening, as well as assisting in the feeding of the elderly residents of the Home.

Clients shared that they enjoyed being able to interact with the elderly residents through the

feeding activity. They saw first-hand how difficult it was for them to do routine activities like eating that most of us take for granted. Many clients were able to reflect on their own health and mortality as well as that of their family members. It was indeed a meaningful experience giving back to the community.

@ Sree Narayana Mission Home
30 September 2018



Traditionally the service events organised by the Association typically focus on providing opportunities for clients to give back. For the first time SACA decided to open up this opportunity to the families of clients as well – to encourage them to serve as a family.

Clients and family members interacted with and entertained the elderly residents through a series of carnival games such as SNAP! Bingo, jigsaw puzzle, Snake and Ladder, bowling, and memory games. Everyone worked as a team to engage the residents to entertain them and bring a bit of laughter to their morning. They also plucked up

their courage to perform on stage and displayed their talents by performing song after song for the residents!

Subsequently, clients and their family members took group photos and created decorative art pieces to remember this meaningful experience by. Through the group feedback sessions, clients shared that they found the day to be fulfilling as they brought a bit of happiness to the residents. Clients also gained an opportunity to bond with their loved ones as they worked towards a common goal.

'PROJECT SOTERIA'
in collaboration with
Nanyang Polytechnic
May 2018



A group of Nanyang Polytechnic final year students embarked on a project in collaboration with SACA. Project Soteria aims to highlight and address the safety and self-care concerns of caseworkers in the correctional aftercare setting. Based on an online survey where thirty-four caseworkers from SACA as well as other agencies

shared their personal experiences, a toolkit; Project Soteria: Your Care in a Box, was created. The toolkit includes a safety manual, a self-care guide, a habit tracker and a fun card game. The information in this toolkit is comprehensive, detailed and the effort put in by the students is truly commendable.

VOLUNTEER EVENTS

Drug Awareness Talk
28 April 2018



Our Volunteers attended an insightful talk on drug awareness. The officers from the Central Narcotics Bureau shared their experiences as field officers and on the current drug trends. Our volunteers were moved to hear the real life

stories of the experienced officers and their fight to make Singapore drug-free. The volunteers had a chance to view the various exhibits and gain a better understanding on the effects of drugs. The session ended with a networking lunch.

Let's GO Batam! 8 August 2018



The VAP team and our volunteers let their hair down with a trip across the sea! It was not just a much-needed break but also an opportunity for everyone to bond. The day was off to a good start as everyone was treated to original Indonesian coffee at 70°F Koffie - a perk-me-up for all to enjoy the rest of the day. Volunteers visited a Buddhist Temple before heading to the local provision shop for some local Indonesian

delights, where they also sampled and purchased tropical fruits. Volunteers enjoyed the authentic Indonesian buffet before heading off to sample Batam's popular Kueh Lapis. The highlight of the trip was The Illusion Trick-eye Museum with plenty of opportunities to take quirky photos. Volunteers finally enjoyed a relaxing massage before heading back home.

Study Visit to Breakthrough Missions 13 November 2018



The aim of our yearly study visit is to expose volunteers to the various services and resources available for clients. Our volunteers visited Breakthrough Missions to understand the services provided at the halfway house. Mr Freddy Wee, Deputy Director for Breakthrough Missions shared his experience in dealing with clients with drug antecedents and the challenges they faced. The sharing was insightful and informative, and volunteers had the opportunity to tour the halfway house.

"This study visit helps me prepare for my befriending journey with DRC clients." - Chan

"It is nice to be able to see that clients are well supported in their journey of reintegrating back into society, and that clients on programme are able to work at various enterprises run by Breakthrough Missions." - Amit

**Appreciation Night
@ Conrad Centennial
Singapore
5 October 2018**

20 YEARS OF SERVICE

- 1 Leong Peggy
- 2 Low Lee Kiang Jasmine
- 3 Jasbeer Kaur D/O Kishen Singh

15 YEARS OF SERVICE

- 1 Chan Lay Eng Pamela
- 2 Lau Bo Chu Janet

10 YEARS OF SERVICE

- 1 Nurshifa Binte Hanif
- 2 Ramesh Chidambar Dixit

5 YEARS OF SERVICE

- 1 Mimi Marhaini Masri
- 2 S Vimala
- 3 Saravanan S/O Renganathan
- 4 Te Pei Lin Paulyn

MERIT AWARD

- 1 Vhaney

**OUTSTANDING
NEW VOLUNTEER AWARD**

- 1 Chern Chiap Keng

**OUTSTANDING
VOLUNTEER AWARD**

- 1 Vickineswarie d/o Jagadharan



Good food and great company – what better way to wrap up the year than with our annual Appreciation Night where we got the opportunity to express our appreciation for our valued volunteers and partners for their continued support for the cause. From the photo booth with accessories, heartfelt sharing by a client and even a magic show it was truly a special night. Our client recounted how beneficial the ESP programme had been for him, and how it had helped him achieve his goals. He felt the need to give back, and that led him to become a mentor for newer student-clients.

It was tremendously satisfying that our Guest of Honour, Chief Justice Sundaresh Menon, was impressed with the oil painting that was presented to him – the masterpiece of another client who graduated with a Diploma in Fine Art from NAFA.

As part of SACA’s dedication towards supporting local community efforts, guests were gifted goodie bags consisting of cookies baked by MINDS Bakers and SCORE.

Awards were also presented to honour our long-serving volunteers as well as our outstanding volunteers for their significant contributions.



FUND-RAISING EVENTS

Charity Film Screening
– Avengers: Infinity War
26 April 2018



On 26 April 2018, the Association held its annual charity event. Thanks to The Walt Disney Company (Southeast Asia) Pte Ltd., SACA screened the long-awaited blockbuster from Marvel Studios – Avengers: Infinity War. Guests received goodie bags, filled with treats such as popcorn, premium baked nuts sponsored by Provisions and Yeo's drinks. SACA is proud to announce that over \$280,000 was raised making this the most

successful instalment of this annual event ever! Special mention goes to our sponsors for their generous support: Certis CISCO Security Pte Ltd, DBS Bank, Singapore Airlines Ltd, GIC Private Ltd, Progress Galvanizing Pte Ltd and Singapore Totalisator Board. Mr Louis Ng, Member of Parliament for Nee Soon GRC graced the event as Guest of Honour.

STAFF WELFARE EVENTS

Staff Day Out
@ Batam
30 April 2018



What better way to show your appreciation for all the hard work that staff do than to spend time eating and shopping in Batam?! The Staff Welfare Team decided to let their hair down and plan a little treat for the staff.

The day started with a friendly guide introducing staff to a variety of local fares. The first stop was a coffee factory producing Indonesia's finest locally made coffee. With the number of coffee lovers amongst us, this particular stop was definitely one that many were looking forward to. Lunch was an

authentic buffet spread of local cuisine offering a variety of delicacies popular amongst the locals. The food was great and everybody enjoyed it. Next was a visit to the Maha Vihara Duta Maitreya Temple, the biggest Buddhist temple in South East Asia. Staff were given ample time to walk around and explore the temple. Finally, staff spent some time at Batam's biggest mall, Nagoya Hill Shopping Mall. It was definitely a tiring day but judging from the laughter and the number of shopping bags everyone was carrying, it's safe to assume that everyone had a good time.

Racial Harmony Day
12 July 2018



In a society made up of various races happily coexisting, Singapore never fails to emphasise the importance of racial harmony. Here in SACA, we echo that sentiment by celebrating the day with our annual potluck of traditional foods. This year, we decided to do things differently to show our appreciation for the different cultures by including

traditional games like five-stone and chapteh. Our multi-racial team celebrated the day wearing traditional outfits or orange-themed outfits and bonded over food and games. We taught each other to play the traditional games and some female staff even learned how to tie a saree. The event ended with food – a favourite of all races!

Cultural Tour – Indian Heritage Centre
13 September 2018



As a social service organisation, SACA takes pride in creating a work culture that respects and is sensitive to differences in personality, culture and background.

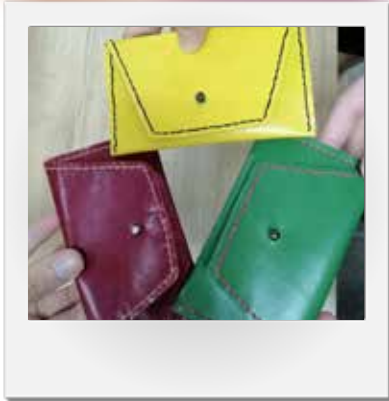
As an extension of the Racial Harmony Day celebration, the staff welfare team organised a cultural tour to the Indian Heritage Centre (IHC), to broaden staff’s knowledge and appreciation of Indian culture.

After a good lunch, SACA staff took a stroll down to the IHC, a 4-storey building that reflects a combination of modern architectural elements and traditional Indian features. With loud Indian music playing in street shops, colourful dupattas hanging from stalls, Hyderabad bangles displayed

in bunches, mirror work bags twinkling in the sun and the smell of fresh Mogra flowers hanging like streamers, it was indeed a treat for the senses.

The volunteer guides helped make the tour around the galleries interesting and meaningful. Staff members enjoyed the sights, sounds and scents of the historical precinct. There were displays of attractive and beautifully designed traditional apparels and shimmering gold accessories. Recipes of traditional cuisines were available and staff enthusiastically collected the print outs so that they could experiment preparing those delicacies for and with their loved ones. At the end of the tour, staff played traditional games at the activity spaces. It was an enjoyable and enriching afternoon.

Leather Crafting Workshop 11 October 2018



Staff spent an interesting afternoon engaging in leather crafting. As it was a novel experience for most of us, facilitators from Ribbons & Craft were patient in ensuring everyone could carry out the steps required. Everyone knocked and sewed their

way to proudly creating their own personalised cardholder. Nothing like spending a few hours off work just doing something new and therapeutic with your fellow colleagues.

Year-End Party 31 December 2018



SACA ended 2018 with our annual year-end party where staff gathered for much fun and food to round off a fruitful year! The party kicked-off with a makeover game with staff having to transform a member of their team into a "Funky Rehab Worker" using the assortment of materials provided.

After a leisurely lunch, the much-anticipated gift exchange segment followed. This year, recipients had to guess the identity of the giver through a series of hints and clues left on the gifts. It was definitely a fun way to learn more about one another! The final segment was the lucky draw where various goodies were up for grabs. Everyone went home that day with smiles and gifts.



**Green Initiatives
@ SACA**

A group of like-minded individuals came together in January 2019 to explore SACA's green issues. The team conducted a waste audit to identify waste in organisational processes and operations. They aim to focus on areas that have larger wastage to find alternative, eco-friendly solutions to manage and reduce waste.

Thus far, the team has replaced bottled water with a water dispenser to reduce plastic use, with paper cones replacing Styrofoam cups. The team is currently working on reducing the use of plastic and Styrofoam for catered food during trainings, and exploring other recycling efforts that can be implemented. Biodegradable garbage bags for daily use is also being considered for purchase.



Ex-offenders face challenges. It takes resilience to turn your back on your past. Many a time when working with ex-offenders, you have to step into their shoes and go through similar emotions they face.

The passion to support rehabilitation of ex-offenders is what drives Alvin Tan not only to work in a halfway house as his regular job but also to dedicate his personal time to volunteer with incarcerated individuals and those released on programme. Devoted to the cause, Alvin Tan takes a moment to share his experience and what helps him face the challenges he encounters.

DEVOTED TO THE CAUSE!

Could you share with us on what has drawn you to work with the ex-offender population?

It all started when I was doing my part-time degree in Psychology. I volunteered with SACA and as a Voluntary Probation Officer (PO) with the Ministry of Social and Family Development. However, in 2005 upon graduating from my degree, I did a mid-career switch from Engineering Sales to be a full-time PO. It was a fulfilling journey working as a PO; witnessing wayward youths make amends and become productive individuals. After five years of working with young offenders, I decided to challenge myself working with long-term drug offenders. The journey has indeed been very tough and challenging. I wanted to give up several times but was held back by my core social work values and beliefs.

You work at a halfway house and deal with ex-offenders daily. Why do you choose to spend your free time after work to volunteer at SACA with this same client group?

I have been a SACA volunteer while doing my part-time degree. At that time, I wanted to gain more exposure and experience in the social service sector. A classmate introduced me to SACA.

I believe that every individual will make mistakes in life due to ignorance. It is then that we need someone to guide us to the right path or to make amends. Giving every individual light and hope is what drives me to work with ex-offenders during and after work. On the other hand, seeing them reintegrate back to society and reuniting with their family makes me experience a happiness that doesn't fade with time.

Have you faced any challenges in working and volunteering with this client group? If so, how do the challenges you face at work compare with those faced as a volunteer?

Yes. There are challenges when I interact with clients and their family members. Many a time working with clients I step into their shoes and go through issues they are facing together with them. We do carry back emotions they experience. Listening and working with ex-offenders sometimes challenges our own beliefs and ways of thinking.

One has to be mindful to keep an open heart and open mind to accept what our clients believe in and work alongside them, instead of imposing our values on them. The other way is to accept what my client shares with me (regardless if it is true or false) and question further if in doubt.

I am constantly building up my “Doremon Bag” with skills and knowledge through working and volunteering.

What makes you continue to volunteer in the IIMAC programme?

We work in pairs and I never felt alone in this programme. As a volunteer in the IIMAC Programme, I have the flexibility to plan my schedule with my colleague. At the same time, it gives me the opportunity to work with the female clientele group most of whom are mothers and reaching out to a mom is reaching out to an entire family. It makes me feel happy whenever I witness family members benefiting from our visit.

What message would you convey to someone who is thinking about volunteering with this client group?

There will be times when we ask ourselves, “Why do we need to reach out to them? They are all well and able individuals, we should be helping the disadvantage or the old.” The beauty of working with this population is when you witness your client moving away from his/her past to be a reformed individual and reunite with their family members. We have to always believe that even moving an inch is also a form of progress.



“The principle to overcoming these challenges in both work and volunteering is similar. Seeking external help whenever I feel the need for inputs and a different perspective. I also practice a lot of reflection and rolling with resistance.”

FINANCIAL STATEMENTS



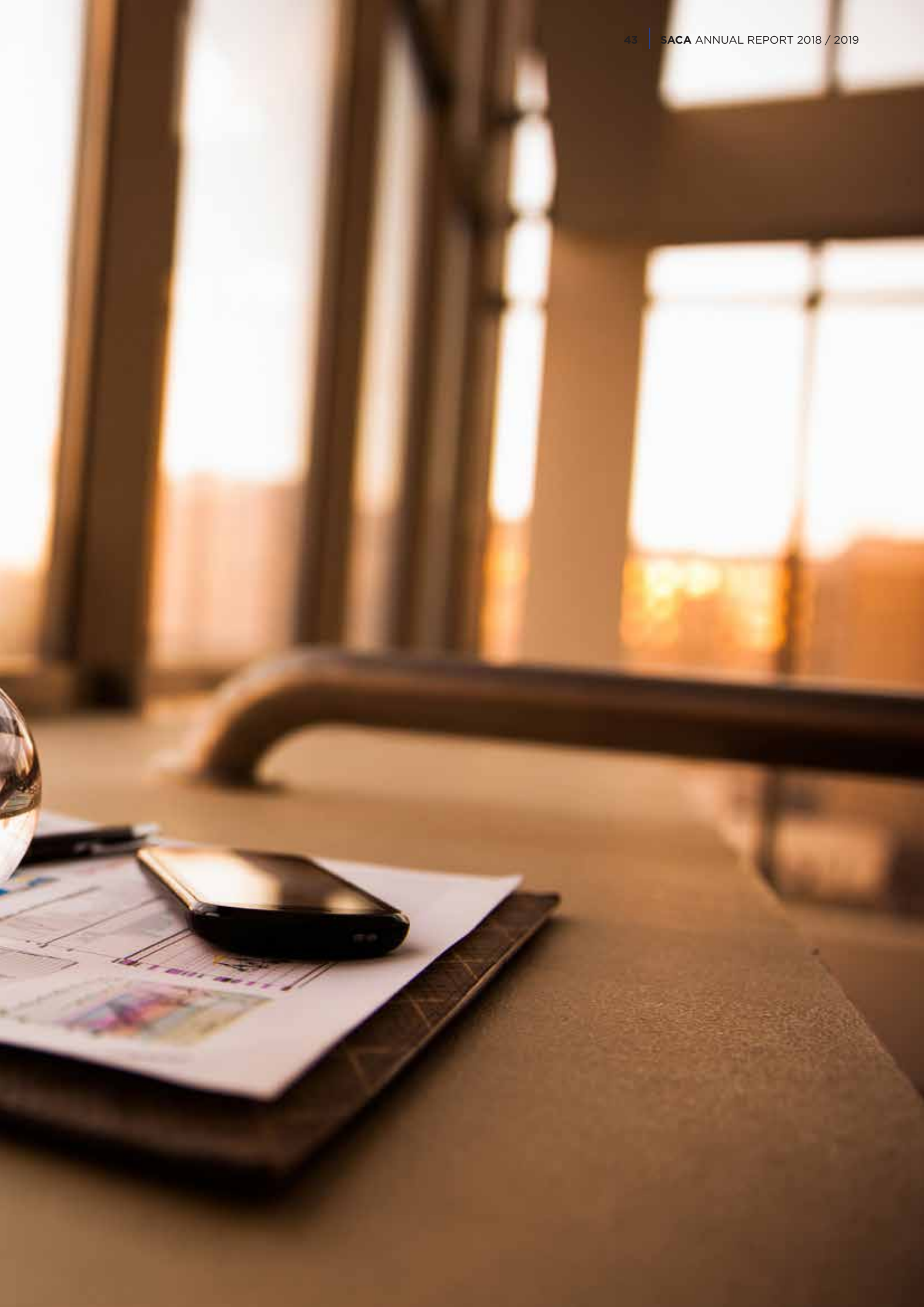


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SINGAPORE AFTER-CARE ASSOCIATION

STATEMENT BY MEMBERS OF THE MANAGEMENT COMMITTEE For the financial year ended 31 March 2019

The management committee is pleased to present the statement to the members with the audited financial statements of the Association for the financial year ended 31 March 2019.

1. Opinion of the management committee

In the opinion of the management committee,

- (i) the financial statements of the Association are drawn up so as to give a true and fair view of the financial positions of the Association as at 31 March 2019 and the financial performance of the business, changes in equity and cash flows of the Association for the financial year then ended on that date, and
- (ii) at the date of this statement, there are reasonable grounds to believe that the Association will be able to pay its debts as and when they fall due.

On behalf of the management committee,



Jeffrey E.S. Beh
Chairman



Roy Neighbour
Honorary Treasurer



Jennifer Marie
Honorary Secretary

6 August 2019

K. S. NG & CO
Chartered Accountants of Singapore

22 Lorong 21A Geylang #08-02
Prosper Industrial Building Singapore 388431

INDEPENDENT AUDITORS' REPORT

To The Members of Singapore After-Care Association

Report on the Financial Statements

We have audited the financial statements of Singapore After-Care (the Association), which comprise the statement of financial position as at 31 March 2019, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements are properly drawn up in accordance with the provisions of the Singapore Charities Act (Chapter 37), the Societies Act (Chapter 311) and Financial Reporting Standards in Singapore (FRSs) so as to give a true and fair view of the financial position of the Association as at 31 March 2019 and of the financial performance, changes in equity and cash flows of the Association for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with Singapore Standards on Auditing (SSAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report.

We are independent of the Association in accordance with the Accounting and Corporate Regulatory Authority (ACRA) Code of Professional Conduct and Ethics for Public Accountants and Accounting Entities (ACRA Code) together with the ethical requirements that are relevant to our audit of the financial statements in Singapore, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ACRA Code.

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

Other Information

Management is responsible for the other information. The other information comprises the Directors' Statement but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not and will 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 identified above 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 on the other information that we obtained prior to the date of this auditor's report, 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 AUDITORS' REPORT

To The Members of Singapore After-Care Association

Responsibilities of Management Committee for the Financial Statements

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with the provisions of the Act and FRSs, and for devising and maintaining a system of internal accounting controls sufficient to provide a reasonable assurance that assets are safeguarded against loss from unauthorised use or disposition; and transactions are properly authorised and that they are recorded as necessary to permit the preparation of true and fair financial statements and to maintain accountability of assets.

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

The management committee's responsibilities include overseeing the Association's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

K. S. NG & CO
Chartered Accountants of Singapore

22 Lorong 21A Geylang #08-02
Prosper Industrial Building Singapore 388431

INDEPENDENT AUDITORS' REPORT
To The Members of Singapore After-Care Association

Report on Other Legal and Regulatory Requirements

In our opinion:

- (a) The accounting and other records required to be kept by the Charity 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) The fund-raising appeal held during the period 01 April 2018 to 31 March 2019 has been carried out in accordance with Regulation 6 of the Societies Regulation issued under the Societies Act and proper accounts and other records have been kept of the fund-raising appeal.

The engagement partner on the audit resulting in this independent auditor's report is Ng Yong Yi.

K. S. NG & CO
Public Accountants and
Chartered Accountants
Singapore

6 August 2019

SINGAPORE AFTER-CARE ASSOCIATION**INCOME & EXPENDITURE STATEMENT**

For the financial year ended 31 March 2019

	Note	2019 SGD	2018 SGD
INCOME			
Unrestricted funds	4,6	690,396	208,921
Restricted funds			
Voluntary income	4,6	1,359,852	1,349,098
Investment income	4,6	82	88
EXPENDITURE			
Unrestricted funds			
Cost of fund generating activities	5,7	(18,968)	(13,669)
Governance cost	5,7	(354,259)	(373,914)
Restricted funds			
Cost of generating voluntary income	5,7	(88,411)	(142,906)
Governance cost	5,7	(1,311,497)	(1,267,250)
Surplus/(Deficit) transferred to accumulated funds		277,195	(239,632)
Allocation of surplus			
Unrestricted funds	5,7	317,169	(178,662)
Restricted funds	5,7	(39,974)	(60,970)
Total surplus		277,195	(239,632)

SINGAPORE AFTER-CARE ASSOCIATION**STATEMENT OF COMPREHENSIVE INCOME**
For the financial year ended 31 March 2019

	Note	2019 SGD	2018 SGD
Surplus/ (Deficit) For The Year		277,195	(239,632)
Other Comprehensive Income		-	-
Other Comprehensive Income, Net of Tax		-	-
Total Comprehensive Income For The Year		<u>277,195</u>	<u>(239,632)</u>

SINGAPORE AFTER-CARE ASSOCIATION

STATEMENT OF FINANCIAL POSITION

As at 31 March 2019

	Note	2019 SGD	2018 SGD
ASSETS			
Non-current assets			
Property, plant and equipment	10	515,231	538,522
Total non-current assets		515,231	538,522
Current assets			
Trade and other receivables	11	221,534	192,293
Prepayments		15,772	11,155
Cash and cash equivalents	12	999,179	838,397
Total current assets		1,236,485	1,041,845
Total assets		1,751,716	1,580,367
FUNDS AND LIABILITIES			
FUND			
Unrestricted funds			
General fund	8	676,521	359,800
Restricted funds			
Volunteer After-Care Programme	8	307,849	321,052
Training & research	8	242,171	342,572
Case Management	8	77,272	-
Good Samaritan Reintegration Assistance Scheme (Formerly named as Ex-Offender Assistance Scheme)	8	78,562	85,379
Education Support Programme	8	32,670	29,664
Financial Assistance Fund	8	-	1,309
Lee Foundation Education Assistance Scheme	8	37,280	59,859
MILK Back-to-School Allowance Programme	8	57,975	66,115
General Education Fund	8	72,251	39,606
Total fund		1,582,551	1,305,356
Current liabilities			
Trade and other payables	13	39,715	45,011
Contract liabilities	14	129,450	230,000
Total current liabilities		169,165	275,011
Total liabilities		169,165	275,011
Total fund and liabilities		1,751,716	1,580,367

SINGAPORE AFTER-CARE ASSOCIATION**STATEMENT OF CHANGES IN ACCUMULATED FUNDS****For the financial year ended 31 March 2019**

	Note	Unrestricted Funds SGD	Restricted Funds SGD	Total Funds SGD
Association				
2018				
Beginning of financial year		941,330	603,658	1,544,988
(Deficit) for the year		(178,662)	(60,970)	(239,632)
Transfer of funds		(402,868)	402,868	-
End of financial year		359,800	945,556	1,305,356
2019				
Beginning of financial year		359,800	945,556	1,305,356
Surplus/(Deficit) for the year		317,169	(39,974)	277,195
Transfer of funds		(448)	448	-
End of financial year		676,521	906,030	1,582,551

SINGAPORE AFTER-CARE ASSOCIATION

STATEMENT OF CASH FLOWS

For the financial year ended 31 March 2019

	Note	2019 SGD	2018 SGD
Surplus/(Deficit) before tax		277,195	(239,632)
Adjustments for			
Depreciation expense		26,604	27,544
Total adjustments		26,604	27,544
Operating cash flows before changes in working capital		303,799	(212,088)
Changes in working capital			
Grant/income receivables		(29,241)	(20,908)
Deposits		-	-
Prepayments		(4,617)	(9,130)
Trade and other payables		(5,296)	1,162
Deferred income		(100,550)	(51,000)
Total changes in working capital		(139,704)	(79,876)
Cash flows (used in) from operations		164,095	(291,964)
Net cash flows (used in) from operating activities		164,095	(291,964)
Cash flows from investing activities			
Purchase of property, plant & equipment		(3,313)	(1,787)
Net cash flows (used in) investing activities		(3,313)	(1,787)
Cash flows from financing activities			
Fixed deposit pledged		(512)	(538)
Net cash flows (used in) financing activities		(512)	(538)
Net increase/(decrease) in cash and cash equivalents		160,270	(294,289)
Cash and cash equivalents			
Beginning balance		763,407	1,057,696
Ending balance		923,677	763,407

SINGAPORE AFTER-CARE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2019

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

1. Association information

Singapore After-Care Association (SACA) is an Association incorporated and domiciled in Singapore.

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

2. Significant accounting policies

2.1 Basis of preparation

These financial statements have been prepared in accordance with Singapore Financial Reporting Standards ("FRS").

The financial statements have been prepared under the historical cost convention, except as disclosed in the accounting policies below.

The financial statements are presented in Singapore Dollars.

2.2 Changes in accounting policies

The accounting policies adopted are consistent with those of the previous financial year except in the current financial year, the Association has adopted all the new and revised FRS and Interpretations of FRS ("INT FRS") that are mandatory for application for the financial year.

The adoption of these new or amended FRS and INT FRS did not result in substantial changes to the Association's accounting policies and had no material effect on the financial performance or position of the Association.

FRS 109 Financial Instruments

The changes arising from the adoption of FRS 109 have been applied retrospectively.

Classification and measurement

FRS 109 requires debt instruments to be measured either at amortised cost, fair value through other comprehensive income (FVOCI) or fair value through profit or loss (FVPL). Classification of debt instruments depends on the entity's business model for managing the financial assets and whether the contractual cash flows represent solely payments of principal and interest (SPPI). An entity's business model is how an entity manages its financial assets in order to generate cash flows, selling financial assets or both. If a debt instrument is held to collect contractual cash flows, it is measured at amortised cost if it also meets the SPPI requirement. Debt instruments that meet the SPPI requirement that are held both to collect the assets' contractual cash flows and to sell the assets are measured at FVOCI. Financial assets are measured at FVPL if they do not meet the criteria of FVOCI or amortised cost.

The assessment of the business model and whether the financial assets meet the SPPI requirements was made as at the beginning of the financial year, and then applied

SINGAPORE AFTER-CARE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2019

retrospectively to those financial assets that were not derecognised before the beginning of the financial year.

The Association's debt instruments have contractual cash flows that are solely payments of principal and interest. The Association has a mixed business model. Debt instruments that were measured at amortised cost previously are held to collect contractual cash flows, and accordingly measured at FVOCI when it applies FRS 109. There is no significant impact arising from measurement of these instruments under FRS 109.

FRS 109 requires all equity instruments to be carried at fair value through profit or loss, unless an entity chooses on initial recognition, to present fair value changes in other comprehensive income.

For equity securities, the Association continues to measure its currently held-for-trading equity securities. The Association elects to measure its currently held available-for-sale (AFS) equity securities at FVOCI. There is no impact arising from measurement of these instruments under FRS 109.

2.3 Standards issued but not effective

The Association has not adopted the following FRS and INT FRS that have been issued but not yet effective.

	Effective for annual periods beginning on or after
FRS 116 Leases	1 January 2019
INT FRS 123 Uncertainty over Income Tax Treatments	1 January 2019
Amendments	
Amendments to FRS 109: Prepayment Features with Negative Compensation	1 January 2019
Amendments to FRS 28: Long-term Interests in Associates and Joint Ventures	1 January 2019
Amendments to FRS 110 and FRS 28: Sale of Contribution of Assets between an Investor and its associate or joint venture	To be determined
Improvements to FRSs	
Improvements to FRSs (March 2018)	1 January 2019

The management committee expect that the adoption of the FRS and INT FRS above will have no material impact on the financial statements in the period of initial application.

The directors expect that the adoption of the FRS and INT FRS above will have no material impact on the financial statements in the period of initial application expect for the following:

FRS 116 Leases

FRS 116 will result in almost all leases being recognised on the statement of financial position, as the distinction between operating and finance leases is removed. Under the new standard, an asset (the right to use the leased item) and a financial liability to pay rentals are recognised. The only exceptions are short-term and low-value leases. The accounting for lessors will not change significantly.

SINGAPORE AFTER-CARE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2019

The Association will apply the standard from its mandatory adoption date of 1 January 2019. The Association intends to apply the simplified transition approach and will not restate comparative amounts for the year prior to first adoption. Right-of-use assets for property leases will be measured on transition as if the new rules had always been applied. All other right-of-use assets will be measured at the amount of the lease liability on adoption (adjusted for any prepaid or accrued lease expenses).

2.4 Property, plant and equipment

All items of property, plant and equipment are initially recorded at cost. Subsequent to recognition, property, plant and equipment are measured at cost less accumulated depreciation and any accumulated impairment losses.

Depreciation of an asset begins when it is available for use and is computed on a straight-line basis over the estimated useful life of the asset as follows:

Building	10 years
Furniture & fittings	10 years
Office equipment	10 years
Renovation	10 years

The residual value, useful life and depreciation method are reviewed at each financial year end, and adjusted prospectively, if appropriate.

2.5 Impairment of non-financial assets

The Association assesses at each financial year end whether this is an indication that an asset may be impaired. If any indication exists, or when an annual impairment testing for an asset is required, the Association 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, except for assets that are previously revalued where the revaluation was taken to other comprehensive income. In this case, the impairment is also recognised in other comprehensive income up to the amount of any previous revaluation.

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 reversals are recognised in profit or loss unless the asset is measured at revalued amount, in which the reversal is treated as a revaluation increase. Impairment losses relating to goodwill cannot be reversed in future periods.

SINGAPORE AFTER-CARE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS For the financial year ended 31 March 2019

2.6 Financial instruments

These accounting policies are applied on and after the initial application date of FRS 109, 1 January 2018.

(a) Financial assets

Initial recognition and measurement

Financial assets are recognised when, and only when, the Association becomes a party to the contractual provisions of the financial instrument.

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

Trade receivables are measured at the amount of consideration to which the Association 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 Association'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:

(i) Amortised cost

Financial assets that are held for the collection of contractual cash flows where those cash flows represent solely payments 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 amortisation process.

(ii) Fair value through other comprehensive income (FVOCI)

Financial assets that are held for collection of contractual cash flows and for selling the financial assets, where the asset's cash flows represent solely payment of payments and interest, are measured at FVOCI. Financial assets measured at FVOCI are subsequently measured at fair value. Any gains or losses from changes in fair value of the financial assets are recognised in other comprehensive income, except for impairment losses, foreign exchange gains and losses and interest calculated using the effective interest method are recognised in profit or loss. The cumulative gain or loss previously recognised in other comprehensive income is reclassified from equity to profit or loss as a reclassification adjustment when the financial asset is de-recognised.

(iii) Fair value through profit or loss

Assets that do not meet the criteria for amortised cost or FVOCI are measured at fair value through profit or loss. A gain or loss on a debt instruments that is

SINGAPORE AFTER-CARE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2019

subsequently measured at fair value through profit or loss and is not part of a hedging relationship is recognised in profit or loss in the period in which it arises.

Investments in equity instruments

On initial recognition of an investment in equity instrument that is not held for trading, the Association may irrevocably elect to present subsequent changes in fair value in OCI. Dividends from such investments are to be recognised in profit or loss when the Association's right to receive payment is established. For investments in equity instruments which the Association has not elected to present subsequent changes in fair value in OCI, changes in fair value are recognised in profit or loss.

Derivatives

Derivatives are initially recognised at fair value on the date a derivative contract is entered into and are subsequently remeasured to their fair value at the end of each reporting period. Changes in fair value of derivatives are recognised in profit or loss.

De-recognition

A financial asset is derecognised when the contractual right to receive cash flows from the asset has expired. On de-recognition 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.

(b) Financial liabilities

Initial recognition and measurement

Financial liabilities are recognised when and only when, the Association becomes a party to the contractual provisions of the financial instruments. The Association 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 fair value through profit or loss, directly attributable transaction cost.

Subsequent measurement

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

De-recognition

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

SINGAPORE AFTER-CARE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2019

These accounting policies are applied before the initial application date of FRS 109, 1 January 2018.

(a) Financial assets

Initial recognition and measurement

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

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

Subsequent measurement

The subsequent measurement of financial assets depends on their classification as follows:

Loans and receivables

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

De-recognition

A financial asset is derecognised when the contractual right to receive cash flows from the asset has expired. On de-recognition 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 is recognised in the income statement.

(b) Financial liabilities

Initial recognition and measurement

Financial liabilities are recognised when and only when, the Association becomes a party to the contractual provisions of the financial instruments. The Association 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 fair value through profit or loss, directly attributable transaction cost.

Subsequent measurement

The measurement of financial liabilities depends on their classification as follows:

Financial liabilities at amortised cost

After initial recognition, financial liabilities that are not carried at fair value through profit or loss are subsequently measured at amortised cost using the effective interest rate

SINGAPORE AFTER-CARE ASSOCIATION

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For the financial year ended 31 March 2019

method. Gains and losses are recognised in the income statement when the liabilities are de-recognised, and through the amortisation process

De-recognition

A financial liability is de-recognised when the obligation under the liability is discharged, cancelled or expires. When an existing financial liabilities is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as a de-recognition of the original liability and the recognition of a new liability, and the difference in the respective carrying amounts is recognised in the income statement.

(c) Offsetting of financial instruments

Financial assets and liabilities are offset and the net amount reported in the balance sheet when there is a legally enforceable right to offset and there is an intention to settle on a net basis or realise the asset and settle the liability simultaneously.

2.7 Impairment of financial assets

These accounting policies are applied on and after the initial application date of FRS 109, 1 January 2018.

The Association recognises an allowance for expected credit losses (ECLs) for all debt instruments not held at fair value through profit or loss and financial guarantee contracts. ECLs are based on the difference between the contractual cash flows due in accordance with the contract and all the cash flows that the Association 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 there 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 and contract assets, the Association applies a simplified approach in calculating ECLs. Therefore, the Association does not track changes in credit risk, but instead recognises a loss allowance based on ECLs at each reporting date. The Association has established a provision matrix that is based on its historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment.

For debt instruments at fair value through OCI, the Association applies the low credit risk simplification. At every reporting date, the Association evaluates whether the debt instrument is considered to have low credit risk using all reasonable and supportable information that is available without undue cost or effort. In making that evaluation, the Association reassesses the internal credit rating of the debt instrument. In addition, the Association considers that there has been a significant increase in credit risk when the contractual payments are more than 30 days past due.

The Association considers a financial asset in default when contractual payments are 90 days past due. However, in certain cases, the Association may also consider a financial asset to be in default when internal or external information indicates that the Association is unlikely to receive the outstanding contractual amounts in full before taking into account any credit

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NOTES TO THE FINANCIAL STATEMENTS

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enhancements held by the Association. A financial asset is written off when there is no reasonable expectation of recovering the contractual cash flows.

These accounting policies are applied before the initial application date of FRS 109, 1 January 2018.

The Association assesses at each reporting date whether there is any objective evidence that a financial asset is impaired.

(a) Financial assets carried at amortised cost

For financial assets carried at amortised cost, the Association first assesses whether objective evidence of impairment exists individually for financial assets that are individually significant, or collectively for financial assets that are not individually significant. If the Association determines that no objective evidence of impairment exists for an individually assessed financial asset, whether significant or not, it includes the asset in a group of financial assets with similar credit risk characteristics and collectively assesses them for impairment. Assets that are individually assessed for impairment and for which an impairment is, or continues to be recognised are not included in a collective assessment of impairment.

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

When the asset becomes uncollectible, the carrying amount of impaired financial asset is reduced directly or if an amount was charged to the allowance account, the amounts charged to the allowance account are written off against the carrying value of the financial asset.

To determine whether there is objective evidence that an impairment loss on financial assets has been incurred, the Association consider factors such as the probability of insolvency or significant financial difficulties of the debtor and default or significant delay in payments.

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

(b) Financial assets carried at cost

If there is objective evidence (such as significant adverse changes in the business environment where the issuer operates, probability of insolvency or significant financial difficulties of the issuer) that an impairment loss on financial assets carried at cost has been incurred, the amount of loss is measured as the difference between the asset's carrying amount and the present of estimated future cash flows discounted at the current market rate of return for a similar financial asset. Such impairment losses are not reversed in subsequent periods.

SINGAPORE AFTER-CARE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2019

(c) Available-for sale financial assets

In the case of equity investments classified as available-for-sale, objective evidence of impairment include (i) significant financial difficulty of the issuer or obligor, (ii) information about significant changes with an adverse effect that have taken place in the technological, market, economic or legal environment in which the issuer operates, and indicates that the cost of the investment in equity instruments may not be recovered; and (iii) a significant or prolonged decline in the fair value of the investment below its costs.

If an available-for-sale financial asset is impaired, an amount comprising the difference between its acquisition cost (net of any principal repayment and amortisation) and its current fair value, less any impairment loss previously recognised in the income statement, is transferred from other comprehensive income and recognised in the income statement. Reversals of impairment losses in respect of equity instruments are not recognised in the income statement; increase in their fair value after impairment are recognised directly in other comprehensive income.

In the case of debt instruments classified as available-for-sale, impairment is assessed based on the same criteria as financial assets carried at amortised cost. However, the amount recorded for impairment is the cumulative loss measured as the difference between the amortised cost and the current fair value, less any impairment loss on that investment previously recognised in profit or loss. Future interest income continues to be accrued based on the reduced carrying amount of the asset, using the rate of interest used to discount the future cash flows for the purpose of measuring the impairment loss. The interest income is recorded as part of finance income. If, in a subsequent year, the fair value of a debt instrument increases and the increases can be objectively related to an event occurring after the impairment loss was recognised in profit or loss, the impairment loss is reversed in the income statement.

2.8 Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits, and short-term, highly liquid investments that are readily convertible to known amount of cash and which are subject to an insignificant risk of changes in value. These also include bank overdrafts that form an integral part of the Association's cash management.

2.9 Government grant

Government grants are recognised when there is reasonable assurance that the grant will be received and all attaching conditions will be complied with. Where the grant relates to an asset, the fair value is recognised as deferred capital grant on the statement of financial position and is amortised to income statement over the expected useful life of the relevant asset by equal annual instalments.

Where loans or similar assistance are provided by governments or related institutions with an interest rate below the current applicable market rate, the effect of this favourable interest is regarded as additional government grant.

2.10 Leases

(a) As lessee - Operating lease

Leases where substantially all risks and rewards incidental to ownership are retained by the lessors are classified as operating leases. Payments made under operating leases (Net of any incentives received from the lessors) are recognised in profit or loss on a straight-line basis over the period of the lease.

SINGAPORE AFTER-CARE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2019

Contingent rents are recognised as an expense in the income statement when incurred.

(b) As lessor - Operating lease

Leases where the Association retains substantially all risks and rewards incidental to ownership are classified as operating leases. Rental income from operating leases (net of any incentives given to the lessees) is recognised in profit or loss on a straight-line basis over the lease term.

Initial direct costs incurred by the Association in negotiating and arranging operating leases are added to the carrying amount of the leased assets and recognised as an expense in profit or loss over the lease term on the same basis as the lease income.

Contingent rents are recognised as income in profit or losses when earned.

2.11 Revenue

These accounting policies are applied on and after the initial application date of FRS 115, 1 January 2018.

Revenue is measured based on the consideration to which the Association 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 Association satisfied a performance obligation by transferring a promised good or service to the customer, which is when the customer obtains controls 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 obligations.

Membership subscription

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

Programme fees

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

Interest income

Interest income is recognised using the effective interest method.

Rental income

Rental income from operating leases (net of any incentives given to the lessees) is recognised on a straight-line basis over the lease term.

Donations

Income from donations are recognised upon the receipt of the donation in the year to which they relate.

SINGAPORE AFTER-CARE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2019

Grants

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

These accounting policies are applied before the initial application date of FRS 115, 1 January 2018.

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Association and the revenue can be reliably measured, regardless of when the payment is made. Revenue is measured at the fair value of consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes or duty. The Association assesses its revenue arrangements to determine if it is acting as principal or agent. The following specific recognition criteria must also be met before revenue is recognised.

Interest income

Interest income is recognised using the effective interest basis.

Membership subscription

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

Programme fees

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

Rental income

Rental income from operating leases (net of any incentives given to the lessees) is recognised on a straight-line basis over the lease term.

Donations

Income from donations are recognised upon the receipt of the donation in the year to which they relate.

Grants

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

2.12 Employee benefits

Employee benefits are recognised as an expense, unless the cost qualifies to be capitalised as an asset.

Defined contribution plans

Defined contribution plans are post-employment benefit plans under which the Association pays fixed contribution into separate entities such as the Central Provident Fund on a mandatory, contractual or voluntary basis. The Association has no further payment obligations once the contributions have been paid.

SINGAPORE AFTER-CARE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS For the financial year ended 31 March 2019

2.13 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.

3. Critical accounting judgements, estimates and assumptions

Estimates, assumptions and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

There are no significant assumptions or estimates made at the financial year end that have a significant risk of resulting in a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

SINGAPORE AFTER-CARE ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
For the financial year ended 31 March 2019

4. Detailed revenue for 2019

	Unrestricted fund		Restricted Fund										
	General fund	SGD	Volunteer After-Care Programme	Training & Research	Case Management	Good Samaritan Reintegration Assistance Scheme (Note 1)	Education Support Programme	Financial Assistance Fund	Lee Foundation Education Scheme	Milk Back to School Allowance Programme	Isaac Mannasseh Meyer Bursary	General Education Fund	Total Restricted Fund
	SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD
2019													
INCOME													
Voluntary income													
Prison Funding	-	158,066	-	-	776,105	-	-	-	-	-	-	-	934,171
NCSS Funding – SAO Claim Grant for VAP	-	10,000	-	-	-	-	-	-	-	-	-	-	10,000
NCSS Funding – Care & Share Matching Grant	251,009	-	-	-	-	-	-	-	-	-	-	-	-
SCORE Funding	-	-	57,400	-	-	-	-	-	-	-	-	-	57,400
Designed Project Donation													
Tax Deductible Donation													
Volunteer After-Care Programme Fund	-	145,281	-	-	30,000	-	-	-	-	-	-	-	145,281
Case Management Funding	-	-	-	-	-	-	-	-	-	-	-	-	30,000
Good Samaritan Reintegration Assistance Scheme	-	-	-	-	-	60,000	-	-	-	-	-	-	60,000
Education Support Programme Funding	-	-	-	-	-	-	90,000	-	-	-	-	-	90,000
General Education Fund-SACA A/C 2	-	-	-	-	-	-	-	-	-	-	33,000	-	33,000
General Donation	77,435	-	-	-	-	-	-	-	-	-	-	-	-
Non-Tax-Deductible Donation													
General Donation	44,640	-	-	-	-	-	-	-	-	-	-	-	-
Public Education & Awareness Funding	24,950	-	-	-	-	-	-	-	-	-	-	-	-
Singapore Telecom Subsidy	660	-	-	-	-	-	-	-	-	-	-	-	-
Total Voluntary income	398,694	313,347	57,400	806,105	60,000	90,000	33,000	82	82	-	-	33,000	1,359,852
Fund Generating Activities													
Tax Deductible Donation													
SACA Charity Film Preview	200,169	-	-	-	-	-	-	-	-	-	-	-	-
Non-Tax-Deductible Donation													
SACA Charity Film Preview	80,516	-	-	-	-	-	-	-	-	-	-	-	-
Total Fund Generating Activities	280,685	-	-	-	-	-	-	-	-	-	-	-	-
Investment income													
Interest earned on Fixed Deposit	636	-	-	-	-	-	-	-	82	-	-	-	82
Investment Income – SACA A/C 2	-	-	-	-	-	-	-	-	82	-	-	-	82
Total Investment income	636	-	-	-	-	-	-	-	82	-	-	-	82
Other income													
Rental of premises	6,800	-	-	-	-	-	-	-	-	-	-	-	-
Membership fees	218	-	-	-	-	-	-	-	-	-	-	-	-
Temporary Employment Credit	3,363	-	-	-	-	-	-	-	-	-	-	-	-
Total Other income	10,381	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL INCOME	690,396	313,347	57,400	806,105	60,000	90,000	33,000	82	82	-	-	33,000	1,359,934

Note 1: Good Samaritan Reintegration Assistance Scheme formerly known as Ex-Offender Assistance Scheme

SINGAPORE AFTER-CARE ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
For the financial year ended 31 March 2019

5. Detailed expenditure for 2019

	Unrestricted fund		Restricted Fund										
	General fund	SGD	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	Isaac Mannasseh Meyer Bursary	General Education Fund	Total Restricted Fund
	SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD
2019													
EXPENDITURE													
Costs of generating voluntary income													
CM Expenses	-	-	-	-	744	-	-	-	-	-	-	-	744
Education Support Services	-	-	-	-	-	-	3,036	-	-	-	-	-	3,036
Milk Back to School Allowance	-	-	-	-	-	-	-	-	-	8,140	-	-	8,140
General Education Fund Scheme	-	-	-	-	-	-	-	-	-	-	355	-	355
Lee Foundation Education Assistance Scheme	-	-	-	-	-	-	-	22,588	-	-	-	-	22,588
Aftercare Professionalisation Scheme	-	-	-	16,680	-	-	-	-	-	-	-	-	16,680
Financial Assistance Fund – cash aid	-	-	-	-	-	-	-	1,062	-	-	-	-	1,062
YRF – Emergency Fund Disbursements	-	-	-	-	-	-	-	696	-	-	-	-	696
Holiday Programme	-	-	-	-	3,690	-	-	-	-	-	-	-	3,690
Volunteer Development & Recognition													
VAP Expenses	-	2,511	-	-	-	-	-	-	-	-	-	-	2,511
SACA Appreciation Nite	-	28,909	-	-	-	-	-	-	-	-	-	-	28,909
Total costs of generating voluntary income	-	31,420	16,680	4,434	3,036	1,758	22,588	8,140	355	88,411			
Costs of fund generating activities													
SACA Charity Film Preview	18,867	-	-	-	-	-	-	-	-	-	-	-	-
Online donation portal fees	101	-	-	-	-	-	-	-	-	-	-	-	-
Total costs of fund generating activities	18,968	-	-	-	-	-	-	-	-	-	-	-	-
Governance costs													
Audit fee	2,500	-	-	-	-	-	-	-	-	-	-	-	-
Bank charges	254	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous bank charges – SACA	-	-	-	-	-	-	-	74	-	-	-	-	74
Depreciation	26,604	-	-	-	-	-	-	-	-	-	-	-	-
Insurance	2,798	-	-	-	-	-	-	-	-	-	-	-	-
Public education & awareness	4,607	-	-	-	-	-	-	-	-	-	-	-	-
Printing of annual reports	5,904	-	-	-	-	-	-	-	-	-	-	-	-
Professional and legal fees	1,605	-	-	-	-	-	-	-	-	-	-	-	-
Repair & replacement of equipment	17,685	-	-	-	-	-	-	-	-	-	-	-	-
- maintenance of land & building	4,348	-	-	-	-	-	-	-	-	-	-	-	-
Rental of equipment	5,463	-	-	-	-	-	-	-	-	-	-	-	-
Supplies & materials	4,083	-	-	-	-	-	-	-	-	-	-	-	-
Salaries, bonuses & CPF	255,857	284,115	134,367	678,741	62,950	80,529	-	-	-	-	-	-	1,240,702
Staff welfare & training	4,847	1,468	750	2,631	316	174	-	-	-	-	-	-	5,339
- Staff benefits	-	2,252	2,269	22,705	1,749	1,455	-	-	-	-	-	-	30,430
- Staff training & development	139	-	-	-	-	-	-	-	-	-	-	-	-
Subscription fees	6,222	-	-	-	-	-	-	-	-	-	-	-	-
Communications	3,763	7,295	3,735	20,322	1,800	1,800	-	-	-	-	-	-	34,952
Transport expenses	7,580	-	-	-	-	-	-	-	-	-	-	-	-
Utilities	354,259	295,130	141,121	724,399	66,815	83,958	-	74	-	-	-	-	1,311,497
Total Governance costs	373,227	326,550	157,801	728,833	66,815	86,994	1,758	22,662	8,140	355	1,399,908		
TOTAL EXPENDITURE	317,169	(13,203)	(100,401)	77,272	(6,815)	3,006	(1,758)	(22,580)	(8,140)	32,645	(39,974)		
Surplus / (Deficit) for the year													

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For the financial year ended 31 March 2019

6. Detailed income for 2018

2018	Unrestricted fund		Restricted Fund										Total Restricted Fund SGD				
	General fund SGD	Volunteer After-Care Programme SGD	Training & Research SGD	Case Management SGD	Ex-Offender Assistance Scheme SGD	Education Support Programme SGD	Financial Assistance Fund SGD	Lee Foundation Education Scheme SGD	Milk Back to School Allowance Programme SGD	Isaac Mannasseh Meyer Bursary SGD	General Education Fund SGD						
INCOME																	
Voluntary income																	
Prison Funding	-	153,312	-	590,499	-	-	-	-	-	-	-	-	-	-	-	-	743,811
Prising Funding – After-Care Professionalisation	-	-	279,982	-	-	-	-	-	-	-	-	-	-	-	-	-	279,982
NCSS Funding – VCF Grant	-	54	27	5,127	117	87	-	-	-	-	-	-	-	-	-	-	5,412
SCORE Funding	-	-	71,100	-	-	-	-	-	-	-	-	-	-	-	-	-	71,100
Yellow Ribbon Funding	-	-	-	-	6,000	-	2,763	-	-	-	-	-	-	-	-	-	8,763
Designed Project Donation																	
Tax Deductible Donation																	
Volunteer After-Care Programme Fund	-	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	95,000
Education Support Programme Funding	-	-	-	-	-	90,000	-	-	-	-	-	-	-	-	-	-	90,000
Ex-Offenders Assistance Scheme	-	-	-	-	45,000	-	-	-	-	-	-	-	-	-	-	-	45,000
General Donation	70,740	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Tax-Deductible Donation																	
Volunteer After-Care Programme Fund	-	10,030	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,030
General Donation	1,410	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Singapore Telecom Subsidy	430	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Voluntary Income	72,580	258,396	351,109	595,626	51,117	90,087	2,763										1,349,098
Fund Generating Activities																	
Tax Deductible Donation	52,760																
SACA Charity Film Preview																	
Non-Tax-Deductible Donation																	
SACA Charity Film Preview	19,924																
Total Fund Generating Activities	72,684																
Investment income																	
Interest earned on Fixed Deposit	662																
Investment Income – SACA A/C 2	-																88
Total Investment Income	662																88
Other income																	
Rental of premises	6,000																
Membership fees	260																
Special Employment Credit	272																
Temporary Employment Credit	9,795																
Wage Credit Scheme	46,668																
Total Other income	62,995																
TOTAL INCOME	208,921	258,396	351,109	595,626	51,117	90,087	2,763										1,349,186

SINGAPORE AFTER-CARE ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
For the financial year ended 31 March 2019

7. Detailed expenditure for 2018

2018	Unrestricted fund		Restricted Fund										Total Restricted Fund SGD				
	General fund SGD	Volunteer After-Care Programme SGD	Training & Research SGD	Case Management SGD	Ex-Offender Assistance Scheme SGD	Education Support Programme SGD	Financial Assistance Fund SGD	Lee Foundation Education Scheme SGD	Milk Back to School Allowance Programme SGD	Isaac Mannasseh Meyer Bursary SGD	General Education Fund SGD						
EXPENDITURE																	
Costs of generating voluntary income																	
CM Expenses	-	-	-	881	-	-	-	-	-	-	-	-	-	-	-	-	881
Education Support Services	-	-	-	-	-	2,999	-	-	-	-	-	-	-	-	-	-	2,999
Milk Back to School Allowance	-	-	-	-	-	-	-	7,480	-	-	-	-	-	-	-	-	7,480
General Education Fund Scheme	-	-	-	-	-	-	-	-	-	-	515	-	-	-	-	-	515
Lee Foundation Education Assistance Scheme	-	-	79,524	-	-	-	-	-	-	-	10,874	-	-	-	-	-	10,874
Aftercare Professionalisation Scheme	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	79,524
Financial Assistance Fund – cash aid	-	-	-	-	-	-	420	-	-	-	-	-	-	-	-	-	420
YRF – Emergency Fund Disbursements	-	-	-	-	-	-	1,884	-	-	-	-	-	-	-	-	-	1,884
Holiday Programme	-	-	-	5,896	-	-	-	-	-	-	-	-	-	-	-	-	5,896
Volunteer Development & Recognition																	
VAP Expenses	-	2,394	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,394
SACA Appreciation Nite	-	30,039	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30,039
Total costs of generating voluntary income	-	32,433	79,524	6,777	-	2,999	2,304	10,874	7,480	-	515	-	142,906				
Costs of fund generating activities																	
SACA Charity Film Preview	13,616	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Online donation portal fees	53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total costs of fund generating activities	13,669	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Governance costs																	
Audit fee	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bank charges	1,270	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous bank charges – SACA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation	27,544	-	-	-	-	-	-	74	-	-	-	-	-	-	-	-	74
Insurance	2,399	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public education & awareness	36,078	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Printing of annual reports	5,748	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Professional and legal fees	68	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repair & replacement of equipment	19,559	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
- maintenance of land & building	4,175	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of equipment	5,774	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Supplies & materials	3,418	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Salaries, bonuses & CPF	242,512	288,444	150,772	610,588	60,427	88,111	-	-	-	-	-	-	-	-	-	-	1,178,342
Staff welfare & training	3,831	1,449	911	3,436	316	532	-	-	-	-	-	-	-	-	-	-	6,644
- Staff benefits	825	6,222	2,478	33,192	3,148	4,048	-	-	-	-	-	-	-	-	-	-	49,088
- Staff training & development	139	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subscription fees	7,351	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Communications	3,722	7,585	4,200	17,717	1,800	1,800	-	-	-	-	-	-	-	-	-	-	33,102
Transport expenses	7,501	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utilities	373,914	283,700	158,361	664,933	65,691	94,491	-	74	-	-	-	-	-	-	-	-	1,267,250
Total Governance costs	387,583	316,133	237,885	671,710	65,691	97,490	2,304	10,948	7,480	-	515	-	1,410,156				
TOTAL EXPENDITURE	(178,662)	(57,737)	113,224	(76,084)	(14,574)	(7,403)	459	(10,860)	(7,480)	-	(515)	-	(60,970)				
Surplus / (Deficit) for the year																	

SINGAPORE AFTER-CARE ASSOCIATION
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For the financial year ended 31 March 2019

8. Detailed changes in accumulated funds

	Unrestricted fund	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	Isaac Mannasseh Meyer Bursary	General Education Fund		SGD	SGD	
2018															
Balance as at the beginning of financial year	941,330	378,789	229,348	(326,784)	99,953	37,067	850	70,719	73,595	5,650	34,471		603,658		
Surplus / (deficit) for the year	(178,662)	(57,737)	113,224	(76,084)	(14,574)	(7,403)	459	(10,860)	(7,480)	-	(515)		(60,970)		
Transfer of funds	(402,868)	-	-	402,868	-	-	-	-	-	(5,650)	5,650		402,868		
Balance as at the end of financial year	359,800	321,052	342,572	-	85,379	29,664	1,309	59,859	66,115	-	39,606		945,556		
2019															
Balance as at the beginning of financial year	359,800	321,052	342,572	-	85,379	29,664	1,309	59,859	66,115	-	39,606		945,556		
Surplus / (deficit) for the year	317,169	(13,203)	(100,401)	77,272	(6,817)	3,006	(1,757)	(22,579)	(8,140)	-	36,245		(39,974)		
Transfer of funds	(448)	-	-	-	-	-	448	-	-	-	-		448		
Balance as at the end of financial year	676,521	307,849	242,171	77,272	78,562	32,670	-	37,280	57,975	-	72,251		906,030		

Note 1: Good Samaritan Reintegration Assistance Scheme formerly known as Ex-Offender Assistance Scheme

SINGAPORE AFTER-CARE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2019

9. Income tax expense

Reconciliation of tax expense and accounting profit

Singapore After-Care Association is a registered IPC. From YA 2008, registered charities enjoy automatic income tax exemption under section 13(1)(zm) of the Income Tax Act. They do not need to file income tax returns.

10. Property, plant and equipment

	Buildings SGD	Furniture & fittings SGD	Office equipment SGD	Renovation SGD	Total SGD
Cost					
2018					
Beginning of financial year	535,070	71,837	29,569	15,711	652,187
Additions	-	1,010	777	-	1,787
End of financial year	<u>535,070</u>	<u>72,847</u>	<u>30,346</u>	<u>15,711</u>	<u>653,974</u>
2019					
Beginning of financial year	535,070	72,847	30,346	15,711	653,974
Additions	-	3,095	218	-	3,313
End of financial year	<u>535,070</u>	<u>75,942</u>	<u>30,564</u>	<u>15,711</u>	<u>657,287</u>
Accumulated Depreciation					
2018					
Beginning of financial year	17,836	29,897	26,996	13,179	87,908
Depreciations	17,835	7,272	866	1,571	27,544
End of financial year	<u>35,671</u>	<u>37,169</u>	<u>27,862</u>	<u>14,750</u>	<u>115,452</u>
2019					
Beginning of financial year	35,671	37,169	27,862	14,750	115,452
Depreciations	17,836	7,580	708	480	26,604
End of financial year	<u>53,507</u>	<u>44,749</u>	<u>28,570</u>	<u>15,230</u>	<u>142,056</u>
Net carrying amount at end of financial year					
2017	<u>517,234</u>	<u>41,940</u>	<u>2,573</u>	<u>2,532</u>	<u>564,279</u>
2018	<u>499,399</u>	<u>35,678</u>	<u>2,484</u>	<u>961</u>	<u>538,522</u>
2019	<u>481,563</u>	<u>31,193</u>	<u>1,994</u>	<u>481</u>	<u>515,231</u>

11. Trade and other receivables

	2019 SGD	2018 SGD
Grants receivables	221,474	192,233
Deposits	60	60
	<u>221,534</u>	<u>192,293</u>

SINGAPORE AFTER-CARE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2019

12. Cash and cash equivalents

	2019 SGD	2018 SGD
Cash at bank and on hand	923,677	763,407
Fixed deposits pledged	75,502	74,990
Cash and cash equivalents	<u>999,179</u>	<u>838,397</u>

Cash at bank earns interest at floating rates based on daily bank deposit rates.

Fixed deposit is made for a period of 2 years and earns interests at the respective deposit rate. Interest on bank deposit is 0.55% per annum.

For the purpose of cash flow statements, cash and cash equivalents comprise of the following:

	2019 SGD	2018 SGD
Cash and short-term deposits (as above)	999,179	838,397
Less: Fixed deposits pledged	<u>(75,502)</u>	<u>(74,990)</u>
Cash and cash equivalents	<u>923,677</u>	<u>763,407</u>

The fixed deposits were pledged to the bank as securities for banking facilities.

13. Trade and other payables

	2019 SGD	2018 SGD
Accrued operating expenses	<u>39,715</u>	<u>45,011</u>

Reconciliation of liabilities arising from financing activities

	Fixed deposit pledged (Note 12) SGD	Total SGD
2019		
Beginning of financial year	(74,990)	(74,990)
Changes in fixed deposit pledged	(512)	(538)
End of financial year	<u>(75,502)</u>	<u>(74,990)</u>

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NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2019

14. Contract liabilities

	2019 SGD	2018 SGD
Deferred income	129,450	230,000
	2019 SGD	2018 SGD
Revenue recognised in current period that was included in contract liability balance at the beginning of the period		
- Deferred income	230,000	281,000

15. Commitments

Operating lease commitments - as a Lessee

Future minimum rental payable under non-cancellable operating leases at end of the financial year are as follows:

	2019 SGD	2018 SGD
Within one year	3,724	3,724
Between one to five years	7,923	11,016
	11,647	14,740

Operating lease commitments - as a Lessor

Future minimum rental receivable under non-cancellable operating leases at end of the financial year are as follows:

	2019 SGD	2018 SGD
Within one year	500	500

16. Related party transactions

Compensation of key management personnel

For the purpose of these financial statements, parties are considered to be related to the Association if the party has the ability, directly or indirectly, to control the Association or exercise significant influence over the Association in making financial and operating decisions, or vice versa, or where the Association 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 Association are those persons having the authority and responsibility for planning, directing and controlling the activities of the Association. The

SINGAPORE AFTER-CARE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2019

management committee and the senior management officers are considered as key management personnel of the Association.

	2019 SGD	2018 SGD
Salaries and bonuses	389,591	390,236
Central Provident Fund contributions	55,464	59,278
Other short-term benefits	7,200	7,736
	<u>452,255</u>	<u>457,250</u>

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

Number of key management in remuneration bands

	2019 SGD	2018 SGD
S\$50,001 to S\$100,000	4	4
Below or equal to S\$50,000	1	2
	<u>5</u>	<u>6</u>

17. Financial instruments by category

The carrying amount of the different categories of financial instruments is as follows:

	2019 SGD	2018 SGD
Trade and other receivables	221,474	192,293
Cash and cash equivalents	999,179	838,397
Total financial assets carried at amortised cost	<u>1,220,653</u>	<u>1,030,690</u>
Trade and other payables	39,715	45,011
Total financial liabilities carried at amortised cost	<u>39,715</u>	<u>45,011</u>

18. Fair value of assets and liabilities

Assets and liabilities measured at fair value

There are no financial instruments carried at fair value.

Fair value of financial instruments that are not carried at fair value and whose carrying amount are not reasonable approximation of fair value

There are no financial instruments not carried at fair value and whose carrying amount are not approximation of fair value.

Fair value of financial instruments whose carrying amount are reasonable approximation of fair value

Cash and cash equivalents, grants/income receivables and other payables

The carrying amounts of these balances approximate their fair values due to the short-term nature of these balances.

SINGAPORE AFTER-CARE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2019

19. Financial risk management

19.1 Objectives and policies

The Association is exposed to financial risks arising from its operations and the use of financial instruments. The key financial risks include credit risk and liquidity risk. The Association is not subject to any foreign currency risk, interest rate risk and market price risk. The board of directors reviews and agrees the policies and procedures for the management of these risks which are executed by the Management.

It is, and has been throughout the current and previous financial year, the Association's policy that no derivatives shall be undertaken except for the use as hedging instruments where appropriate and cost efficient. The Association do not apply hedge accounting.

The following sections provide details regarding the Association's 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 Association's exposure to these financial risks or the manner in which it manages and measures the risks.

19.2 Credit risk

Credit risk is the risk of loss that may arise on outstanding financial instruments should a counter party default on its obligations. The Association's exposure to credit risk arises primarily from trade and other receivables. For other financial assets, the Association minimise credit risk by dealing exclusively with high credit rating counterparties.

The Association's objective is to seek continual revenue growth while minimising losses incurred due to increased credit risk exposure. The Association only trades with recognised and creditworthy third party. Receivables balances are monitored on an on-going basis with the result that the Association's exposure to bad debt is not significant.

The Association uses a provision matrix to measure the lifetime expected credit loss allowance for trade receivables and contract assets.

In measuring the expected credit losses, trade receivables and contract assets are grouped based on shared credit risk characteristics and days past due. The contract assets relate to unbilled work in progress, which have substantially the same risk characteristics as the trade receivables for the same type of contracts. The Association has therefore concluded that the expected loss rates for trade receivables are a reasonable approximation of the loss rates for the contract assets.

In calculating the expected credit loss rates, the Association considers historical loss rates for each category of customers and adjusts to reflect current and forward-looking macroeconomic factors affecting the ability of the customers to settle the receivables.

Trade receivables and contract assets are written off when there is no reasonable expectation of recovery, such as a debtor failing to engage in a repayment plan with the Association. The Association considers a financial asset as in default if the counterparty fails to make contractual payments within 90 days when they fall due, and writes off the financial asset when a debtor fails to make contractual payments greater than 120 days past due. Where receivables are written off, the Association continues to engage in enforcement activity to attempt to recover the receivables due. Where recoveries are made, these are recognised in profit or loss.

SINGAPORE AFTER-CARE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2019

Credit risk exposure

The Association's credit exposure is concentrated in Singapore and the Association operates in a single business segment.

Other receivables

The Association assessed the latest performance and financial position of the counterparties, adjusted for the outlook of the industry in which the counterparties operate in, and concluded that there has been no significant increase in the credit risk since the initial recognition of the financial assets. Accordingly, the Association measured the impairment loss allowance using 12-month ECL and determined that the ECL is insignificant.

19.3 Liquidity Risk

Liquidity risk is the risk that the Association will encounter difficulty in meeting financial obligations due to shortage of funds. The Association's exposure to liquidity risk arises primarily from mismatches of the maturities of financial assets and liabilities. The Association's objective is to maintain a balance between continuity of funding and flexibility.

To manage liquidity risk, the Association monitors its net operating cash flow by reviewing its working capital requirements regularly, and maintains an adequate level of cash and cash equivalents. At the end of the financial year, assets held by the Association for managing liquidity risk included cash and short-term deposits.

Analysis of financial instruments by remaining contractual maturities

All financial liabilities are due within one year and the contractual cash flows equals the carrying amount.

19.4 Foreign Currency Risk

The Association is not subjected to any foreign currency risk as all financial assets and financial liabilities are denominated in SGD.

19.5 Interest rate risk

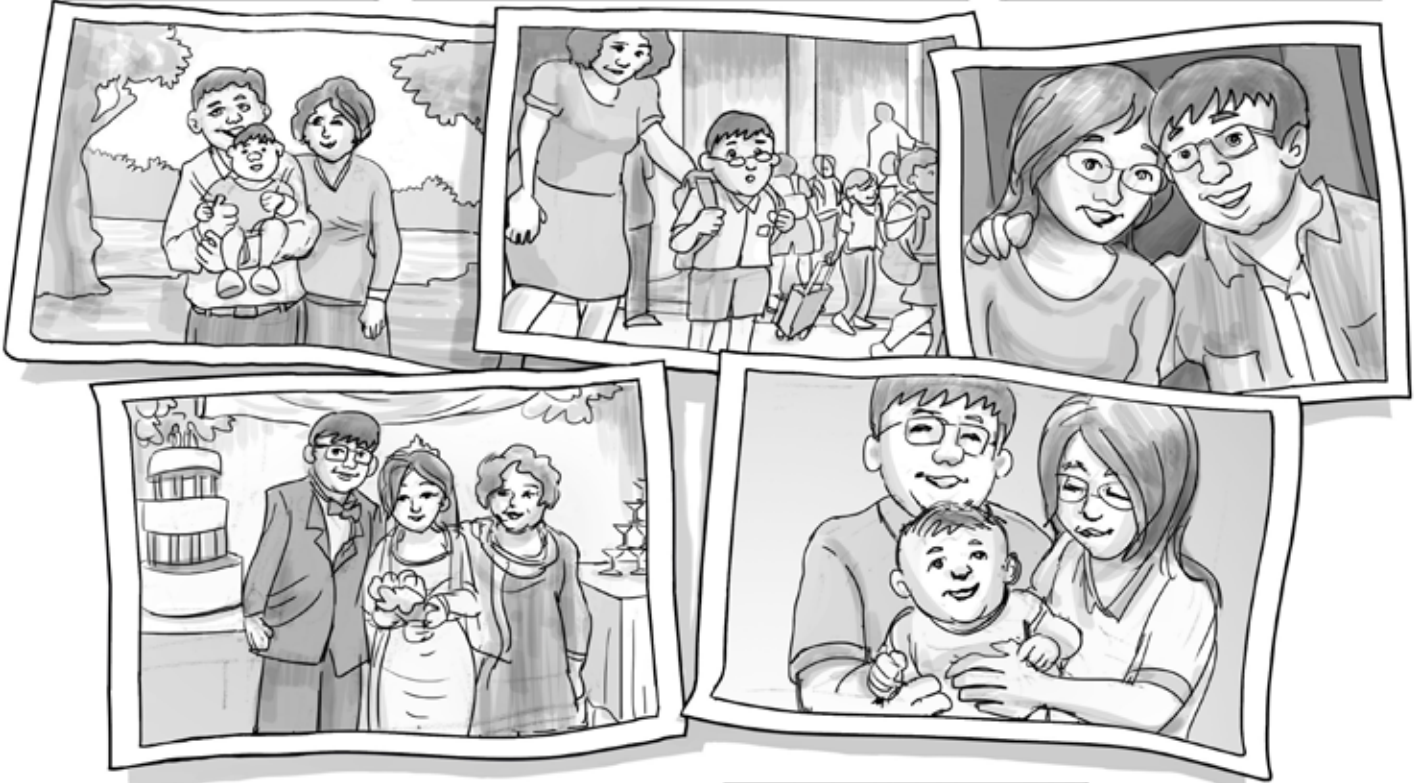
The Association has insignificant financial assets or liabilities that are exposed to interest rate risk.

19.6 Market price risk

The Association has insignificant exposure to equity price risk.

20. Authorisation of financial statements for issue

The financial statements of Singapore After-Care Association (UEN: S61SS0083L) for the financial year ended 31 March 2019 were authorised for issue in accordance with a resolution of the management committee on 6 August 2019.





SACA

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