



**THE SINGAPORE SCOUT ASSOCIATION**

# **ANNUAL REPORT**

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**CREATING A BETTER WORLD**

**ENGAGING + EXCITING + EMPOWERING**

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**2021**

# THE SINGAPORE SCOUT ASSOCIATION



The Singapore Scout Association, formerly known as the Boy Scouts Association, was constituted under the powers granted by the Royal Charter issued under the hand of King George V dated 4th January 1912, and the Boy Scouts Association Act (Cap 26 Singapore Statue, 1985 Revised Edition) having the force of law in Singapore. It is registered (No. 0196) as a Charity under the Charities Act, 1982 with effect from 29th June 1985. The Singapore Scout Association is also an Institution of Public Character (IPC 000407) with effect from August 2010.

## The Vision of Scouting

Better Scouting for more young people

## The Mission of Scouting

The mission of Scouting is to contribute to the education of young people, through a value system based on the Scout Promise and Law, to help build a better world where people are self-fulfilled as individuals and play a constructive role in society.

## The Scout Promise

On my honour I promise that I will do my best  
To do my duty to God and to the Republic of Singapore  
To help other people and  
To keep the Scout Law

## The Scout Law

A Scout is to be trusted.  
A Scout is loyal.  
A Scout makes friends, establishes and maintains harmonious relations.  
A Scout is disciplined and considerate.  
A Scout has courage in all difficulties.

## The Scout Motto

"Be Prepared"



**CHIEF SCOUT  
HALIMAH  
YACOB**

*President of the  
Republic of Singapore*

## CREATING A BETTER WORLD

Empowering young people to make a difference in their communities by engaging them in exciting and holistic educational activities that develop them spiritually, emotionally, intellectually, socially and physically.

CREATING A BETTER WORLD

ENGAGING + EXCITING + EMPOWERING



**THE SINGAPORE  
SCOUT ASSOCIATION**





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## President's Message



Despite the ongoing COVID-19 pandemic over the past 2 years, we have remained resilient and have brought Scouting to our youths on online platforms while ensuring we stay safe.

2021 saw the resumption of some iconic Scouting events such as the National Gang Show and National Mind Quiz for Cub Scouts and Scouts organised by South Area, which took place in a hybrid manner.

SSA also saw leadership changes where Mr Antong Shahrudin Rahmat passed the baton to Mr Desmond Chong on 1 December 2021 as our new Chief Commissioner. We thanked Mr Antong and his team of Commissioners for their dedicated service to Singapore Scouting. I look forward to working with Mr Desmond Chong and his team.

On 16 Jan 2021, Northeast Integrated Care Programme (NE ICP) signed an MOU with SSA and 13 other partners which aimed to bring holistic support for students of four schools in Tampines, namely Tampines Primary, Angsana Primary, Tampines North and Junyuan Primary. This will allow SSA to provide support and bring Scouting to more communities.

Following positive feedback and strong support of the Glampong Life Day Camp in 2020, Sands Leadership Development Centre (SLDC) continued to conduct sessions in 2021. Families under Community Scouting groups also participated actively in the Day Camps. SLDC also conducted its first ever Sarimbun Wilderness Skills Programme where primary school students learnt outdoor skills such as map reading and simple pioneering. We look forward to resuming more of our Scouting activities and programmes at Sarimbun Campsite when Safe Management Measures (SMMs) regulations are loosened.

We continue to maintain strong relations with our partners such as CDC, NYAA, The Singapore Kindness Movement, MOE and many other stakeholders.

The HQ Building upgrading project is in its final stage and we can look forward to its completion. The Scout Gallery will also be opened soon, and the public and fellow Scouts can learn more about Singapore Scouting through the various exhibits that have been curated. It will certainly provide greater insights into how Scouting in Singapore has evolved over the many years.

Our greatest appreciation goes out to our supporters and stakeholders including government agencies, civic organisations, schools, parents and members of the public for their strong support and guidance. I also thank the Scout Council members and Commissioners for their strong support and dedication.

**Raymond Chia**  
President  
The Singapore Scout Association

## Chief Commissioner's Message

Dear Brother and Sister Scouts,

2021 has been a challenging year for the Scout Movement in Singapore as we continue to navigate the challenges brought on by the COVID-19 pandemic. During the period of the heightened alerts, our Adult Leaders had to balance the safety of our youth members and that of their educational experiences. This balancing act has been demanding and we would like to thank our Adult Leaders for their dedication to our Scouts.

We would also like to take the opportunity to thank our former Chief Commissioner Mr. Antong Shahrudin Rahmat and his team for their leadership in driving the movement forward despite the challenging environment. In 2021, Mr. Antong and his team continued the "Back to Basic" transformation journey albeit in a virtual manner and Mr. Anbarasan Thuraimanikam together with Mr. David Wong led our Scouting It Forward fund-raising exercise.

As the new team assumes our appointments, we have committed ourselves to putting our young people at the centre of everything we do, so that we can continue supporting them in Creating A Better World. For us to do this, we would be reviewing our youth programme and its delivery to ensure that we are providing Scouts with the necessary opportunities to develop their Attitude, Skills, and Knowledge (ASK).

Our Adult Leaders are key stakeholders in helping us re-pivot towards providing a more supportive educational environment for our young people. To better support our leaders, we have embarked on an effort to redefine what learning and personal development means for Adults-in-Scouting (AIS) and how we can harness technology to enhance administrative processes, so that our Adult Leaders can better focus on the development of their Scouts.

As the team work on these objectives, we would be reaching out to you to make sure you are a part of this journey – this is part of our effort to ensure that #YourVoice is heard and actioned upon as we continue to ensure that our Scouts receive the best educational experiences as a member of this worldwide Scouting Movement.

We would also like to thank our Council Members, School Leaders, Partners, and our Professional Staff for their unwavering support in 2021 and we look forward to working with all of you to provide Better Scouting for more young people.

Thank you,  
Yours-in-Scouting

**Desmond Chong**  
Chief Commissioner



BE PREPARED



# Scout Council 2021/2022



**Mr Raymond Chia Lee Meng**  
President



**Mr Philip Chua Tin Sien**  
Vice President



**Mr Ngien Hoon Ping**  
Vice President



**Dr William Wan Kok Tang**  
Vice President



**Mr Troy Lim**  
Appointed Member



**Mr Leon Yee Kee Shian**  
Appointed Member



**Ms Lim Kar Yee**  
Appointed Member



**Mr Terence Chia**  
Appointed Member



**Mr Ranvir Kumar Singh**  
Hon. Secretary



**Mr Tan Swee Ho**  
Hon. Treasurer (Incoming)



**Mr Philip Ling Soon Hwa**  
Hon. Treasurer (Outgoing)



**Mr Antong Shahrudin Rahmat**  
Chief Commissioner



**Dr Jeffery Ho Kai Kwong**  
Deputy Chief Commissioner /  
International Commissioner



**Mr Andrew Ang Kah Hin**  
Division Commissioner



**Dr Charles Phua Chao Rong**  
Elected Member



**Mr Tan Cheng Kiong**  
Elected Member



**Mr Richard Yeong**  
Elected Member



**Mr Desmond Chong Kok Hwee**  
Elected Member



**Mr Hoo Chuan Yang**  
Area Commissioner  
(South Area)



**Dr Anbarasan  
Thuraimanikam**  
Area Commissioner (West Area)



**Mr Ho Chee Heng**  
National Training  
Commissioner



**Mr Michael Ong**  
Elected Member



**Mr Melvin Poon**  
Elected Member



**Dr Christopher Fong Kong Onn**  
Appointed Member



**Mr Yang Chen**  
National Adults in Scouting  
Commissioner



**Mr Darren Tay Fuwen**  
National Communications  
Commissioner



**Mr Gary Lim Swee Heng**  
Ex-Officio /  
Executive Director



**Dr Julie Lo**  
Appointed Member



**Mr Simon Gan Kok Soon**  
Appointed Member



**Ms Stella Wong**  
Appointed Member

# Scout Council Sub-Committees 2021/2022

## Scout Council (SC) Committees (Jan 22 – Jun 22)

As the highest policy making body of the Association, the key roles of the Scout Council are to advance Scouting in Singapore through adopting sound and forward looking strategies, and to ensure good governance and accountability. To carry out these roles meaningfully and effectively, standing committees are set up.

Based on needs, the following committees will be formed for the year 2021-22:

1. Audit & Risk Committee
2. Finance Committee
3. Fundraising Committee (merged with Job Week/Donation Draw)
4. Nominations Committee
5. Establishment Committee
6. Building and Estate Committee
7. Communications and Branding Committee
8. Awards and Recognition Committee (A & B committees merged)
9. IT Committee
10. Education Committee (merged with Partnership & Unit Performance)
11. Disciplinary Committee
12. Sands Leadership Development Centre(SLDC) & Business Development Standing Committee

The members and TOR of the Committees are reflected on Annex A. The members are from the SC and the Commissioner council. The chairman of the Committee can invite others with relevant expertise to serve on its Committee as co-opted members. The President should be informed before extending the invitation.

The Committee should meet at least twice a year and, where applicable, present a report at each Scout Council meeting on the progress of the work/task undertaken. Minutes of meetings should be circulated to the SC for information, unless of confidential nature.

Under the Code of Governance for Charities, the number of meetings held and the attendance of committee members will be reported in the Annual Report.

### Key Considerations for SC Committees:

Chairpersons or Members of the Audit, Finance or Fundraising Committees:

- a. Shall not be chairpersons of any other SC Committees, with the exception of the Disciplinary Committee,
  - Intention – To avoid any actual or potential conflict of interest because the subject-matters under the operational purview of other sub-committees are likely to be monitored by any one or more of the above 3 committees, save for the Disciplinary Committee.
- b. Shall only be eligible to be members of other sub-committees but not in of any of the above listed three sub-committees,
  - Intention – To avoid any actual or potential conflict of interest by maintaining independence and impartiality.
- c. Are to recuse themselves from any deliberations as members of the other sub-committees when deliberations are financial in nature, eg. But not limited to budgeting, forecasting and cashflow.
  - Intention – members who are sitting either in the Audit, Finance or Fund Raising committees, and are also members of other sub-committees, must recuse themselves from participating in any discussion involving financial matters while present as a member of the other sub-committees so as to avoid any actual or potential conflict of interest.

## Terms of Reference of SC Committees and Members (Jan 22 – Jun 22)

### 1. Audit and Risk Committee

Chairman: Melvin Poon  
Members: Ranvir Kumar, Tan Cheng Kiong & Simon Gan  
In Attendance: NUPC(Nicholas Koh)  
(Audit Committee should comprise all independent people, hence CC is not member but in attendance)

1. Oversee financial reporting, internal controls and risk management, as well as ensuring the establishment of comprehensive frameworks for these areas.
2. Oversee the internal audit function and ensure that external audit recommendations are followed-up and implemented.
3. Perform other tasks that are consistent with the work of the committee.

### 2. Finance Committee (incorporated TOR of Investment Committee)

Chairman: Tan Swee Ho  
Members: SK Lai, Lim Kar Yee, Dr Julie Lo, Dr Anbarasan, Vincent Yik & AC-West(Lam Tat Wai)  
In Attendance: Chief Commissioner

1. Oversee the proper conduct of the finance function including evaluation of budget proposals, projection of financial needs, implementing financial controls, accounting of cash, and ensuring value for money.
2. Approving supplementary budgets and other financial matters that require urgent attention.
3. Recommend an appropriate investment strategy for SSA.
4. Oversee investment and fixed deposit placements in accordance with the approved investment strategy/policy.
5. To establish a Procurement Sub-Committee under its guidance to oversee the procurement policies and functions of SSA.
6. Perform other tasks that are consistent with the work of the committee.

### 3. Fundraising Committee (including Job Week/Donation Draw)

Chairman: Leon Yee  
Members: Chay Hong Leng, Chief Commissioner, Roney Tan, Troy Lim, Dy CC(Andrew Ang), [President - as Ex-officio]  
In Attendance: AAmC(Irdina Mah)

1. Recommend and oversee appropriate fundraising project(s) or strategies:
  - a. to achieve the objectives and intentions of SSA;
  - b. to ensure that both the educational and fundraising objectives of fundraising projects are emphasised and achieved.
2. Perform other tasks that are consistent with the work of the committee.

### 4. Nominations Committee

Chairman: President  
Members: Chief Commissioner, Ngien Hoon Ping, Phillip Chua, Dr William Wan, Tan Cheng Kiong & Dy CC(Andrew Ang)

1. To establish a framework and process for identifying suitable persons for succession to key SC, CC and professional positions.
2. To make related recommendations for development of successors to the various key posts.
3. To review the suitability of nominees/candidates for key appointments and submit its findings to the appropriate appointing body/authority for its information.
4. Perform other tasks that are consistent with the work of the committee.



# Scout Council Sub-Committees 2021/2022

## 5. Establishment Committee

Chairman: Philip Chua

Members: Chief Commissioner, Ngien Hoon Ping, Ranvir Kumar, Dr Julie Lo & Stella Wong

1. To review and formulate human resource /staffing policies to recruit, nurture and retain Professional Staff of SSA.
2. To review and establish an appropriate and competitive framework of remuneration for Professional Staff.
3. To review the request for the employment of Senior Professional Staff, and oversee the interview and selection of candidates for such post. (Senior Professional Staff covers Executive Director and Division Heads at Director level).
4. To receive and approve the recommendations of the Executive Director on the annual performance bonus payable to staff other than himself.
5. To receive and approve the performance of the Executive Director as evaluated by the Chief Commissioner and in agreement by the President of SSA with feedback from any party as deemed appropriate.
6. Perform other tasks that are consistent with the work of the committee.

## 6. Building and Estates Committee

Chairman: Richard Yeong

Members: Malcolm Tan, Tan Cheng Kiong, Alphonsus Gregory, NEPC(Jimmy Bok) & NEC(Heng Jiang Li)

In Attendance: AIC(Michael Poh)

1. To advise on management, enhancement and development of SSA's properties.
2. To review tender document pertaining to physical infrastructure.
3. To review and approve guidelines on the use of SSA facilities in HQ and Camp.
4. Perform other tasks that are consistent with the work of the committee.

## 7. Communications and Branding Committee

Chairman: Troy Lim

Members: Dr William Wan(Vice-Chair), James Soh, Michael Ong, NCC(Jacky Chong) & NMC(Sunil Ravinder Gill)

1. To strategise, direct and manage the overall effort of the Association in engaging and maintaining ties with the media, members, ex-members, parents, supporters and other key stakeholders.
2. To enhance the visibility and image of Scouting of the Association through media communication, social media, publicity and promotional activities.
3. To increase the public profile of SSA and strengthen the branding of Scouting in Singapore.
4. To oversee the publication of all communication materials and management of such communication channels as websites, social media etc.
5. Perform other tasks that are consistent with the work of the committee.

## 8. Awards and Recognition Committee

Chairman: President

Members: Chief Commissioner, Chay Hong Leng, Ngien Hoon Ping, William Wan, Philip Chua, Dy CC(Andrew Ang)  
\*NHCC(Johnathon Ng), ANHCC(Joanne Ho) [Staff Commissioner supporting Committee—Ex-officio]

1. To review and recommend the guidelines for Distinguished Service Awards and equivalent, including qualifying criteria, award numbers and vetting process.

2. To review and recommend a recognition framework for long service and contributions by leaders and professionals, including the drawing up of qualifying criteria, award process and authority.
3. To consider and approve the nominations for the awards and to submit them to the Scout Council for information.
4. To recommend leaders for national awards.
5. Perform other tasks that are consistent with the work of the committee.

## 9. IT Committee

Chairman: Michael Ong

Members: Chief Commissioner, Terence Chia, AITC(Benjamin Lim) & NPC(Foo Say Kin)

1. To review business processes of the Association.
2. To implement a new IT system for the Association so as to provide better services to members and units.
3. To review IT security measures.
4. Perform other tasks that are consistent with the work of the committee.

## 10. Education, Partnership & Unit Performance Committee

Chairman: Ngien Hoon Ping

Members: Chief Commissioner, Malcolm Tan, Simon Gan, Dr Julie Lo, Terence Chia, Lim Kar Yee, Dr Anbarasan, Dy CC(Andrew Ang), NTC(Yang Chen), NPC(Foo Say Kin), NUPC (Nicholas Koh), 4 Area Commissioners & Youth(Lee Seng Hui)

In Attendance: NCC(Jacky Chong), NMC(Sunil), ACPC(Ong Li Yan), AAmC(Irdina Mah), APJC(Daryl Ee)

### Education

1. To review and enhance the value proposition of scouting, in line with the principles, methods and unique characteristics of scouting.
2. To develop and review policies and strategies on the Youth Programme to make it relevant to the needs of Young people and to enhance its attractiveness and competitiveness as a Youth Movement.
3. To improve the quality of Scouting experience at the ground level.
4. To provide guidance and oversight for the training and development of adult leaders, including implementing a framework for developing, assessing and gathering feedback on Trainers and their competency.
5. To approve the appointment of Trainers.
6. To ensure that policy that units leaders are trained and certified to lead is implemented and complied with.
7. Under Partnership
  - a. To promote partnerships with relevant stakeholders.
  - b. To review and evaluate current and existing partnerships.
8. Under Unit Performance
  - a. To put in place a suitable framework for promoting good unit performance.
  - b. To develop policies and strategies to improve unit performance.
  - c. To monitor and gather feedback on unit performance.
  - d. To review the structure, quota and criteria for unit recognition schemes.
  - e. To consider additional form of unit performance recognition.
9. Perform other tasks that are consistent with the work of the committee.

## Scout Council Sub-Committees 2021/2022

### 11. IT Committee

Chairman: Tan Cheng Kiong

Members: Chief Commissioner, Mr Leon Yee, Chow Hock Lin, Stella Wong, \*NHCC(Johnathon Ng), ANHCC(Joanne Ho) [Staff Commissioner supporting Committee – Ex-officio]

1. To review and recommend a framework for good conduct and discipline for all members and staff of the association, including self-declaration, whistleblowing, process for dealing with complaints and carrying out investigations, communications, approving authorities and dealing with government agencies.
2. To recommend the composition of various levels of committees/authorities for appeals, hearing and investigations.
3. Perform other tasks that are consistent with the work of the committee.

### 12. Sands Leadership Development Centre (SLDC) & Business Development Standing Committee

Chairman: Dr William Wan (Advisor: Prof Leo Tan)

Members: Philip Chua(Vice-Chair), Chief Commissioner, Tan Swee Ho, Terence Chia, Henry Baey, Melvin Poon, Troy Lim & NPC(Foo Say Kin)

1. To monitor the progress of the Sands Leadership Development Centre.
2. To make recommendations on the future of the Centre beyond the seed funding stage.
3. To oversee the operation of the Scout Shop and any other business opportunities that are advantageous and consistent with the intention of the organization.
4. Perform other tasks that are consistent with the work of the committee.

## Commissioners' Council 2021



**Mr Antong Shahrudin Rahmat**  
Chief Commissioner



**Dr Jeffrey Ho**  
Deputy Chief Commissioner /  
International Commissioner



**Mr Andrew Ang**  
Division Commissioner



**Mr Hoo Chuan Yang**  
Area Commissioner  
(South Area)



**Mr Ang Wee Jin**  
Area Commissioner  
(North Area)



**Dr Anbarasan Thuraiamanikam**  
Area Commissioner (West Area)



**Mr Jeremy Tan**  
Area Commissioner  
(East Area)



**Mr Ho Chee Heng**  
National Training  
Commissioner



**Mr David Wong**  
National Partnership Commissioner /  
National Programme Commissioner  
(Acting)



**Mr Yang Chen**  
National Adults in  
Scouting Commissioner



**Mr Lin Weiquan**  
National Operations  
Commissioner



**Mr Darren Tay Fuwen**  
National Communications  
Commissioner



**Mr Edward Loh**  
National Membership  
Growth Commissioner



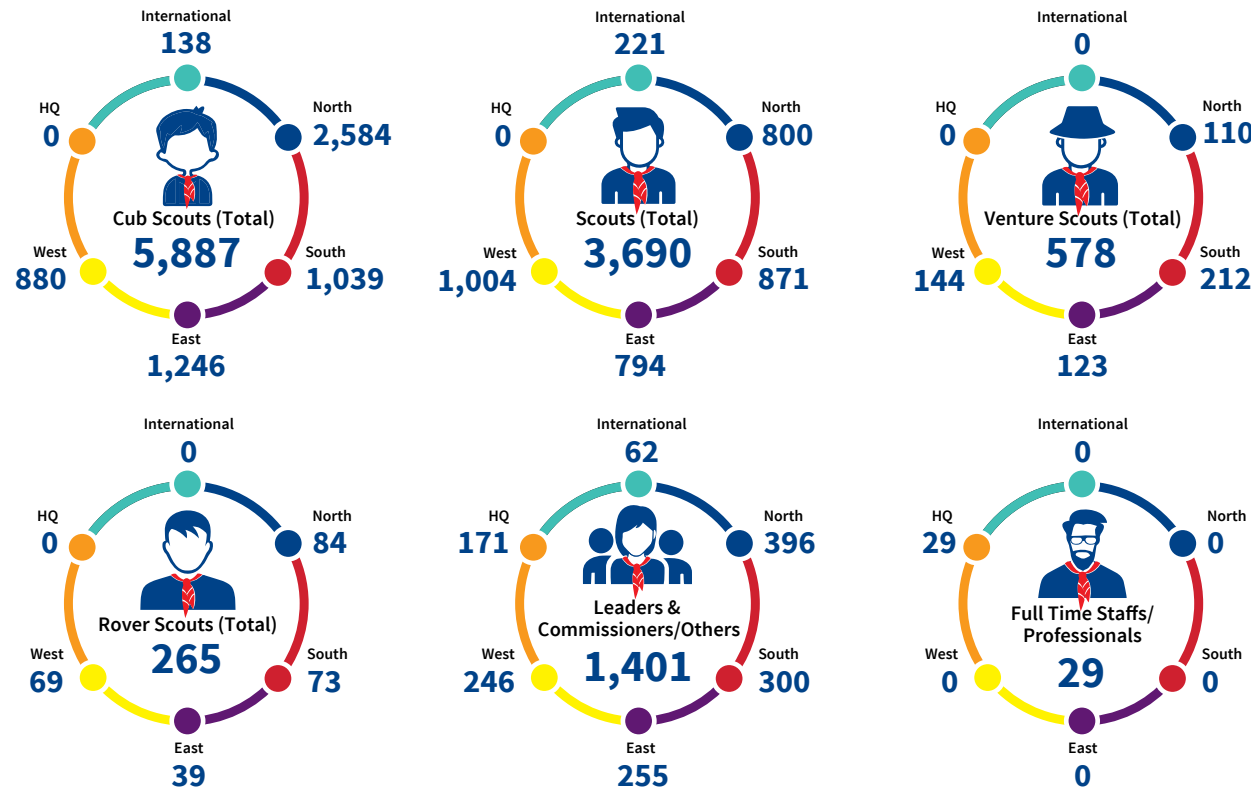
**Mr Lee Seng Hui**  
National Rover Chairperson



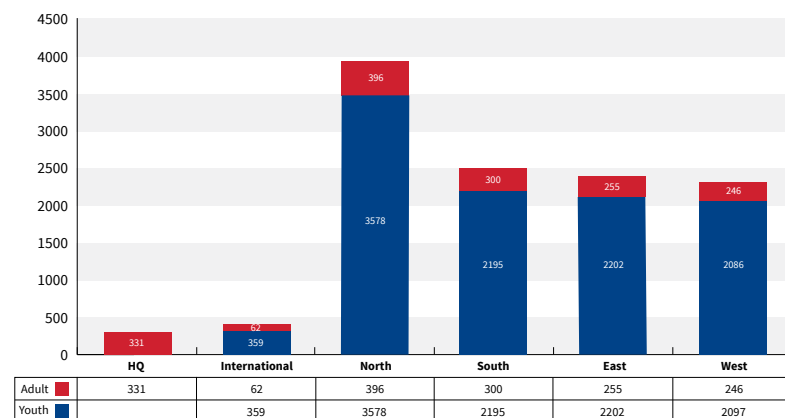
**Mr Gary Lim Swee Heng**  
Ex-Officio /  
Executive Director



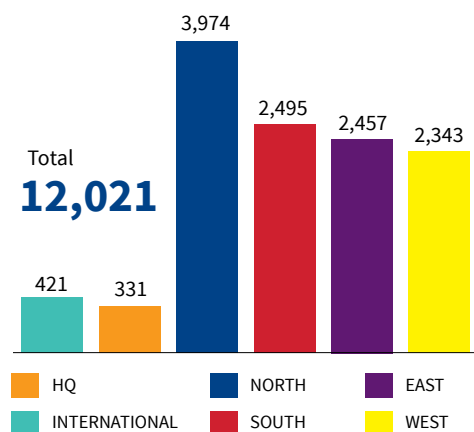
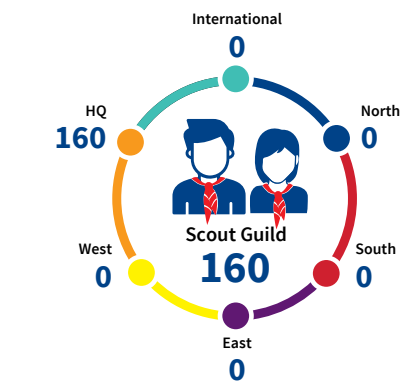
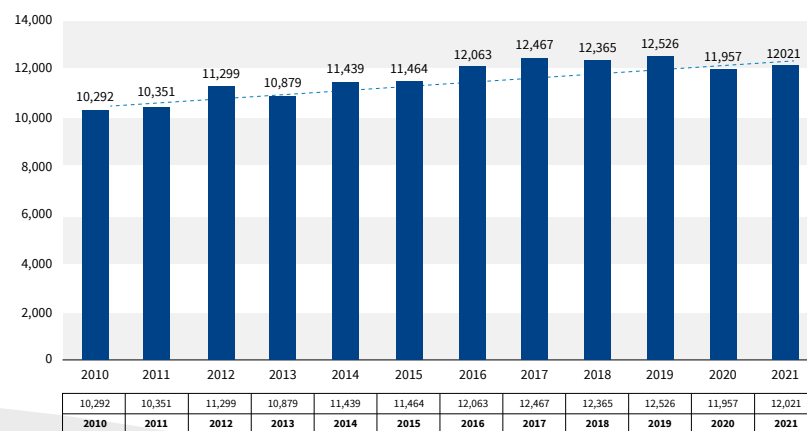
# Membership Census 2021



Memberships by Area



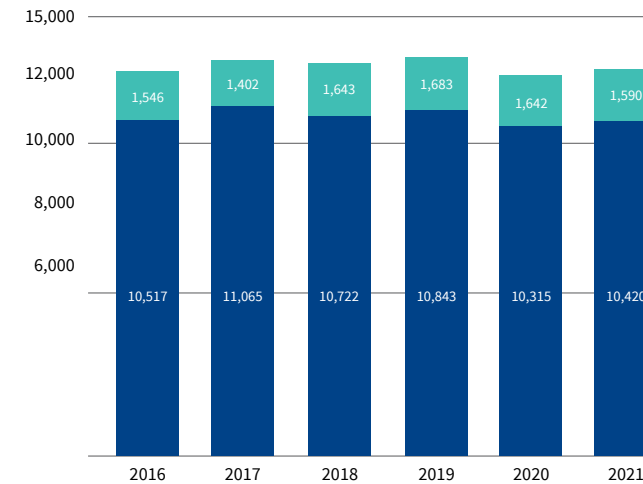
Census 2010 - 2021



# Membership Growth

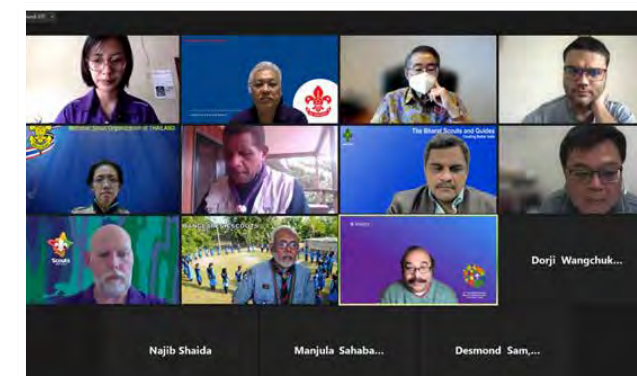
In the year 2021, our membership count remained steadily at 12,021 members. SSA will continue reaching out to more youths through community scouting and supporting the United Nations Sustainable Development Goals.

## Adult and Youth Membership - 2016 - 2021



## Asia Pacific Region

Our APR NSO Membership Growth Coordinator actively participated in APR Membership Growth Coordinators Meetings, working together with fellow coordinators from other National Scout Organisations in APR region, on membership growth challenges, recruitment methods, good governance and Adults in Scouting.



## National / Area Support for Growth

School and open units continued to receive support from the National and Area teams through online recruitment drives that employed various online tools.

### Community Scouting

The National Growth Team actively supports Community Scouting and family-based Scouting units.





# Report on Areas



Mr Ang Wee Jin  
Area Commissioner  
(North)



Mr Chua Yong Liang  
Assistant Area Commissioner  
(Training)



Ms Isnarti Binte Ahmad Sani  
Assistant Area Commissioner  
(Programme)



Mr Jimmy Bok Chun Xiang  
Assistant Area Commissioner  
(Operations)



Mr Darren Woo Hon Fai  
Assistant Area Commissioner  
(Support)

## Northstars Got Talent | 1st June to 13th July 2021

Both Cubs and Scouts were invited to participate in the **Northstars Got Talent Competition** where they sent in their very own gigs to showcase their talents, be it singing or dancing.



## North Area Cub Year-End Camp – Pixelcraft Camp | November 2021

The **North Area End-of-Year Camp** was held this time in November.

The units from more than 10 schools came online on a platform called Gather where they interacted and played games together. On top of that, they had some activities online on zoom like, puppet making.



Everything ended off with an amazing virtual campfire where the cubs presented their own puppet gangshow on zoom.



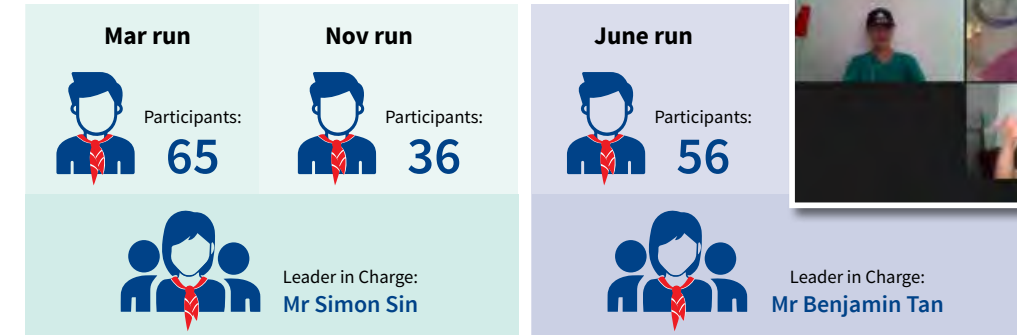
## North Area Cub Scout Leadership Course 1st Run: 15-16th March, 2nd Run: 7-8th June, 3rd Run: 6-7th September, 4th Run: 22-23th November

The **Cub Scout Leadership Course** is a course aimed at equipping Cub Scouts with the necessary leadership and mentorship skills to lead a Six. Due to the prevailing Safety Management Measures in regards to the Covid situation, Cub Scouts worked together via Zoom calls on mini taskings to what they learnt on the Student Learning Portal – Teamwork, Leadership, Communication and Conflict Management.



## North Area Scout Leadership Course 1st run: 18th - 19th March, 2nd run: 9th April to 7th May and 3rd run: 27th November to 28th November

The **Scout Leadership Course** is a course designed to impart critical leadership skills to Scouts and hence, empowering them to adopt a bigger perspective in leading and guiding others.



## North Area Venture Scout Foundation Course | 6th-14th March

The **Venture Foundation Course** was designed to provide a comprehensive introduction to new Venture Scouts, incorporating a blended style of instruction and delivery over Zoom platforms and a physical setting.



This meant that the Venture Scouts had a physical experience in nature, something that was not present during the pandemic.



On 6-14 March, the Ventures did their hike, and finished off the course with a stand-up paddling experience and attending to the litter strewn around the sea to have an inkling of how a realized Venture Service Project should be.



## North Area Rover Induction Course | 18th December

The **Rover Induction Course** on 18th December was targeted mainly at new Rovers who seek to understand roughly what Roving is all about.

With the sub-themes of fun, adventure, service and the open area, the Rover Squires travelled islandwide, exploring places they never knew existed, making decisions that impact their progress, and ending off with an initiation in the evening to reflect on what they have done and will do.





# Report on Areas



Mr Hoo Chuan Yang  
Area Commissioner  
(South)



Mr Tan Yuen Shet Alan  
Assistant Area  
Commissioner (Training)



Mr Kelvin Yong Sze Yuen  
Assistant Area  
Commissioner (Programme)



Ms Carolyn Phillips  
Assistant Area Commissioner  
(Operations)



Mr Fong Kah Chun  
Assistant Area  
Commissioner (Support)

## Rough Sleepers' Befriending Project | Every alternate Friday night

Ventures and Rovers identified, reached out, and assisted people sleeping rough on the streets with the aim of friendship & acting as a point of contact. Our Scouts learnt to become advocates for those without voices through opening their eyes to an unseen side of Singapore. Building relationships with these rough sleepers helped our Scouts have a deeper understanding of social issues.



## Founder's Day Being Active in Community Service | 22nd February to 30th April 2021

In spite of the ongoing pandemic, the South Area organised "Being Active in Community Service" to commemorate Founder's Day as a community in spirit this year. We invited all our youth and adult members to actively engage in meaningful acts of service in their school community from 22nd February 2021. Our Scouts served with pride from watering plants, wiping tables, tidying the PE room, to sweeping the floors.

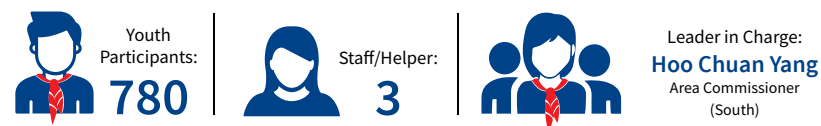


## South Area Orienteering Competition 2021 | 2nd March - 3rd September 2021



The **2021 South Area Orienteering Competition** allowed Scouts of all sections in the South Area to put their orienteering and navigation skills to the test in friendly competition.

Given the COVID-19 restrictions, this event was conducted by Unit Leaders for their packs, troops, units and crews within their own school premises for school-based units and suitable areas for open units. The competition was between Scouts in their sixes, patrols or teams within their own units.



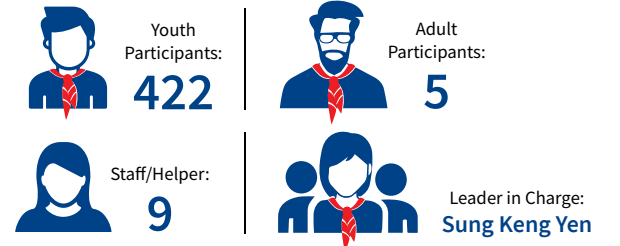
## 7th National Cub Scout Mind Quiz | 10th April 2021 (Preliminary Round), 17th April 2021 (Final Round)

The **7th National Cub Scout Mind Quiz** was organised by South Area & 02 Raffles Scout Group. The online event was held on 10 April for the Preliminary Round and on 17 April for the Final Round.



The preliminary round allows all participants to complete the online quiz at home with a valid team code. The top 6 scoring teams were selected for the final round.

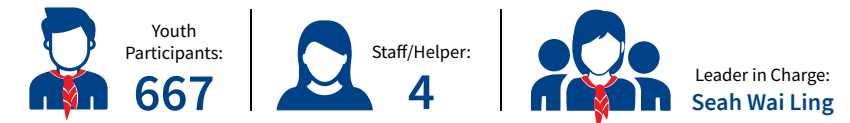
The Mind Quiz covers topics ranging from Scouting history, Singapore and World Scouting, The Jungle Book, general knowledge and current affairs.



## National Cub Scout Gang Show 2021 | 4th May to 29th May 2021



The **2021 National Cub Scout Gang Show Competition** was organised by South Area with support from Colugo Scout Group. This competition provides a healthy avenue for Cub Scouts across Singapore to develop and showcase their talents and creativity through various group performances, such as skits, dances, band and musical instrument performances.



## National Scout & Venture Mind Quiz 2021 | 24th July 2021 (Preliminary Round), 31st July 2021 (Final Round)



The South Area organised the first-ever online **National Mind Quiz**. It allowed our participants to attain a better understanding of Scouting and the world we live in.

The Mind Quiz covers topics ranging from International Scouting, Singapore Scouting, Scouting Skills, general knowledge and current affairs.

To allow greater participation during this pandemic, the National Mind Quiz was carried out online and comprised of two rounds; a preliminary round and the finals.



## 2021 National Gang Show Competition - Scout and Venture Scout | 7th Aug to 30th Nov 2021



The **2021 National Gang Show Competition** for Scout and Venture Scout sections was organised by the South Area with support from Colugo Scout Group.

This competition seeks to provide an opportunity for Scouts and Venture Scouts across Singapore to showcase their artistic talents and creativity through group performances which varying from skits, songs, dances, to band and musical instrument performances.





# Report on Areas

## 3R Car Derby | 21st Aug to 2nd Oct 2021



The **2021 Cub Scout 3R Car Derby** provided an opportunity for Cub Scouts in South Area to use unwanted material and create fun and interesting car designs.

Our Cub Scouts were able to use this hands-on experimentation process to learn about various scientific concepts that would influence the car speed and distance travelled.

Due to the COVID-19 restriction, the participants competed with teams within their own packs.



Youth Participants: **149**



Staff/Helper: **1**



Leader in Charge: **Seah Wai Ling**



Mr Jeremy Tan Kian Seng  
Area Commissioner (East)



Mr Alaric Leong Keng Wah  
Assistant Area Commissioner (Training)



Mr Mohd Fareeq B Othman  
Assistant Area Commissioner (Programme)



Mr Heng Jiong Li  
Assistant Area Commissioner (Operations)



Mr Marcus Seet Ding Quan  
Assistant Area Commissioner (Support)

## East Area Venture Foundation Course | 13rd and 20th March 2021

**East Area E-Venturing Foundation Course** was conducted through Zoom on 13th and 20th March 2021.

The course was structured in two learning tiers: self-paced online learning to be completed by the participants prior to the first session on 13th March 2021, and subsequently, course work for the Ventures to obtain fundamental skills to organize, plan and execute virtual activities for their course mate, after which there were peer-to-peer feedback sessions.



Total enrollment, Scouts: **64**

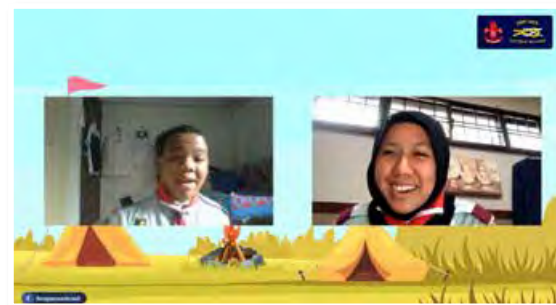


Total enrollment, Troops: **26**

## East Area Founder's Day | 20th February 2021

East Area Team organized a virtual Founder's Day celebration for Scouts from East Area. The event was held on 20th February 2021 via livestream. The event was initiated with the following objectives in mind:

- Allow Scouts of all section to interact in a safe, virtual environment
- Learn more about Scouting and Founder's Day
- Show off the creativity of our East Area Scouts
- The event included various interactive and informative segments, such as sharing by one of our Scouts about their journey to Brownsea Island, quizzes, and a mini-talent show.



Total Participants: **300**

## East Area x 365 CPS: Be Prepared Against Cancer Report | 5th June 2021

The East Area Team together with 365 Cancer Prevention Society organized a social media competition for the Scouts of East Area with the following objectives in mind:

- Increase Scouts' diversity of experiences outside of the scouting movement
- Using the act of advocacy and spreading awareness as a form of service

The event was kickstarted with an online webinar on the 5th of June 2021 to better understand cancer. The social media competition concluded on 2nd September with the following schools with teams in the top 10 submissions:

- Victoria Arrow Scout Group
- Tanjong Katong Seladang Scout Group
- St Patrick Pajigwad Scout Group
- Dunman Dove Scout Group



Total Participants: **240**



Total outreach (Likes and shares): **32,681**

## East Area Scouting at Home 2021 | 31st May 2021 to 21st June 2021

Building on the success of the East Area Scouting at Home last year, the East Area Team held another round of the event held between 31st May 2021 to 21st June 2021. The event was initiated with the following objectives in mind:

- Keeping our Scouts engaged during the heightened alert phase
- Introduce Scouts to novel programs that they may not be aware of
- Helping our Scouts to fulfill various progressive/proficiency badge requirements at home.

To that end, the team, over the course of 4 weeks, released 20 new challenges to our Scouts. Each week a fresh batch of challenges was released to the Scouts along with instructions on completing the challenge. Challenges ranged from progressive/proficiency badge based to novel programs on topics such as diversity and inclusion, race and ethnicity, sustainable development goals, and advocacy and activism. Scouts were given a choice to choose the challenges they would like to take on and each challenge was further divided into various steps letting the Scouts complete what they are able and comfortable with.



Total Participants: **197**



Total Units: **15**



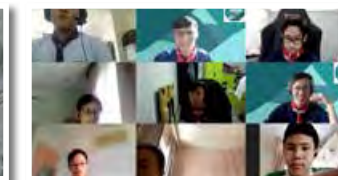
Total number of submissions: **440**

## East Area Scout Leadership Course 2021 | 5th June to 21st November 2021

**East Area Scout Leadership Course 2021** was a leadership course which spanned across the most part of the year, starting from the pre-course on 5th June and the supposed end of post-course by 21st November. The objective of the course was to start the journey of young scouts to be Competent, Confident and Committed leaders. The course focused on these core modules:

- |                            |                           |
|----------------------------|---------------------------|
| 1. Critical thinking       | 4. Conflict management    |
| 2. Effective Communication | 5. Essentials to planning |
| 3. Leadership styles       | 6. Experimentation        |

The course was conducted on an online platform where the scouts participated in activities and short lectures which led to a summary task which was to take charge of planning and running an activity back in their units. The activities were facilitated by competent ventures and rovers to supplement the scout's experience in the course.



Total Participants: **120**



Total Units: **11**



Course Staffs: **36**



# Report on Areas



**Dr Anbarasan Thuraimanikam**  
Area Commissioner (West)



**Mr Lam Tat Wai**  
Assistant Area Commissioner (Training)



**Mr Haziq**  
Assistant Area Commissioner (Programme)



**Mr Foo Say Kin**  
Assistant Area Commissioner (Operations)



**Ms Hamida**  
Assistant Area Commissioner (Support)

## Pioneer Exploration Assessment | 15th February to 13th March 2021

The **Pioneer Exploration Assessment** challenges the Venture Scout in the area of outdoors and exploration, encouraging the Venture Scouts to learn more about their surroundings to appreciate the space and environment that they live in.



Participants: **4**



Leader in Charge:  
**Muhd Haziq**  
Assistant Area Commissioner (Programme)

## One Million Trees training for leaders | 16th January 2021



The **OneMillionTrees movement** aims to restore nature back into our city through the planting of more than a million trees across Singapore over the next 10 years. This is part of our efforts to transform Singapore into a City in Nature, which is a key pillar under the Singapore Green Plan 2030. Community is key to the success of this movement!



Participants: **8**



Leader in Charge:  
**Lam Tat Wai**  
Assistant Area Commissioner (Training)

## Scouts Go Solar Session for Leaders | 31st January 2021



The **Scouts Go Solar project** is an environmental partnership between the World Organization of the Scout Movement, Greenpeace and Solafrica, a Swiss NGO, working in close collaboration with the Kandersteg International Scout Centre (KISC) in Switzerland.



Participants: **21**



Leader in Charge:  
**Lam Tat Wai**  
Assistant Area Commissioner (Training)

## Woodbadge Presentation to Ms Catherine Chan | 19th February 2021



On Founders' Day, AC West Area, Dr Anbarasan Thuraimanikam presented Woodbadge certificate and scarf to Ms Catherine Chan for her achievement. It was a proud moment for Ms Catherine Chan on her achievement.



Participants: **1**



Leader in Charge:  
**Dr Anba**  
Area Commissioner (West)

**Lam Tat Wai**  
Assistant Area Commissioner (Training)

## North and West Area World Scout Day Celebration | 27th February 2021

In commemoration of the **World Scout Day** on 27th February 2021, the North and West Area jointly organized the event. They planned exciting and interactive activities with Scouts from the area, strengthening the unique fellowship of Scouting.



Participants: **2452**



Leader in Charge:  
**Ang Wee Jin**  
Area Commissioner (North)

**Dr Anba**  
Area Commissioner (West)

## West & North Area Onboarding Program Phase 2 | 13th March 2021



This course equipped Adult Leaders with the skills to run Scouting activities during their weekly meetings or camps. It aimed at introducing fundamental skills of Scouting like Campcraft, Pioneering, Orienteering and Ceremonies. With this, they received an immersive experience through demonstration and active participation.



Participants: **24**

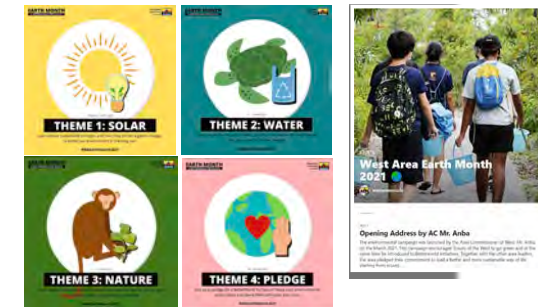


Leaders in Charge:  
**Muhd Khair, Faizal, Lam Tat Wai, Yap Kian Wee, Shafri, Ang Wee Jin, Tony, Manas**

## West Area Earth Month | March - April 2021

The environmental campaign was launched by the Area Commissioner of West, Mr. Anba, in March 2021. This campaign encouraged Scouts of the West to go green and at the same time, be introduced to Betterworld initiatives. Together with the other area leaders, the area pledged their commitment to lead a better and more sustainable way of life.

Learn more about the campaign here:  
<https://www.instagram.com/westareascouts/guide/west-area-earth-month-2021/17968449352536755/>



Participants: **13**



Leader in Charge:  
**Muhammad Haziq**  
Assistant Area Commissioner (Programme)

**Lai Wei Song**

## West & North Area Windsurfing Basic Course | 20 & 27 March 2021

This course equipped Venture and Rover Scouts with the Basic windsurfing skills and knowledge; "Rule of the Road" in sailing; Parts and function of windsurfing board.



Participants: **9**



Leader in Charge:  
**Lam Tat Wai, Ang Wee Jin, Goh Chongwei, Dennis Chearn**





# Report on Areas

## e-Venture Scout Foundation Course | 10th April to 5th June 2021

Venture Scouts begun their Venturing journey. The area organized the course in a blended manner to cater for physical interactions, aligned with SMMs and online sessions for mass activities.

Participants: **53** | Leader in Charge: **Yap Yu Liang**

## e-Cub Scout Leadership Course | 10th April to 3rd Oct 2021

### 10th April 2021 to 3rd Oct 2021

Cub Scouts begin their journey of leadership within the pack. The area organized the course in a decentralised to unit-based activities to cater for physical interactions, aligned with SMMs and online sessions for mass activities.

Participants: **156** | Leader in Charge: **Muhammad Haziq**  
Assistant Area Commissioner (Programme)

## e-Scout Leadership Course 2021 | 8th May to 3rd Oct 2021

### 8 May to 3 Oct 2021

Scouts begin their journey of leadership within the Unit. The area organized the course in a decentralised to unit-based activities to cater for physical interactions, aligned with SMMs and online sessions for mass activities.

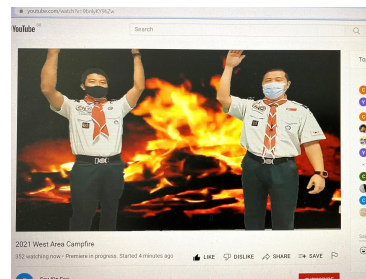
Participants: **265** | Leader in Charge: **Lau Tian Chan**

## West Area Campfire (Virtual) | 28th August 2021



During this pandemic period, where we are unable to get together physically, we hope that this gathering will help to strengthen the unique fellowship in Scouting and that Scouts will continue to persevere and be resilient despite the challenges they face.

Participants: **809** | Leader in Charge: **Foo Say Kin**  
Assistant Area Commissioner (Operations) | **John Huang**



## West Area Workplan Seminar For 2022 and Leaders' Appreciation | 17th Sep 2021

The seminar aims to provide leaders with the forecast of activities in 2022 and gather feedback as to how the Area can better engage units next year while enjoying healthy snacks provided by the West Area Team!

The commemorative Badge Cards are given to encourage units to stay focused and resilient. Together we can overcome the challenges.

Participants: **65** | Leader in Charge: **West Area Council**



# Youth Programme

## National Programme Council



National Programme Commissioner (Acting)  
**Mr David Wong**

Assistant National Programme Commissioner  
**Mr Kong Seng Quee**

Assistant National Programme Commissioner  
**Mr Tan Boon Bin Benjamin**

Programme Commissioner (Special Needs)  
**Mr Anis Ponijo**

Programme Commissioner (Air)  
**Dr Tong Chee San**

Programme Commissioner (Sea)  
**Mr Melvin Chen Jian Yao**

Programme Commissioner (Better World)  
**Mr Tan Sijie**

## Venture Scout Section

The Venture Scout Programme is for youths between 15 to 18 years old. The programme focuses on activities that promote adventure, group life, and advancement.

### Skills and Fundamental Assessment (SnF)

There were a total of two intakes of Skills and Fundamental Assessment conducted in 2021, with an online intake in June 2021 and a face-to-face intake in December 2021. A total of 29 Venture Scouts participated. Venture Scouts had to attend a briefing prior to the commencement of the Skills and Fundamental Assessment. The entire program was conducted by Course Director Mr Melvin Chen.



### Venture Challenge Course (VCC)

The Venture Challenge Course (VCC) Intake 1 was conducted online from 7th to 8th August 2021 and a total of 12 Venture Scouts attended the course.

The 2nd Intake of Venture Challenge Course (VCC) was conducted on 18th and 19th December 2021 at Sarimbun Camp Site and was attended by 7 Venture Scouts from 4 different units. Course Director Mr Melvin Chen.





# Youth Programme

## Special Needs Scout Branch

The Special Needs (SN) Programme, one of the branches of the Scout Programme, is designed especially for Scouts with disabilities including, but not limited to, mild intellectual disability, global development delay, Down Syndrome, Autism Spectrum Disorder and Cerebral Palsy.

### Scout Unit: Lynx Scouts group (MINDS Lee Kong Chian Gardens School)

Cubs	Scouts	Total in Group
10	9	19

Events internally or externally 2021: CCA class-based sharing- 7 skills activities were shared during CCA

- Games and introduction
- Learning the Scouts Law and Promise
- First Aid
- Outdoor
- What is Scouting with virtual campfire
- Pioneering
- Knots

### Scout Unit: Jaguar Scouts group (MINDS Woodlands Gardens)

Cubs	Scouts	Total in Group
17	28	45

Events internally or externally 2021: This was done before the heightened alert.

- Introduction to Scouts CCA / The Scouts Family and The Scouts Uniform / The Scouts Promise and the Scouts Law / The hand sign / Basic Drill Commands / U-shape formation.
- Organized the students into their various patrols / Choosing and Naming of the patrols.
- Did two sessions on the packing of camp bags
- During the heightened alert
- Classroom-based CCA sessions were carried out till the end of the year. Topics shortlisted for the Classroom-based CCA sessions included packing of camp bags, hiking and outdoor cooking.

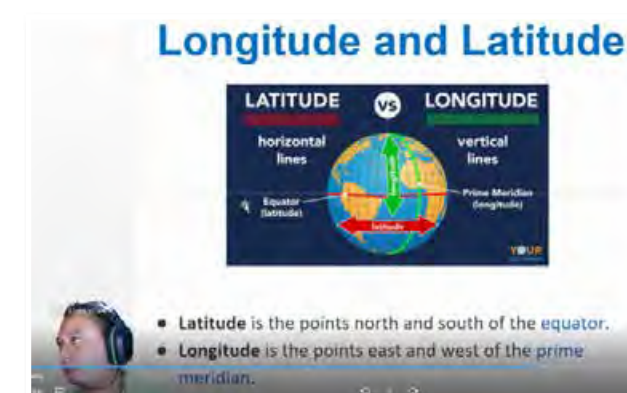
Total SN Cubs in 2021	Total SN Scouts in 2021	Total SN Ventures in 2021
90	125	21

## Air Scout Branch

### Online Air Navigator Workshops

There were a total of two Online Air Navigator Workshops conducted in 2021 with 47 Air Scouts attending.

The 1st workshop was conducted on 13th and 20th March 2021 for SST Fearless Falcon Air Scout Group while the 2nd workshop was conducted on 11th and 12th November 2021 for Hillgrove Black Knights Air Scout Group.



### Flight Experience Programme (FEP) at Singapore Youth Flying Club (SYFC)

A total of 5 Air Scouts were selected for the FEP. They experienced flight on a single engine light aircraft Diamond Star DA-40 at the Singapore Youth Flying Club (SYFC).



### Online Drone Programming Workshop

The Air Scout Branch had piloted an online drone programming workshop with Hillgrove Black Knights Air Scout Group over three sessions during their weekly scout meetings on 29th Oct, 5th and 11th November 2021 and was attended by a total of 47 Air Scouts.








# Youth Programme

## Sea Scout Branch

### Project Blue WaVe | 18th March 2021

The **Project Blue WaVe** was held on 18th March at 5 different locations. It aimed to engage the community on actively participating in marine life and nature conservation

It was organised by Melvin Chen with the help of Passion Waves.

 Youth Participants: <b>58</b>	 Adult Participants: <b>8</b>
 Leader in Charge: <b>Melvin Chen</b>	



### Sea Scout Kayak Rally 2021 | 20th March 2021







**Sea Scout Kayak Rally 2021** was held on Saturday, 20 March 2021.

This event featured exciting interactive games and water activities to bring all Scouts, Ventures, and Rovers (Land, Sea, Air Units/Groups) together. All teams were assessed on individual and team performance, with the highest scoring team winning the Challenge Shield.

'RESILIENCE' was selected as the theme for the event to mark the impact and challenges the COVID-19 pandemic had on our lives, and the important life lessons on grit and tenacity that it had provided for our youths to cope with future adversity.

We were heartened that the event continued to stay relevant during the pandemic to our Scouting community as it supported the social, physical, intellectual, character, emotional and spiritual development of our youths.

 Youth Participants: <b>35</b>	 Adult Participants: <b>11</b>
 Staff/Helper: <b>4</b>	 Leader in Charge: <b>Manfred Lim, Chew Yu Liang</b>



### SSLC Module - Basic Windsurfing Course 2021 (Intake 1) | 17th April 2021



The **Basic Windsurfing Course** aimed to provide a broad knowledge and skills in windsurfing. Participants were introduced to sailing and the various parts and functions of the windsurfing board. They also learnt and applied useful rope and knot techniques, and understood basic sailing rules. Hence, participants developed confidence and control of their sailboards at sea.

 Adult Participants: <b>8</b>	 Leader in Charge: <b>Melvin Chen</b>
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### SSLC Module - Basic Dinghy Sailing Course 2021 (Intake 1) | 17th April 2021

The **Basic Dinghy Sailing Course** aimed to provide broad knowledge and skills in dinghy sailing. Participants were introduced to dinghy sailing and learnt how to rig a dinghy on land, name the various parts of the boat, and understand the functions they perform in a sailing craft. Participants also learnt and applied useful rope and knot techniques, as well as understanding and applying basic sailing rules.



 Adult Participants: <b>8</b>	 Leader in Charge: <b>Gif Eng</b>
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# Youth Programme

## Rover Scout Section



The Rover Scout section is open to youths aged 17 to 26. It serves as a bridge to help them transit from adolescence to adulthood.

The Rover Progress Scheme hews closely to its motto of being a “Fellowship of the Open Air and Service”. Rovers are presented with many opportunities to provide service to Scouting and the community at large. The Rover Programme runs in parallel to the National Youth Achievement Award (Gold) and the Scouts of the World Award.

As Roving aims to provide a crucible for the development of young leaders, the Rover Section is self-governing. It is led by the National Rover Council (NRC), which provides executive leadership on Rover affairs in Singapore. It is also a platform to discuss and review the Rover programme, and actively solicits feedback collated from Rover Scouts across Singapore to this effect.

Chairman of National Rover Council -  
**Mr Lee Seng Hui**

## 14th World Scout Youth Forum | 18th - 22nd Aug 2021

**SINGAPORE DELEGATION TO THE 14TH WORLD SCOUT YOUTH FORUM**

 <b>LEE SENG HUI</b> Head of Delegation Chairman for National Rover Council	 <b>YAP QI QI ABBY</b> Delegate Rover Scout	 <b>LIM WEI YUNG</b> Observer Chairman for Asia-Pacific Regional Youth Representative, Member for Asia Pacific Regional Scout committee
 <b>LIM HUI SHI</b> Observer Chairperson for Manta Ray Rover Crew	 <b>LEOH KHAI KEN</b> Observer Chairperson for Manta Ray Venture Unit	 <b>KEK HIAN LENG</b> Observer Rover Scout

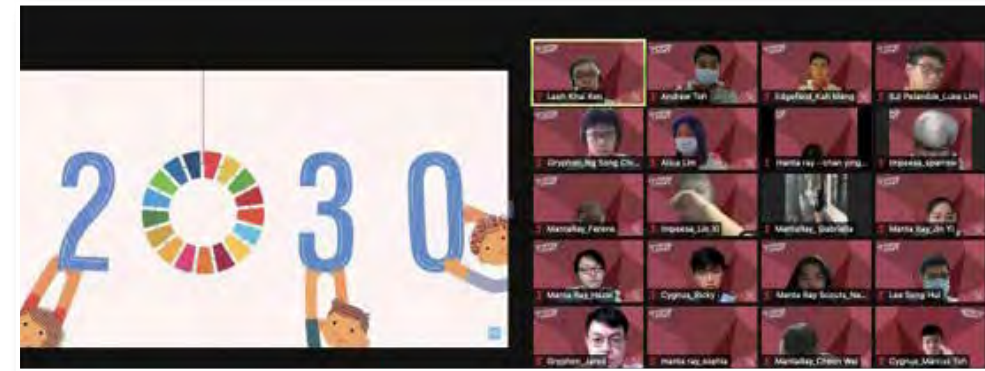
CONNECT WITH US:  
HTTPS://SCOUT.SG/  
THE SINGAPORE SCOUT ASSOCIATION

This marked the first virtual WSYF due to the pandemic. The Singapore Scout Association sent a delegation of 6 Rovers, who learnt about and discussed various topics and resolutions.

Total Participants: **6**

Leader in Charge:  
**Lee Seng Hui**  
Rover Scout

## Rover Fiesta | 11th Dec 2021



Total Participants: **25**

Staff/Helper: **6**

Leader in Charge:  
**Lee Hui Shi**  
Rover Scout

**Rover Fiesta** aim to promote UN Sustainable Development Goals as part of Rover daily life and foster bonding amongst Rovers even during COVID-19. Virtual gallery tours allowed different groups to collaborate with and learn from each other.

Guest speakers ranging from local entrepreneurs to overseas Rovers were invited to engage our youths. The guest speakers brought fresh perspectives to Scouting.

## Annual General Meeting (AGM) | 11th Dec 2021



Total Participants: **26**

Staff/Helper: **3**

Leader in Charge:  
**Lee Seng Hui**  
Rover Scout

**AGM 2021** summed up the achievements and contribution of Rover Scouts in Singapore to the community for 2020-2021 period. Rovers were also updated on upcoming programmes and activities.

## MSJ Youth Dialogue | 19th Sep 2021



Total Participants: **45**

Leader in Charge:  
**Ang Wee Jin**  
Area Commissioner (North)

**MSJ Youth Dialogue** brought together Rovers from Malaysia, Singapore and Japan, where they exchanged local culture, unique foods and tourism landmarks.



# Youth Programme

## Better World Framework

The Better World Framework was initiated by the World Organisation of the Scout Movement, and it seeks to synergise and collaborate across the three World Programmes and other secondary International Programmes. The Singapore Scout Association has taken a step further by synchronising the criteria of the World Programmes and matching them to the sectional programmes across all sections.

All the guidelines for the three World Programmes – Scouts of the World Award, World Scout Environment Programme and Messengers of Peace were unveiled at the launch of The Singapore Scout Association’s Better World Framework in January 2017.

For more information: <http://scout.sg/betterworld>

### 16th Scouts of the World – Discovery Workshop (SWD)

After a year-long hiatus, the 16th SWD restarted in an online format that combined virtual interactions on Zoom and Google Classroom with real-world experiential learning in light of COVID-19.

Over the course of 2 days from 7th to 8th August, learners had interactions via Zoom and Google Classroom sessions, where conventional workshop materials were adapted for use in a digital format to deliver and inculcate skills that are centred on Citizenship, Team Management, Interpersonal Relationships and Project Management.

Parts of the renewed approach of the workshop included

- the adaptation of Poverty Simulation into a digital format as Type for the Future for participants to empathize on real-world social issues, and
- the Marshmallow Challenge into the Beret Badge Challenge, where they were tasked to develop solutions to a set problem with the resources available within reach.

A self-discovery learning journey, based upon the Slow Foot Movement Activity Sheet from OnePeople.sg, was also adopted as part of the experiential learning package for participants to identify issues that they can work on within their organic communities and immediate vicinities.

The workshop came to a close on 21st August with the project proposal presentations to a panel that comprised of:

- the Acting NPC, Mr David Wong,
- 2014 SWA Alumnus, Mr Benjamin Sho,
- and other workshop presenters and mentors.

Dates of event: 7th to 21st Aug 2021

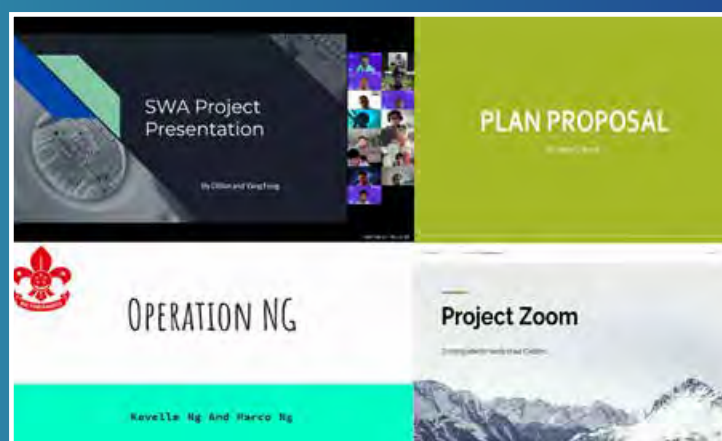
#### Adult Participants: 2

- Mr David Wong, Acting NPC
- Mr Benjamin Sho, 2014 SWA Alumnus

#### Youth Participants: 8

#### Staff/Helpers: 7

- Mr Tan Sijie, Programme Commissioner (Better World Programmes)
- Mr Kelvin Leong
- Mr Jason Lim
- Ms Gladys Tan
- Mr Tan Yu Kai
- Ms Lee Pui Ling (HQ Staff)
- Mr William Tan (HQ Staff)



# Annual Report 2021 Training



2021 was a fruitful year for the National Training Team despite the global pandemic and uncertainties.

## The Wood Badge Award

31 Adult Leaders received their Wood Badge Award in 2021.

1. Lee Kian Aik	13. Goh Seng Ann	 <p><b>Under the Adult Leader Training Scheme implemented in 2019, 7 Adult Leaders were awarded the Wood Badge Award and Diploma in Applied Outdoor Education:</b></p>	
2. Saimen Imanuel	14. Hing Zhen Wei		
3. Chan Jun Yan	15. Dorothy Teo		
4. Ng Kae Bin Eugene	16. Seah Wai Ling		
5. Mazidah Binte Othman	17. Issac Ang Zhao Liang		
6. Ng June Ren	18. Vincent Lee Keng Yang		
7. Humaira Binti Salleh	19. Man Pui Suen		
8. Hasnah Bte Hassan	20. Ariel Tay Ee Ling		
9. Pauline Leong Fong Lai	21. Ivy Li Yi Hui		
10. Emmanuel Pritish Andrew Sameer	22. Martin Goh Poh Huat		
11. Gavin Goh	23. Chia Mei Yi		
12. Muhammad Zikri Bin Md Yani	24. Nalphon Walter Edgar		
			1. Caleb Teo Yee Chien
			2. Tan Kok Hon
			3. Jasmine Ng Jia Min
			4. Yee Wei Lei
			5. Guo Song Feng
			6. Kelvin Ng Yong Min
			7. Marcus Tan Yi Yong

Being the first batch of graduates from the Adult Leader Training Scheme, the 7 Adult Leaders were presented with a set of special carve beads made from indigenous rainforest trees together with the parchment.

The Graduation Ceremony was held on 27 November 2021 at Sarimbun Scout Camp.



## Appointment Of Assistant Leader Trainers

Kelvin Leong Kwang Yeh received his charge certificate as a Assistant Leader Trainer in the year and was appointed to the Training Council as Deputy Head of Department (Wood Badge).

## Appointment Of Honorary Leader Trainers

In recognition and appreciation of our Leader Trainers’ vast Scouting experience, competence and contributions to the National Training Team, 5 Leader Trainers were appointed as Honorary Leader Trainers.

1. Patrick Tan Kwang Yeong
2. Tan Kay Kerng
3. Malcolm Tan Ban Hoe
4. Ho Chee Heng
5. Lester Lee Siak Yeng



# Annual Report 2021 Training

## The National Training Council

To capitalise on the various strengths of our Trainers and in response to organisational needs, 4 Assistant Leader Trainers were appointed to the Training Council as Deputy Head of Department. They are:

1. Assistant Leader Trainer **Kelvin Leong Kwang Yeh**
2. Assistant Leader Trainer **Fong Kah Chun**
3. Assistant Leader Trainer **Goh Yee Heng**
4. Assistant Leader Trainer **Raymond Chua Gim Kiat**

The appointed Assistant Leader Trainers will support in the departments for Wood Badge, Specialist Skills, Alliance and Knowledge Management and Support.

### Train The Trainer Course | 27th February 2021 and 3rd April

23 Trainers attended the 'Train The Trainer' course for Certificate in Applied Outdoor Education Part 1 and Part 2 held on 27 February 2021 and 3 April 2021. The Course Leader was Leader Trainer Dr Anbarasan Thuraimanikam, assisted by Assistant Leader Trainer Kelvin Leong Kwang Yeh.



Trainers:  
**23**



Leader in Charge:  
**Dr Anbarasan Thuraimanikam**

Assistant Leader:  
**Kelvin Leong Kwang Yeh**

### Trainers' Development Course | 6th and 13th March 2021

7 Trainers attended the 'Guide to Google Workshop' held on 6 and 13 March 2021. The objective of the workshop is to provide an understanding and working use of Google Docs and other Google Tools in the classroom, both online and face-to-face, as well as within the learning management system.



Trainers:  
**7**



Leader in Charge:  
**Fong Kah Chun**

## Adult Leader Training Scheme

Training of Adult Leaders has been a pertinent component in the Scouting Movement. Through these training courses, all newly appointed leaders are equipped with the skills and knowledge required to perform the roles of unit leaders in their respective scout groups.

Upon successful completion of the Adult Leader Training Scheme comprising of Certificates and Diploma level, the leader is deemed to be adequately trained to perform his or her role effectively and the Wood Badge is awarded.

This year, the courses were conducted as follows.

### Certificate in Applied Outdoor Education (CAOE) Part 1 | 20th March and 17th April 2021; 10th and 31st July 2021

63 Adult Leaders attended the Certificate in Applied Outdoor Education Part 1 (CAOE P1). Two intakes of the Certificate in Applied Outdoor Education Part 1 were conducted online between 20 March and 17 April 2021; 10 and 31 July 2021. Patrol Meets were conducted weekly during the one month online learning to facilitate the learning of Adult Leaders in their self-directed learning.

The Course Leaders were Assistant Leader Trainer Kelvin Leong Kwang Yeh and Assistant Leader Trainer Raymond Chua Gim Kiat.



Adult Leaders:  
**63**



Leader in Charge:  
**Kelvin Leong Kwang Yeh  
Raymond Chua Gim Kiat**

### Certificate in Applied Outdoor Education Part 2 | 8th and 15th May 2021; 21st and 28th August 2021

40 Adult Leaders attended the Certificate in Applied Outdoor Education Part 2 (CAOE P2). Two intakes of the Certificate in Applied Outdoor Education Part 2 were conducted online between 8 and 15 May 2021; 21 and 28 August 2021.

The Course Leaders were Assistant Leader Trainer Kelvin Leong Kwang Yeh and Team member Lim Wee Kiat.



Adult Leaders:  
**40**



Leader in Charge:  
**Kelvin Leong Kwang Yeh  
Lim Wee Kiat**

### Specialist Skill Course (Exploration Leader) | 22nd May, 4th to 5th September 2021



16 Adult Leaders and Rover Scouts attended the Specialist Skill Course (Exploration Leader) held from 22 May, 4 to 5 September 2021. Successful participants were awarded the Exploration Leader badge.

The Course Director was Assistant Leader Trainer Fong Kah Chun.



Adult Leaders and Rovers:  
**16**



Leader in Charge:  
**Fong Kah Chun**

### Specialist Skill Course (Campfire Leader) | 8th And 15th May 2021; 21st And 28th August 2021



16 Adult Leaders and Rover Scouts attended the Specialist Skill Course (Campfire Leader) held in Sarimbun Scout Camp from 2 to 4 April 2021. Successful participants were awarded the Campfire Leader badge.

The Course Director was Assistant Leader Trainer Jovi Tay Choon Yam.



Adult Leaders and Rovers:  
**16**



Leader in Charge:  
**Jovi Tay Choon Yam**

### Standard First Aid + AED Course | 13th to 14th March 2021; 15th to 16th March 2021; 26th to 27th June 2021; 28th to 29th August 2021 and 4th September 2021



A total of 47 adult leaders and Rovers attended the Standard First Aid + AED Course organised by Singapore LifeGuard Academy. The Standard First Aid + AED Course was organised over 5 intakes from 13 to 14 March 2021; 15 to 16 March 2021; 26 to 27 June 2021; 28 to 29 August 2021 and 4 September 2021.



Adult Leaders and Rovers:  
**47**

# Annual Report 2021 Training

## Advanced Wood Badge Training

In view of the renewed objectives of the adult training scheme and to cater to the needs of Adults in Scouting who are at managing, planning and implementing levels, the Wood Badge 3 Course was organised between 25 August and 8 September 2021 for Adult Leaders to develop competencies for:

- Facilitating adults performing roles within Youth programme;
- Facilitating adults working in areas like Safe from Harm, Diversity and Inclusion;
- Facilitating training teams, training events, learning process of Leaders etc;
- Facilitating national events and teams of adults.

16 Adult Leaders attended the course. The Course Director was Leader Trainer Lester Lee Siak Yeng. He was ably assisted by Leader Trainer Malcolm Tan Ban Hoe and team of Leader Trainers and Assistant Leader Trainers serving as Patrol Tutors and Session Speakers. 5 Honorary Leader Trainers, Dr Effendy Bin Rajab, Dr Jeffrey Ho Kai Kwong, Tan Kay Kerng, Chay Hong Leng and Norani Bte Mohammad were specially engaged as resource speakers for the course.

Successful Course Participants were awarded Trainer's Specialist Skill Badge.



### Launch Of The Leader Of Adults / Trainer's Specialist Badge

The Leader of Adults / Trainer's Specialist Badge was launched on 8 September 2021.



### Wood Badge Reunion 2021

The Wood Badge Reunion 2021 was held virtually on 18 December 2021. The Wood Badge Reunion gives Gilwellians the opportunity to renew friendships and recapture some of the fun and fellowship experienced during their training.

A total of 47 local Gilwellians and 7 overseas Gilwellians from Australia, Hong Kong, Malaysia and India attended the event.

The Organising Chairman was LT Malcolm Tan Ban Hoe.



# The Singapore Scout Guild

The Singapore Scout Guild ("SSG") is the alumni association for Singapore Scouts and supports the Singapore Scout Association in fund-raising and events, and serves as an additional talent pool for the SSA. Most members of the Guild are grouped into Chapters formed by former Scouts of prominent Scout Units.

### Impact of Covid-19 pandemic

The COVID pandemic struck a major blow to its activities. The various restrictions imposed by the authorities essentially meant that the SSG could not hold its usual activities, especially its annual signature events such as World Scout Scarf Day and Scout Charity Golf. Nevertheless, many smaller events were held throughout the year, especially at the Chapter level.

### Joint meeting to usher in New Year 2021 with Trefoil Guild at Girl Guides HQ (9 January 2021)

During a window period when COVID restrictions were relaxed, the SSG and the Trefoil Guild had a joint meeting to usher in New Year 2021 on 9 Jan 2021. The event was held at Girl Guides HQ. It was graciously hosted by the Trefoil Guild, who catered lunch for the participants. A total of 37 people attended the event. Participants were welcomed by VP Malcolm Tan and Ms Yvette Cheak (President, Trefoil Guild). Dr Seetha Subbiah, President of Girl Guides Singapore also gave a short address where she shared her appreciation for the two Guilds in conducting events to encourage Scouts and Guides to work together. Participants were also treated to presentations of past events and to songs, all held with appropriate social distancing and in compliance with the relevant safety management measures.

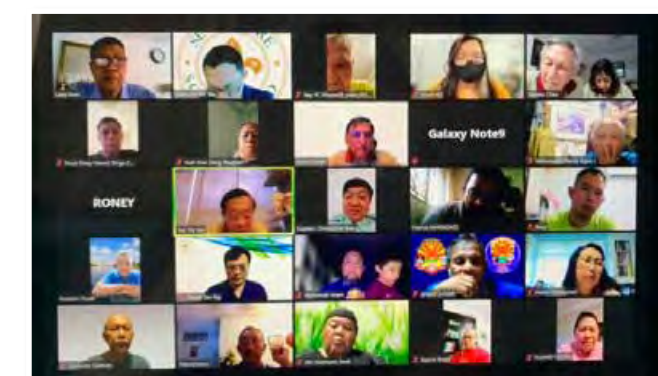


### Annual General Meeting

The Guild had its Annual General Meeting on 24 July 2021 through Zoom. Despite the new format of the meeting, members were able to adapt readily and participated enthusiastically in the meeting.

A new Management Committee was elected into office.

At the conclusion of the meeting, members were able to engage in some fellowship virtually. It was a new experience for many members which is contemplated to be a common format for some time.



### Webinars

The SSG continued with its webinar series for members and friends. A webinar that rekindled Scouting memories was a webinar on "Knots 101"



# The Singapore Scout Guild



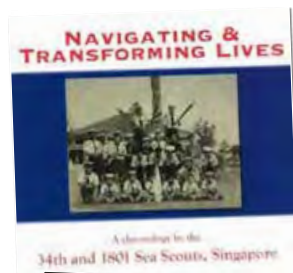
## Chapter Level Activities

The Guild Chapters remained active and many continued to organise small scale activities in compliance with the prevailing safety management measures.

Examples include:

The Singa Chapter, which regularly organised small scale hikes and walks for its members.

The Whitley Scorpion Chapter took part in a cycling expedition in Pulau Ubin in December 2021. The objective of the expedition was to prepare for an exploration event for members and their families in 2022.



## Publications by Chapters and Members

The 34th and 1801 Sea Scouts (Perak House) published a book entitled "Navigating & Transforming Lives".

The Raffles Institution Chapter published a second coffee table book entitled "To Sir With Love". The book was launched by ESM Goh Chok Tong (a former RI Scout) in March 2021.

Mr Nicholas Tang, former President SSG and former Chief Commissioner SSA, published a paper entitled "Life Lessons I Learned from My Non-Formal Education: Journey of a Scout & Teacher".

Guild Advisor Mr Yatiman Yusof published his memoir entitled "Perjalanaku - Dari Desa ke Likuan Kota" (My Journey - From the Village to the Meandering City). The book launch was graced by President Halimah Yacob, who is also the Chief Scout.

The Hwa Chong Chapter will be launching a second coffee table book in 2022.



## Partnerships

The Guild managed to secure partnership benefits for members from two automotive workshops and one laundry service. It is intended that more partnership benefits and discounts will be sourced in the near future.

## Looking Forward

Notwithstanding the challenging times, the Guild hopes to connect with its members and to continue providing meaningful and enjoyable activities, albeit in a new format in a new normal. The SSG takes this opportunity to express its heartfelt appreciation to all members, donors, sponsors, volunteers and staff of SSA HQ. The SSG looks forward to organising more activities with the lifting of most COVID related restrictions.

# Integrated Care Programme & Community Scouting

## Tampines Heritage Trail | 6th March 2021

At the height of the lifting of Covid-19 Safe Management Measures, Phoenix Scout Group, in collaboration with East Area Leaders, organised a hike, exploring the various heritage trails of Tampines. The activity, involving some of the Cubs' parents, provided the much needed sunshine and fresh air, bonding and interaction.



## Project BlueWave Coastal Cleanup | 18th March 2021

Organised by Passion BlueWave in collaboration with the Sea Scout Programme Team, the Scouts learnt about the importance of keeping our coastal areas and reservoirs clean. They scoured the Bedok Reservoir area, picking litter and helping to sort out recyclables.



## Sarimbun Wilderness Skills Programme | 4th and 5th December 2021

The first ever Sarimbun Wilderness Skills Programme, organised by the team at Sands Leadership Development Centre, is a 2 day outdoor skills experience holiday programme targeted at primary school children. Several students involved in the school Integrated Care Programme, were invited to participate. The students learnt about basic map reading skills, outdoor cooking, simple pioneering and caring for nature.



## The Glampong Life | 6th & 7th December 2021



The Glampong Life, organised by the team at Sands Leadership Development Centre, is an outdoor engagement programme catered for families. Families from Phoenix Scout Group and Keat Hong Tiger Scout Group were invited to participate in the activities on each day respectively. They had the opportunity to compete in an orienteering race, try out low elements, do outdoor cooking and duke it out in archery tag. Each day's activity culminated in a simple campfire, bringing the families together after a day of fun.





# Awards & Achievements

## Akela Award



The Akela Award is the pinnacle achievement for a Cub Scout who, as a prerequisite, must hold the Gold Arrow, achieve specific proficiency badges, show general knowledge of Scouting and successfully complete an interview with the National Cub Scout Executive Committee.

**Akela Award Recipients:** 210 Cub Scouts

### North

PACK	NAME
ADMIRALTY CUB SCOUT GROUP (PRIMARY)	MURUGANANDAM SATHIYASELAN WANG YUJIE KAYDEN TEO YI HAO PRANAV BALAJI SIVASANKARAM MUHAMMAD FIKRI BIN MOHAMAD HIJAZI TONG LIP YANG SURESH KUMAR SUNJAIY TING SHI JIE GERALD TEO QI XIANG
CHONGFU CUB SCOUT GROUP (PRIMARY)	HO ZHENG RONG LINTON (HE ZHENGRONG) JOHAN TAN (CHEN ZHIHUAN) JOHN ROBSON LOH CHIT YEW KEITH ALEXANDER BRILLO MICHAEL LEE JIAN KAI RYAN LOK YU ZHE, JAVYN LOK YU ZHI, XAVYN MA QIHANG JACKY PHUA PING HAK JACAS TORRES TOH YU ZHE ZION KOH TITUS LEE KAI JIE
EDGEFIELD CUB SCOUT GROUP (PRIMARY)	MUHAMMAD HASIF BIN HERMAN KOH SHAO LUN JAYDEN (XU SHAOLUN) IQBAL SHOLEHIN BIN ISKANDAR ISMADI
ENDEAVOUR CUB SCOUT GROUP (PRIMARY)	ADNIEL YEO KAI KEE (YANG KAIQI)
FERNVALE CUB SCOUT GROUP (PRIMARY)	DANIAL FARIS BIN KAMARUL ARIFIN HO GUAN LIN DEXTER AHMAD ANAQI BIN MOHAMMED FYROL AQIL BIN NOOR AZHAR

GREENWOOD CUB SCOUT GROUP (PRIMARY)	HAZIQ FITRI MOHAMMAD AIDIL LIN ZHENKAI JONAS TANG KAI HENG QIN ZHEN LAN YI LE
HENRY PARK CUB SCOUT GROUP (PRIMARY)	FOO ZHEN XI BRYAN GONG CHUN HEAN
MARSILING CUB SCOUT GROUP (PRIMARY)	CHANG CHU HAN DOUGLAS HO MUHAMMAD NASRIN BIN MUHAMMAD ADI NG YAO MIN SHAYANN SHARMA S/O CITRAN SHOBBHANIA GIRIDHARAN
MEE TOH CUB SCOUT GROUP (PRIMARY)	ALVIA LEE JIE YU ETHAN SNG CHEN JUN (SUN CHENJUN) TAN RUI YAO TRISTAN HOH HON RYUI (HE HONGRUI)
NANYANG CUB SCOUT GROUP (PRIMARY)	SOPHIE TIAN NICOLE LING ZHI NING KIERAN RHYS KWEK YONG JUN KWEK JAN SEE
NORTH VISTA CUB SCOUT GROUP (PRIMARY)	AMYLEA SUFI BIN SELAMAT ESWARAWAKA RUSHVIDA REDDY REVEN LEE MENG LOK SHEYANNE THO ZIXUAN TAN YAN RU JERLYN
PUNGGOL GREEN CUB SCOUT GROUP (PRIMARY)	NURIN AISYAH BINTE MOHAMMED RAZID LOUIS KWOK TIAN QI AYDEN AW (OU JIAJING) MUHAMMAD NABIL BIN AZMAN MUHAMMAD FARLEY AQIL BIN IRIAWAN
PUNGGOL VIEW CUB SCOUT GROUP (PRIMARY)	RACHEL TING XUAN QI KAYLENE HUANG BATRISYIA BINTE EZRIL ALEXIS TAN HAN XI

### East

PACK	NAME
CHRYSALIS HOME SCHOOL SCOUT GROUP (OPEN)	ARIEL ANN YEO HUILIN SAMUEL YEO KAIZHE

ELIAS PARK CUB SCOUT GROUP (PRIMARY)	MICHELLE ELIANA TAN THIVIYA THAMOTHARAM MOGANASUNDRAM MYRA DEENA TAN BINTE MUHAMMAD DENNIS TAN GAVRIEL LEE KHONG YIH JULIEN CHEW WEE AN CHUA JIAN SHUN HENDRIK TOMMY NG WEI SHEN WONG JIM MUHAMMAD HANS HAZRIQ BIN ISHAK SHAUN NURHADY BIN MOHAMAD HALED AHMAD YUSRY BIN SADON ENZO NG XIANG RUI (HUANG XIANGRUI)
GONGSHANG CUB SCOUT GROUP (PRIMARY)	ESHAL ZAFEERAH BINTE MOHAMMED BASHIR ETHAN HOW SHIN YIH JUSTIN GAN WEI JUN CHEN HOCK YU LIM JOON SETH (LIN JUNXI) FOONG JADON CHUA KAH YUEN ERNEST
JUNYUAN CUB SCOUT GROUP (PRIMARY)	NUR'AINAA IZZATI BINTE MOHAMMAD IZUANDI DUONG NGUYEN NGOC TRAN JANESSA CHIA YU XUAN SIM XIAO EN, KELLIE CRYSTAL TAN MI SIAN AALIA ARINA RYAN NG HONG WEI
KONG HWA CUB SCOUT GROUP (PRIMARY)	TAN BO WEI MATTHIAS LEW JUYI LUCIEN ELIJAH NG LUCAS SOH TEAK HEEN PEH KANG XU JADEN TAY KAI XUN, BRIAN TAN MIN RAY MARCUS TAY TING FENG PANG REI KIAT OSCAR TAN YI-YANG (CHEN YIYANG)
MAHA BODHI CUB SCOUT GROUP (PRIMARY)	KUAH KA HEE SEAH CHENG XI JULIAN XAVIER LIM JIN XU TONG YE TAO (ZHONG YETAO)

MERIDIAN CUB SCOUT GROUP (PRIMARY)	SIM TONG ERINA ALYSHA SOON RUI XI MAVIS JI RUJING R'SELCIA LAU LE XUAN WU XINGXIN HAYDEN OOI WEN CHAO WONG YU XUAN RAYSON BRADLEY PEY SOO YU JIE CADEN
MERIDIAN CUB SCOUT GROUP (PRIMARY)	SIM TONG ERINA ALYSHA SOON RUI XI MAVIS JI RUJING R'SELCIA LAU LE XUAN WU XINGXIN HAYDEN OOI WEN CHAO WONG YU XUAN RAYSON BRADLEY PEY SOO YU JIE CADEN
PHOENIX SCOUT GROUP (OPEN)	ETHANIEL GODWYN GOTAMA
POI CHING CUB SCOUT GROUP (PRIMARY)	EIO EMMANUEL
RED SWASTIKA RAPTORS CUB SCOUT GROUP (PRIMARY)	CADEN LOW (LIU JINGRUI) ETHAN HO JIAN FENG KIRISH SINGH LEE EN WEI LUCAS LEE HONG SONG LEE ZHI HENG LIM MENG KIAT (LIN MINJIE), DARIEN ONG JUN HONG TAN KAIJIE DARYL TAN YU HAN JERVIS (CHEN YUHAN) TEO YU HONG, SETH TOH JIA LE (ZHUO JIALE)
TANJONG KATONG CUB SCOUT GROUP (PRIMARY)	LOW ZHU EN MATTHIAS DANIEL CHEONG CHEN XI
TAO NAN MARLIN CUB SCOUT GROUP (PRIMARY)	ALVIN LIM CHUNG YAP CHAN JIAN HAO JOSHUA CHOING JING YUAN DARRIUS EZRA WONG KYE DE IAN QUEK YANJU JOLYON NGIN LAY GUANG KAI AEDAN NG XUAN BIN RYEN LIM JUN FENG



# Awards & Achievements

## Akela Award

WHITE SANDS CUB SCOUT GROUP (PRIMARY)	CHOY YONG YEE ALYSIA MOEY SHI LIN CAYDEN EMMANUEL TAN KAI JIE ISAAC LEE JIA RUI RAPHAEL LOW SHUEN LE LING YI JING
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### South

PACK	NAME
AITONG PRIMARY CUB SCOUT GROUP (PRIMARY)	MITCHELL TAN YU JUNLONG BRAYDEN
ANGLO CHINESE CUB SCOUT GROUP (PRIMARY)	TAN JIAN ZHI ZAKEE BIN ADAM JEREMIAH LEE JIE-REN NG JUAN HON MICHAEL KHOO CHOON KEE, LUCAS (QIU JUNQI) HUANG ZHAOFENG
CATHOLIC HIGH SCOUT GROUP (PRIMARY)	ADRIEL TAN YE KANG ANDREW TAN LI-ONN CALEB LUCAS ANG CALLAN TAN KOK KIAT CHIAN FON JAY CHOW JIA ZHENG EVAN CHRISTIAN LUKE WONG AN LE FOO KHAI YEE GILBERT WEI ZIQI GOH JOSEPH GOH LIAM HAYDEN TANG ZHIXIAN JOEL YE ENYU KIEFER TOH JIA LE KWEK KAIYI, DAVID LEE EE SEAN, ALDEN LIM YONG LIANG LING YOU ZHE XAVION LUKE LIM YI KAI MATTHEW LEE HONG HAN MATTHEW TAN ZHENG JIE NATHANIEL CHEN HAN WEN NG SHENG YONG SAMUEL OOI LEE SOON DAVID

COLUGO SCOUT GROUP (OPEN)	LAUREN ASHLEY NG TSE KWAN SHING, ETHAN
KHENG CHENG SCHOOL (PRIMARY)	CALEB CHIA YAO LE LEE WEN QUAN, MARCUS JAYDEN CHIAM YU HENG JAEDON LEE CHENG ZE
MARIS STELLA CUB SCOUT GROUP (PRIMARY)	KENNY TAN YIFENG KOH JIN KIAT JOEL LOW YU JIE AADEN
PEI CHUN EAGLE CUB SCOUT GROUP (PRIMARY)	JONAS GOH (WU YANZHUO) LUCIUS TOH TIAN-LE (ZHUO TIANLE) NG KIERAN RHODYN TAN KUAN YI RYAN SEE JUN KAI (SHI JUNKAI)
RADIN MAS DRAGON CUB SCOUT GROUP (PRIMARY)	ALOYSIUS TAN JIE YING (CHEN JIE YING)
RIVER VALLEY RAVEN CUB SCOUT GROUP (PRIMARY)	PHUA JUN MIAO

### West

PACK	NAME
LA SALLE CUB SCOUT GROUP (PRIMARY)	DARRYL ANG YI XUAN CHAN YAP TONG JOVAN GOH JUN KAI
NAN HUA CUB SCOUT GROUP (PRIMARY)	CALEB HO HOONG HSIEN ETHAN LEW YI CHEN TIANG ZI YANG ASHER
ST. ANTHONY'S CUB SCOUT GROUP (PRIMARY)	AXEL ALARIC LEE YONG JIE RYAN GOH YU HENG LAW CHEN XI, SETH NATHANIEL NG KAI SHENG TARNISHVAR LU QI JIE

## Chief Commissioner's Award

The Chief Commissioner's Award is presented to the most outstanding and distinctive Scouts in recognition of their excellent performance where they demonstrated their dedication to the Scout movements and service to the Community. The award represents the pinnacle of achievement and serves to prepare them for a lifetime of service to their God, Nation, and all humankind.



Chief Commissioner's Award Ceremony 2021 (Virtual ceremony)  
Chief Commissioner's Award Recipients: 175 Scouts

### North

PACK	NAME
AHMAD IBRAHIM WARRIORS SCOUT GROUP (SECONDARY)	ELVIN LA WENG HOE CHEONG YEE HONG TERRENCE
BLACK KNIGHTS AIR SCOUT GROUP (OPEN)	DERRICK KHOO SHI JIE LIM XUAN ZHENG JACKY RYAN TAN HAO ZHE TAN ZHIQI BRANDON WU GUANYI, RYAN
CHUNG CHENG HIGH (YISHUN) SCOUT GROUP (SECONDARY)	FENG LICHENG LOK YU PENG, ERVYN SO YU CHEN
EDGEFIELD SCOUT GROUP (SECONDARY)	KIN LIM WANCHUAN LIM JUN HAO, MARC LIM RUI MING JULIAN NG JUN WEI NGU HOU JIN
FAJAR FOX SCOUT GROUP (SECONDARY)	CHLOE CHOW SI KEI PROVERB HII SHANG LE
GREENRIDGE FOX SCOUT GROUP (SECONDARY)	CALISTA FOO EN XI FABIAN IGNATIUS TEO NILPAI PHATTARANAN NUR ATIKAH SHARKILLA BINTE MOHAMED AZZIS
HOLY INNOCENTS' HORNET SCOUT GROUP (SECONDARY)	CAYDEN NG WEE HIONG CHAN CHANG ZHI, JET JOSHUA QUEK PENG LIANG

HWA CHONG SCOUT GROUP (SECONDARY)	CHIN WEI EN CALEB HAO JUN XIANG HO KAR LOK, JUSTEN HUANG ZHIRUI RAY JOSHUA SIEW YONG EN KOH ZHENG YANG LEE KAY YONG, BRANSON YEO BING LIN ZHONG LAN ZE
NAN CHIAU HIGH SCOUT GROUP (SECONDARY)	SWEE LI XUAN
SAMBAR SCOUT GROUP (OPEN)	WEE YI XUAN
SERANGOON EAGLE SCOUT GROUP (SECONDARY)	JAD ZHENG LI S/O ZAIPHIZAT PUTRA
WOODLANDS MANTA RAY CUB SCOUT GROUP (PRIMARY)	CHAN YING EN SOPHIA NAFISAH BINTE MOHAMAD NAZIF
ZHENGHUA SCOUT GROUP (SECONDARY)	AISHA ALIAH BINTE AKBAR ALI CHIN JIAQI ERIC LIM JING RUI GRACE GAN JIA EN HOW YAN LIN RAE LYN MUHAMMAD HAKIM BIN SAIPE SIM JING CHONG GAVIN TEO ZHI EN BOO SHI EN
ZHONGHUA SCOUT GROUP (SECONDARY)	LEONG YU HENG MAX LIM KAI YI TAN KAI JIE TAN WEI WEN TAN YI ZHEN YEO PENG YONG



# Awards & Achievements

## Chief Commissioner's Award

### East

PACK	NAME
ANGLICAN HIGH FALCON SCOUT GROUP (SECONDARY)	CHANG WERN KHAI, MATTHEW RAYN ZONG MOHAMAD KHAIRUDDIN MARCUS CHIA WEI XUAN LOW YU JIN CYRUS TUI KAI XIANG
DUNMAN HIGH SCOUT GROUP (SECONDARY)	AHMAD LUTFI BIN ALIAS
ST GABRIEL SOUTHERN CROSS SCOUT GROUP (SECONDARY)	ABIARA SHERWIN UCHENNA LIM LIAN YING QUEK WEN ZHI, GABRIEL IGNATIUS LEE JUN WEI NICHOLAS CHENG ASVIND S/O SEERALAN
TANJONG KATONG SELADANG SCOUT GROUP (SECONDARY)	GOH QI RUI, RAFAEL CHEE XUEGAI ISAAC NG LI KAI
VICTORIA ARROW SCOUT GROUP (SECONDARY)	CHAN CHI KIN LUA JUN LIN, CADEN HAN THA TI FOO TEE YEN MATTHEW HU QIWEI LIM YAN SHANG TEO SHAO KAI ARIS HAIQUEL ZULKARNAIN ONG JING MING BENSON MURUGAN HARI SHARABESH ISAAC TAN ZHUO TAO

### South

PACK	NAME
01 RAFFLES SCOUT GROUP (SECONDARY)	BRANDON LIM CHONG SENG CHIA KAI XUEN, KIERAN LIM CHUN FENG, JOEL LIM YU JIE NAVANEETHAM SHARVESHWARAN NEO REN XIANG GABRIEL NG DU WEI NG ZI HERNG ONG SHENG WEI, ANDREW TAN XUAN HAO ADYSON THAY GUAN EN
02 RAFFLES SCOUT GROUP (SECONDARY)	CHUA YAO YI GAN PINN, TREVOR GUNA SEKARAN NIKHIL KUMAR HENG DU JIE NIGEL KUA CHONG HENG KUA CHONG SIANG KYAN JEREMIAH ONG KAI EN LEONG MATTHEW RYUKI MURUGESHAN PRANESH MUTHUKUMARAN ROHITH RYAN LUKE HENG
ACS (BARKER) SCOUT GROUP (SECONDARY)	GOH JUN JIE RYAN
BEATTY BEAVER SCOUT GROUP (SECONDARY)	MA CHENG ZE RYAN SOH ZHI XUAN BRYAN TAN THENG YONG JOEL
CATHOLIC HIGH SCOUT GROUP (SECONDARY)	KAISER KOH JUIN HONG LOH FENG RYAN LOW SHAO JIE, JOSHUA AUDRIC TT TAN TENG HAN ONG SHENG YANG, DANIEL LI SHUHENG SEAH ZHANG QI SIAUW YU HERN

COLUGO SCOUT GROUP (OPEN)	HEW YU YUE JARED LEE BUCKALEW LEAH THORPE MICHAEL YEOH SEONG JUI
GAN ENG SENG DRAGON SCOUT GROUP (SECONDARY)	CARISSA WONG CHU YI CHOW YANG ZHE ANDRES COLETTE CHAN DARYL KE GUT JUN LEE JIA YUAN TIMOTHY TAN TIAN, KOVAN TANG KEN FONG
MAYFLOWER SCOUT GROUP (SECONDARY)	EDWARD NEO HUI WU LIAW HONG DA
PATHLIGHT SCHOOL SCOUT GROUP (SPED)	AIMAN HARITH BIN MOHAMED RAHIM ETHAN YAP HARITH BRUCE BIN KHAIRUDIN LAMB IRFAN BIN MUS EFFENDI LAU YEE SWEE JOSHUA LIM BING SHENG LESLIE
QUEENSTOWN SCOUT GROUP (SECONDARY)	LIM JUN XIANG MOHAMED AJMAL S/O PARVIS AHAMED YEO JENG YONG ASHER
SJI PELANDOK SCOUT GROUP (SECONDARY)	CHOONG FUI JAE JAMES HARRIS BIN MOHD ZAILANI JOSHUA LOW CHOON WEI TAN MINH THANH ERNEST THOMAS TEO JUN REE JUSTON
SOARING EAGLES AIR SCOUT GROUP (OPEN)	TAN GIM YEONG GABRIEL CHRISTOPHER
ST ANDREWS STAR SCOUT GROUP (PRIMARY/SECONDARY)	ANSEL FOO

### West

PACK	NAME
ACS(IND) SCOUT GROUP (SECONDARY)	GOH SHEN LEI TIMOTHY RYAN MAH WEI KEAT SCOTT LIM SEAN LEE JIAN YI SIM YU JIE BRYAN SUREYAAPRAKASH KALAIMAHAN SUBRAMANIAM
CHUA CHU KANG CONDOR SCOUT GROUP (SECONDARY)	CHEAH YU JIAN CHIN GUAN YU DERRICK LAI JUN YUAN DINESH ROSHAN BIN RAMLANROS GAVIN WONG JUNCHEN NEO XUE LONG TAN CHE FONG WONG KHENG HONG, SEAN
DUNEARN UNICORN SCOUT GROUP (SECONDARY)	MOHAMAD RIYAN BIN MOHAMAD IZ FAZLY
JURONG SCREAMING EAGLE SCOUT GROUP (SECONDARY)	GAN XING YU
UNITY UNICORN SCOUT GROUP (SECONDARY)	GWYNETH KOH NUR ALIYAH BINTE JEFRI NUR SURFINA BTE ISHAK RATHIKA BASKARAN TAN WANYI JOEY YEEN JIA YING



# Awards & Achievements

## President's Scout Award

The President's Scout Award is presented to our nation's most outstanding Venture Scouts in recognition of their excellent leadership and exemplary performance. The award represents the pinnacle of their achievements and indicates their preparedness for a lifetime of service to their God, Nation, and all humankind.



**President Scout Award Ceremony 2021 | President's Scout Award Recipients: 23 Venture Scouts**  
(8 December 2021, The Istana)

**Guest of Honour:** President Halimah Yacob

GROUP	NAME
ACS(IND) SCOUT GROUP (SECONDARY)	JUSTIN SOON JIEN KHYE SAMUEL HOSEA ONG TECK HOCK
BLACK KNIGHTS AIR SCOUT GROUP (OPEN)	ANG I-AN AARON RESSE ELVIN KONG JIA XUN SNG JAY KAI
CATHOLIC HIGH SCOUT GROUP (SECONDARY)	ALEX CHIEN JUN HAO CHENG LIN KAI, JOASH DAMIEN KANG JUN HENG JANN LIM YI LUN JOEL LIM YUET HENG OOI LEE SENG MICHAEL WONG ZHENG TAT
DUNMAN HIGH SCOUT GROUP (SECONDARY)	KHOO TENG FONG SEAN ZHOU YUBIN JOE
HWA CHONG SCOUT GROUP (SECONDARY)	CHAN YU HENG, JASON FOO MING GUO ISAIAH LEE WEI EN OU NINGXIANG SOH JUN AN, ERWIN WOON WEI-LI ZHU QIXUAN
SJI PELANDOK SCOUT GROUP (SECONDARY)	LIM HONG JING, LUKE NICHOLAS YEE SENG CHEUNG



## Distinguished Service Award

The Distinguished Service Award Investiture Ceremony was held on Thursday, 25 November 2021 in The Istana. Her Excellency, Mdm Halimah Yacob, President of the Republic of Singapore and Chief Scout, conferred the Awards to Adult Leaders in recognition of their distinguished service to the Scout Movement. The Honour List is as follows:



To relive the moments of DSA 2021 Award Ceremony, view the live stream here: <https://youtu.be/e9U2jtpt8w>

### Gold Award

Mr Tan Tee How - Leadership Fellow and Immediate Past President

Mr Kenneth Er Boon Hwee, Chief Executive Officer National Parks Board

### Silver Award

Mr Ranvir Kumar Singh - Honorary Secretary, Scout Council

Ms Cindy Low Shiok Cheng, Principal Zhonghua Secondary School

### Star To Bronze Award

Mr Maohaid Faizal Bin Kasmin -Senior Manager  
Mr Tan Sijie - Programme Commissioner (Better World Framework)

### Chief Scout's Commendations

Mr Adrian Nyoe Chee Yong - Volunteer Adult Leader  
Mr Aung Kyaw Myo - Volunteer Adult Leader  
Mr Chia Xin Yang -Assistant Scout Leader  
Ms Chiah Soo Ting - Cub Scout Leader  
Mr Ding Kian Seng - Assistant Group Scout Leader  
Ms Hoe Woon Chi Rachel - Cub Scout Leader  
Mr John Ng Teck Ann - Area Leader (East)  
Mr Kong Seng Quee - Assistant National Programme Commissioner  
Mr Lee Kee Chong Justin - Adult Leader (Sea)  
Ms Lee Puling -Senior Executive  
Ms Leong Fong Lai, Pauline -Cub Scout Leader  
Mr Leong Kwang Yeh, Kelvin -Assistant Leader Trainer  
Mr Marcus Seet Ding Quan - Assistant Area Commissioner (East)  
Mr Marcus Tan Yi Yong - Scout Leader  
Mr Nonis Jeremy Luke - Volunteer Adult Leader  
Ms Pek Bee Lay -Assistant Cub Scout Leader  
Mr Seah Kia Wee - Area Leader (Communications)  
Mr Shawn Lim Thong Sheng - Assistant Scout Leader  
Mr Sin Kum Sing - Assistant Group Scout Leader  
Mr Tan Boon Bin Benjamin - Assistant National Programme Commissioner  
Mr Tan Chuan Song - Assistant Cub Scout Leader  
Ms Tan Mei Yan Serene - Group Scout Leader  
Mr Tang Tay Hwee - Area Leader (East)  
Mr Woo Hon Fai Darren - Assistant Area Commissioner (North Area)  
Ms Yeo Xin Yi - Cub Scout Leader

### Bronze Award

Mr Addy Mohd Adha Bin Whaid - Unit Development Leader  
Mr Anis Bin Ponijo -Program Commissioner (Special Needs)  
Mr Chan Hoong Leong - Group Scout Leader  
Mr Chen Jianyao Melvin - Program Commissioner (Sea)  
Mr Gregory Tan Shiaw Beng - Volunteer Adult Leader  
Mr Hoo Chuan Yang - Area Commissioner (South Area)  
Ms Khalidah Goh d/o Shafie Goh - Cub Scout Leader  
Mr Lim Yu, Jason - Assistant National Operations Commissioner  
Mr Lin Weiquan - National Operations Commissioner  
Mr Mohammed Fareeq Bin Othman - Assistant Area Commissioner (Programme)  
Mr Muhammad Reza Bin Sulaiman - Group Scout Leader  
Ng Siew Bee - Scout Leader  
Mr Ngien Hoon Ping - Vice President, Scout Council  
Mr Ong Kum Wai Michael - Member, Scout Council  
Mr Tay Fuwen Darren - National Communications Commissioner

### Bronze Vanda Award

Ms Tan Ke-Xin ,Principal Ahmad Ibrahim Secondary School

Mdm Chia Hui Khim, Principal Nan Hua Primary School

# Awards & Achievements

## Chief Commissioner's Commendation Award

The Chief Commissioner's Commendation Award is conferred on Adult Leaders who have provided good service in a specific task or project either at the area or national level.

- |  |                                   |
|--|-----------------------------------|
| 1. Anders Choo Zhi Qian                | 35. Lo Cheong Wah                 |
| 2. Ariel Tay Ee Ling                   | 36. Loh Shi Chang                 |
| 3. Bay Hui Min Stephanie               | 37. Loh Yian Chong                |
| 4. Yip Wing Cheung Benny               | 38. Low Hui Lin Adeline Maria     |
| 5. Bok Chun Siang Jimmy                | 39. Madhan S/O Elavalahan         |
| 6. Carolyn Ann Phillips                | 40. Marcus Lay Jin Xing           |
| 7. Chan Chee Yuen Raymond              | 41. Mohamad Effendy Bin Rajab     |
| 8. Cheng Wan Ying Michelle             | 42. Mohamad Shafri Bin Amat Noh   |
| 9. Chew Yu Liang                       | 43. Mohammad Azhari Bin Dzulkifli |
| 10. Choo Kelvin                        | 44. Muhammad Khair Bin Sami'an    |
| 11. Choy Peng Yih Alexander            | 45. Muhammad Haziq Bin Mohd Ali   |
| 12. Claire Ellen Porter                | 46. Ng Chong Jin                  |
| 13. Gif Eng Geng Jie                   | 47. Ng Sir Kiat                   |
| 14. Fong Kah Chun                      | 48. Nordin Bin Salleh             |
| 15. Fong Meng Thoong                   | 49. Paul Sham Ho Chung            |
| 16. Foo Say Kin                        | 50. Raymond Chua Gim Kiat         |
| 17. Goh Kah Meng                       | 51. Ruth Naomi Ong                |
| 18. Hamidatulmaliah Md Jamil           | 52. Seah Eng Thiong               |
| 19. Huang Xuejun                       | 53. Seah Wai Ling                 |
| 20. Huang Zhixiang John                | 54. See Toh Ee Kin                |
| 21. Hulbert Teng Ee Jun                | 55. Seet Kah Wee                  |
| 22. Humaira Binte Salleh               | 56. Sham Hoe Meng                 |
| 23. Jerrold Chan Yi Ting               | 57. Tan Guan Hao Chester          |
| 24. Jeshua Marcus Mariaselvan          | 58. Tan Teng Han                  |
| 25. Justin Chong Jin Ngee              | 59. Tan Yu Kai                    |
| 26. Kamal Rahimi Bin Abdul Rahim Kamal | 60. Tan Yuen Shet Alan            |
| 27. Khoo Lih Uei Winson                | 61. Tay Choon Yam Jovi            |
| 28. Lai Wei Song                       | 62. Uchenna Onyinye-Chukwu Diala  |
| 29. Lam Tat Wai                        | 63. David Wong Chun Yeow          |
| 30. Lau Tian Chan                      | 64. Wong Hong Teow Edgar          |
| 31. Lee Yih Wern                       | 65. Wong Kang Yan                 |
| 32. Lim Fang Ren Manfred               | 66. Yap Yu Liang                  |
| 33. Lim Seok Ning, Celeste             | 67. Yong Sze Yuen Kelvin          |
| 34. Louis Lin Weigang                  |                                   |

# Reports

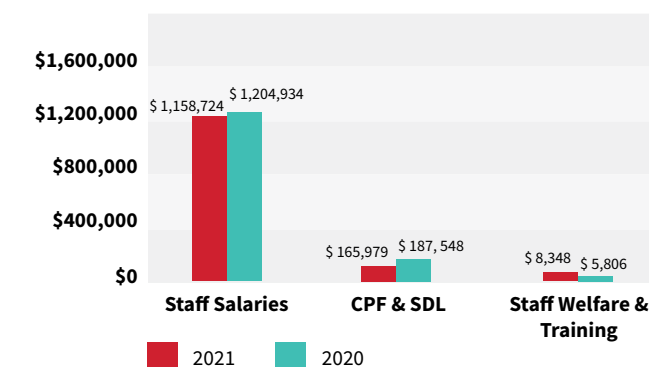
## Report on Full-time Staff

### Staff Costs in SGD

Year	2021	2020
Staff Salaries	\$1,158,724	\$1,204,934
CPF & SDL	\$165,979	\$187,548
Staff Welfare & Training	\$8,348	\$5,806
<b>Total Amount</b>	<b>\$1,333,051</b>	<b>\$1,398,287</b>

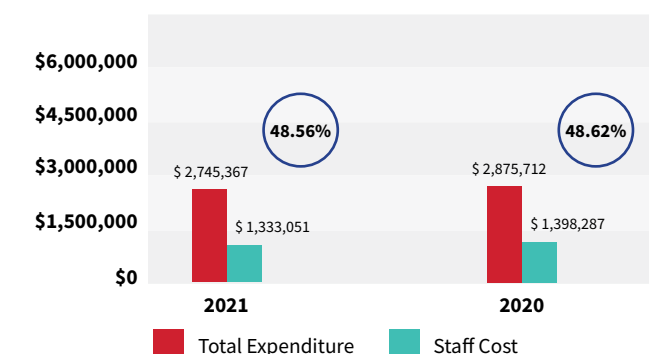
Staff costs decreased from \$1,398,287 to \$1,333,051 with headcount reduced from 30 to 29.

### Staff Costs in SGD



Cost	Year	
	2021	2020
Total Expenditure	\$2,745,367	\$2,875,712
Staff Cost	\$1,333,051	\$1,398,287
<b>Percentage of staff cost over Total Expenditure</b>	<b>48.56%</b>	<b>48.62%</b>

### Percentage of Staff Cost Over Total Expenditure



Annual Remuneration* Salary band	Number of Staff	
	2021	2020
<b>Top 3 Executives</b>		
\$150,000 to \$200,000	1	
\$100,000 to \$150,000		1
\$60,000 to \$100,000	3	3
<b>Sub total</b>	<b>4</b>	<b>4</b>
<b>Other Employees</b>		
More than \$50,000	2	2
Less than \$50,000	23	24
<b>Total</b>	<b>29</b>	<b>30</b>



# Reports

## Governance Evaluation Checklist

S/N	Code guideline	Code ID	Response (select whichever is applicable)	Explanation (if Code guideline is not complied with)
<b>Board Governance</b>				
1	Induction and orientation are provided to incoming governing board members upon joining the Board.	1.1.2	<input checked="" type="checkbox"/> Complied <input type="checkbox"/> Not Complied	Induction and orientation are provided for incoming Board members.
Are there governing board members holding staff1 appointments? (skip items 2 and 3 if "No")			<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
2	Staff does not chair the Board and does not comprise more than one third of the Board.	1.1.3	Not Applicable	
3	There are written job descriptions for the staff's executive functions and operational duties, which are distinct from the staff's Board role.	1.1.5	Not Applicable	
4	The Treasurer of the charity (or any person holding an equivalent position in the charity, e.g. Finance Committee Chairman or a governing board member responsible for overseeing the finances of the charity) can only serve a maximum of 4 consecutive years.  If the charity has not appointed any governing board member to oversee its finances, it will be presumed that the Chairman oversees the finances of the charity.	1.1.7	<input checked="" type="checkbox"/> Complied <input type="checkbox"/> Not Complied	As per Constitution, no person who had previously been elected as the Honorary Treasurer may be eligible to such post until the expiry of 3 years after the completion of his previous term of office.
5	All governing board members must submit themselves for re-nomination and re-appointment, at least once every 3 years.	1.1.8	<input checked="" type="checkbox"/> Complied <input type="checkbox"/> Not Complied	As per Constitution, all Board members will have to be re-elected or re-appointed when their term expires.
6	The Board conducts self evaluation to assess its performance and effectiveness once during its term or every 3 years, whichever is shorter.	1.1.12	<input checked="" type="checkbox"/> Complied <input type="checkbox"/> Not Complied	Regular evaluation were made.
Is there any governing board member who has served for more than 10 consecutive years? (skip item 7 if "No")			<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
7	The charity discloses in its annual report the reasons for retaining the governing board member who has served for more than 10 consecutive years.	1.1.13	<input checked="" type="checkbox"/> Complied <input type="checkbox"/> Not Complied	There is currently no board member that has served for more than 10 consecutive years.
8	There are documented terms of reference for the Board and each of its committees.	1.2.1	<input checked="" type="checkbox"/> Complied <input type="checkbox"/> Not Complied	Documented terms of reference are available.
<b>Conflict of Interest</b>				
9	There are documented procedures for governing board members and staff to declare actual or potential conflicts of interest to the Board at the earliest opportunity.	2.1	<input checked="" type="checkbox"/> Complied <input type="checkbox"/> Not Complied	All members of Commissioner and Scout Councils complete a conflict of interest declaration form annually.
10	Governing board members do not vote or participate in decision making on matters where they have a conflict of interest.	2.4	<input checked="" type="checkbox"/> Complied <input type="checkbox"/> Not Complied	All members of Commissioner and Scout Councils complete a conflict of interest declaration form annually and recuse themselves when any potential conflict of interest exist.
<b>Strategic Planning</b>				
11	The Board periodically reviews and approves the strategic plan for the charity to ensure that the charity's activities are in line with the charity's objectives.	3.2.2	<input checked="" type="checkbox"/> Complied <input type="checkbox"/> Not Complied	The Scout Council is involved in the review of any major shift in policies, strategies and any change that affects the purpose and mission of the Association. Update on the implementation of the plan is reported during Commissioners' and Scout Council meetings.

<b>Human Resource and Volunteer<sup>2</sup> Management</b>				
12	The Board approves documented human resource policies for staff.	5.1	<input checked="" type="checkbox"/> Complied <input type="checkbox"/> Not Complied	The Establishment Committee reviews and approves the HR policies.
13	There is a documented Code of Conduct for governing board members, staff and volunteers (where applicable) which is approved by the Board.	5.3	<input checked="" type="checkbox"/> Complied <input type="checkbox"/> Not Complied	All Board members, staff and volunteers complete a Code of Conduct declaration form annually.
14	There are processes for regular supervision, appraisal and professional development of staff.	5.5	<input checked="" type="checkbox"/> Complied <input type="checkbox"/> Not Complied	The annual performance appraisal system is practised as provided in the HR Manual.
Are there volunteers serving in the charity? (skip item 15 if "No")			<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
15	There are volunteer management policies in place for volunteers.	5.7	<input checked="" type="checkbox"/> Complied <input type="checkbox"/> Not Complied	Volunteer management policies are in our POR.
<b>Financial Management and Internal Controls</b>				
16	There is a documented policy to seek the Board's approval for any loans, donations, grants or financial assistance provided by the charity which are not part of the charity's core charitable programmes.	6.1.1	<input checked="" type="checkbox"/> Complied <input type="checkbox"/> Not Complied	We do not provide any loans, donations, grants or financial assistance which is not part of our core charitable programmes.
17	The Board ensures that internal controls for financial matters in key areas are in place with documented procedures.	6.1.2	<input checked="" type="checkbox"/> Complied <input type="checkbox"/> Not Complied	Financial and Accounting procedures are documented.
18	The Board ensures that reviews on the charity's internal controls, processes, key programmes and events are regularly conducted.	6.1.3	<input checked="" type="checkbox"/> Complied <input type="checkbox"/> Not Complied	Internal Audits are conducted regularly to review the processes and internal controls.
19	The Board ensures that there is a process to identify, and regularly monitor and review the charity's key risks.	6.1.4	<input checked="" type="checkbox"/> Complied <input type="checkbox"/> Not Complied	Key risks assessment of the Association is regularly conducted and documented.
20	The Board approves an annual budget for the charity's plans and regularly monitors the charity's expenditure.	6.2.1	<input checked="" type="checkbox"/> Complied <input type="checkbox"/> Not Complied	The Scout Council approves the annual budget after being reviewed by the Finance Committee.
Does the charity invest its reserves (e.g. in fixed deposits)? (skip item 21 if "No")			<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	SSA currently places its available funds in fixed deposits on tenures that range from 3 to 12 months.
21	The charity has a documented investment policy approved by the Board.	6.4.3	<input checked="" type="checkbox"/> Complied <input type="checkbox"/> Not Complied	SSA aims to maintain sufficient reserves to ensure longterm financial sustainability. The maximum reserve is 5 years of annual operating expenditure.
<b>Fundraising Practices</b>				
Did the charity receive cash donations (solicited or unsolicited) during the financial year? (skip item 22 if "No")			<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
22	All collections received (solicited or unsolicited) are properly accounted for and promptly deposited by the charity.	7.2.2	<input checked="" type="checkbox"/> Complied <input type="checkbox"/> Not Complied	It is in compliance with SSA's Finance and Accounting SOP which is regularly reviewed.
Did the charity receive donations in kind during the financial year? (skip item 23 if "No")			<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
23	All donations in kind received are properly recorded and accounted for by the charity.	7.2.3	<input checked="" type="checkbox"/> Complied <input type="checkbox"/> Not Complied	It is in compliance with SSA's Finance and Accounting SOP which is regularly reviewed.
<b>Disclosure and Transparency</b>				
24	The charity discloses in its annual report: a) The number of Board meetings in the financial year; and b) The attendance of every governing board member at those meetings.	8.2	<input checked="" type="checkbox"/> Complied <input type="checkbox"/> Not Complied	Information is available in the Annual Report.
Are governing board members remunerated for their services to the Board? (skip items 25 and 26 if "No")			<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
25	No governing board member is involved in setting his own remuneration.	2.2	Not Applicable	

# Reports

## Governance Evaluation Checklist

26	"The charity discloses the exact remuneration and benefits received by each governing board member in its annual report. OR The charity discloses that no governing board member is remunerated."	8.3	Not Applicable	
Does the charity employ paid staff? (skip items 27, 28 and 29 if "No")			<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
27	No staff is involved in setting his own remuneration.	2.2	<input checked="" type="checkbox"/> Complied <input type="checkbox"/> Not Complied	The staff remuneration is set by the Establishment Committee.
28	"The charity discloses in its annual report – (a) the total annual remuneration for each of its 3 highest paid staff who each has received remuneration (including remuneration received from the charity's subsidiaries) exceeding \$100,000 during the financial year; and (b) whether any of the 3 highest paid staff also serves as a governing board member of the charity.  The information relating to the remuneration of the staff must be presented in bands of \$100,000. OR The charity discloses that none of its paid staff receives more than \$100,000 each in annual remuneration."	8.4	<input checked="" type="checkbox"/> Complied <input type="checkbox"/> Not Complied	The annual remuneration of all staff in the salary bands is disclosed in the Annual Report.
29	"The charity discloses the number of paid staff who satisfies all of the following criteria: (a) the staff is a close member of the family <sup>3</sup> belonging to the Executive Head <sup>4</sup> or a governing board member of the charity; (b) the staff has received remuneration exceeding \$50,000 during the financial year.  The information relating to the remuneration of the staff must be presented in bands of \$100,000. OR The charity discloses that there is no paid staff, being a close member of the family belonging to the Executive Head or a governing board member of the charity, who has received remuneration exceeding \$50,000 during the financial year."	8.5	<input checked="" type="checkbox"/> Complied <input type="checkbox"/> Not Complied	There are no paid staff who are close members of the family of the Executive Head or Board members, who receives more than \$50,000 during the year.
<b>Public Image</b>				
30	The charity has a documented communication policy on the release of information about the charity and its activities across all media platforms.	9.2	<input checked="" type="checkbox"/> Complied <input type="checkbox"/> Not Complied	There is a documented communication and media policy available.

### Notes:

<sup>1</sup> Staff: Paid or unpaid individual who is involved in the day to day operations of the charity, e.g. an Executive Director or administrative personnel.

<sup>2</sup> Volunteer: A person who willingly serves the charity without expectation of any remuneration.

<sup>3</sup> Close members of the family: A family member belonging to the Executive Head or a governing board member of a charity –

- a) who may be expected to influence the Executive Head's or governing board member's (as the case may be) dealings with the charity; or
- b) who may be influenced by the Executive Head or governing board member (as the case may be) in the family member's dealings with the charity.

A close member of the family may include the following:

- a) the child or spouse of the Executive Head or governing board member;
- b) the stepchild of the Executive Head or governing board member;
- c) the dependant of the Executive Head or governing board member.
- d) the dependant of the Executive Head's or governing board member's spouse.

<sup>4</sup> Executive Head: The most senior staff member in charge of the charity's staff.

## Scout Council Meeting Attendance

JANUARY - DECEMBER 2021						
COUNCIL MEMBER	APPOINTMENT	ATTENDANCE				
Mr Raymond Chia Lee Meng	President (Chairman)	✓	✓	✓	✓	✓
Mr Philip Chua Tin Sien	Vice President	✓	✓	✓	✓	✓
Mr Ngien Hoon Ping	Vice President	✓	✓	✗	✓	✓
Dr William Wan Kok Tang	Vice President (Acting)	✓	✓	✗	✓	✓
Mr Ranvir Kumar Singh	Hon. Secretary	✓	✓	✓	✓	✓
Mr Philip Ling Soon Hwa	Hon. Treasurer (Outgoing)	✓	✓	N.A	N.A	N.A
Mr Tan Swee Ho	Hon. Treasurer (Incoming)	✓	✓	✓	✓	✓
Dr Charles Phua Chao Rong	Elected Member (Jan – May)	✓	✗	N.A	N.A	N.A
Mr Tan Cheng Kiong	Elected Member	✓	✓	✓	✓	✓
Mr Richard Yeong Ong Loy	Elected Member	✓	✓	✓	✓	✓
Mr Desmond Chong Kok Hwee	Elected Member	✓	✓	✓	✓	✓
Ms Lim Kar Yee	Appointed Member	✓	✓	✓	✓	✗
Mr Simon Gan Kok Soon	Appointed Member	✓	✓	✓	✓	✓
Ms Stella Wong	Appointed Member	N.A	N.A	N.A	✓	✗
Dr Christopher Fong Kong Onn	Appointed Member	✓	✓	N.A	N.A	N.A
Mr Michael Ong Kum Wai	Appointed Member	✓	✓	✓	✗	✗
Mr Leon Yee Kee Shian	Appointed Member	✓	✓	✓	✓	✓
Mr Melvin Poon	Appointed Member	✓	✓	✓	✓	✓
Mr Troy Lim	Appointed Member	N.A	N.A	N.A	✗	✓
Mr Terence Chia	Appointed Member	N.A	N.A	N.A	✓	✓
Mr Antong Shahrudin Rahmat	Chief Commissioner	✓	✓	✓	✓	✓
Dr Jeffery Ho Kai Kwong	Deputy Chief Commissioner / International Commissioner	✓	✓	✓	✓	✓
Mr Andrew Ang Kah Hin	Division Commissioner	✓	✓	✓	✓	✓
Mr Hoo Chuan Yang	Area Commissioner (South Area)	✓	✓	✓	✓	✓
Dr Anbarasan Thuraimanikam	Area Commissioner (West Area)	✓	✓	✓	✓	✓
Mr Ho Chee Heng	National Training Commissioner	✓	✓	✓	✗	✗
Mr Lim Say Chionh	National Programme Commissioner	✓	N.A	N.A	N.A	N.A
Mr Yang Chen	National Adults in Scouting Commissioner	✓	✗	✗	✓	✓
Mr Darren Tay Fuwen	National Communications Commissioner	✗	✓	✗	✗	✗



**THE SINGAPORE SCOUT ASSOCIATION**  
Unique Entity No. S85CC0196D

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

**The Singapore Scout Association**

**General Information**

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**Scout Council**

President – Chia Lee Meng Raymond  
Vice President – Ngien Hoon Ping  
Vice President – Chua Tin Sien Philip  
Vice President – Dr William Wan Kok Tang  
Honorary Secretary – Ranvir Kumar Singh  
Honorary Treasurer – Tan Swee Ho

Chief Commissioner – Desmond Chong Kok Hwee  
Deputy Chief Commissioner – Andrew Ang Kah Hin

**Registered Office**

1 Bishan Street 12  
Singapore 579808

**Auditor**

CA.sg PAC

**Bankers**

Oversea-Chinese Banking Corporation Limited  
The Bank of East Asia Ltd  
CIMB Bank Berhad  
Sing Investments & Finance Limited

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We, the undersigned, hereby state that in the opinion of the Scout Council, the financial statements of The Singapore Scout Association (“Association”) set out on pages 6 to 48 are properly drawn up so as to give a true and fair view of the financial position of the Association as at 31 December 2021 and of the financial performance and cash flows of the Association for the financial year ended on that date.

On behalf of the Scout Council

Chia Lee Meng Raymond  
President

Desmond Chong Kok Hwee  
Chief Commissioner

Tan Swee Ho  
Honorary Treasurer

28 May 2022



CA.SG PAC  
(UEN : 201403139W)  
33A Chandler Road, Singapore 219539  
Tel: +65 6220 2008 Fax: +65 6297 9309  
Website: www.ca.sg  
Email: info@ca-sg.com

信  
新  
特許會計師事務所

## INDEPENDENT AUDITOR’S REPORT

to the members of

### THE SINGAPORE SCOUT ASSOCIATION

#### Report on the Audit of the Financial Statements

##### Opinion

We have audited the accompanying financial statements of The Singapore Scout Association (“Association”) which comprise the statement of financial position as at 31 December 2021, the statement of financial activities 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 Charities Act, Chapter 37 and other relevant regulations (the Charities Act and Regulations) and Financial Reporting Standards in Singapore (“FRS”) so as to give a true and fair view of the financial position of the Association as at 31 December 2021 and of the financial performance, 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

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

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

Independent member of  
**EAI**  
INTERNATIONAL

A collaborating partner firm of  
**OneSMP** | ASEAN  
FOCUS



## INDEPENDENT AUDITOR'S REPORT

to the members of

**THE SINGAPORE SCOUT ASSOCIATION** (continued)

### Report on the Audit of the Financial Statements (continued)

#### *Responsibilities of Management and Those Charged with Governance 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 FRS, 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.

Those charged with governance are responsible for 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 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.

## INDEPENDENT AUDITOR'S REPORT

to the members of

**THE SINGAPORE SCOUT ASSOCIATION** (continued)

### Report on the Audit of the Financial Statements (continued)

#### *Auditor's Responsibilities for the Audit of the Financial Statements (continued)*

As part of an audit in accordance with SSAs, we exercise professional judgement and maintain professional skepticism 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 those charged with governance 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.

**INDEPENDENT AUDITOR'S REPORT**  
to the members of  
**THE SINGAPORE SCOUT ASSOCIATION**

**Report on Other Legal and Regulatory Requirements**

In our opinion:

- a) the accounting and other records required to be kept by the Association have been properly kept in accordance with the Charities Act, Chapter 37 and Regulations and Boy Scouts Association Act, Chapter 26;
- b) the fund-raising appeals listed below conducted by the Association during the financial year, has been carried out in accordance with the Charities Act, Chapter 37 and Regulations and Income Tax Act, Chapter 134 and proper accounts and other records have been kept of the fund-raising appeal:-

<u>Name of fund-raising project</u>	<u>Period of fund-raising</u>
Scouting It Forward	5 September 2020 to 26 December 2020 (Extended to 31 March 2021)

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

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



**CA.sg PAC**  
Public Accountants and  
Chartered Accountants  
Singapore

28 May 2022

**The Singapore Scout Association**

**Statement of Financial Position**  
**As at 31 December 2021**

	<b>Note</b>	<b>2021 S\$</b>	<b>2020 S\$</b>
<b>ASSETS AND LIABILITIES</b>			
<b>Non-Current Assets</b>			
Property, plant and equipment	3	8,057,825	5,763,064
Other receivables	4	89,895	-
		<u>8,147,720</u>	<u>5,763,064</u>
<b>Current Assets</b>			
Inventories	5	262,714	280,832
Trade receivables	6	78,971	45,932
Other receivables	4	699,709	950,342
Cash and cash equivalents	7	5,887,273	6,302,413
		<u>6,928,667</u>	<u>7,579,519</u>
<b>Total Assets</b>		<u>15,076,387</u>	<u>13,342,583</u>
<b>Current Liabilities</b>			
Trade payables	8	151,731	175,598
Other payables	9	842,198	931,818
Deferred grant	10	58,852	58,852
Lease liabilities	11	276,020	356,880
		<u>1,328,801</u>	<u>1,523,148</u>
<b>Non-Current Liability</b>			
Deferred grant	10	1,294,752	1,353,604
Lease liabilities	11	2,237,132	-
		<u>3,531,884</u>	<u>1,353,604</u>
<b>Total Liabilities</b>		<u>4,860,685</u>	<u>2,876,752</u>
<b>Net Current Assets</b>		<u>5,599,866</u>	<u>6,056,371</u>
<b>Net Assets</b>		<u>10,215,702</u>	<u>10,465,831</u>

The annexed notes form an integral part of and should be read in conjunction with these financial statements



The Singapore Scout Association

Statement of Financial Position (continued)  
As at 31 December 2021

	Note	2021 S\$	2020 S\$
<b>FUNDS</b>			
<b>Unrestricted Funds</b>			
General funds	12	3,619,691	3,827,578
<b>Restricted Funds</b>			
Building fund		4,031,744	4,011,639
Scout Foundation fund		342,735	339,512
Other specific funds	13	2,221,532	2,287,102
<b>Total Funds</b>		<u>10,215,702</u>	<u>10,465,831</u>

The annexed notes form an integral part of and should be read in conjunction with these financial statements

The Singapore Scout Association

Statement of Financial Activities  
For the year ended 31 December 2021

	Note	General Funds (Note 12) S\$	Building Fund S\$	Restricted Funds Scout Foundation Fund S\$	Other Specific Funds (Note 13) S\$	2021 Total Funds S\$	2020 Total Funds S\$
<b>Incoming resources</b>							
<b>Incoming resources from generated funds</b>							
Voluntary income	14	10,968	-	7,000	9,177	27,145	161,665
Activities for generating funds							
- Scouting It Forward	20	49,424	-	-	-	49,424	49,443
Investment income		7,779	-	-	8,361	16,140	42,957
<b>Incoming resources from charitable activities</b>							
- Grants		1,258,726	-	-	-	1,258,726	620,743
- Membership fees		105,604	-	-	-	105,604	104,040
- Fees from participants		106,335	-	-	8,257	114,592	103,258
- Scout Shop	15	127,779	-	-	-	127,779	129,467
- Sands Leadership Development Centre	16	474,643	-	-	-	474,643	559,910
Other incoming resources	17	301,080	-	-	-	301,080	624,573
<b>Total incoming resources</b>		<u>2,442,338</u>	<u>-</u>	<u>7,000</u>	<u>25,795</u>	<u>2,475,133</u>	<u>2,396,056</u>
<b>Resources expended</b>							
<b>Costs of generating funds</b>							
<b>Fundraising costs</b>							
- Scouting It Forward	20	2,351	-	-	-	2,351	14,875
<b>Charitable activities</b>							
- Scout Shop	15	67,642	-	-	-	67,642	80,074
- Scout Groups		-	-	-	128,903	128,903	165,212
- Area activities		32,046	-	-	-	32,046	21,373
- International scout events and programme expenses		129,291	-	-	-	129,291	74,580
- Sands Leadership Development Centre	16	668,187	-	-	-	668,187	722,007
- Employee benefits expense	18	901,174	-	3,777	-	904,951	945,986
Governance costs - audit fees		20,442	-	-	-	20,442	19,166
Other resources expended	19	791,477	-	-	77	791,554	832,439
<b>Total resources expended</b>		<u>2,612,610</u>	<u>-</u>	<u>3,777</u>	<u>128,980</u>	<u>2,745,367</u>	<u>2,875,712</u>
<b>Net (outgoing)/incoming resources before amortisation and transfer</b>		(170,272)	-	3,223	(103,185)	(270,234)	(479,656)
Allocation of funds for fund generating activities – Scouting It Forward	20	(37,615)	-	-	37,615	-	-
Incoming resources for building fund	21	-	20,105	-	-	20,105	558,084
<b>Net (outgoing)/incoming resources</b>		<u>(207,887)</u>	<u>20,105</u>	<u>3,223</u>	<u>(65,570)</u>	<u>(250,129)</u>	<u>78,428</u>
<b>Total funds brought forward</b>		<u>3,827,578</u>	<u>4,011,639</u>	<u>339,512</u>	<u>2,287,102</u>	<u>10,465,831</u>	<u>10,387,403</u>
<b>Total funds carried forward</b>		<u>3,619,691</u>	<u>4,031,744</u>	<u>342,735</u>	<u>2,221,532</u>	<u>10,215,702</u>	<u>10,465,831</u>

The annexed notes form an integral part of and should be read in conjunction with these financial statements

**The Singapore Scout Association**

**Statement of Cash Flows  
For the year ended 31 December 2021**

	Note	2021 S\$	2020 S\$
<b>Cash flows from operating activities</b>			
Deficit for the year		(270,234)	(479,656)
Adjustments for:-			
Depreciation of property, plant and equipment		582,520	591,602
Bad debt written off		3,122	350
Allowance for expected credit losses			
- trade receivables		2,354	25,474
- other receivables		-	33,600
Inventories written off		17,794	-
Reversal of expected credit losses		(55,187)	(8,856)
Interest income		(20,658)	(60,032)
Rent concession		(29,740)	(118,960)
		<u>500,205</u>	<u>463,178</u>
Operating surplus/(deficit) before working capital changes		229,971	(16,478)
Decrease in inventories		324	16,947
Decrease/(Increase) in trade and other receivables		177,410	(328,743)
Decrease in trade and other payables		(172,339)	(108,143)
Net cash generated from/(used in) operating activities		<u>235,366</u>	<u>(436,417)</u>
<b>Cash flows from investing activities</b>			
Interest received		20,658	60,032
Proceeds from disposal of property, plant and equipment		-	3,100
Purchase of property, plant and equipment		(364,129)	(464,451)
Net cash used in investing activities		<u>(343,471)</u>	<u>(401,319)</u>
<b>Cash flows from financing activities</b>			
Payment of principal portion of lease liabilities		(327,140)	(237,920)
Incoming resources for building fund		20,105	558,084
Net cash (used in)/generated from financing activities		<u>(307,035)</u>	<u>320,164</u>
<b>Net decrease in cash and cash equivalents</b>		(415,140)	(517,572)
<b>Cash and cash equivalents at 1 January</b>		6,302,413	6,819,985
<b>Cash and cash equivalents at 31 December</b>	7	<u>5,887,273</u>	<u>6,302,413</u>

**The Singapore Scout Association**

**Notes to the financial statements – 31 December 2021**

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

**1. General information**

The Association (Unique Entity No. S85CC0196D) was registered on 4 January 1912 under the powers granted by the Royal Charter issued under the hand of King George V and Boy Scouts Association Act (Chapter 26, Singapore Statutes, 1985 Revised edition).

The Association is registered as a Charity under the Charities Act, Chapter 37 and has been granted an Institution of Public Character (IPC) status up to 31 August 2022 by its Sector Administrator, the Ministry of Education.

The objects of the Association are to develop good citizenship among young people by forming their character, training them in habits of observation, obedience and self-reliance, inculcating loyalty and thoughtfulness for others, teaching them services useful to the public and skills useful to themselves and promoting their physical, mental and spiritual development.

The Association is domiciled and registered in Singapore. The registered address and principal place of activities of the Association are situated at 1 Bishan Street 12, Singapore 579808.

**2. Summary of significant accounting policies**

**2.1 Basis of accounting**

The financial statements are prepared in accordance with the historical cost convention, except as disclosed in the accounting policies, and the provisions of Singapore Financial Reporting Standards (“FRS”).

The preparation of financial statements in conformity with FRS requires management to exercise its judgement in the process of applying the Association’s accounting policies. It also requires the use of certain critical accounting estimates and assumptions. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are disclosed in note 25.

The financial statements are presented in Singapore dollars (“S\$”) and all values are presented to the nearest dollar except where indicated otherwise.

**2.2 Adoption of new and amended standards**

The accounting policies adopted are consistent with those of the previous financial year except that in the current financial year, the Association has adopted all the new and amended standards which are relevant to the Association and are effective for annual financial periods beginning on or after 1 January 2021. The adoption of these standards did not have any material effect on the financial performance or position of the Association.



2. Summary of significant accounting policies (continued)

2.3 Financial assets

(a) Classification and measurement

The Association classifies its financial assets in the following measurement categories:

- Amortised cost;
- Fair value through other comprehensive income (FVOCI); and
- Fair value through profit or loss (FVPL).

The classification depends on the Association's business model for managing the financial assets as well as the contractual terms of the cash flows of the financial asset.

Financial assets with embedded derivatives are considered in their entirety when determining whether their cash flows are solely payment of principal and interest. The Association reclassifies debt instruments when and only when its business model for managing those assets changes.

At initial recognition

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

At subsequent measurement

(i) Debt instruments

Debt instruments mainly comprise of cash and cash equivalents, trade and other receivables, listed and unlisted debt securities.

There are three subsequent measurement categories, depending on the Association's business model for managing the asset and the cash flow characteristics of the asset:

- Amortised cost - Debt instruments that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest are measured at amortised cost. A gain or loss on a debt instrument that is subsequently measured at amortised cost and is not part of a hedging relationship is recognised in profit or loss when the asset is derecognised or impaired. Interest income from these financial assets is included in interest income using the effective interest rate method.

2. Summary of significant accounting policies (continued)

2.3 Financial assets (continued)

(a) Classification and measurement (continued)

At subsequent measurement (continued)

(i) Debt instruments (continued)

- FVOCI - Debt instruments that are held for collection of contractual cash flows and for sale, and where the assets' cash flows represent solely payments of principal and interest, are classified as FVOCI. Movements in fair values are recognised in Other Comprehensive Income (OCI) and accumulated in fair value reserve, except for the recognition of impairment gains or losses, interest income and foreign exchange gains and losses, which are recognised in profit and loss. When the financial asset is derecognised, the cumulative gain or loss previously recognised in OCI is reclassified from equity to profit or loss and presented in "other gains and losses". Interest income from these financial assets is recognised using the effective interest rate method and presented in "interest income".
- FVPL - Debt instruments that are held for trading as well as those that do not meet the criteria for classification as amortised cost or FVOCI are classified as FVPL. Movement in fair values and interest income is recognised in profit or loss in the period in which it arises and presented in "other gains and losses".

(ii) Equity investments

The Association subsequently measures all its equity investments at their fair values. Equity investments are classified as FVPL with movements in their fair values recognised in profit or loss in the period in which the changes arise and presented in "other gains and losses", except for those equity securities which are not held for trading. The Association has elected to recognise changes in fair value of equity securities not held for trading in other comprehensive income as these are strategic investments and the Association considers this to be more relevant. Movements in fair values of investments classified as FVOCI are presented as "fair value gains / losses" in Other Comprehensive Income. Dividends from equity investments are recognised in profit or loss as "dividend income".

2. Summary of significant accounting policies (continued)

2.3 Financial assets (continued)

(b) Impairment

The Association recognises loss allowances for expected credit losses (“ECLs”) on:

- financial assets measured at amortised costs;
- debt investments measured at FVOCI; and
- contract assets (as defined in FRS 115).

Loss allowances of the Association are measured on either of the following bases:

- 12-month ECLs - these are ECLs that result from default events that are possible within the 12 months after the reporting date (or for a shorter period if the expected life of the instrument is less than 12 months); or
- Lifetime ECLs - these are ECLs that result from all possible default events over the expected life of a financial instrument or contract asset.

Simplified approach

The Association applies the simplified approach to provide for ECLs for all trade receivables and contract assets. The simplified approach requires the loss allowance to be measured at an amount equal to lifetime ECLs. 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 which could affect debtors’ ability to pay.

General approach

The Association applies the general approach to provide for ECLs on all other financial instruments. Under the general approach, the loss allowance is measured at an amount equal to 12-month ECLs at initial recognition.

At each reporting date, the Association assesses whether the credit risk of a financial instrument has increased significantly since initial recognition. When credit risk has increased significantly since initial recognition, loss allowance is measured at an amount equal to lifetime ECLs.

When determining whether the credit risk of a financial asset has increased significantly since initial recognition and when estimating ECLs, the Association considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis, based on the Association’s historical experience and informed credit assessment and includes forward-looking information.

If credit risk has not increased significantly since initial recognition or if the credit quality of the financial instruments improves such that there is no longer a significant increase in credit risk since initial recognition, loss allowance is measured at an amount equal to 12-month ECLs.

2. Summary of significant accounting policies (continued)

2.3 Financial assets (continued)

(b) Impairment (continued)

General approach (continued)

The Association considers a financial asset to be in default when:

- the borrower is unlikely to pay its credit obligations to the Association in full, without recourse by the Association to actions such as realising security (if any is held); or
- the financial asset is more than 180 days past due.

The Association considers a contract asset to be in default when the customer is unlikely to pay its contractual obligations to the Association in full, without recourse by the Association to actions such as realising security (if any is held).

The maximum period considered when estimating ECLs is the maximum contractual period over which the Association is exposed to credit risk.

Measurement of ECLs

ECLs are probability-weighted estimates of credit losses. Credit losses are measured at the present value of all cash shortfalls (i.e. the difference between the cash flows due to the entity in accordance with the contract and the cash flows that the Association expects to receive).

ECLs are discounted at the effective interest rate of the financial asset.

Credit-impaired financial assets

At each reporting date, the Association assesses whether financial assets carried at amortised cost and debt investments at FVOCI are credit-impaired. A financial asset is ‘credit-impaired’ when one or more events that have a detrimental impact on the estimated future cash flows of the financial asset have occurred.

Evidence that a financial asset is credit-impaired includes the following observable data:

- significant financial difficulty of the borrower or issuer;
- a breach of contract such as a default or being more than 180 days past due;
- the restructuring of a loan or advance by the Association on terms that the Association would not consider otherwise;
- it is probable that the borrower will enter bankruptcy or other financial reorganisation; or
- the disappearance of an active market for a security because of financial difficulties.



2. Summary of significant accounting policies (continued)

2.3 Financial assets (continued)

(b) Impairment (continued)

Presentation of allowance for ECLs in the statement of financial position

Loss allowances for financial assets measured at amortised cost and contract assets are deducted from the gross carrying amount of these assets.

For debt investments at FVOCI, loss allowances are charged to profit or loss and recognised in OCI.

Write-off

The gross carrying amount of a financial asset is written off (either partially or in full) to the extent that there is no realistic prospect of recovery. This is generally the case when the Association determines that the debtor does not have assets or sources of income that could generate sufficient cash flows to repay the amounts subject to the write-off. However, financial assets that are written off could still be subject to enforcement activities in order to comply with the Association's procedures for recovery of amounts due.

(c) Recognition and derecognition

Regular way purchases and sales of financial assets are recognised on trade date – the date on which the Association commits to purchase or sell the asset.

Financial assets are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and the Association has transferred substantially all risks and rewards of ownership.

On disposal of a debt instrument, the difference between the carrying amount and the sale proceeds is recognised in profit or loss. Any amount previously recognised in other comprehensive income relating to that asset is reclassified to profit or loss.

On disposal of an equity investment, the difference between the carrying amount and sales proceed is recognised in profit or loss if there was no election made to recognise fair value changes in other comprehensive income. If there was an election made, any difference between the carrying amount and sales proceed amount would be recognised in other comprehensive income and transferred to retained profits along with the amount previously recognised in other comprehensive income relating to that asset.

Trade receivables that are factored out to banks and other financial institutions with recourse to the Association are not derecognised until the recourse period has expired and the risks and rewards of the receivables have been fully transferred. The corresponding cash received from the financial institutions is recorded as borrowings.

2. Summary of significant accounting policies (continued)

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 stated at cost less accumulated depreciation and any accumulated impairment losses.

The cost of an asset comprises its purchase price and any directly attributable costs of bringing the asset to working condition for its intended use, and includes the costs of dismantlement, removal or restoration, the obligation for which the Association incurs as a consequence of installing the asset. Expenditure for additions, improvements and renewals are capitalised and expenditure for maintenance and repairs are charged to expenditure as incurred.

Depreciation is calculated on the straight-line method to write off the cost of the assets over their estimated useful lives. The estimated useful lives are as follows:

Campsite	Lease term of 8 years
HQ land	Leasehold period of 30 years
HQ building	Leasehold period of 30 years
Furniture and fittings	5 years
Sundry equipment	5 years
Air-conditioners	5 years
Computers	3 years
Motor vehicles	5 years

HQ building work-in-progress is not depreciated.

The residual values, useful lives and depreciation methods are reviewed at each financial year end to ensure that the amount, method and period of depreciation are consistent with previous estimates and the expected pattern of consumption of the future economic benefits embodied in the items of property, plant and equipment. The effect of any changes in estimate is accounted for on a prospective basis.

The carrying values of property, plant and equipment are reviewed for impairment when events or changes in circumstances indicate that the carrying value may not be recoverable.

On disposal of an item of equipment, the difference between the net disposal proceeds and its carrying amount is taken to the statement of financial activities.

Fully depreciated property, plant and equipment are retained in the financial statements until they are no longer in use.

2. Summary of significant accounting policies (continued)

2.5 Inventories

Inventories comprising goods like uniforms, camping equipment and their related accessories, and souvenir items held for resale are stated at the lower of cost and net realisable value with cost being determined on a first-in, first-out basis. Net realisable value is the estimated selling price in the ordinary course of business, less applicable selling expenses.

2.6 Impairment non-financial assets

The carrying amounts of the Association's assets are reviewed at each date of the statement of financial position to determine whether there is any objective evidence that a financial asset is impaired. If such indication exists, the assets' recoverable amount is estimated. Where it is not possible to estimate the recoverable amount of an individual asset, the management estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present values using a pre-tax discount rate that reflects current market assessment of the time value of money and the risks specific to the asset.

If the recoverable amount of an asset or cash-generating unit is estimated to be less than its carrying amount, the carrying amount of the asset or cash-generating unit is reduced to its recoverable amount. The impairment loss is recognised immediately in the statement of financial activities.

Where an impairment loss subsequently reverses, the carrying amount of the asset or cash-generating unit is increased to the revised estimate of its recoverable amount. The increase cannot exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognised previously. Such reversal is recognised in the statement of financial activities.

2.7 Financial liabilities

(a) Classification and measurement

At initial recognition

Financial liabilities are classified, at initial recognition, as financial liabilities at fair value through profit or loss, loans and borrowings, payables, or as derivatives designated as hedging instruments in an effective hedge, as appropriate. All financial liabilities are recognised initially at fair value and, in the case of loans and borrowings and payables, net of directly attributable transaction costs.

The Association's financial liabilities include trade and other payables.

2. Summary of significant accounting policies (continued)

2.7 Financial liabilities (continued)

(a) Classification and measurement (continued)

At subsequent measurement

The measurement of financial liabilities depends on their classification, as described below:

Financial liabilities at fair value through profit or loss

Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss.

Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term. This category also includes derivative financial instruments entered into by the Association that are not designated as hedging instruments in hedge relationships as defined by FRS 109. Separated embedded derivatives are also classified as held for trading unless they are designated as effective hedging instruments.

Gains or losses on liabilities held for trading are recognised in the statement of profit or loss.

Financial liabilities designated upon initial recognition at fair value through profit or loss are designated at the initial date of recognition, and only if the criteria in FRS 109 are satisfied. The Association has not designated any financial liability as at fair value through profit or loss.

(b) Derecognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability 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 the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the statement of profit or loss.



2. Summary of significant accounting policies (continued)

2.8 Trade and other payables

Trade and other payables represent liabilities for goods and services provided to the Association prior to the end of financial year which are unpaid. They are classified as current liabilities if payment is due within one year or less (or in the normal operating cycle of the business if longer). Otherwise, they are presented as non-current liabilities.

Trade and other payables are initially recognised at fair value, and subsequently carried at amortised cost using the effective interest method.

Trade payables are non-interest bearing and are generally payable within 30 to 90 days.

2.9 Grants

A grant that becomes receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs shall be recognised in the statement of financial activities of the period in which it becomes receivable.

Grant is recognised at its fair value where there is a reasonable assurance that the grant will be received and the Association will comply with all the attached conditions. Grants relating to costs are deferred and recognised in the statement of financial activities over the period necessary to match them with the costs they are intended to compensate. Grants relating to assets are recognised as deferred capital grants on the statement of financial position and are amortised to the statement of financial activities on a straight-line basis over the expected useful life of the relevant assets.

2.10 Funds

Funds of the Association comprise mainly the general funds, the building fund, the Scout Foundation Fund and other funds designated for specific objectives (as further described in note 13 to the financial statements).

(i) General Funds

General funds are unrestricted and expendable at the discretion of the Scout Council in furtherance of the Association's objects.

(ii) Building Fund

Designated donations for the renovation/construction of the HQ building, Sarimbun Camp and Sands Training Institute are credited to the Building Fund account. The Building Fund account is amortised to the statement of financial activities to match the depreciation in respect of these buildings and camp.

2. Summary of significant accounting policies (continued)

2.10 Funds (continued)

(iii) Scout Foundation Fund

The Scout Foundation Fund is for projects which support the development of scouting in Singapore, including upgrading of camping and other infrastructure for scouting activities, development of Scout Groups in schools and the community and providing financial support for disadvantaged scouts.

2.11 Income

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

(i) Fees from participants and subscription fees

The Association conducts programmes and courses for its members, schools and third parties. Fees from participants are recognised as a performance obligation satisfied over time and are recognised over the duration of the programmes and in the period during which service is provided, having regards to the stage of completion of the service. Unearned income relating to service to be rendered in future periods is included in other payables.

Subscription fees are recognised as income in the year to which the subscription relates. Unearned income relating to future year is included in other payables.

The above fees are due upon registration, and non-refundable.

(ii) Sale of goods

The Association sells uniforms, camping equipment and their related accessories, souvenirs and other related items.

Revenue is recognised when the goods are delivered to the customer and all criteria for acceptance have been satisfied.

2. **Summary of significant accounting policies** (continued)

2.11 **Income** (continued)

(ii) **Sale of goods** (continued)

The amount of revenue recognised is based on the transaction price, which comprises the contractual price, net of the estimated discounts and adjusted for returns, where goods are defective. Based on the Association's experience with similar types of contracts, variable consideration is typically constrained and is included in the transaction only to the extent that it is highly probable that a significant reversal in the amount of cumulative revenue recognised will not occur when the uncertainty associated with the variable consideration is subsequently resolved.

The Association generally does not have a policy to give discounts to customers. In very limited situations where the Association may give a discount, such a discount is accounted for as consideration payable to customers and are netted against revenue that is recognised on those goods sold.

At the end of each reporting date, the Association updates its assessment of the estimated transaction price, including its assessment of whether an estimate of variable consideration is constrained. The corresponding amounts are adjusted against revenue in the period in which the transaction price changes.

The Association has elected to apply the practical expedient to recognise the incremental costs of obtaining a contract as an expense when incurred where the amortisation period of the asset that would otherwise be recognised is one year or less.

(iii) **Donations and other income**

Donations and other income are recognised to the extent that it is probable that the economic benefits will flow to the Association and the income can be reliably measured. These income are measured at fair value of consideration received or receivable.

(iv) **Interest income**

Interest income from bank deposits is recognised using the effective interest method.

(v) **Rental income**

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

2. **Summary of significant accounting policies** (continued)

2.12 **Currency**

(i) **Functional currency**

Items included in the financial statements of the Association are measured using the currency that best reflects the economic substance of the underlying events and circumstances relevant to the Association ("functional currency"). The financial statements of the Association are presented in Singapore dollars, which is also the functional currency of the Association.

(ii) **Foreign currency transaction**

Transactions in foreign currencies are measured in the functional currency of the Association and are recorded on initial recognition at exchange rates approximating those ruling at the transaction dates. Monetary assets and liabilities denominated in foreign currencies are translated at the closing rate of exchange ruling at the date of the statement of financial position. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rates as at the dates of the initial transactions. Non-monetary items measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined.

Exchange differences arising on the settlement of monetary items or on translating monetary items at the date of the statement of financial position are recognised in the statement of financial activities.

2.13 **Leases**

The Association assesses at contract inception whether a contract is, or contains, a lease. That is, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

(a) **As lessee**

The Association applies a single recognition and measurement approach for all leases, except for short-term leases and leases of low-value assets. The Association recognises lease liabilities representing the obligations to make lease payments and right-of-use assets representing the right to use the underlying leased assets.



2. Summary of significant accounting policies (continued)

2.13 Leases (continued)

(a) As lessee (continued)

Right-of-use assets

The Association recognises right-of-use assets at the commencement date of the lease (i.e. the date the underlying asset is available for use). Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, and lease payments made at or before the commencement date less any lease incentives received. Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets.

If ownership of the leased asset transfers to the Association at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset. The right-of-use assets are also subject to impairment.

The Association's right-of-use assets are presented within property, plant and equipment (Note 3).

Lease liabilities

At the commencement date of the lease, the Association recognises lease liabilities measured at the present value of lease payments to be made over the lease term. The lease payments include fixed payments (including in-substance fixed payments) less any lease incentives receivable, variable lease payments that depend on an index or a rate, and amounts expected to be paid under residual value guarantees. The lease payments also include the exercise price of a purchase option reasonably certain to be exercised by the Association and payments of penalties for terminating the lease, if the lease term reflects the Association exercising the option to terminate. Variable lease payments that do not depend on an index or a rate are recognised as expenses (unless they are incurred to produce inventories) in the period in which the event or condition that triggers the payment occurs.

In calculating the present value of lease payments, the Association uses its incremental borrowing rate at the lease commencement date because the interest rate implicit in the lease is not readily determinable. After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made. In addition, the carrying amount of lease liabilities is remeasured if there is a modification, a change in the lease term, a change in the lease payments (e.g. changes to future payments resulting from a change in an index or rate used to determine such lease payments) or a change in the assessment of an option to purchase the underlying asset.

The Association's lease liabilities are disclosed separately (Note 11).

2. Summary of significant accounting policies (continued)

2.13 Leases (continued)

(a) As lessee (continued)

Short-term leases and leases of low-value assets

The Association applies the short-term lease recognition exemption to its short-term leases of office equipment (i.e. those leases that have a lease term of 12 months or less from the commencement date and do not contain a purchase option). It also applies the lease of low-value assets recognition exemption to leases of office equipment that are considered to be low value. Lease payments on short-term leases and leases of low value assets are recognised as expense on a straight-line basis over the lease term.

(b) As lessor

Leases in which the Association do not transfer substantially all the risks and rewards incidental to ownership of an asset are classified as operating leases. Rental income arising from operating leases on the Association's properties is accounted for on a straight-line basis over the lease terms. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised over the lease term on the same basis as rental income. Contingent rents are recognised as revenue in the period in which they are earned.

2.14 Employee benefits

As required by law, the Association makes contributions to the state pension scheme, the Central Provident Fund ("CPF"). CPF contributions are recognised as an expense in the same period as the employment that gives rise to the contributions.

2.15 Cash and cash equivalents

Cash and cash equivalents comprise cash in hand and bank balances. Restricted deposits are excluded from cash and cash equivalents.

2.16 Related parties

Parties are considered to be related if one party has the ability to control the other party or exercise significant influence over the other party when making financial or operational decisions. In considering each possible related party relationship, attention is paid to the substance of the relationship, not merely the legal form.

Related parties include the Association's members, key management personnel, associates and enterprises in which a substantial interest in the voting power is owned, directly or indirectly, by the Association's members or key management personnel.

3. Property, plant and equipment	Campsite S\$	HQ land S\$	HQ building S\$	Furniture and fittings S\$	Sundry equipment S\$	Air conditioners S\$	Computers S\$	Motor vehicles S\$	HQ building/ Campsite work-in- progress S\$	Total S\$
<b>Cost</b>										
As at 1 January 2020	1,502,052	1,765,570	187,200	23,000	106,849	12,130	49,979	83,496	3,265,422	6,995,698
Additions	-	-	-	13,660	716	-	3,549	-	446,526	464,451
Disposals/write-offs	-	-	-	-	-	-	(6,000)	-	-	(6,000)
Revision of reinstatement cost	(179,831)	-	-	-	-	-	-	-	-	(179,831)
Reclassification	-	-	-	60,822	16,844	204,936	-	-	(282,602)	-
As at 31 December 2020	1,322,221	1,765,570	187,200	97,482	124,409	217,066	47,528	83,496	3,429,346	7,274,318
Additions	2,513,152	-	-	-	19,096	-	20,795	-	324,238	2,877,281
Disposals/write-offs	-	-	-	-	-	-	(850)	-	-	(850)
As at 31 December 2021	3,835,373	1,765,570	187,200	97,482	143,505	217,066	67,473	83,496	3,753,584	10,150,749
<b>Accumulated depreciation</b>										
As at 1 January 2020	457,146	294,262	-	4,600	57,158	8,046	32,333	69,007	-	922,552
Depreciation charge for the year	432,537	58,852	-	19,496	21,105	43,413	11,500	4,699	-	591,602
Disposals/write-offs	-	-	-	-	-	-	(2,900)	-	-	(2,900)
As at 31 December 2020	889,683	353,114	-	24,096	78,263	51,459	40,933	73,706	-	1,511,254
Depreciation charge for the year	432,538	58,852	-	19,497	16,660	42,115	8,159	4,699	-	582,520
Disposals/write-offs	-	-	-	-	-	-	(850)	-	-	(850)
As at 31 December 2021	1,322,221	411,966	-	43,593	94,923	93,574	48,242	78,405	-	2,092,924
<b>Carrying amount</b>										
As at 31 December 2021	2,513,152	1,353,604	187,200	53,889	48,582	123,492	19,231	5,091	3,753,584	8,057,825
As at 31 December 2020	432,538	1,412,456	187,200	73,386	46,146	165,607	6,595	9,790	3,429,346	5,763,064

## The Singapore Scout Association

## Notes to the financial statements – 31 December 2021

## 3. Property, plant and equipment (continued)

The location and the corresponding lease expiry dates of the leasehold properties are as follows: -

- HQ land and building: 1 Bishan Street 12, Singapore 579808 (Expiry date: 28 May 2045)
- The title deeds to the HQ building are jointly held in trust on behalf of the Association by the Trustees.

Right-of-use assets comprising the campsite and HQ land under leasing arrangements are presented together with the owned assets of the same class. Details of such leased assets are disclosed in Note 24(a).

HQ land relates to a 30-year lease of land for the Association's HQ building at 1 Bishan Street 12, Singapore 579808 commencing on 28 May 2015. It is fully funded through a grant as disclosed in note 10 to the financial statements.

Sundry equipment comprises training equipment, sea activities equipment, training library, camp equipment, programme equipment and resource library.

Additions to property, plant and equipment are acquired by way of :-

	2021 S\$	2020 S\$
Cash	364,129	464,451
Lease liabilities	2,513,152	-
	<u>2,877,281</u>	<u>464,451</u>

Depreciation charge for the year comprises depreciation in respect of the HQ, Sands Leadership Development Centre and scout shop's property, plant and equipment as follows :-

	2021 S\$	2020 S\$
HQ	567,196	573,963
Sands Leadership Development Centre	13,556	17,639
Scout shop	1,768	-
	<u>582,520</u>	<u>591,602</u>



The Singapore Scout Association

Notes to the financial statements – 31 December 2021

4. Other receivables

	2021 S\$	2020 S\$
<u>Non-current assets</u>		
Deposits	89,895	-
<u>Current assets</u>		
Grant and donation receivables	535,651	644,396
Other receivables	88,245	185,081
Prepayments	73,803	58,485
Deposits	2,010	95,980
	699,709	983,942
Less:		
Allowance for expected credit losses	-	(33,600)
	699,709	950,342
	<u>789,604</u>	<u>950,342</u>

Other receivables are denominated in Singapore dollars. The movement in allowance for expected credit losses during the financial year is as follows :-

	2021 S\$	2020 S\$
At beginning of the year	33,600	-
(Reversal of allowance)/Allowance made	(33,600)	33,600
At end of the year	<u>-</u>	<u>33,600</u>

5. Inventories

	2021 S\$	2020 S\$
Goods held for resale	236,391	252,282
Medals and plaques	26,323	28,550
	<u>262,714</u>	<u>280,832</u>

The Singapore Scout Association

Notes to the financial statements – 31 December 2021

6. Trade receivables

	2021 S\$	2020 S\$
Third parties	90,045	77,820
Less:		
Allowance for expected credit losses	(11,074)	(31,888)
	<u>78,971</u>	<u>45,932</u>

Trade receivables are denominated in Singapore dollars, non-interest bearing and are generally granted 30-day terms.

The movement in allowance for expected credit losses during the financial year is as follows :-

	2021 S\$	2020 S\$
At beginning of the year	31,888	15,888
Allowance made	2,354	25,474
Reversal of allowance	(21,587)	(8,856)
Write-off	(1,581)	(618)
At end of the year	<u>11,074</u>	<u>31,888</u>

7. Cash and cash equivalents

Cash and cash equivalents consist of cash and bank balances and fixed deposits that are denominated in Singapore dollars as follows :-

	2021 S\$	2020 S\$
Fixed deposits	4,331,956	4,312,142
Cash and bank balances	1,555,317	1,990,271
	<u>5,887,273</u>	<u>6,302,413</u>

The fixed deposits bear interest at interest rates ranging from 0.21% to 0.50% (2020 – 0.25% to 1.45%) per annum and mature within 21 days to 12 months (2020 – 21 days to 12 months) from the end of the financial year.

The Singapore Scout Association

Notes to the financial statements – 31 December 2021

8. Trade payables

Trade payables are denominated in Singapore dollars, non-interest bearing and are normally settled on 30 to 90 days terms.

9. Other payables

	2021 S\$	2020 S\$
Accrued expenses	359,721	346,928
Provision for reinstatement cost	296,191	296,191
Deferred income	20,309	29,034
Grants received in advance	80,960	183,030
Fees received in advance	1,041	3,392
Deferred grant	83,976	73,243
	<u>842,198</u>	<u>931,818</u>

Other payables are denominated in Singapore dollars.

10. Deferred grant

The deferred grant comprises funding for the Association's lease of land for its building as disclosed in note 3 to the financial statements.

	2021 S\$	2020 S\$
Deferred grant :-		
- not later than one year	58,852	58,852
- later than one year and not later than five years	235,409	235,409
- later than five years	1,059,343	1,118,195
	<u>1,294,752</u>	<u>1,353,604</u>
	<u>1,353,604</u>	<u>1,412,456</u>

The Singapore Scout Association

Notes to the financial statements – 31 December 2021

11. Lease liabilities

	2021 S\$	2020 S\$
Current:		
- not later than one year	276,020	356,880
Non-current:		
- later than one year and not later than five years	1,205,804	-
- later than five years	1,031,328	-
	<u>2,237,132</u>	<u>-</u>
	<u>2,513,152</u>	<u>356,880</u>

The lease liabilities are denominated in Singapore dollars. The movements of lease liabilities are as follows:

	2021 S\$	2020 S\$
At beginning of the year	356,880	713,760
Addition	2,513,152	-
Lease payments – principal portion paid	(327,140)	(237,920)
Rent concession	(29,740)	(118,960)
	<u>2,513,152</u>	<u>356,880</u>



## 12. General funds

	Headquarter S\$	North Area S\$	South Area S\$	East Area S\$	West Area S\$	Scout Shop S\$	Scout Guild S\$	Sands Leadership Development Centre S\$	New Unit Development Funds S\$	Total S\$
<b>Incoming resources</b>										
<u>Incoming resources from generated funds</u>										
Voluntary income	10,840	128	-	-	-	-	-	-	-	10,968
Activities for generating funds										
- Scouting It Forward	49,424	-	-	-	-	-	-	-	-	49,424
Investment income	5,579	349	350	350	349	-	802	-	-	7,779
<u>Incoming resources from charitable activities</u>										
- Grants	1,258,726	-	-	-	-	-	-	-	-	1,258,726
- Membership fees	105,604	-	-	-	-	-	-	-	-	105,604
- Fees from participants	72,449	19,796	4,484	2,970	6,636	-	-	-	-	106,335
- Scout Shop	-	-	-	-	-	127,779	-	-	-	127,779
- Sands Leadership Development Centre	-	-	-	-	-	-	-	474,643	-	474,643
Other incoming resources	301,080	-	-	-	-	-	-	-	-	301,080
<b>Total incoming resources</b>	<b>1,803,702</b>	<b>20,273</b>	<b>4,834</b>	<b>3,320</b>	<b>6,985</b>	<b>127,779</b>	<b>802</b>	<b>474,643</b>	<b>-</b>	<b>2,442,338</b>

## The Singapore Scout Association

## Notes to the financial statements – 31 December 2021

## 12. General funds (continued)

	Headquarter S\$	North Area S\$	South Area S\$	East Area S\$	West Area S\$	Scout Shop S\$	Scout Guild S\$	Sands Leadership Development Centre S\$	New Unit Development Funds S\$	Total S\$
<b>Resources expended</b>										
<u>Costs of generating funds</u>										
Fundraising costs										
- Scouting It Forward	2,351	-	-	-	-	-	-	-	-	2,351
Charitable activities										
- Scout Shop	-	-	-	-	-	67,642	-	-	-	67,642
- Scout Groups	-	-	-	-	-	-	-	-	-	-
- Area activities	-	19,137	3,562	3,272	6,075	-	-	-	-	32,046
- International scout events and programme expenses	129,291	-	-	-	-	-	-	-	-	129,291
- Sands Leadership Development Centre	-	-	-	-	-	-	-	668,187	-	668,187
- Employee benefits expense	829,501	17,398	18,438	18,438	17,399	-	-	-	-	901,174
Governance costs - audit fees	20,442	-	-	-	-	-	-	-	-	20,442
Other resources expended	789,893	456	681	123	300	-	24	-	-	791,477
<b>Total resources expended</b>	<b>1,771,478</b>	<b>36,991</b>	<b>22,681</b>	<b>21,833</b>	<b>23,774</b>	<b>67,642</b>	<b>24</b>	<b>668,187</b>	<b>-</b>	<b>2,612,610</b>
<b>Net incoming/(outgoing) resources before transfer</b>	<b>32,224</b>	<b>(16,718)</b>	<b>(17,847)</b>	<b>(18,513)</b>	<b>(16,789)</b>	<b>60,137</b>	<b>778</b>	<b>(193,544)</b>	<b>-</b>	<b>(170,272)</b>
Allocation of funds for fund generating activities – Scouting It Forward	(43,257)	2,061	1,966	1,228	387	-	-	-	-	(37,615)
<b>Net (outgoing)/incoming resources</b>	<b>(11,033)</b>	<b>(14,657)</b>	<b>(15,881)</b>	<b>(17,285)</b>	<b>(16,402)</b>	<b>60,137</b>	<b>778</b>	<b>(193,544)</b>	<b>-</b>	<b>(207,887)</b>
<b>Total funds brought forward</b>	<b>(2,060)</b>	<b>147,941</b>	<b>126,389</b>	<b>116,348</b>	<b>103,733</b>	<b>2,134,440</b>	<b>583,461</b>	<b>313,965</b>	<b>303,361</b>	<b>3,827,578</b>
<b>Total funds carried forward</b>	<b>(13,093)</b>	<b>133,284</b>	<b>110,508</b>	<b>99,063</b>	<b>87,331</b>	<b>2,194,577</b>	<b>584,239</b>	<b>120,421</b>	<b>303,361</b>	<b>3,619,691</b>

## 13. Other specific funds

	Scout Groups S\$	Benjamin Henry Sheares S\$	Scout Discovery Centre S\$	Total S\$
<b>Incoming resources</b>				
<u>Incoming resources from generated funds</u>				
Voluntary income	9,177	-	-	9,177
Investment income	7,501	860	-	8,361
<u>Incoming resources from charitable activities</u>				
- Fees from participants	8,257	-	-	8,257
<b>Total incoming resources</b>	<b>24,935</b>	<b>860</b>	<b>-</b>	<b>25,795</b>
<b>Resources expended</b>				
<u>Charitable activities</u>				
- Scout Groups	128,903	-	-	128,903
Other resources expended	77	-	-	77
<b>Total resources expended</b>	<b>128,980</b>	<b>-</b>	<b>-</b>	<b>128,980</b>
<b>Net (outgoing)/incoming resources before transfer</b>	<b>(104,045)</b>	<b>860</b>	<b>-</b>	<b>(103,185)</b>
Allocation of funds for fund generating activities – Scouting It Forward	37,615	-	-	37,615
<b>Net (outgoing)/incoming resources</b>	<b>(66,430)</b>	<b>860</b>	<b>-</b>	<b>(65,570)</b>
<b>Total funds brought forward</b>	<b>2,120,263</b>	<b>147,937</b>	<b>18,902</b>	<b>2,287,102</b>
<b>Total funds carried forward</b>	<b>2,053,833</b>	<b>148,797</b>	<b>18,902</b>	<b>2,221,532</b>

## The Singapore Scout Association

## Notes to the financial statements – 31 December 2021

## 13. Other specific funds (continued)

**Scout Groups Fund**

The Scout Groups Fund is a designated fund of the Association that supports scouting activities of the scout groups registered with the Association. The Fund is set up using donations received that are designated for use by specific scout groups, the share of Donation Draw and Job Week proceeds that each scout group receives and other fund raising activities by the scout groups. As at 31 December 2021, there are 246 (2020 – 249) scout groups registered with the Association.

**Dr. Benjamin Henry Sheares Scholarship Fund**

The Dr. Benjamin Henry Sheares Scholarship Fund was set up for the purpose of using the income from the fund to provide educational scholarships for needy scouts.

**Scout Discovery Centre**

The Scout Discovery Centre fund is used for the maintenance and upkeep of the centre and for the requisition of relevant scouting artifacts as part of the upgrading process.

## 14. Voluntary income

	2021 S\$	2020 S\$
<u>General funds</u>		
Donations (tax exempt)	10,236	7,108
Donations (non-tax exempt)	732	1,250
	<u>10,968</u>	<u>8,358</u>
<u>Scout Foundation fund</u>		
Donations (tax exempt)	7,000	151,000
<u>Other specific funds</u>		
Donations (tax exempt)	2,850	1,750
Donations (non-tax exempt)	6,327	557
	<u>9,177</u>	<u>2,307</u>
	<u>27,145</u>	<u>161,665</u>

## 15. Scout Shop

	2021 S\$	2020 S\$
<b>Income</b>		
Sales, net of discount allowed	290,554	232,513
Cost of goods sold	<u>(167,852)</u>	<u>(121,268)</u>
<b>Gross profit</b>	122,702	111,245
<b>Other operating income</b>		
Interest income	4,518	17,075
Other incoming resources	<u>559</u>	<u>1,147</u>
<b>Total income</b>	<u>127,779</u>	<u>129,467</u>
<b>Less: Expenses</b>		
Employee benefits expense	56,219	72,801
Other operating expenses	<u>11,423</u>	<u>7,273</u>
	<u>67,642</u>	<u>80,074</u>
<b>Net Income</b>	<u>60,137</u>	<u>49,393</u>

Included in the other incoming resources of the Scout Shop is reversal of expected credit losses amounting to S\$499 (2020 – S\$1,147).

Included in the other operating expenses of the Scout Shop is bad debts written-off and depreciation of property, plant and equipment for the year amounting to NIL (2020 – S\$40) and S\$1,768 (2020 – NIL) respectively.

## 16. Sands Leadership Development Centre

	2021 S\$	2020 S\$
<b>Income</b>		
Fees from participants	406,373	277,610
Grant	37,278	22,865
Use of camp	10,490	204,346
Other incoming resources	<u>20,502</u>	<u>55,089</u>
	<u>474,643</u>	<u>559,910</u>
<b>Less: Expenses</b>		
Direct expenses	177,788	125,715
Employee benefits expense	371,880	373,260
Other operating expenses	<u>118,519</u>	<u>223,032</u>
	<u>668,187</u>	<u>722,007</u>
<b>Net Loss</b>	<u>(193,544)</u>	<u>(162,097)</u>

## 16. Sands Leadership Development Centre (continued)

Included in the other incoming resources of the Sands Leadership Development Centre is a reversal of expected credit losses amounting to S\$17,753 (2020 - NIL).

Included in other operating expenses of the Sands Leadership Development Centre are depreciation of property, plant and equipment and impairment for expected credit losses on trade receivables for the year amounting to S\$13,556 (2020 - S\$17,639) and S\$2,354 (2020 – S\$25,474) respectively.

## 17. Other incoming resources

	2021 S\$	2020 S\$
Job Support Scheme	50,836	335,451
Quarantine Orders allowance claims	15,100	-
Reimbursement for WeCare Photography	4,150	-
Wages credit scheme	13,637	18,320
Special employment credit	-	6,048
Enabling employment credit	1,878	-
Insurance claim	1,344	-
Job Growth Incentive	1,648	-
Government paternity leave claim	4,512	-
Senior employment credit	739	-
Rental income	136,801	132,018
Waiver of campsite rental	29,740	118,960
Reversal of expected credit losses	36,935	7,709
Write off of long outstanding liabilities	2,861	1,652
Miscellaneous income	<u>899</u>	<u>4,415</u>
	<u>301,080</u>	<u>624,573</u>

## 18. Employee benefits expense

	2021 S\$	2020 S\$
Staff salaries	793,128	820,233
CPF contributions and skills development levies	109,544	123,771
Staff training	-	672
Staff welfare	<u>2,279</u>	<u>1,310</u>
	<u>904,951</u>	<u>945,986</u>



The Singapore Scout Association

Notes to the financial statements – 31 December 2021

19. Other resources expended

	2021 S\$	2020 S\$
<u>General Funds</u>		
GST expenses	36,891	71,963
Leadership kickoff	-	935
Bad debt	3,122	310
Bank charges	1,431	895
Depreciation of property, plant and equipment	567,196	573,963
Entertainment and refreshments	-	120
General expenses	2,473	4,920
Human resource and finance support charge	500	-
Allowance for expected credit losses		
- other receivables	-	33,600
Insurance	37,321	38,166
Rental of office equipment	9,180	8,843
Medical	2,466	3,084
Membership expenses	14,651	14,638
Printing, stationery and postage	6,440	6,869
Professional fees	33,167	-
Public relations	1,351	10,381
Repairs and maintenance	15,136	13,846
Software maintenance	21,288	22,728
Telephone and internet	7,644	5,209
Training and courses	150	300
Upkeep of motor vehicles	2,451	4,089
Water and electricity	28,619	17,495
	<u>791,477</u>	<u>832,354</u>
<u>Other Specific Funds</u>		
Bank charges	77	-
Scout Group expenses	-	85
	<u>77</u>	<u>85</u>
	<u><u>791,554</u></u>	<u><u>832,439</u></u>

The Singapore Scout Association

Notes to the financial statements – 31 December 2021

20. Scouting It Forward

	2021 S\$	2020 S\$
<b>Income</b>		
Collection	49,424	49,443
<b>Less: Expenses</b>		
Audit fee	1,020	-
Bank charges	764	693
Manpower costs	-	6,240
Media and photography	-	1,000
Promotion and publicity	-	192
Programme expenses	567	6,750
	<u>2,351</u>	<u>14,875</u>
<b>Net Income</b>	47,073	34,568
<b>Net income brought forward</b>	34,568	-
<b>Net income carried forward</b>	<u>81,641</u>	<u>34,568</u>
<b>Net income for 2021 and 2020 allocated as follows:</b>		
<u>Area</u>		
North Area	2,061	-
South Area	1,966	-
East Area	1,228	-
West Area	387	-
Total Area	5,642	-
Scout groups	37,615	-
Headquarter	38,384	-
<b>Net Income</b>	<u>81,641</u>	<u>-</u>

The fund-raising event ended on 31 March 2021, hence the allocation of funds is only made in financial year 2021.

21. Incoming resources for building fund

	2021 S\$	2020 S\$
<b>Income</b>		
Grant	-	400,000
Donations (tax exempt)	21,611	175,561
	<u>21,611</u>	<u>575,561</u>
<b>Less: Expenses</b>		
Dinner	-	6,112
Miscellaneous expenses	1,506	11,365
	<u>1,506</u>	<u>17,477</u>
<b>Net Incoming Resources</b>	<u>20,105</u>	<u>558,084</u>

22. Taxation

The Association is registered as a charity under the Charities Act and is exempted from tax.

23. Related party transactions

Key management compensation

	2021 S\$	2020 S\$
Staff salaries and bonus	141,829	127,330
CPF contributions	16,153	15,027
	<u>157,982</u>	<u>142,357</u>

The number of the Association's key management personnel which falls within the following remuneration bands is as follows:

	2021	2020
S\$50,000 - S\$100,000	-	-
S\$100,001 - S\$150,000	-	1
S\$150,001 - S\$200,000	<u>1</u>	<u>-</u>

There are no other related party transactions.

24. Leases

The Association has lease contracts for its campsite and HQ land. The Association's obligations under this lease are secured by the lessor's title to the leased assets.

(a) Carrying amounts of right-of-use assets classified within property, plant and equipment

	Campsite S\$	HQ land S\$	Total S\$
At 1 January 2020	1,044,906	1,471,308	2,516,214
Revision of reinstatement cost	(179,831)	-	(179,831)
Depreciation	(432,537)	(58,852)	(491,389)
At 31 December 2020	432,538	1,412,456	1,844,994
Addition	2,513,152	-	2,513,152
Depreciation	(432,538)	(58,852)	(491,390)
At 31 December 2021	<u>2,513,152</u>	<u>1,353,604</u>	<u>3,866,756</u>

(b) Lease liabilities

The carrying amounts of lease liabilities and the movements during the year are disclosed in Note 11.

(c) Amounts recognised in profit or loss

	2021 S\$	2020 S\$
Depreciation of right-of-use assets	491,390	491,389
Lease expense not capitalised in lease liabilities:		
- Expense relating to leases of low-value assets (included in other resources expended)	9,180	8,843
Total amount recognised in profit or loss	<u>500,570</u>	<u>500,232</u>

(d) Total cash outflows

The Association had total cash outflows for leases of S\$336,320 (2020: S\$246,763). Included in the total cash outflows for leases is a cash outflow for lease of campsite amounting to S\$327,140 (2020: S\$237,920) which is fully funded through a grant.

(e) Extension options

The Association has a lease contract that includes extension options. The option is negotiated by management to provide flexibility in managing the leased-asset portfolio and align with the Association's needs. Management exercises significant judgement in determining whether these extension options are reasonably certain to be exercised (Note 25.1(ii)).

25. **Significant accounting estimates, assumptions and judgements**

The preparation of financial statements, in conformity with FRSs, requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets, liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgements about carrying amounts of assets and liabilities that are not readily apparent from other sources.

25.1 **Critical judgements in applying the Association’s accounting policies**

The following are the judgements made by management in the process of applying the Association’s accounting policies that have the most significant effect on the amounts recognised in the financial statements.

(i) **Leases – estimating the incremental borrowing rate**

FRS 116 requires the right-of-use assets for the leases to be recognised based on the carrying amount using the entity’s incremental borrowing rate, and the corresponding lease liabilities to be recognised based on the present value of the remaining lease payments, discounted using the incremental borrowing rate. The incremental borrowing rate is the rate of interest that the Association would have to pay to borrow over a similar term, and with a similar security, the funds necessary to obtain an asset of a similar value to the right-of-use asset in a similar economic environment. The incremental borrowing rate therefore reflects what the Association ‘would have to pay’, which requires estimation when no observable rates are available or when they need to be adjusted to reflect the terms and conditions of the lease. The Association estimates the incremental borrowing rate using observable inputs (such as market interest rates) when available and is required to make certain entity-specific estimates.

(ii) **Determination of lease term of contracts with extension options**

The Association determines the lease term as the non-cancellable term of the lease, together with any periods covered by an option to extend the lease if it is reasonably certain to be exercised, or any periods covered by an option to terminate the lease, if it is reasonably certain not to be exercised.

The Association has a lease contract that include extension option. The Association applies judgement in evaluating whether it is reasonably certain whether or not to exercise the option to extend the lease. That is, it considers all relevant factors that create an economic incentive for it to exercise the extension. After the commencement date, the Association reassesses the lease term whether there is a significant event or change in circumstances that is within its control and affects its ability to exercise or not to exercise the option to extend (e.g. construction of significant leasehold improvements or significant customisation to the leased asset).

25. **Significant accounting estimates and judgements (continued)**

25.2 **Key sources of estimation uncertainty**

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

(i) **Useful lives of property, plant and equipment**

The cost of property, plant and equipment for the Association’s activities is depreciated on a straight-line basis over the useful lives of the property, plant and equipment. Management estimates the useful lives of these property, plant and equipment to be within 3 to 30 years. These are common life expectancies applied in the industry. Changes in the expected levels of usage could impact the economic useful lives and the residual value of these assets and accordingly, future depreciation charges could be revised. The carrying values of the Association’s property, plant and equipment are as disclosed in note 3.

(ii) **Impairment of non-financial assets**

The Association assesses whether there are any indicators of impairment for all non-financial assets at each reporting date. Non-financial assets are tested for impairment when there are indicators that the carrying amounts may not be recoverable. When value in use calculations are undertaken, management must estimate the expected future cash flows from the asset or cash-generating unit and choose a suitable discount rate in order to calculate the present value of those cash flows.

As at 31 December 2021, there is no indication of impairment and the carrying value of the Association’s property, plant and equipment was S\$8,057,825.

(iii) **Inventory valuation**

Inventory write-down is made based on the current market conditions, historical experience and selling goods of similar nature. It could change significantly as a result of changes in market conditions. A review is made periodically on inventories for excess inventories, obsolescence and declines in net realisable value and an allowance is recorded against the inventory balances for any such declines. The realisable value represents the best estimate of the recoverable amount and is based on the most reliable evidence available and inherently involves estimates regarding the future expected realisable value. The carrying amount of the Association’s inventories as at 31 December 2021 was S\$262,714 (2020: S\$280,832).



## 25. Significant accounting estimates and judgements (continued)

## 25.2 Key sources of estimation uncertainty (continued)

## (iv) Calculation of expected credit losses (“ECL”)

When measuring ECL, the Association uses reasonable and supportable forward-looking information, which is based on assumptions and forecasts of future economic conditions. Loss given default is an estimate of the loss arising on default. It is based on the difference between the contractual cash flows due and those that the lender would expect to receive, taking into account cash flows from collateral and integral credit enhancements.

The assessment of the correlation between historical observed default rates, forecast economic conditions and ECLs is a significant estimate. The amount of ECLs is sensitive to changes in circumstances and of forecast economic conditions. The Association’s historical credit loss experience and forecast of economic conditions may also not be representative of customer’s actual default in the future. The information about the ECLs on the Association’s trade receivables is disclosed in note 26.2(i).

The Association has assessed that the impact of forecast economic conditions for the determination of ECL is not significant. The carrying amount of the Association’s trade receivables as at 31 December 2021 was S\$78,971 (2020: S\$45,932).

## 26. Financial instruments

## 26.1 Categories of financial instruments

The following sets out the financial instruments of the Association as at the date of the statement of financial position:-

	2021 S\$	2020 S\$
<b>Financial assets</b>		
Trade and other receivables	794,772	937,789
Cash and cash equivalents	<u>5,887,273</u>	<u>6,302,413</u>
	<u>6,682,045</u>	<u>7,240,202</u>
<b>Financial liabilities</b>		
Trade and other payables	807,643	818,717
Lease liabilities	<u>2,513,152</u>	<u>356,880</u>
	<u>3,320,795</u>	<u>1,175,597</u>

## 26. Financial instruments (continued)

## 26.2 Risk management policies

The main risks arising from the Association’s financial instruments are credit risk, liquidity risk and price risk, primarily changes in interest rates. However, the Association’s activities expose it to minimal financial risks and the management monitors and controls its main risks in the following manner:-

## (i) Credit risk

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

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

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

The Association has determined the default event on a financial asset to be when internal and/or external information indicates that the financial asset is unlikely to be received, which could include default of contractual payments due for more than 30 days, or there is significant difficulty of the counterparty.

To minimise credit risk, the Association has developed and maintained the Association’s credit risk gradings to categorise exposures according to their degree of risk of default. The Association considers available reasonable and supportive forward-looking information which includes the following indicators:-

- Actual or expected significant adverse changes in business, financial or economic conditions that are expected to cause a significant change to the debtor’s ability to meet its obligations
- Actual or expected significant changes in the operating results of the debtor
- Significant increases in credit risk on other financial instruments of the same debtor

Regardless of the analysis above, a significant increase in credit risk is presumed if a debtor is more than 180 days past due in making contractual payment.

## 26. Financial instruments (continued)

## 26.2 Risk management policies (continued)

## (i) Credit risk (continued)

The Association determined that its financial assets are credit-impaired when:-

- There is significant difficulty of the debtor;
- A breach of contract, such as a default or past due event; and
- It is becoming probable that the debtor will enter bankruptcy or other financial reorganisation.

The Association categorises a receivable for potential write-off when a debtor fails to make contractual payments more than 180 days past due. Financial assets are written off when there is evidence indicating that the debtor is in severe financial difficulty and the debtor has no realistic prospect of recovery.

The Association's current credit risk grading framework comprises the following categories:

Category	Definition of category	Basis for recognising expected credit loss (ECL)
1	Counterparty has a low risk of default and does not have any past-due amounts.	12-month ECL
2	Amount is > 30 days past due or there has been a significant increase in credit risk since initial recognition.	Lifetime ECL – not credit-impaired
3	Amount is > 180 days past due or there is evidence indicating the asset is credit-impaired (in default).	Lifetime ECL – credit impaired
4	There is evidence indicating that the debtor is in severe financial difficulty and the debtor has no realistic prospect of recovery.	Amount is written off

The table below details the credit quality of the Association's financial assets, as well as maximum exposure to credit risk by credit risk rating categories:-

## 26. Financial instruments (continued)

## 26.2 Risk management policies (continued)

## (i) Credit risk (continued)

	Note	Category	12-month or lifetime ECL	Gross carrying amount S\$	ECL allowance S\$	Net carrying amount S\$
<b>As at 31 December 2021</b>						
Trade receivables	6	Note 1	Lifetime ECL (simplified)	90,045	(11,074)	78,971
Other receivables	4	1	12-month ECL	88,245	-	88,245
				<u>178,290</u>	<u>(11,074)</u>	<u>167,216</u>

	Note	Category	12-month or lifetime ECL	Gross carrying amount S\$	ECL allowance S\$	Net carrying amount S\$
<b>As at 31 December 2020</b>						
Trade receivables	6	Note 1	Lifetime ECL (simplified)	77,820	(31,888)	45,932
Other receivables	4	1	12-month ECL	185,081	(33,600)	151,481
				<u>262,901</u>	<u>(65,488)</u>	<u>197,413</u>

**Trade receivables (Note 1)**

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

The Association performed an assessment of its trade customers based on historical credit loss experience and concluded that there has been no significant increase in the credit risk since the initial recognition of the trade receivables other than the expected credit losses in respect of the current year which were made for specific debtors that had defaulted on payments as disclosed in note 6 to the financial statements.

26. **Financial instruments** (continued)

26.2 **Risk management policies** (continued)

(i) **Credit risk** (continued)

Excessive risk concentration

Concentrations arise when a number of counterparties are engaged in similar business activities, or activities in the same geographical region, or have economic features that would cause their ability to meet contractual obligations to be similarly affected by changes in economic, political or other conditions. Concentrations indicate the relative sensitivity of the Association's performance to developments affecting a particular industry. The Association is not exposed to excessive risk concentration.

Exposure to credit risk

The Association has no significant concentration of credit risk.

**Other receivables**

The Association assessed the latest performance and financial position of the counterparties, adjusted for the future 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.

(ii) **Liquidity risk**

Liquidity risk is the risk that an enterprise will encounter difficulty in raising funds to meet commitments associated with financial instruments.

In the management of liquidity risk, the Association monitors and maintains a level of cash and cash equivalents deemed adequate by the management to finance the Association's activities and mitigate the effects of fluctuation in cash flows. The Scout Council exercises prudent liquidity and cash flow risk management policies and aims at maintaining a high level of liquidity and cash flows at all times.

(iii) **Interest rate risk**

Interest rate risk relates primarily to the risk that the value of financial instruments will fluctuate as a result of changes to market interest rates. Surplus cash and cash equivalents are placed with established financial institutions at favorable interest rates and terms and conditions available to the Association. The Association's income and operating cash flows are substantially independent of changes in market interest rates. The Association's policy is to have no gearing.

26. **Financial instruments** (continued)

26.2 **Risk management policies** (continued)

(iii) **Interest rate risk** (continued)

Sensitivity analysis

Management has assessed that the exposure to changes in interest rates is minimal and hence the resulting impact on profit and loss or funds of the Association is insignificant.

(iv) **Other price risk**

The management also adopts a prudent approach towards maintenance of the Association's reserves and investments as follows:-

Reserves

The Association regards its unrestricted general funds as its reserve. The Association aims to maintain sufficient reserve to ensure long-term financial sustainability and continuity for the purpose of operating effective programmes. The maximum reserve shall be five years of annual operating expenditure.

Investments

The Association currently places its available funds in fixed deposits on tenors that range from 21 days to 12 months. The Association may consider other forms of investments after they have been approved by the Scout Council.

26.3 **Fair values**

Trade receivables and trade payables

The carrying amount of these receivables and payables approximate their fair values as they are subject to normal trade credit terms.

Other receivables, other payables and cash and cash equivalents

The management is of the view that the fair values of other financial assets and liabilities with a maturity period of less than one year approximate their carrying amounts as disclosed in the statement of financial position and in the notes to the financial statements due to the short period to maturity.

27. **Authorisation of financial statements**

The financial statements of the Association for the financial year ended 31 December 2021 were authorised for issue in accordance with a resolution of the Scout Council on 28 May 2022.



## Editorial Committee

The Singapore Scout Association (SSA) Annual Report 2021 Editorial Committee wishes to thank all contributors for the written, statistical and photographic contents of this publication, without which the publication would not have been possible.

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# THE SINGAPORE SCOUT ASSOCIATION

Ee Peng Liang Building, 1 Bishan St 12, Singapore 579808

T: +65 6259 2858 | F: +65 6259 2118

**The Scout Shop**

T: +65 6259 0207

 [hq@scout.org.sg](mailto:hq@scout.org.sg)

 [www.scout.org.sg](http://www.scout.org.sg)

  [#SingaporeScouts](https://www.instagram.com/SingaporeScouts)