THE SINGAPORE SCOUT ASSOCIATION

ANNUAL REPORT 2022

CREATING A BETTER WORLD

ENGAGING + EXCITING + EMPOWERING

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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"

CREATING A BETTER WORLD

ENGAGING + EXCITING + EMPOWERING



CHIEF SCOUT HALIMAH YACOB

President of the Republic of Singapore



THE SINGAPORE SCOUT ASSOCIATION



Contents

Message

President's Message	04
Chief Commissioner's Message	05
Council	
Scout Council 2022/2023	06
Scout Council Sub-Committees 2022/2023	08
Commissioners' Council 2022	12
Membership	14
Area Reports	
North Area	16
South Area	18
East Area	21
West Area	23

Fundraising 29 **Youth Programme** Cub Scout Section 30 Scout Section 32 Venture Scout Section 32 Special Needs Scout Branch 33 Air Scout Branch 35 Sea Scout Branch 37 **Rover Scout Branch** 38 Better World Framework 40 **Adults In Scouting** Adult Leaders' Training 41

Events

E

citing

en Triends

Empo

Creating a Bett

National Events	43
International Events	46

Integrated Care Programme & Community Scouting 48

Awards & Achievements

Akela Award	49
Chief Commissioner's Award	50
President's Scout Award	53
Baden Powell Award	53
Distinguished Service Award	54
Long Service Award	55

Reports

C CHARTER

Full Time Staff	58
Governance Evaluation Checklist	59
Scout Council Meeting Attendance	62
Financial Statements	63

President's Message



2022 was a busy year for SSA as we resumed many outdoor and face-to-face Scouting activities.

We launched a 4-year programme called The Diamond Jubilee Challenge (DJC) on 29 Jan 2022 by President Halimah Yacob, our Chief Scout. This programme seeks to educate our Scouts on the United Nations Sustainability Goals (UN SDGs) and what it means to be a Singapore citizen. These learning journeys will strengthen the delivery of our non-formal programme which prepares our youth to engage world issues through community activities. DJC will climax in celebrating Singapore's Diamond Jubilee at our National Jamboree in 2025.

After a 2-year hiatus due to Covid 19, we launched Job Week in partnership with SMRT at Woodlands TEL line. Besides fundraising, Job Week inculcates important values including the dignity of hard work, and respect for our frontliners and essential workers.

To gather feedback on how to better run Scouting, we launched the #YourVoice Campaign. We received a total of 4518 survey responses from Scouts, Adult Leaders,

parents, and other stakeholders. The responses received are useful to guide the growth of Scouting in Singapore in the coming years.

In addition to the survey, we also invited youth leaders from the nine uniformed groups for a series of fire-side chats. Our youth leaders were given the opportunity to engage with Singapore leaders, who inspired them to think of solutions to challenges facing Singapore and our world today.

We continue to maintain strong relations with various organisations and our community stakeholders. Several Memorandums of Understandings were signed with various organisations including the Singapore University of Social Sciences, National Parks Board, Corrupt Practices Investigation Bureau, Institute of Mental Health, and the Sarawak Tourism Board. These partnerships will allow us to offer better and more programmes for our youths.

Our Integrated Care Programme won the People's Association Community Spirit Merit Award in recognition of our contributions to the community.

SSA participated in the 'Go the Dystance' Carnival hosted by the Muscular Dystrophy Association Singapore to increase public awareness of the lives of those impacted by Muscular Dystrophy.

The Sands Leadership Development Centre team showcased our Inclusive Outdoor Adventure project. Participants experienced various immersive virtual reality activities at the Sarimbun Campsite.

Our HQ Building will also be completed soon. Function rooms will be available for rental to organisations and members of the public who wish to use them for community and social activities. The Scout Heritage Gallery will soon be ready to welcome our Scouts and members of the public.

I would like to express my heartfelt appreciation to all our partners and supporters including government agencies, civic organisations, schools, parents and members of the public for their support and guidance. I would like to also thank the Scout Council and the Commissioners for their strong support and dedication to the cause of scouting.

Raymond Chia President The Singapore Scout Association

Chief Commissioner's Message

2022 has been an exciting year for Singapore Scouts. With the easing of safe management measures as the COVID-19 pandemic situation improves in Singapore, the team initiated many projects and programmes to "jump-start" Scouting.

To drive home the message of the importance of a non-formal and valuesbased educational youth programme, the team created the multi-year SG Diamond Jubilee Challenge (DJC). The DJC was launched in January 2022 by Chief Scout, President Halimah Yacob at the National Museum. The DJC is a youth-led and adult-supported initiative where our Scouts will embark on meaningful learning journeys and community engagement activities. These specially curated experiences aim to help our Scouts learn more about the United Nations' Sustainable Development Goals (SDGs), discover their place in the community as well as what it means to be a Singaporean and at the same time, contribute to Creating A Better World. The DJC is our answer to embedding SDG education into our youth programme and we are proud to be one of the four National Scout Organisations in the Asia-Pacific Region (APR) to put forth a national strategy for SDG education.



The DJC follows an annual theme starting with Diversity & Inclusion in 2022, the Environment in 2023, Skills for Life in 2024 and Civics & Citizenry in 2025. The DJC will culminate in the celebration of Singapore's Diamond Jubilee in 2025.

In 2022, we also put forth our Adult Leaders 2030 Strategy (AL2030). The AL2030 aims to enhance our existing Adult-in-Scouting (AIS) framework and expand our end-to-end volunteer life-cycle management & support structure so we can deliver a more positive and fulfilling experience for all our Adult Leaders. We also revamped our Wood Badge development programme and aligned ourselves to the World Organization of the Scout Movement (WOSM)'s Wood Badge Framework, promulgated in March 2020. Our first Wood Badge 4 (WB4) pilot also kicked off in Q4 2022 and it was supported by facilitators from various Volunteer Centres of the SG Care Programme as well as the Singapore University of Social Sciences (SUSS).

In 2022, we also inked several memorandums of understanding (MOUs) with like-minded organisations such as the National Parks Board (NParks), the Corrupt Practices Investigation Bureau (CPIB), the Institute of Mental Health (IMH) and the SUSS, just to name a few. These MOUs allow us to expand our youth programme offerings by making our youth programme more exciting, enriching, and relevant to the educational needs of our youth members.

On the international front, we have also renewed our friendships with fellow Scouts in the APR. We attended the APR Conference (virtually) in February and several of our national Commissioners were elected and invited to serve in regional/ global taskforces, subcommittees and working groups. We visited the World Scout Bureau (WSB) in Kuala Lumpur in October and took the opportunity to learn and benchmark best practices. We are pleased to report that the DJC and the newly revamped Wood Badge Framework were very well-received by our colleagues at the WSB and we have agreed to work together to further refine and expand these so that more Scouts can benefit from these initiatives.

In the various #YourVoice engagement events as well as the many unit visits we have undertaken in 2022, we have heard from many youth and adult members directly, about their dreams, aspirations, needs and challenges. We intend to use the feedback and suggestions received to help us refine and reimagine our plans so as to ensure that we can always support the growth of all our youth and adult members.

2022 has been a busy but fulfilling year for the team and this is testimony of our commitment to always put our youth members at the centre of everything we do. From the designing of the DJC, to our enhancements in the adult leaders support space as well as the expansion of our youth programme offerings, these are some of the "baby steps" we have taken to strengthen our abilities to provide better Scouting for more young people.

We wouldn't have been able to do so much in 2022 without the support of everyone and we would like to thank our Council Members, School Leaders, Partners, and our Professional Staff for their unwavering support in 2022 and we look forward to working with everyone to contribute to Creating A Better World.

Thank you, Yours-in-Scouting

Desmond Chong Chief Commissioner

Scout Council 2022/2023



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Mr Raymond Chia Lee Meng President



Mr Ranvir Kumar Singh Hon. Secretary (Outgoing)



Mr Michael Ong Elected Member



Ms Lim Kar Yee **Appointed Member**



Mr Philip Chua Tin Sien Vice President



Mr Tan Cheng Kiong Hon. Secretary (Incoming)



Mr Leon Yee Kee Shian **Elected Member**



Mr Simon Gan Kok Soon **Appointed Member**



Mr Ngien Hoon Ping Vice President



Mr Tan Swee Ho Hon. Treasurer



Ms Stella Wong **Elected Member**



Dr Julie Lo Appointed Member



Dr William Wan Kok Tang Vice President







Mr Troy Lim **Appointed Member**



Mr Terence Chia Appointed Member



Dr Anbarasan Thuraimanikam **Appointed Member**



Mr Vincent Yik Appointed Member



Mr Melvin Poon Elected Member



Mr Desmond Chong Kok Hwee Chief Commissioner



Mr Yang Chen National Training Commissioner



Mr Ang Wee Jin Area Commissioner (North)



Mr Andrew Ang Kah Hin Deputy Chief Commissioner



Mr Foo Say Kin National Programme Commissioner



Mr Lam Tat Wai Area Commissioner (West)



Mr Johnathon Ng National Human Capital Commissioner



Mr Chua Yong Liang Area Commissioner (South)



Mr Goh Yee Heng Area Commissioner (East)



Dr Sunil Ravinder Gill National Membership Commissioner



Mr Gary Lim Swee Heng Ex-Officio / Executive Director

Scout Council (SC) Sub-committees 2022/2023

Scout Council (SC) Committees Jul 2022 – Jun 2023

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 2022-2023:

- 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 Commissioners' 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 July 2022 – June 2023

1. Audit and Risk Committee

Chairman:Melvin PoonMembers:Tan Cheng Kiong, Vincent Yik & Terence ChiaIn 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 ensuring 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 & AC-South(Chua Yong Liang)
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 YeeMembers: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:PresidentMembers: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 (SC) Sub-committees 2022/2023

5. Establishment Committee

Chairman:	Philip Chua
Members:	Chief Commissioner, Ngien Hoon Ping, 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 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:Mr Leon Yee (Advisor – 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 LimMembers: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 Ch	nua, & 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 OngMembers: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,
	Dy CC (Andrew Ang), NTC (Yang Chen), NPC (Foo Say Kin), NUPC (Nicholas Koh),
	NEMC (Han Songguang), 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. <u>Under Unit Performance</u>
 - 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.

11. Disciplinary Committee

Chairman: Tan Cheng Kiong

Members: Chief Commissioner, Dr Anbarasan, 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, Vincent Yik, 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 2022



111

Mr Desmond Chong Kok Hwee Chief Commissioner



Mr Andrew Ang Kah Hin Deputy Chief Commissioner



Mr Ang Wee Jin Area Commissioner (North Area)



Mr Lam Tat Wai Area Commissioner (West Area)



Mr Goh Yee Heng Area Commissioner (East Area)



Mr Chua Yong Liang Area Commissioner (South Area)



Mr Yang Chen National Training Commissioner



Mr Johnathon Ng National Human Capital Commissioner



Mr Han Songguang National Educational Methods Commissioner



Mr Heng Jiang Li National Events Commissioner



Mr Jimmy Bok National Emergency Preparedness Commissioner



Mr Jacky Chong National Communications Commissioner



Mr Sunil Ravinder Gill National Membership Commissioner



Mr Michael Poh Cher Huat Assistant International Commissioner



Mr Nicholas Koh Yong Zhi National Unit Performance Commissioner



Mr Lim Binjie Benjamin Assistant Information Technology Commissioner



Mr Foo Say Kin National Programme Commissioner



Ms Ong Li Yan Assistant Community Programme Commissioner



Ms Irdina Mah Assistant Administration Commissioner



Ms Joanne Ho Assistant Human Capital Commissioner



Mr Daryl Ee Shaoming Assistant Projects Commissioner

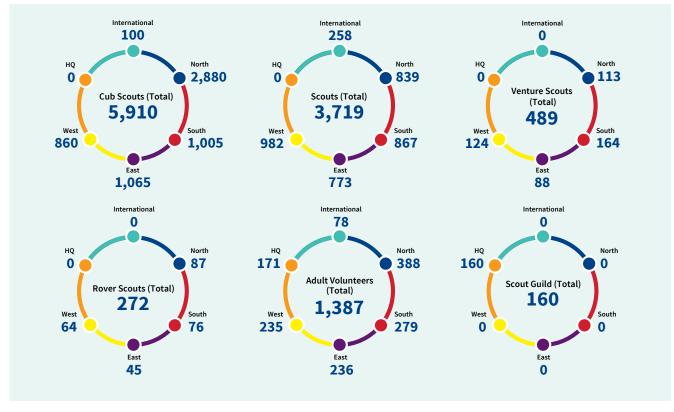


Mr Lee Seng Hui National Rover Chairperson

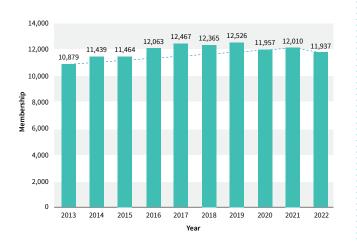


Mr Gary Lim Swee Heng Ex-Officio / Executive Director

Membership Census 2022



Grand Total **11,777**

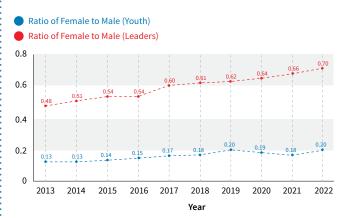


Total Membership 2013 - 2022

Membership in 2022

2022 saw an overall decline in total membership from 12 010 to 11 937, largely attributed to a decline in Venture Scout and Adult Leader membership.

Breakdown of Membership -Ratio of Female to Male Members



Increase in Female Members

The proportion of female members has been increasing for both youth and adults, with 1 female youth member for every 5 male youth members, and 7 female adult leaders for every 10 male adult leaders.

#YourVoice Campaign

The #YourVoice Campaign was conducted as part of the association's efforts to better understand the preferences and challenges facing our stakeholders including our youth, adult members, parents and our partner organizations, across multiple domains including youth programme, leader development, resources, administration and communications.

#YourVoice Campaign Online Survey

5818 responses were received for the #YourVoice Campaign online survey, from multiple stakeholder groups. This represents the largest survey conducted within the association in recent years. Many useful insights were obtained from the survey, including the identification of good practices and areas for improvement (AFIs). The AFIs were distributed across five domains - support for leaders, youth programme, administration and finance, communication, and membership growth and retention. The association will continue to track the progress made on these AFIs and share this through periodic updates.

#YourVoice Campaign Engagement Sessions



#YourVoice 3

Engagement sessions were conducted with groups of stakeholders throughout the year to explore and discuss topics of interest. Participants had the opportunity to share their thoughts and opinions on various topics, and many meaningful conversations were had.

Conversations with Ventures/Rovers and Young Adults from other Uniformed Groups at the MoU Signing with the Institute for Mental Health and Fireside Chat with Minister for Education Mr Chan Chun Sing.



Conversations with Ventures/Rovers and Young Adults from other Uniformed Groups at the MoU Signing with NParks and Fireside Chat with Senior Minister of State for National Development Mr Tan Kiat How.



Conversations with Leaders at the Long Service Award Presentation 2022





Mr Ang Wee Jin Area Commissioner (North)



Sin Kum Sing (Simon) Assistant Area Commissioner (North)



Woo Hon Fai Darren Assistant Area Commissioner (North)



Venture Foundation Course (26 - 27 Nov 2022)

On 26-27th Nov, a total of 24 participants joined the Venture Foundation Course in Pulau Ubin. A key course to start off the Venturing Journey, this course promoted togetherness and rekindled a connection with Nature and fellow Scouts.



Leader in Charge: Mr Lee Seng Hui

North Area Hike (5 Sep 2022)

The Area Hike on 5 Sep 2022 marked an important event for the Cubs, having a long hiatus since 2019. Walking along the Singapore River, the Cubs got to be outdoors and learn about Singapore's history from the landmarks they passed by. A total of 180 cubs joined this hike.







North Area Kayaking Clean Up and Talk (3 June 2022)

Taking care of our waterways is a critical role for our Scouts, and kayaking to pick up trash not only allowed them to learn about environmental issues but also to have fun kayaking. It's truly learning while having an enjoyable time and leaving a social impact on our surroundings. This event happened on 3 June 2022 with 14 Scouts and Ventures.



Leader in Charge: Ms Tania Chia

Rover Induction Camp (12 - 13 Nov 2022)

8 Rovers attended the Rover Induction Camp on 12 - 13 Nov. These new Rovers learnt what the Rovering Journey entails and made some new friends from other Rover crews.







Cub Scout Year-end Camp (18 - 19 Nov 2022)

The Cub Scout Year-end Camp is a must-have to end off the year for Cubs in the North. On 18-19th Nov, a total of 280 Cubs joined in this key camp. Even though there was no overnight stay, the Cubs enjoyed the experience tremendously. From carnivals to paper plane workshops, it was endless fun for the Cubs.



Cub Scout Leadership Course (3 Sep 2022)

The Cub Scout Leadership Course is a key course in a Cub Scout's journey, and this ends off with an amazing campfire at Sarimbun Campsite. Held on 3 Sept, with a total of 95 Cubs, this campfire was indeed a memorable experience to behold!







Boat-making Competition (16 July 2022)

The Boat-making competition held on 16 July 2022 was attended by 71 Cubs who were tasked with making a boat that can float, using only recyclable materials. Cubs brainstormed for ideas and explored concepts on how to make the boat float and carry as heavy a load as possible.



Leader in Charge: Mdm Nurul Hakimah

One Million Trees Movement (17 Sep 2022)

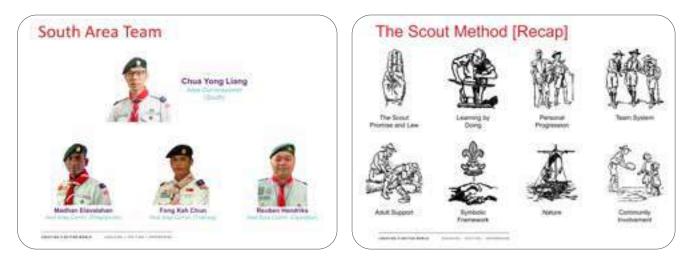
One Million Trees is a movement aimed at helping the environment and our Cubs are no less passionate in planting more trees to tackle climate change. On 17 Sept, a total of 20 Cubs with 5 Ventures and Rovers played their part in ensuring that more trees are planted in Upper Seletar Reservoir.







South Area Leaders Orientation & Onboarding Training (26 Feb 2022)



South Area Leadership Team organised an orientation session to welcome our new team members. The training provided an opportunity for leaders in the area to meet, and exchange pointers on how to improve our Youth Programme and how to better support each other.





Staff/

Helper:

7

Leader in Charge:

Chan Hoong Leong

South Area Virtual Campfire 2022 (19 Feb 2022)

Hosted by our incredible emcees from Gan Eng Seng Dragon Scout Group, we journeyed together learning about the UN Sustainable Development Goals with all the amazing performances from the participating schools!



We watched many excellent performances and could sense the enthusiasm from the crowd when our Cub Scouts and Scouts kept volunteering to lead the songs.

We also shared the badge design submissions and announced our winners! Their designs were incorporated into the campfire badge which all participants received.

Youth

Participants:

660

Adult

Participants:

5

South Area Cub Scout Leadership Course 2023 (19 Mar 2022)



The Cub Scout Leadership Course (CSLC) was held on 12 & 19 March via a hybrid model. The course was split into three phases with the objective of our Cub Scout Leaders to develop confidence in running CSLC on their own in the near future with area support.

During the training phase, the area trainers mentored all Cub Scout Leaders and created training materials together. Using the templates, the CSL'S had to create their own lessons and activities for their assigned modules. For the On-Job-Training phase, 9 unit leaders conducted the course for the area virtually. In the last phase, unit leaders supported their Cubs in planning for their unit activities.

Through this experience, 79 Cubs from 10 units were trained through group discussion, games and other forms of engagement. The potential Sixers are now ready to lead with the necessary skills and competencies.





Leader in Charge: Madhan Elavalahan



Youth

Participants:

51

Participants:

102

South Area Akela Award Ceremony (16 July 2022)

Congratulations to our Akela Award Recipients 2022. South Area had the pleasure of awarding 51 Cub Scouts the Akela Award on 16th July 2022 at Mayflower Secondary School.

We interviewed some parents and recipients to share what they have learnt and how they've grown as they worked towards the Akela Award. We are proud of their milestone and hope they can continue to serve a lifetime of service to their God, Nation and all mankind.

Leader in Charge: Timothy Ng Jiesheng

OneMillionTrees Planting Session with NParks (4 Jul 2022)

Our Scouts participated in a tree planting session on the 4th of July 2022 organised by NParks as part of the OneMillionTrees movement. This is part of their efforts to transform Singapore into a City in Nature, which is a key pillar under the Singapore Green Plan 2030 and supports the SDGs for Scouts.

Staff/Helper:

20

A total of 54 trees were planted near the Laguna Flyover by our Scouts from RI02, St Andrews Star Scout Group, Peirce Triace Scout Group, Maris Stella High Scout Group, and Pathlight School Scout Group. The Scouts worked in groups to dig a hole for the root ball of the trees using spades and changkols.

Scouts were excited to be out on a sunny day, working hard to plant trees, and contribute to the OneMillionTrees movement even during their school holiday and there were many requests to plant additional trees.









South Area Orienteering Competition 2022 (27 Aug 2022)



The South Area Orienteering Competition was held at the Singapore Botanic Gardens on the 27th of Aug 2022. Close to 400 Cub Scouts, Scouts, and Venture Scouts from various Scout groups put their orienteering skills to the test in a day of friendly competition. Scouts had to

answer questions based on information they could find at different checkpoints located around the Botanic Gardens. The weather was fantastic for the event and the Scouts had a great time running around. The competition was very close for all sections. Catholic High Scout Group (Primary), Mayflower Scout Group (Secondary) and 01 Raffles Scout Group (Secondary) emerged as overall winners for the Cub Scout, Scout, and Venture Scout sections respectively. The smiles during the event were proof that our Scouts had an enjoyable morning in the Singapore Botanic Gardens.

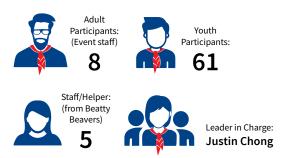


South Area Cook Off 2022 (6, 13, 20 Aug 2022)



The South Area Cook Off 2022 was held across 3 consecutive Saturdays at Beatty Secondary School. Over the course of the cook-off, 31 Cub Scouts and 30 Scouts were taught key culinary concepts and were given many opportunities to practise and hone their culinary craft.

Course Director Justin Chong and his team led the course, ending with a cook-off in the Cubs, Scouts and Ventures sections, enabling participants to show the best of themselves through food.



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Goh Yee Heng Area Commissioner (East)



Mohammad Fareeq Bin Othman Assistant Area Commissioner (East)



Leong Kwang Yeh Kelvin Assistant Area Commissioner

(East)



Shawn Lim Thong Sheng Assistant Area Commissioner (Fast)

Venturing Foundation Course 2022 (13 March 2022; 26 March 2022)

We returned to the great outdoors for the first time since 2019. The course was held in a hybrid model where participants took part in virtual activities that aimed to brush up on their interpersonal and executive skills, such as problem-solving, conflict resolution, and planning. Using what they have learnt from the online workshop, Ventures worked in their ExCos to plan an activity for their peers with a focus on learning traditional Scouting skills in a novel way.





The East Area Scout Leadership Course (SLC) 2022 was a programme designed to hone and instil leadership qualities and experiences for the Secondary 2 and 3 Scouts (aged 14 - 15). These skills were used to translate it back in their respective units and in other situations that might require such skills. Participants were able to have a deeper understanding and appreciation for scouting and what it offers. It also kickstarted their skills for the 21CC youth programme created by SSA.

Scout Leadership Course (10-12 June 2022)







Diversity and Inclusion

Let's Learn about Diversity and Inclusion (June 2022)

If you do not actively include, you actively exclude.

Over the June holidays, the East Area team curated a series of posts focused on (a) fostering an understanding of diversities; (b) seeing what an individual can do to be more inclusive; (c) Dealing with prejudice and stereotypes. With a key focus on the intersection of social identities, the team created a series of posts with the aim of translating dense academic literature into simple but actional posts.

To learn more about the campaign: https://www.instagram.com/ eastareascouts/guide/diversity-and-inclusion/17935872539514001/

Venture & Rover Bonding Night (20 august 2022)

Rovers and Ventures came together once again after COVID-19 regulations were lightened. With an aim to get to know each other and introduce newer Ventures and Rovers to the fraternity of Venturing and Rovering. From this bonding day, we hope to see more integration between the different batches of Rovers & Ventures from different units.





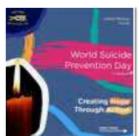
Suicide Prevention & Mental Health Month (September - October 2022)

We created a series of 5 posts from World Suicide Prevention day (10 September) to World Mental Health day (10 October). These posts aimed to provide academic rigorous information while keeping the content approachable. Our team looked at various authoritative sources of information on mental health, such as the American Psychological Association and suicide prevention and synthesised them into approachable and actionable posts.

Topics covered are:

- How do we Create Hope through Action?
- Supporting someone who is feeling suicidal
- · What to do if you are feeling overwhelmed
- Social media and mental health
- Navigating Singapore's mental health • system

Learn more about the campaign here: https://www.instagram.com/ eastareascouts/guide/lets-talk-mental-health/17978083927852102/



















Cub Scout Leadership Course (24 - 25 November 2023)

After going on hiatus for 3 years due to the pandemic, the East Area Cub Scout Leadership Course (CSLC) was finally back and conducted in Sarimbun Scout Camp last year. As this was the first outdoor experience for most of the Cub Scouts that participated in the course, CSLC aimed to help participants to build new relationships and memories with their newfound peers. CSLS also gave the participants the opportunity to develop new scouting knowledge and hone their leadership skills.





Commissioner (West)



Hamidatulamaliah Binte Md Jamil

Assistant Area Commission



Huang Zhuxiang John Assistant Area Commissioner

(West)



Ng Han Kee Charle Assistant Area Commissioner (West)

West Area Founder's Day Celebration (Online) (26 February 2022)

West Area Founder's Day 2022's theme was 'Through the Looking Glass'. The theme brought out the idea of Scouts reflecting on their Scouting journey, as well as the different ways that Founder's Day is celebrated in different units. It allowed us to celebrate our differences, and connect through our experiences. The programme consisted of an opening speech by our newly appointed West Area Commissioner, Mr Lam Tat Wai. Followed by a gangshow by various schools, media montage and an award ceremony.





Leader in Charge: Mr John Huang





Cub Scout Leader Workshop on Unit Planning & Management (9 April 2022)

To welcome the newly appointed Cub Scout Leaders, Assistant Cub Scout Leader and Teacher in charge for the Cub Scout units, the West Area Leadership Team organised a workshop to facilitate and guide our Leaders/Teachers on planning unit programmes in line with the youth programme. The activities of the workshop included understanding of basic unit management, planning a 30 week programme to include requirements for World Scout Badge and Bronze Arrow Awards, and creating a Cub Scout Leaders network, sharing of resources and best practices in the Cub Scout Leader.



Leader in Charge: **Mr Zaiphizat** and West Area Leadership Team

Venture Foundation Course (21 May - 11 June 2022)

Our Venture Foundation Course (VFC) was held with a hybrid mode of conduct in 2022. There was an online session which introduced the venture patrols across units, and had them plan their patrol outing. The VFC was then concluded on the 11th June, Saturday, with everyone gathered at the West Coast Park for a morning of Amazing Race! It was definitely heartening to see the Scouting back in physical action!



Team:

70

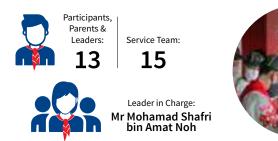


Leader in Charge: Mr Yap Yu Liang and Team



Akela Award Ceremony 2022 (18 June 2022)

The Akela Award Ceremony was held at Nan Hua Primary School last Saturday. It was witnessed by the guest of honour, VP (Nan Hua Pri.) Ms. Tan, accompanied by AAC (West) Mr. Charle. Scout Leaders, family members and friends of the awardees were also invited to be part of this celebration.







Cub Scout Leadership Course 2022 (30th Jul and 13th Aug 2022)

Together with the Cub Scouts Field Day, the Area had our physical phase of the Cub Scouts Leadership Course (CSLC). The Sixers were able to put their leadership to actual tests, learned to manage their six and experienced how to work as a team.





Leader in Charge: Ms Lim Miao Zhen

Cub Scout Field Day (13th Aug 2022)

This event aimed to revive an experiential experience in core Scouting activities as well as various socioemotional based activities designed to inculcate teamwork and leadership and other key Scouting values. It was a fun-filled day and brought back memories after a long hiatus. The activities included tele-matches, games, campfire, knotting, ceremonies and drills.



Participants: 164

Service Scouts: 57

> Leaders: 35









Scout Leadership Course 2022 (Intake 2) (29 - 30 Oct 2022)







With the recent ease of COVID-19 measures, our Area's Scout Leadership Course (SLC) returned to physical conduct in October. It was the first overnight camp that the Area is organising to bring back authentic learning experiences.

The SLC adopted the Area's vision for 2022, "Back to Basics", as the overall theme of the course. As SLC is a milestone for Scouts as they embark on their leadership journey, this camp has provided opportunities and platforms for the participants to experience teamwork and practice leadership in a patrol setting.







Leader in Charge: Mr Lai Wei Song



P6 Crossover Camp 2022 (29 - 30 Oct 2022)

The Cub Scout Crossover Camp gathered over 30 Cubs in the area together to give the graduating batch a taste of Scouting and the camping experience they never had as the pandemic hit us in 2019. There were many firsts for everyone as the Cubs got exposed to Scout Progress, Patrol system, Core Skills, and many more. With the big brothers and sisters accompanying them on the adventure, the Area hopes that this camp would serve as an introduction to the next phase in Scouting to the Cubs. Through a very meaningful Crossover Ceremony, the Cub Scouts 'crossover' an ingenious knotless wooden bridge structure made by the service Scouts. As the Cub Scouts, one by one, crossed over to the other end, the service scouts welcomed them with a specially made camp scarf as the Cub Scouts joined the Scouts as "one of us"!





Leader in Charge: Mr Mohamad Shafri, Mr Kenneth Cheong, Mr Anders Choo, Mr Amos Lam

Campfire Leaders Course 2022 (28 Oct 2022)

A night to remember! The campfire was organised by a group of adult learners from the campfire leaders course that the area had organised as a condensed and modified skill course to upgrade (and refresh) our adult leaders on how to conduct a successful campfire for the youth. As part of the experiential learning, the leaders came together to apply what they had learned from the course to organise an actual campfire for our youths from Scout Leadership Course (SLC) and Cub Scout Crossover Camp. The Area had also extended the invite to the other members from the respective units to witness the growth of their peers who were in SLC. It was also an impactful cross-section interaction that gave the Cubs a good taste of what Scouting can be!













Venture Skills Day (19 Nov 2022)

13

As part of our Area's "Back to Basics" theme, the Venture Skills Day was organised as a sharing platform for Venture Scouts to gain exposure and confidence for their core scouting skills as they learn by doing. The course introduced methods of fire-starting, backwoodsman cooking, and natural shelter building with foraged materials. It was a joint initiative with the East Area. This course was opened to the 4 area scouts. What the ventures got back was definitely not just the hard skills, but also the many new friendships established!





Leader in Charge:

Mr Sim Eng Hock





Bicycle Safety Course (5, 12 & 13 November 2022)

With more cycling paths established islandwide, the bicycle safety course was conducted to prepare our Scouts to cycle confidently and safely. The objectives were to equip themselves with personal safety gear; Know how to perform basic bicycle maintenance before and after riding; Fun riding with a safety mind on park connector network (PCN). Scouts can aim to complete their outdoor exploration/expedition by bike as part of their progress badge scheme.





Kayaking 1 Star Course (21 & 22 May 2022)

West Area held a One-Star Kayaking Course with the Singapore Canoe Federation which led to a fun learning environment for our Scouts section, introducing beginners to the sports in a safe and enjoyable way in a simple coastal water in Kallang River.







NDP Observance Ceremony (8 August 2022)

Our scouts participated in the National Day Observance Ceremony.







Leader in Charge: **Mr Jasper Ting**





Community Scouting - Keat Hong Cubs Food Drive (9, 16 and 23 April 2022)

Keat Hong Tiger Cub Scouts were encouraged to play a positive role in society and contribute to the improvement of the world by finding delight in giving and sharing. Therefore, with respect to the United Nations Sustainable Development Goals, the concept of providing meals to the hungry arose. The Cub Scouts were mindful of the less fortunate members of their neighbourhood. With this, the Cub Scouts put into practice the Scout Promise and Law. The unit was very fortunate to work in partnership with the community and beneficiaries such as Keat Hong Community Center and Fei Yue Family Service Center.









Mr Muhammad Waqiuddin, Mr M Reza Sulaiman, Mr Nicholas Ng

Fundraising

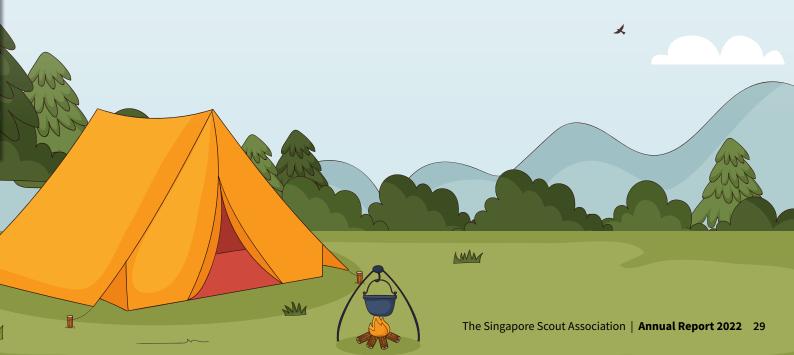
Fundraising Collections 2022

Diamond Jubilee Challenge 2022	
North	S \$10,303
South	S \$8,980
East	S \$7,854
West	S \$6,278
Scout Groups	S \$222,768
Headquarter	S \$212,419
Grand Total	S \$468,602

Job Week 2022	
North	S \$5,214
South	S \$6,064
East	S \$2,677
West	S \$2,549
Scout Groups	S \$110,027
Headquarter	S \$96,404
Grand Total	S \$222,935

Projected Income & Expenditure 2023		
Fundraising Event	Income	Expenditure
Job Week	S \$450,000	S \$20,000
Diamond Jubilee Challenge	S \$300,000	S \$5,000

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Youth Programme

National Programme Team



National Programme Commissioner Mr Foo Say Kin

Assistant National Programme Commissioner **Mr Nyeo Hee Wah**

Assistant National Programme Commissioner **Mr Phang Wai Kit (Spencer)**

Assistant National Programme Commissioner **Mr Mah Wei Siang**

Programme Commissioner (Cub Scout) Ms Claire Ellen Porter

> Programme Commissioner (Air) Mr Saimen Imanuel

Programme Commissioner (Sea) Mr Loh Chee Hwa

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

Programme Commissioner (BetterWorld) **Mr Tang Tay Hwee**



Cub Scout Section

New Teams/ Core Groups Set Up

Updating, Revamping of Existing Programmes & Development of New Programmes



• **Cubs Roundtable** - comprising a total of 12 representatives from all 4 Areas, as well as 1 representative each from Special Needs (SN) and Open Units (3 online meetings in 2022: 31 Jan, 14 May, 17 Aug).

Roundtable - for reviewing of sample size of 2022 Akela Award submissions, for communicating of new initiatives to the ground, & for relaying teachers/ leaders' struggles and concerns back to Roundtable for discussion and clarification)

- **Special Needs Scouts Working Group** to develop a programme that is suitable for lower primary. (A logbook with easy-to-read language and lots of pictures is under development and the 1st draft should be ready by mid-2023)
- **Proficiency Badge Working Group** for updating of Cubs Proficiency Badges and spearheading new ones (Drafts for 3 new badges: Family Life Badge, *Eco-Sustainability, Skin-Diver. Working on: *Mental Wellness, *Cyber Wellness. ~ Highlighted badges requested by leaders). More exciting new badges in the pipeline.



• Preschool Programme/ 'Otters' Working Group - comprising adult volunteers with the knowledge to develop a new preschool programme. To date the

requirements for 10 activity badges have been drafted. Ref badge design - 3 completed and remainder in progress. In addition, the development of facilitation notes for teachers/ leaders and a sticker record book for preschoolers are underway.

New Initiatives:





• Packaged Badge Kits: 'Every Scout a Farmer' Developed a ready-packaged 'Growkit' comprising Kangkong seeds, compost, materials for a DIY name plaque, the Gardener Proficiency Badge, Leader's Instruction Sheet, and access to PPT slides and 'How to' videos created by Cubs. The aim was to help Cubs achieve the Gardener badge in a fuss-free manner, encouraging selfsufficiency in growing their own food and caring for the natural environment. The Programme Commissioner (Cub Scout) liaised with LGS Minds school leaders for their students' assistance to package the Gardener Badge kits, as part of their job skills training. Each package includes a personalised artwork by the SN students - a keepsake for the end-user Cubs. 134 of 200 kits have been sold to date and initial costs have been recouped. 160 more kits have been packaged and awaiting sale via facilitation of a mass planting day at HQ - in celebration of the Year of the Environment (awaiting hall renovation completion).

New Partnerships Forged:



• LGS Minds - Packaging of Badge Kits

LGS Minds & SSA are happy to continue the collaboration in 2023. More ready-packaged badge kits are in the pipeline - e.g. Craftsman Badge (Awaiting sale of remaining Gardener badge kits, so as to clear storage and to facilitate materials funding).

• NYAA - Butterfly Award



Partnership with NYAA in their new Butterfly Award Programme: 7 units comprising a sample size of 22 Cubs (from all 4 Areas, including SN & Open Units) took part in the Pilot run of NYAA's Butterfly Award in 2022. All 22

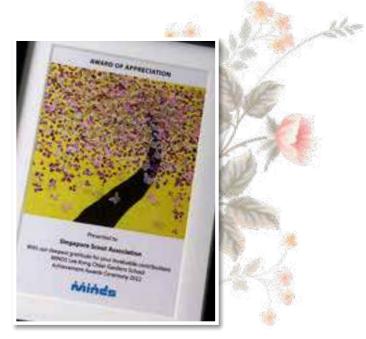
participants successfully attained the award & the programme will be rolled out to Cub Scout units islandwide from 2023 onwards.

Accolades:



 MOE selected and filmed 1 of the aforementioned SN Scouts, Ayano Maury (an alumni of LGS Minds) for the launch of MOE's 'SPED Vocational Education Teaching and Learning Syllabus 2022' (highlighting Ayano's contribution as a Scout, to volunteering and serving her community).

To watch the interview video with Ayano Maury (SN Scout) & Cub Scout Commissioner, Ms Claire Ellen Porter: https://youtu.be/nSEMFg7U5yE



• **Minds LGS** acknowledged the growing partnership with SSA, with an invitation to their Annual Awards Ceremony and bestowed upon SSA an award of appreciation.

Where to from here:



Cubs Pow Wow (19 Nov 2022)
 Held via Zoom on 19 Nov 2022. tation to their
 Annual Awards Ceremony and bestowed upon SSA an award of appreciation.

Shared highlights of the year - such as the Diamond Jubilee Challenge, and the launch of the new Gardener Badge kits, as well as important dates for 2023. In addition, new initiatives to look forward to - National Gang Show, and an Upcycling Design Competition. Cub Leaders also contributed ideas for new badges and volunteered their services. The meeting ended with a lively Q&A session - senior leaders offered advice to juniors with regards to programme and badge management and implementation. The next Cubs Pow Wow is slated for the same period in 2023.

Youth Programme

Scout Section

Scout Section Roundtable Meeting (16 March 2022)

The Scout Section Roundtable meeting was held on 16th March 2022 via Google Meet online. The purpose of the roundtable meeting was to form up the Scout Section Roundtable members and to chart out the national Scout section events and strategies to improve the Scout section for the year 2022.



Venture Scout Section

Skills & Fundamentals Test (16 March 2022, 4th June 2022, 10th September 2022, 19th November 2022)

The Skills and Fundamentals Test (SNF) is to holistically assess a candidate's competency and knowledge in the Core Scouting activities prior to qualifying the Venture Scout for enrolment to Pioneer Award Exploration Test & Venturing Challenging Course



Venturing Challenge Course (VCC) (25 & 26 June 2022, 10 – 11 December 2022)

The VCC is a residential, outdoors activity-based, leadership assessment for the PSA. The candidate will be assessed on leadership, teamwork and demonstrate above average level of proficiency in the area of Adventure and outdoors. In addition, candidates are required to demonstrate self-reliance, initiative, responsibility, fitness and exemplary level in fulfilling the Scout Promise & Law



Special Needs (SN) Branch

Membership

- 1. Membership census 2022= 244
- 2. Census 2022-2023: 236 (2021)-244 (2022)

SN Hike (5th April to 3rd May 2022)

The SN Hike was held from 5th April to 3rd May 2022. Preparation for the hike was done online and registration was collated via google form for SN units. It was conducted by Ms Jessica Joan Da Silva from Lynx Scouts group. It was initially opened for SN Scouts units but we feel that we wanted to allow other units to participate in the event. The event had more than expected participation from the other non-SN units. Some participants even walked slightly more than the recommended distance. At the end of the event, participating units were given the event badge and a token for completing the hike.







SN campfire (27th May 2022)

The SN campfire was held on 27th May 2022 and hosted by APSN Katong Squirrel Scouts group. Due to demand from other Scout units, the event was opened up to other units from the mainstream schools as well. The host unit did an amazing job rallying the participants, singing along to the campfire songs and making sure that the performances ran smoothly even though it was online. Participating schools were given a token after the event.







Youth Programme





SN Games day (23rd July 2022)

The SN Hike was held on 23rd July 2022 done online via zoom. It was conducted by Ms Norhaiza Abu Yep and the collated photos for the activities were sent via padlet. The event was done in their own respective school during their own Scouts meeting or a dedicated day. At the end of the event, participating schools were given tokens as completion of the games day.



Rover Rendezvous x Rigel (R3) 2022 (19th November 2022)

The Rover Rendezvous x Rigel (R3) 2022 was held on 19th November 2022 at Wellington Primary School. It was conducted by Ms Ferene and the Singapore Rover Scouts. They had activities like ice breaker, team building and booths run by the Rovers themselves. The Rovers really did very well to make sure that the participating Scouts enjoyed themselves throughout the event. The day ended with a campfire where the Scouts showcased their talents and enjoyed the campfire atmosphere together with the Rovers.





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Fundraising Collections:

Job week: 6 out of 10 SN groups participated in the Job week event 2022.

Achievements

Participants:

63

Shelton Andre Joshua Canizares and **Chan Yi Jie Jim** from Pathlight Scout Group were awarded the Chief Commissioner Award in 2022.

Leader in Charge:

Ms Ferene Chua Kai En

Air Scout Branch

Air Scout POW-WOW (26 March 2022)

The Air Scout POW WOW was held on 26 March 2022 via Zoom online. The focus of the event was on the launch of revised Air Programme Badges with lesson aids and for leaders to exchange views and map out strategies for the Air Programme. It was conducted by Saimen Imanuel, PC (Air).





CAAS OneAviation Careers Launch (27 - 28 May 2022)

The CAAS OneAviation Careers Launch was held on 27-28 May 2022 at Suntec City Convention Centre. With the theme "Join Aviation: Together We Will Soar Again", this event focused on themed career talk series which showcased the diverse career opportunities in the aviation sector such as service, operations, engineering, technology and sustainability. It also consisted of exhibition booths that promote aviation companies and job opportunities available with live on-site career coaching and interviews with aviation employers. It was organised by CAAS, and supported by various agencies like Workforce Singapore (WSG), NTUC and the Employment and Employability Institute (e2i). Scouts learnt about the latest and emerging aviation developments, explored numerous exciting career opportunities available in the aviation sector and better understood the careers of these professionals through first-hand sharing of experiences.





The Singapore Amazing Flying Machine Competition (SAFMC) Category B Briefing & Intro (17 Sep 2022)

The Singapore Amazing Flying Machine Competition (SAFMC) is held once every year to challenge participants to create flying objects. SAFMC encourages participants to transform their unique ideas into flying machines, paper planes and unpowered gliders. The School of Science and Technology (SST) provides opportunities and training for their Scouts in Fearless Falcons Scout Group to design and build small unpowered gliders, preparing them for presentation and aims to achieve the farthest and most precise flight, while competing amongst the many other schools that participate.





Youth Programme

Flight Simulator (19 Aug 2022, 10 Nov 2022)

[School of Science and Technology (SST), Fearless Falcons] & [Hillgrove Secondary School, Black Knights]

Flight simulator allows Scouts to learn about the aircraft's flight, cockpit and the environment in which how it flies. They learnt about the aircraft's motion and simulated an actual flight. Through this simulator, Scouts will be able to understand parts & controls of an aircraft while appreciating the computer-generated scenic views that resemble an actual world.









Model Maker Badge (9 Nov 2022)

(Hillgrove Secondary School, Black Knights) To learn the aerodynamics and art of building a glider out of balsa wood or any other forms of materials.

Model Maker allows Scouts to be exposed to create a small unpowered glider out of basic materials such as balsa wood. Scouts will also go through a process of cutting, sanding and gluing the pieces up together and challenge to see who will achieve the farthest flight, while learning the principles and theory of flight.



Maintenance, Repair and Overhaul (MRO) Badge (10 Nov 2022)

(Hillgrove Secondary School, Black Knights) To learn about the maintenance, repair and overhaul for aircraft in aerospace industry.

Maintenance, Repair and Overhaul (MRO) allows Scouts to better understand the aerospace industry, the strict safety standards and practices of maintaining the aircraft. It also allows Scouts to understand the different layers of maintenance required and the importance of each.



Sea Scout Branch

1 Star Kayaking (9-10 June 2022), Marina Reservoir

The Sea Scout Programme Team organised a 1 star proficiency kayaking course on 9th - 10th June 2022. 59 Sea Scouts participated in this 2 day course to learn the basics of kayaking.



Wynist Mass Coastal Clean Up (24 July 2022), East Coast Park

The Wynist Mass Coastal Cleanup is jointly organized by Singapore Sailing Federation, Outward Bound Singapore and Better Trails. The Sea Scout Programme Team coordinated and supported the event with 134 pairs of hands to join in the effort of removing marine trash along the East Coast Park. Our Scouts also learnt about the impacts of marine trash and how they can do their part in contributing to a healthier marine environment through a workshop conducted by the Programme Commissioner (Sea) Mr Loh Chee Hwa. This event was graced by Senior Minister of State, Dr Koh Poh Koon and also joined by some parents of our Cubs too.



Singapore Regatta (24 July 2022), Straits of Singapore

The Sea Scouts supported the inaugural Singapore Regatta organised by Singapore Sailing Federation with safety boat crew and safety boat coverage on their 40 nautical miles race route. The Sea Scouts performed first aider roles and assisted in look-out duties onboard. They also gained sea time experience during their almost 8 hours afloat on the Straits of Singapore.



Youth Programme

Rover Scout Branch

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 Rovering 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

10th Asia Pacific Regional Scout Youth Forum (9 - 13 Feb 2022)

Following the previous year's World Scout Youth Forum (WSYF), the 10th APR Scout Youth Forum brought forward various topics such as mental health, diversity and inclusion. Represented by 7 Rovers, the Singapore Delegation learnt and discussed the various topics and resolutions while making friends with Rovers from other NSOs.







Asia-Pacific Regional Youth Leadership Training Course (19 - 23 Jul 2022)

APR YLTC was the first physical regional event ever since Covid-19 pandemic. Our Rovers were able to meet new friends from all over the region and learn to become more effective leaders within our community during the course.





Project Beach Plogup (May 2022 - Jul 2022)

Project Beach Plogup is a sustainability initiative aimed at tackling the environmental problem of coastal and marine litter pollution.



Rovers Plogathon (31 Jul 2022)

The Rover Plogathon was led by Rovers from Project Beach Plogup, a sustainability initiative aimed at tackling the environmental problem of marine litter pollution.

Participants can choose to join a 3km brisk walk or 6km run while engaging in plogging.



Leader in Charge: Jasmine Ng,Rover Scout & Marcus Tan, Rover Scout





Rovers Rendezvous X Rigel (R3) (29 Nov 2022)

Rover Rendezvous X Rigel (R3) is an event organised by our Rovers to serve as a bonding opportunity for our Rovers through the act of serving our community of Scouts with Special Needs. The event saw a carnival and games day organised for the Scouts and it ended with a campfire to close off the event.



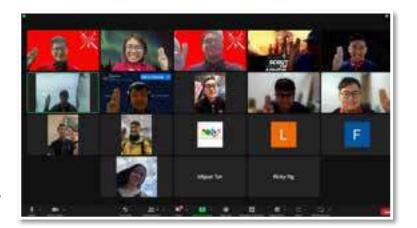
Leader in Charge: Nur Mellina,Rover Scout & Ferene Chua, Rover Scout

Annual General Meeting (AGM) (10 Dec 2022)

AGM 2022 summed up the entire year's achievements and contributions to the communities by our Rovers. It was also a platform where Rovers received updates about the following year's program and activities.



Leader in Charge: Lee Seng Hui, Rover Scout



Youth Programme

Better World Framework BetterWarld

The Better World Framework was initiated by the World Organisation of the Scout Movement, and it seeks to synergise and have a collaborative effort across all our Flagship Initiatives and other secondary international programmes. The Singapore Scout Association has taken a step further by synchronising the criteria of the Flagship Initiatives and matching it to the sectional programmes across all the echelons.

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

Scouts Go Solar Ambassadors Global Training (8th - 19th July 2022)

The Earth Tribe: Scouts Go Solar Ambassadorship, a 10-day training program was hosted at the Kandersteg International Scout Center in Switzerland. The program, organized by Solar Africa and the World Organization of the Scout Movement (WOSM), aimed to educate participants on the advantages of solar energy, photovoltaics, and ways to reduce reliance on non-renewable energy sources. The training provided the attendees with the skills and knowledge needed to become ambassadors for clean energy and assist their National Scout Organization (NSO) in executing the Earth Tribe initiative.



Scouts go Solar pilot course @ Manjusri Secondary School (28th to 30th October 2022)

A 3-day 2-night camp at Manjusri Secondary for the unit to bond and experience basic scouting elements such as pioneering, scouting games as well as a campfire and its preparation. The camp was supported by their alumni rover and venture members who shared their own experiences and skills in the movement. On top of that, a pilot Scouts Go Solar course was conducted to test some of the activities in a local context. The majority of the activities were drawn from the solar handbook, designed to guide participants who were interested in completing the Scouts Go Solar Challenge badge.







Leader in Charge: Shawn Lim Thong Sheng, Greven Sua Yon Yong, Raynold Tan Yong Ren

Adults in Scouting

Adult Leaders' Training



Training Course	Course Date	Course Director	No of Leaders	Remarks
Certificate in Applied Outdoor Education (CAOE) Part 1	12 March 2022 9 July 2022	Mr Damien Teo Tat Yong	51	1st Intake done online via Zoom; 2nd Intake conducted in HQ. Learned basic Scouting knowledge and skills to bring back to their units.
Certificate in Applied Outdoor Education (CAOE) Part 2	7 to 8 May 2022 10 to 11 September 2022	Mr Damien Teo Tat Yong	28	Learned to conduct Scout meetings effectively.
Advanced Certificate in Applied Outdoor Education (ACAOE)	2 to 5 June 2022 1 to 4 December 2022	Mr Damien Teo Tat Yong	36	Learned to manage units and carry out unit meetings using the patrol system. Plan, execute and evaluate Scout camp activities.
Exploration Leader's Course	28 to 29 May 2022	Mr Damien Teo Tat Yong	15	Planned and executed an Exploration Race around Singapore by themselves.
Pioneering Leader's Course	11 to 12 June 2022	Mr Damien Teo Tat Yong	19	Learned to plan and conduct pioneering activities with the use of RAMS.
Standard First Aid Course	22 October 2022 25 November 2022	Singapore Rescue Training Centre & i-Revive	28	Equipped with relevant knowledge and application skills in SFA to apply during an emergency or accident.
Psychological First Aid Course	18 October 2022 2 December 2022	Singapore Red Cross Academy	18	Learned to recognise the importance of self-care, identify the signs of stress in people around and facilitate coping for affected persons.
Facilitating Student Develop- ment Experience & CCE2021 in UG CCAs	2 April 2022 29 October 2022 26 November 2022	MOE Citizenship & Character Education Branch	64	Gained understanding of the CCE2021 curriculum and approach, including how to enact it within the Scouting context.
WB4 – Volunteer Management; Organisational Behaviour	29 October 2022 3 December 2022	Mr Tan Cheng Kiong	-	-

Certificate in Applied Outdoor Education (CAOE) Part 1 (12 March 2022 and 9 July 2022)



Due to Covid-19 restrictions, the first intake was held online via Zoom. The second intake was held physically in SSA HQ. A total of 51 leaders attended CAOE Part 1. They learnt basic Scouting knowledge and skills to bring back to their units. Course Director was

Assistant National Training Commissioner, Mr Damien Teo Tat Yong.



Certificate in Applied Outdoor Education (CAOE) Part 2 (7 to 8 May 2022 and 10 to 11 September 2022)

A total of 28 leaders attended the course. The first intake was held at Sarimbun Scout Camp on 7 May 2022 and HQ on 8 May 2022. There was no overnight camp allowed due to Covid-19 guidelines. However, the second intake was

an overnight camp at



Adults in Scouting

Advanced Certificate in Applied Outdoor Education (ACAOE) (2 to 5 June 2022 and 1 to 4 December 2022)

A total of 36 leaders attended the course. This June intake was the first overnight training camp held after Covid-19. Leaders had 4 days 3 nights to learn how to manage their units and carry out unit meetings as a patrol. They were also able to plan, execute and evaluate Scout Camp activities. Upon completion of the course, the leaders were awarded the Giwell Woggle, a step towards completing their Wood Badge Course. Course Director was Assistant National Training Commissioner, Mr Damien Teo Tat Yong.





Exploration Leader's Course (28 to 29 May 2022)

15 leaders attended; the course was held at Sarimbun Scout Camp the first day. Vendors from Osportz came and taught the leaders new exploration skills. The group went to Bishan-Ang Mo Kio Park for a competition before venturing to town for their own exploration race. Course Director was Assistant National Training Commissioner, Mr Damien Teo Tat Yong.





Pioneering Leader's Course (11 to 12 June 2022)

19 leaders attended the course at Sarimbun Scout Camp. Leaders learnt to plan and conduct pioneering activities. Course Director was Assistant National Training Commissioner, Mr Damien Teo Tat Yong.





Standard First Aid Course by i-Revive and Singapore Rescue Training Centre (22 October 2022 and 25 November 2022)

28 leaders attended the Standard First Aid Course. They were equipped with relevant knowledge and application skills in Standard First Aid to apply during an emergency or accident.

Psychological First Aid Course by Singapore Red Cross Academy (18 October 2022 and 2 December 2022)

18 leaders and staff attended. They learnt to recognise the importance of self-care, identify the signs of stress in people around and facilitate coping for affected persons

Facilitating Student Development Experience & CCE2021 in UG CCAs (2 April 2022, 29 October 2022, and 26 November 2022)

In collaboration with MOE's Citizenship & Character Education Branch (CCEB), NTT organised 3 CCE2021 training sessions for commissioner, teachers, and volunteers respectively. Each run is specially designed for the different stakeholders where 64 leaders gain an understanding of the CCE2021 curriculum and approach, including how to enact it within the Scouting context.

Wood Badge Holders in 2022

Name	Appointment
1. Lin Chun Hai	Scout Leader
2. Choo Hui En	Assistant Group Scout Leader
3. Muhammad Khairi Bin Ruslihan	Group Scout Leader
4. Lim MiaoJing	Adult Leader

Events

National Events

Diamond Jubilee Challenge Launch Event 2022



The Diamond Jubilee Challenge Launch Event was held on 29 January 2022 at the National Museum of Singapore. President Halimah Yacob, our Chief Scout, was the Guest-of-Honour. This was the first major event to be held in the midst of the pandemic with safe management measures in place for the physical participants and guests. To allow other local and foreign Scouts to participate virtually, the organising team made provisions via a Zoom meeting. The Diamond Jubilee Challenge is a youth-led and adult-supported initiative where Scouts will learn more about the United Nations' Sustainable Development Goals (UN SDGs), discover their place in the community as well as what it means to be a Singaporean, and at the

same time, contribute to "Creating a Better World". Leading up to the nation's Diamond Jubilee in 2025, Scouts will participate in thematic activities each year targeted at the development of values, character, social-emotional wellbeing, and citizenship dispositions in a coherent and holistic way. The challenge is split into 4 yearly themes (Diversity & Inclusion, Environment, Skills for Life and Civics & Citizenry). In every quarter, Scouts will embark on learning journeys or community engagement activities to complete the quarterly challenge.

National Day Parade 2022

2022 saw a return of a full-scale National Day Parade celebrations with the uniformed groups marching alongside the military and civilian contingents at The Float @ Marina Bay. The Singapore Scout Association was proud to be part of the parade and St Gabriel's Secondary School (Southern Cross Scout Group) was selected to represent the Association due to the prevailing safe management measures. With intensive trainings held every Saturday over 3 months beginning in May, our Scouts worked hard to put up a good performance during the march on 9 August 2022.



Job Week Launch 2022

In one of the few rare occasions, the Job Week Launch on 1 September 2022 was held outside the Istana at Thomson-East Coast Line Woodlands Station. This would also be the first time in more than 2 years that Scouts at various sections perform Job Week. Graced by Chief Scout, President Halimah Yacob, 18 Scouts served alongside SMRT staff performing roles like cleaning of public facilities, patrolling around the station and manning of the Passenger Service Centre.





JOTA-JOTI 2022

The Singapore Scout Association is proud to renew their partnership with the Singapore Amateur Radio Transmitting Society (SARTS) to co-host a session of Jamboree On The Air-Jamboree On The Internet (JOTA-JOTI). While the rest of the Scouts were busy online engaging throughout the 3 day event (from 14 October to 16 October 2022), 50 selected Scouts were gathered at the Association on 15 October 2022 late afternoon for a hands-on experience on amateur radio (or ham radio). Scouts had the opportunity to operate the various radios to communicate with Scouts from the other National Scout Organizations (NSOs). They also had the opportunity to design their own QSL cards for exchange with their established contacts.



Istana Open House

After more than 2 years of hiatus, the Scouts had returned to serve as ambassadors of the Chief Scout Hospitality Team for the Istana Open House. Held on 24 October 2022, which also coincided with the actual day for Deepavali, 58 Scouts were deployed in 2 sessions throughout the day at various locations within the Istana serving alongside the event organizer and other volunteers. The duties included assisting with the Main Building guides, ushering at the Main Gate and Centre Gate and also attending to queries from the visitors. With the resumption of activities post pandemic, Scouts would be ready to ensure that their presence at the Open House continue to make a difference to all visitors at the Istana Open House.

Signing of MOU with SUSS and Fireside Chat with Minister Ms Grace Fu (19 Feb 2022)

The Singapore Scout Association (SSA) signed a Memorandum of Understanding (MOU) with the Singapore University of Social Sciences (SUSS) to empower youths with knowledge and values to champion causes for social good. Together, SSA and SUSS will collaborate on developing and delivering a programme based on the United Nations' Sustainable Development Goals (SDGs) to promote youth leadership in sustainability.

Minister for Sustainability and the Environment, Ms Grace Fu, was the guest of honour at the MOU Signing Ceremony. She was also part of the fireside chat held in conjunction with the ceremony with Professor Ang Hak Seng, Director of SUSS CESG.



Leader in Charge: Dr Sunil Ravinder Gill, National Membership Commissioner









Signing of MOU with Nparks and Fireside Chat with Minister Mr Tan Kiat How (18 June 2022)

The Singapore Scout Association (SSA) signed a Memorandum of Understanding (MOU) with the National Parks Board (NParks) to promote closer co-operation and collaboration between SSA and NParks. Following the MOU signing ceremony, there was a fireside chat with Guest of Honour, Senior Minister of State for National Development Mr Tan Kiat How.

Youth Leaders shared their views on "Sustainability & National Development", discussed Community Involvement Programmes that contribute to the UN Sustainable Development Goals (SDGs), and set action plans for Scouting and the wider community.



Leader in Charge: Mr Foo Say Kin, National Programme Commissioner

Mr Lee Seng Hui, Chairman National Rover Council



Signing of MOU with CPIB (9 July 2022)







SSA signed a MOU with CPIB. This partnership aimed to develop a badge programme for Scouts, to expand the collaboration on the Anti-Corruption Badge Program (ACBP). The Scouts also played the new CPIB web game Corruzione to enhance learning and awareness of corruption issues in a fun way. The web game will be an integral component in CPIB's ACBP.



Leader in Charge: Mr Foo Say Kin, National Programme Commissioner

Signing of MOU with IMH and Fireside Chat with Minister for Education Mr Chan Chun Sing (12 Nov 2022)

The Singapore Scout Association (SSA) signed a Memorandum of Understanding (MOU) with the Institute of Mental Health (IMH), where Mr Chan Chun Sing, Minister for Education, and Minister-in-charge of the Public Service was Guest of Honour. This collaboration aimed to develop a programme for Adult Leaders to conduct mental health literacy programmes for Scouts and promote awareness and knowledge of mental wellness for youths in Singapore.

Alongside the MOU signing, SSA hosted a #YourVoice Youth Leadership Fireside Chat with Mr Chan. Youth Leaders shared their views on mental wellness, mental health literacy, and how youths can serve as mental health ambassadors to the wider community.





Leader in Charge: Mr Foo Say Kin, National Programme Commissioner





Mr Lee Seng Hui, Chairman National Rover Council



International Events

15th anniversary of ASEAN Scouts Association for Regional Cooperation (ASARC) 16th ASEAN Scout Association for Regional Cooperation Meeting (**17 September 2022**), *Yellow Ribbon Hills Executive Mansion, Bangkok, Thailand*



The 16th ASEAN Scouts Association for Regional Cooperation Meeting coincided with the 15th anniversary of ASEAN Scouts Association for Regional Cooperation (ASARC) establishment in 2007. The ASARC unites National Scout Organisations (NSOs) in the ASEAN region and have been a source of support. The event, held in Bangkok, was graced by the presence of Chief Commissioners, International Commissioners, and NSO representatives from various ASEAN countries. The pinnacle of the celebration was the prestigious conferring of the ASARC Chairman's Award to Mr Tan Cheng Kiong, the former Chief Commissioner of The Singapore Scout Association. This recognition was bestowed upon him for his remarkable service and invaluable contributions to the development of ASARC, which has been a cornerstone of Scouting in the region.



The award was presented by the distinguished Former Philippines Vice-President, His Excellency Mr Jejomar C Binay.

Introductory visit to the World Scout Bureau (21st October 2022), Kuala Lumpur, Malaysia



Chief Commissioner Mr. Desmond Chong led a team of Commissioners and Staff on an introductory visit to the World Scout Bureau (WSB) office, which provided them valuable insights into the latest World Organization of the Scout Movement (WOSM) initiatives and explored collaboration opportunities to advance Scouting regionally and globally. During the meeting, Secretary-General Ahmad Alhendawi and his leadership team engaged in a productive discussion, exchanged NSO practices and discussed on support for adult leaders. This discussion provided a wealth of knowledge on how Scouting experience can be enhanced for leaders and members alike.

Furthermore, the team built relationship with the WSB staffs over lunch, allowing them to better understand the bureau's operations and how they support Scouting around the world. The team gained meaningful insights on worldwide Scouting and the role of the WSB in the movement.

Introductory visit to the Persekutuan Pengakap Malaysia (22nd October 2022), Kuala Lumpur, Malaysia

The Singapore Scout Association (SSA) visited the Persekutuan Pengakap Malaysia (PPM) to engage in discussions with our counterparts from Malaysia. The visit was fruitful, providing insights on how youth programmes and adult learning & development can be effectively implemented within a National Scout Organization (NSO).

During the visit, the SSA team had the opportunity to meet with the National Chief Commissioner, Dato Professor Dr. Zin, and his leadership team. The discussions revolved around youth programme developments and adult learning and development. Both organizations identified areas of mutual interest and explored potential opportunities for collaboration, strengthening the relationship between the two NSOs.



This visit highlighted the importance of partnerships between organizations to advance Scouting in the region. By sharing best practices and experiences, the SSA can enhance the effectiveness of our programs and empower young people to be responsible citizens and future leaders.

Bronze Wolf Award Recipients

Last year, the Singapore Scout Association gained two more Bronze Wolf awardees, namely Mr Malcolm Tan and Mr Chay Hong Leng. They were awarded in 2021 and 2022 in recognition of their exceptional contributions to the Scouting Movement. The highly esteemed award is granted to individuals who have demonstrated outstanding service towards the Scouting Movement. 2022 is the second consecutive year where the Association had another Bronze Wolf awardee.

Mr Malcolm Tan is

recognized for his significant role in designing and executing the WOSM Safe from Harm Policy, which emphasizes the safety and welfare of Scouts. His remarkable efforts and unwavering dedication to safeguarding young people in Scouting have been crucial in establishing a secure and safe environment for all Scouts.

Mr Chay Hong Leng, a former Deputy **Chief Commissioner and International** Commissioner of the association, is renowned for his profound knowledge in financial management and governance. He has played a critical role in reinforcing the Movement at multiple levels, from national to regional and international, through his exceptional leadership and unwavering commitment to Scouting. His contributions have left an indelible mark on the Scouting community, and his legacy will continue to inspire future generations of Scouts.

Integrated Care Programme & Community Scouting

Drone Aerial Photography Workshop (19 March 2022)

With the intention of spurring an interest in Air Scout related activities, Phoenix and Keat Hong Tiger Scouts organised a Drone Aerial Photography Workshop. The Scouts were introduced to the principles of drone flying and had a hand in flying the drones and taking aerial photographs with their parents.













Little India Heritage Hike (30 April 2022)

To fulfil the Diamond Jubilee Quarterly Challenges, Phoenix Scout Group embarked on a heritage trail around Little India. The Scouts visited famous cultural sites around Little India, interacted with residents and shop owners in the area and learnt about its history at the Indian Heritage Centre.



Kayaking Orientation (8 August 2022)

In another collaboration activity, Phoenix and Keat Hong Tiger Scouts conducted a kayaking orientation family activity at Sembawang Beach. The activity was blessed with good weather and ideal water conditions allowing for a fun filled day out at sea. The Scouts made new friends and bonded with their family members while learning to be resilient and have courage.













End of Year Community Camp (21 & 22 November 2022)

Capping the year and with all camping restrictions lifted, Phoenix and Keat Hong Tiger Scouts held an End of Year Camp at Sarimbun Scout Camp. The camp also involved students from the Integrated Care Programme and allowed them to experience Community Scouting life. The Scouts engaged in team building games, rafting, archery tag and an amazing race and ended the night with a cosy campfire. Despite some rainy weather, the Scouts braved the elements and spent the night under tentage, forging a memorable experience for themselves.





Leader in Charge: Nicholas Liaw, Rachel Chan and Andie Tan

Awards & Achievements

Akela Award



The Akela Award is presented to distinctive Cub Scouts in recognition of their excellent progression. The award represents the pinnacle of achievement service based on their duty to God, Nation, and all humankind.

The 2022 Akela Award Ceremonies were held at the Area level.



Total Akela Award Nominations: 343 East 91, North 178, South 58, West 16



Total Akela Awardees: 274 East 82, North 128, South 51, West 13





A bumper crop of Akela awardees in 2022! Well done to all our successful Cub Scouts and their leaders for the immense amount of hard work put in!

Awards & Achievements

Chief Commissioner's Award



The Chief Commissioner's Award is conferred to the Singapore Scout Association's most outstanding Scouts for their performance, dedication and service. The award represents the pinnacle of achievement for these Scouts and serves to prepare them for a lifetime of service to their God, Nation and Community.

Chief Commissioner's Award Ceremony 2022 (12 November 2022, Yuan Ching Secondary School) Guest of Honour: Desmond Chong Kok Hwee, Chief Commissioner, The Singapore Scout Association Chief Commissioner's Award Recipients: 190 Scouts

North Area

GROUP	NAME		
AHMAD IBRAHIM WARRIORS SCOUT GROUP (SECONDARY)	RIORS SCOUT PUAR CHIN YANG, THALMUS		NG SHI YU TAN E DEAN CHEAH HAN SEN GLENDON HO SWEE HENG JAYDEN CHUA RUI WEN ETHAN LEE EN JIE LEE ZONG HONG ANTHONY
BLACK KNIGHTS AIR SCOUT GROUP (OPEN)	KHOO EIK JING TAN BENG ZHONG DYLAN TEH ZHIBIN		SIM XUE HAO LIM YIK SUAN, RYAN JONAS NG ZHEN YANG KEON TAN KAI EIK
CHUNG CHENG HIGH(YISHUN) SCOUT GROUP (SECONDARY)	AMIRUL AMSYAR BIN MOHAMMED HAZMI	SAMBAR SCOUT	YEH SHIH PERNG
EDGEFIELD SCOUT GROUP (SECONDARY)	EDGEFIELD SCOUT SOON ZHI YUAN GROUP (OPEN) GROUP (SECONDARY) LYE JUN KANG SKYHAWK AIR SCOUT GROUP (SECONDARY) CHUA KWEE KIAT FRAZIER SKYHAWK AIR SCOUT MAVERICK LIM JIA MIN GROUP (OPEN) GROUP (OPEN) TAN YEN XIN WOODLANDS MANTA SURAPALLI VENKATASAITEJA RAY SCOUT GROUP HARIZ BIN MOHAMED ZAFRIN (OPEN)	SKYHAWK AIR SCOUT	CONNALL CHOO TZHI TJIE TIVINAASH GEJENDRAN
GREENRIDGE FOX SCOUT GROUP		RAY SCOUT GROUP	KONG YIK THENG (RAYNER) ANSON SIM JUNHUI FONG WEI GUAN
(SECONDARY)		HANNAH ASHA LAI LIM ZHI QI SHERMINE	
HOLY INNOCENTS' HORNET SCOUT GROUP (SECONDARY)	HUANG JUN KAI GIDEON NG WEN KAI LIN JUNLE EWEAN JASPER TEO KHENG CHER KO ZI YANG PAN YIJIE	ZHONGHUA SCOUT GROUP (SECONDARY)	SOH YIN SHAN KHIN ONG JING YU KWAN ZHENG FOON JAYDEN FONG ZHENG YANG BRYAN NG EE KIAT CHEAH XIN YU

<u>South Area</u>

GROUP	NAME		
	LIN SHU NUO LIM JUNWEN MIGUEL TU DEYI DEREK TOH YU HENG	MARIS STELLA HIGH SCOUT GROUP (SECONDARY)	NICHOLAS CHU YOUNG-HAN
RAFFLES SCOUT GROUP (SECONDARY)		MAYFLOWER SCOUT GROUP (SECONDARY)	AVIS CHAN SIEW YING NABIL LATHIFAH SUMAMUR NANCY LIAU WEN JING KOH JING-WEI FINN TYLER TAN HAMMOND FOO KOK YEOW
ACS (BARKER) SCOUT GROUP (SECONDARY)	NATHANAEL TAN WEN XUAN SAMUEL YONG KAI GE		
BEATTY BEAVER SCOUT	MATTHEW LOW YING WEI ZHU PEIHAO RYAN CHUA CHIANG JOON	PATHLIGHT SCHOOL SCOUT GROUP (SPED)	SHELTON ANDRE JOSHUA CANIZARES CHAN YI JIE JIM
GROUP (SECONDARY)	GOH EU HUNG WAYNE ABI LAYANAN MATHIVANAN NALANGAN ELIZER DON DATO	QUEENSTOWN SCOUT	THAM KOK HENG, BRYAN DAVID GLORY LEE RAYMUS LIM ZHENG YI CHUI ZHENHAO LONT LA HTUT
	CHEN BO JIN KADEN TEO KAI JUN LAW JIA JUN	GROUP (SECONDARY)	
CATHOLIC HIGH SCOUT GROUP (SECONDARY) GROUP (SECONDARY) GROUP (SECONDARY) FANG XUHUI ISAAC LAM WEE AN LUCAS KONG YUE YANG GAN CHEE KAE TAY WEI JIE JAYDON JAVIER LOO QI WEN		TANG MUN YEW ISAAC MATTHEW OON JUN-EN PHUA YAN ZHI, OWENN R SAI SHASHANK NATHAN YAP KA JUN SEAN ETHAN LIM ADARSH KUMAR VATSA KIERAN KRYGSMAN	
COLUGO SCOUT GROUP (OPEN)	NICHOLAS PEH YU JIE TAN TZE YENG ELEANOR XIE YIXUAN, AUDREY CHAN WATTHANAYONKIT	SJI PELANDOK SCOUT GROUP (SECONDARY)	KIERAN TAN KIAT REN JOVAN CHOW GUO QUAN SRIJAN KARUNAKARAN KAVEN KOH YONG ZHI SHAUN LOH LI XUAN
GAN ENG SENG DRAGON SCOUT	ALEXIA VILLEGAS TAY	LUCAS LEE KAY EONG LEE VOY LIM WEI YONG MATTHEW TRISTAN LEE CHEN XING TAN SIYUAN TANIS	
GROUP (SECONDARY) RYAN SEAH ZE GUAN ZACHARY SONG EN KA	ZACHARY SONG EN KAI TAN JING YANG, ZAMIEN GWYNETH LOI XIN YI	ST ANDREWS STAR SCOUT GROUP (SECONDARY)	TEO JOON YIK JOSHUA

Awards & Achievements

East Area

GROUP	NAME		TAN CHONG REY
ANGLICAN HIGH FALCON SCOUT GROUP (SECONDARY)	CHAN KANG JUN, KADEN KWOK ZI RUI NICHOLAS TAN JIN HONG AARON LIM CHIH YOONG	VICTORIA ARROW	GABRIEL TAN EN JIE YAP ENG HSIEN, ETHAN UDAYAKUMAR VIYA VARMAN NATHAN SIN
DUNMAN DOVE SCOUT GROUP (SECONDARY)	SOFIA AMIHAN MOLASE RESPETO	SCOUT GROUP (SECONDARY)	LIM YI YANG ALDEN DAMIAN KHOO CHEN TZE
	KYSON CHUA KYI SHENG TANG ZI JUN ONG CHENG YU ISAAC		WANG ZHI RONG ASHER WONG PU MING YEW YONG JUN, LINUS ABISHEK SANDIRAN
DUNMAN HIGH SCOUT	THEODORE LIM CHUNG HONG SIAU XU ZHE	West Area	·
GROUP (SECONDARY)	JAMIEN TAN PEI WEN NG JOHNSON	GROUP	NAME
	TAN KAI ZHE FOO TENG FONG		JOSHUA PAUL LEE SHANG WEI THANONG VIRABHAK CHNG KAY YERN, AIDAN LEE QUAN EN BRYAN CHIA TAI SHEN DYLAN JAKOB KAI GOPALAN
NGEE ANN WICHITA SCOUT GROUP (SECONDARY)	ONG HUAI XU ABDUL HAKEEM BIN ANWARUL HAQ	ACS(IND) SCOUT GROUP (SECONDARY)	
ST GABRIEL SOUTHERN CROSS SCOUT GROUP (SECONDARY)	TAN TZE MIN, MATTHEW NG KEE MENG LUCIUS CHAY KAI FENG, CAYDEN RYAN PUNNOOSE	CHUA CHU KANG CONDOR SCOUT GROUP (SECONDARY)	LUM MUN HAY JAYDEN SIM CHOON YANG JAVIER SUDARSHAN GANESAN JARIUS TING
TANJONG KATONG SELADANG SCOUT GROUP (SECONDARY)	LIM JUNN KAI, CAELEN CHEONG TENG YIN AHMAD SHAMIL BIN MOHAMED AZAN LUQMAN HAKIM KHAN BIN IMAN NASSIR KHAN TAN JUN WEI CRESPO LIM ZHENG HONG MANAN AWASTHI	DUNEARN UNICORN SCOUT GROUP (SECONDARY)	ZHOU LEXUAN HAROLD TAM JING WEN, DENSON
		JURONG SCREAMING EAGLE SCOUT GROUP (SECONDARY)	MOHAMAD RAIHAN BIN MOHAMAD RASID AARON HUI WAI YONG CHENG HAO DONG YE PO
	ETHAN LAI YIXIAN DANIEL WANG ZHIXIANG ASHER TAY SHAO RONG TIMOTHY THEOPHILUS GUNAWAN	UNITY UNICORN SCOUT GROUP (SECONDARY)	ANDERSON TAN WEI KEAT JUSTIN PANG KOK KAI MEGAN YEAP XUANNING LEONG ZHAN MING

Scan to view the CCA 2022 Programme Booklet



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 personal performance, their dedication to the Scout movement and their service to the Community. The Awards represent

the pinnacle of achievement for these Venture Scouts and indicate their preparedness for a lifetime of service to God, Nation and all mankind.

President Scout Award Ceremony 2022



President's Scout Award Recipients: 7 Venture Scouts





GROUP	NAME
01 RAFFLES SCOUT GROUP (SECONDARY)	YIN LYE TING
02 RAFFLES SCOUT GROUP (SECONDARY)	SWAMINATHAN VISAKAN TAN YONG HAN TRAVIS
CATHOLIC HIGH SCOUT GROUP (SECONDARY)	AVERN TAN YU HERNG FOO MING HAN
FOX SCOUT GROUP (OPEN)	KOH TONG WEI
HWA CHONG SCOUT GROUP (SECONDARY)	CHARLES BRYAN LIM



Baden Powell Award



The Baden Powell Award (BPA) is named after the founder of the Scout movement and is a coveted pinnacle award for Rovers in Singapore. Held in high esteem amongst the fellowship of Scouting worldwide, the award recipients epitomise Scouting values and the spirit of Rovering.

Baden Powell Award Ceremony 2022

(5 November 2022, The Singapore Scout Association HQ)



Guest of Honour: Dr William Wan Vice-president, The Singapore Scout Association

GROUP	NAME
2006 SOUTHERN CROSS SCOUT GROUP	ANDREW TOH
ONEIDA SCOUT GROUP	MARCUS TAN
UNICORN SCOUT GROUP	LAI WEI SONG
EAGLE SCOUT GROUP	JASMINE NG HUANG CHAOJIE
CYGNUS AIR SCOUT GROUP	LEE SENG HUI
WOODLANDS MANTA RAY SCOUT GROUP (OPEN)	LIM HUI SHI
SSA HQ	ANDREW ANG KAH HIN (HONONARY BPA AWARDEE)



Awards & Achievements

Distinguished Service Award

The Distinguished Service Award Investiture Ceremony was held on Thursday, 13 October 2022 at The Istana. President Halimah Yacob conferred the Awards to Adult Leaders in recognition of their distinguished service to the Scout Movement. The Honour List is as follows:



Star to Silver Award

Mr Philip Ling Soon Hwa – Former Treasurer

Star to Bronze Award

Mr Muhammad Khair Bin Sami 'an – Assistant Scout Leader Mr Tan Kian Seng Jeremy – Adult Leader

Bronze Award

Mr Christopher John S/O Salvanathan Peter – Assistant Scout Leader

Mr Huang Zhixiang John – *Group Scout Leader* Mr Leong Keng Wah Alaric – *Group Scout Leader* Mr Lim Kar Yee – *Scout Council Member*



Bronze Vanda Award

Mr Fredrick Yeo – Principal, Raffles Institution Mdm Lee Eet Fong – Principal, Mayflower Secondary School Mrs Soh Mei Foong – Principal, Northview Primary School Mrs Tan Hwee Pin – Principal, Gan Eng Seng School

Chief Scout's Commendations

Ms Ariel Tay Ee Ling – Venture Scout Leader Ms Chiang Karmun – Venture Scout Leader Mr Chu Wei Ming David – Assistant Group Scout Leader Mr Goh Seng Ann – Assistant Venture Scout Leader Mr Joshua Koe Kok Tong – Adult Leader Mr Justin Chong Jin Ngee – Assistant Scout Leader Ms Lim Ong Hong – Group Scout Leader Mr Marcus Lay Jin Xing – Scout Leader Mr Mohideen Nizar Anwar – Group Scout Leader Mr Muhammad Ali Bin Adbul Aziz – Group Scout Leader Nr Tan Yu Kai – Assistant Scout Leader Mr Yong Wei Hoong – Group Scout Leader

Long Service Award 2022

The Long Service Award Investiture Ceremony was held on Friday, 22 April 2022 at Yuhua Community Centre. Chief Commissioner Mr Desmond Chong conferred the Awards to Adult Leaders in recognition of their distinguished service to the Scout Movement. The Honour List is as follows:

<u>5 YEARS</u>

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- 1. ARAB HUSSAIN JAGUR HUSSAIN
- 2. CAI JIANSHENG JASON
- 3. CHAN HWEE BOON
- 4. CHEARN YAO XIANG DENNIS
- 5. CHEN LI LIN
- 6. CHEW MING ZHE ZACK
- 7. CHEW SI CHAO
- 8. CHONG WEI GOH
- 9. DHEEPA MURALI NARAYANAN
- 10. FOO YIN KIAT
- 11. JASPER TING XIANG RONG
- 12. JEREMY NG WEE KIAT
- 13. LAU TIAN CHAN
- 14. LAU YI YUAN
- 15. LIM WEI XING
- 16. MUHAMMAD KHAIRI BIN RUSLIHAN
- 17. MUHAMMAD WAQIUDDIN BIN AHAMADI
- 18. MUHD HAZIQ BIN MOHD ALI
- 19. NG ALVIN

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- 20. NOORHIRDAWATI BUANG
- 21. ONG CHENG GUAN TIMOTHY
- 22. ROSELI MOHD SUFFIAN
- 23. RUTH NAOMI ONG
- 24. SHARON LOK SWEE FANG
- 25. SIM SZE WAI
- 26. SITI SALMAH HAMID
- 27. TAN JEE KOK SETH
- 28. TAN ZHUHUI
- 29. TANG SHAO WEI ALAN
- 30. WONG TECK CHI, JULIAN
- 31. YONG WEI HOONG
- 32. AARON TAN MUN LOONG
- 33. ABDUL MOHAMED ZIAWUL HAQ
- 34. AMALINA BASRI
- 35. ANDREW JONATHAN MARTIN
- 36. ANG ZHAOLIANG
- 37. ARIEL TAY EE LING
- 38. BAY HUI MIN STEPHANIE
- 39. BEH JING YING
- 40. BENEDICT YAP HSIEN-MIN
- 41. CHANDRAGUS RINAH
- 42. CHIA MEIYI
- 43. CHIAH SOO TING
- 44. CHIN JIA LE
- 45. CHUA TIAN QUAN JOUIS
- 5 46. CHUN AIK GOH

- 47. FONG TEEK SOON
- 48. FU KAIDI
- 49. FU RONG
- 50. GOH CHWEE SUAN
- 51. HASNAH BTE HASSAN
- 52. HO CHENG HAO
- 53. HUMAIRA SALLEH
- 54. IMADUDDIN AHMAD BIN CHEVI RAFIUDIN
- 55. ISNARTI BINTE AHMAD SANI
- 56. JASON SENG YANG SUN
- 57. JEREMY LUKE NONIS
- 58. JERROLD CHAN YI TING
- 59. JESHUA MARCUS
- 60. JOSHUA KOE KOK TONG
- 61. JULIANA BINTE ZAHARI
- 62. JUSTIN CHONG JIN NGEE
- 63. KEITH TAN
- 64. KHAIRUNNISA BINTE AZMAN
- 65. KHEK KIM CHONG
- 66. KIMBERLEY ONG SHER-MIN
- 67. LEE SHANG XUAN
- 68. LEE HUI JUN
- 69. LEE KIAN AIK
- 70. LEE PEI YIT
- 71. LEE SU YIN
- 72. LI YIHUI IVY
- 73. LIANG WEILING
- 74. LIEU SHI YANG
- 75. LIM AI SUAN
- 76. LIM WEI CHUAN
- 77. LIM CHEE SEN
- 78. LIM FANG REN MANFRED
- 79. LOH SHI CHANG
- 80. LOW DERIC
- 81. LOW ENG LER, BRYAN
- 82. LWA EUGENE
- 83. MADHAN S/O ELAVALAHAN
- 84. MALANI SELVARAJ
- 85. MALIK MOHAMED NAZIRUDEEN
- 86. MAN PUI SUEN
- 87. MARCUS LAY JIN XING
- 88. MARCUS SEET DING QUAN
- 89. MOHAMED FAUZY BIN JUFFREY
- 90. MOHAMMAD SHAIFUDIN
- 91. MOK KIAT TI ALAN
- 92. NEO YAO KIAN ANDY

Awards & Achievements

2°20 Long Service Award 2022 93. NEO YONG TECK 94. NG CHOONG HWEE 95. NG JIESHENG TIMOTHY 96. NG SIOW SIONG 97. NG WEI EE 98. NG WENG SUN 99. NG YING JIE 100. NOORUNISA ABDUL AZEEZ 101. NOR AZLINA BIVI BINTE UONOS MOHAMED 102. NORAIN YUSOF 103. NUR LIYANA IZYAN BINTE MOHAMED NAHRAWI **104. NURJIHAN BINTI MOHAMMED NOOR** 105. NURUL AI'NI BINTE ABDUL GHAFAR **106. NYOE CHEE YONG ADRIAN** 107. ONG DUNMING 108. PADMANATHAN JAYASRI 109. PHILIP CHAN PENG LIP 110. PHOO WEY WEY **111. PHUA JIANPING MATTHEW** 112. PHUA ZHENGJIE 113. RACHEL HOE WOON CHI 114. RACHEL SIM WANRU 115. RAHANI BTE ALIAS 116. REAGAN FOO 117. REUBEN MARC MATTHEW HENDRIKS 118. SABRINA SEAH JIA FEN 119. SALINAH SUDARMO 120. SEAH TIONG BOON 121. SEET KAH WEE 122. SIAUW WEI LONG 123. SIM JASPER 124. SIN KUM SING 125. SITI JEFFREY 126. SITI KHADIJAH BINTE AHMAD 127. SITI NURDIANA JOHAR 128. SUDHEESH BALAKRISHNA PILLAI 129. SURYA PARVATHI PILLAI 130. TAN ANDREW 131. TAN PEK HONG MARY 132. TAN YU KAI 133. TAN ZHIXIANG DARYL 134. TANG TAY HWEE 135. TANIA CHIA MEI LIN 136. TAY HWEE LING 137. TENG YUE XIONG 138. TERENCE LOH KONG JOE 139. THAM CHEN MUNN 140. THAM WEI JUN JOANNE 141. TONG MOO TENG 142. TSAI BETTY

144. V SANTHOSH 145. WANG AI LING 146. WEE CHOO CHEING ELIZABETH 147. WEE POH LEE 148. WONG CHEE KONG 149. WONG YUEN SIANG 150. WOO HON FAI DARREN 151. XU WEI GABRIEL 152. YEE WEI LEI 153. YEO CHOON LIAN 154. YEO XIN YI 155. YEOW CHUEN HUAT 156. YIP WING CHEUNG BENNY 157. ZAHIDA BINTE MOHAMED ABU BAKER **10 YEARS** 1. ANBARASAN THURAIMANIKAM 2. ANTONG SHAHRUDIN BIN RAHMAT 3. AUNG KYAW MYO 4. BAEY SENG KAH 5. BERNARD LEE SHUH KOON 6. CAROLYN ANN PHILLIPS

- 7. CHAN JIANHUA DONN
- 8. CHAN TECK SENG
- 9. CHEN JUN CHENG EDWARD
- 10. CHONG KOK HWEE
- 11. CHUA SEN LEONG, KEN
- 12. CORNELIUS CHUA
- 13. DE SILVA JESSICA
- 14. FOO SAY KIN
- 15. GOH SWEE HENG
- 16. HASLIN HUSSAIN
- 17. HILWA BTE MOHAMED
- 18. HO WEI HEONG
- 19. JAEL TEO
- 20. JARED KOH SHANG YING
- 21. KAMAL BIN YACOB
- 22. KANG YONG NGEE
- 23. KHNG DIANA
- 24. LAU HWAI BING
- 25. LEE HSIAO WEI
- 26. LEE SHIRUI
- 27. LIANG SOON FONG
- 28. LIM CHIA CHIA
- 29. LIN WEIQUAN
- 30. LING SOON HWA PHILIP
- 31. LOH YIAN CHONG
- 32. LOW KEE GUAN
- 33. MAGESWARI KANAPATHY
- 34. MAH WEI SIANG

143. TSUI KA LOK

250

- 35. MEENAMBAL PARAMASIVAM
- 36. MOHAMAD SHAFRI BIN AMAT NOH
- 37. MOHAMMAD KAMAL B MOHAMMAD IBRAHIM KHALID
- 38. MOHAMMED FIRDAUS BIN SALIM
- 39. MOHAMMED HAZMI BIN HASNI
- 40. NADIAH SA'AD

<u>220</u>

- 41. NAILUL AZMI BTE ISMAIL
- 42. NAZARUDDIN MOHAMED ISNIN
- 43. NG MINGHUI ESTHER
- 44. NG PENG KUAN
- 45. NORHUDA BINTE OMAR
- 46. ONG WEN HUI DENNIS
- 47. PANG SIU SAN
- 48. PANG TOH WEE
- 49. POON NGAI SENG
- 50. SAMANTHA LEE
- 51. SHERHAN BIN SUHANDI
- 52. SHIREEN SURIP
- 53. SIM JOHNSON
- 54. SUHAIDA BINTE SAPTU
- 55. SUNG KENG YEN
- 56. SURIANA MOHAMED BAKRI
- 57. TAN BOON BIN, BENJAMIN
- 58. TAN HONG ZHANG NORMAN
- 59. TAN LI HOON SHIRLEY
- 60. TAN MEI YING
- 61. TAN SIJIE
- 62. TAN YONG SNG
- 63. TAY WENG HENG ADRIAN
- 64. THONG KOK LEUNG
- 65. WAN TSZ KIN
- 66. WEINIE TEO WEI CHIEW
- 67. WONG JU CHENG
- 68. WONG KANGLI NOEL
- 69. WONG POK HONG JABEZ
- 70. YE JINKUN CHARLES
- 71. YEO JOO GUAN
- 72. YEO KWEE PERNG
- 73. YING DESMOND

20 YEARS

- 1. ANG TECK SIANG DANIEL
- 2. BASHEER AHMAED AMANULLAH KHAN
- 3. CHEW AIK LEONG KELVIN
- 4. GANANEDRAN EAGAMPARAM
- 5. HAN SONGGUANG
- 6. KOH KEOK MENG

- 7. KOH MING LI MARCIA
- 8. LEONG KOK WAI LESTER
- 9. LOO CHIN IMM
- 10. NG JUNE REN
- 11. PATRICK SOO MUN KEONG
- 12. RAE WONG PIH MAY
- 13. RANVIR KUMAR SINGH
- 14. SHAM HOE MENG
- 15. SOH ENG KIAN
- 16. TAN EE CHEE EDMOND
- 17. TAN MING YEN
- 18. TAY FUWEN DARREN
- 19. THAM YEW CHUNG DANIEL
- 20. TSAI MARK
- 21. WONG CHUN YEOW DAVID
- 22. YAP SIK HSUN DESMOND
- 23. YONG VANN LAI
- 24. ZAIPHIZAT PUTRA

30 YEARS

- 1. CHIA CHONG MENG
- 2. CHUA YIN KIAN KATHLEEN
- 3. KULASEGARAM SIVAMALAR
- 4. NG WENG SAN ANTHONY
- 5. NORAINI BTE MOHAMAD
- 6. SIM JUI PHENG

40 YEARS

- 1. LIM LYE LIN
- 2. M SUPRAMANIAM

50 YEARS

- 1. MARGARET ANDERSON
- 2. MARIADASS FRANCIS
- 3. SANDRA VISHIN CHAN
- 4. VIVIEN ANN WOODFORD

60 YEARS

- 1. HAN LIM JUAN
- 2. TAN TEK TIN

Report on Full-time Staff

Staff Costs in SGD

Year	2022	2021
Staff Salaries	\$1,314,883	\$1,158,724
CPF & SDL	\$ 201,770	\$ 165,979
Staff Welfare & Training	\$17,013	\$8,348
Total Amount	\$1,533,666	\$1,333,051

Staff costs increased from \$1,333,051 to \$1,533,666 with headcount reduced from 29 to 32.



Staff Costs in SGD

Percentage of Staff Cost Over Total Expenditure

Cost	Year			
	2022	2021		
Total Expenditure	\$ 3,638,379	\$ 2,745,367		
Staff Cost	\$1,533,666	\$1,333,051		
Percentage of staff cost over Total Expenditure	42.15%	48.56%		



Annual Remuneration* Salary band	Number of Staff			
Top 3 Executives	2022	2021		
\$200,000 to \$250,000	1			
\$150,000 to \$200,000		1		
\$100,000 to \$150,000	1			
\$ 60,000 to \$100,000	4	3		
Sub total	6	4		
Other Employees				
More than \$50,000	1	2		
Less than \$50,000 **	25	23		
Total	32	29		

Governance Evaluation Checklist

S/N	Code guideline	Code ID	Response (select whichever is applicable)	Explanation (if Code guideline is not complied with)
Boar	rd Governance			
1	Induction and orientation are provided to incoming governing board members upon joining the Board.	1.1.2	☑ Complied □ Not Complied	
	here governing board members holding staff1 appointm items 2 and 3 if "No")	ients?	□ Yes ☑ 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.	1.1.7	☑ Complied □ Not Complied	
	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.			
5	All governing board members must submit themselves for re-nomination and re-appointment, at least once every 3 years.	1.1.8	☑ Complied □ Not Complied	
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	☑ Complied □ Not Complied	
	ere any governing board member who has served for mo posecutive years? (skip item 7 if "No")	ore than	□ Yes ☑ 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	Not Applicable	
8	There are documented terms of reference for the Board and each of its committees.	1.2.1	☑ Complied □ Not Complied	
Conf	flict of Interest			
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	☑ Complied □ Not Complied	
10	Governing board members do not vote or participate in decision making on matters where they have a conflict of interest.	2.4	☑ Complied □ Not Complied	
Strat	tegic Planning			
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	☑ Complied □ Not Complied	

Governance Evaluation Checklist

Hum	nan Resource and Volunteer ² Management			
12	The Board approves documented human resource policies for staff.	5.1	☑ Complied □ Not Complied	
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	☑ Complied □ Not Complied	
14	There are processes for regular supervision, appraisal and professional development of staff.	5.5	☑ Complied □ Not Complied	
Are t	here volunteers serving in the charity? (skip item 15 if "۱»،	No")	☑ Yes □ No	
15	There are volunteer management policies in place for volunteers.	5.7	☑ Complied □ Not Complied	
Fina	ncial Management and Internal Controls			
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	☑ Complied □ Not Complied	
17	The Board ensures that internal controls for financial matters in key areas are in place with documented procedures.	6.1.2	☑ Complied □ Not Complied	
18	The Board ensures that reviews on the charity's internal controls, processes, key programmes and events are regularly conducted.	6.1.3	☑ Complied □ Not Complied	
19	The Board ensures that there is a process to identify, and regularly monitor and review the charity's key risks.	6.1.4	☑ Complied □ Not Complied	
20	The Board approves an annual budget for the charity's plans and regularly monitors the charity's expenditure.	6.2.1	☑ Complied □ Not Complied	
	s the charity invest its reserves (e.g. in fixed deposits)? (s "No")	kip item	☑ Yes □ No	
21	The charity has a documented investment policy approved by the Board.	6.4.3	☑ Complied □ Not Complied	
Fund	draising Practices			
	he charity receive cash donations (solicited or unsolicite inancial year? (skip item 22 if "No")	ed) during	☑ Yes □ No	
22	All collections received (solicited or unsolicited) are properly accounted for and promptly deposited by the charity.	7.2.2	☑ Complied □ Not Complied	
	the charity receive donations in kind during the financial tem 23 if "No")	l year?	⊠ Yes □ No	
23	All donations in kind received are properly recorded and accounted for by the charity.	7.2.3	☑ Complied □ Not Complied	
Disc	losure and Transparency			
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	☑ Complied □ Not Complied	
	governing board members remunerated for their service rd? (skip items 25 and 26 if "No")	s to the	□ Yes ☑ No	

25	No governing board member is involved in setting his own remuneration.	2.2	Not Applicable	
26	The charity discloses the exact remuneration and benefits received by each governing board member in its annual report. <u>OR</u> The charity discloses that no governing board member is remunerated.	8.3	Not Applicable	
Doe	Does the charity employ paid staff? (skip items 27, 28 and 29 if "No"		⊠ Yes □ No	
27	No staff is involved in setting his own remuneration.	2.2	☑ Complied □ Not Complied	
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. <u>OR</u> The charity discloses that none of its paid staff receives more than \$100,000 each in annual remuneration.	8.4	☑ Complied □ Not Complied	
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 family3 belonging to the Executive Head4 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. <u>OR</u> 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	☑ Complied □ Not Complied	
Pub	lic Image		1 	
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	☑ Complied □ Not Complied	

Notes:

¹Staff: Paid or unpaid individual who is involved in the day to day operations of the charity, e.g. an Executive Director or administrative personnel. ²Volunteer: A person who willingly serves the charity without expectation of any remuneration.

³Close member 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.

⁴Executive Head: The most senior staff member in charge of the charity's staff."

Scout Council Meeting Attendance

JANUARY – DECEMBER 2022							
COUNCIL MEMBER	APPOINTMENT	ATTENDANCE					
Mr Raymond Chia Lee Meng	President (Chairman)	✓	x	\checkmark	\checkmark	\checkmark	
Mr Philip Chua Tin Sien	Vice President	~	\checkmark	x	\checkmark	\checkmark	
Mr Ngien Hoon Ping	Vice President	~	\checkmark	\checkmark	\checkmark	\checkmark	
Dr William Wan Kok Tang	Vice President	✓	\checkmark	x	\checkmark	x	
Mr Tan Cheng Kiong	Hon. Secretary (Incoming)	~	\checkmark	\checkmark	\checkmark	\checkmark	
Mr Ranvir Kumar Singh	Hon. Secretary (Outgoing)	\checkmark	x	N.A	N.A	N.A	
Mr Tan Swee Ho	Hon. Treasurer	~	\checkmark	\checkmark	\checkmark	\checkmark	
Mr Richard Yeong Ong Loy	Elected Member	✓	\checkmark	N.A	N.A	N.A	
Mr Michael Ong	Elected Member	~	\checkmark	\checkmark	\checkmark	\checkmark	
Mr Leon Yee Kee Shian	Elected Member	×	\checkmark	\checkmark	\checkmark	x	
Ms Stella Wong	Elected Member	×	x	x	\checkmark	\checkmark	
Mr Melvin Poon	Elected Member	 ✓ 	\checkmark	x	\checkmark	\checkmark	
Ms Lim Kar Yee	Appointed Member	×	\checkmark	\checkmark	\checkmark	\checkmark	
Mr Simon Gan Kok Soon	Appointed Member	 ✓ 	x	x	\checkmark	x	
Mr Troy Lim	Appointed Member	 ✓ 	\checkmark	x	\checkmark	\checkmark	
Dr Julie Lo	Appointed Member	 ✓ 	x	x	\checkmark	x	
Mr Terence Chia	Appointed Member	 ✓ 	\checkmark	\checkmark	\checkmark	\checkmark	
Dr Anbarasan	Appointed Member	 ✓ 	x	\checkmark	\checkmark	\checkmark	
Mr Vicent Yik	Appointed Member	✓	\checkmark	\checkmark	\checkmark	\checkmark	
Mr Desmond Chong Kok Hwee	Chief Commissioner	✓	\checkmark	\checkmark	\checkmark	\checkmark	
Mr Andrew Ang	Deputy Chief Commissioner	 ✓ 	\checkmark	\checkmark	\checkmark	\checkmark	
Mr Lam Tat Wai	Area Commissioner (West Area)	 ✓ 	\checkmark	\checkmark	\checkmark	\checkmark	
Mr Yang Chen	National Training Commissioner	✓	\checkmark	x	\checkmark	\checkmark	
Mr Foo Say Kin	National Programme Commissioner	✓	\checkmark	\checkmark	\checkmark	\checkmark	
Mr Johnathon Ng	National Human Capital Commissioner	✓	\checkmark	x	\checkmark	\checkmark	
Mr Ang Wee Jin	Area Commissioner (North Area)	 ✓ 	\checkmark	\checkmark	\checkmark	~	
Mr Chua Yong Liang	Area Commissioner (South Area)	 ✓ 	\checkmark	x	\checkmark	\checkmark	
Mr Goh Yee Heng	Area Commissioner (East Area)	 ✓ 	\checkmark	x	\checkmark	\checkmark	
Dr Sunil Ravinder Gill	National Membership Commissioner	✓	\checkmark	\checkmark	\checkmark	x	

THE SINGAPORE SCOUT ASSOCIATION

Unique Entity No. S85CC0196D

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

The Singapore Scout Association

General Information

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/Tan Cheng Kiong (appointed on 1 July 2022) 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

Index

	Page
Statement by Scout Council	1
Independent Auditor's Report	2 - 5
Statement of Financial Position	6-7
Statement of Financial Activities	8
Statement of Cash Flows	9
Notes to the Financial Statements	10 - 56

The Singapore Scout Association

Statement by Scout Council for the year ended 31 December 2022

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 56 are properly drawn up so as to give a true and fair view of the financial position of the Association as at 31 December 2022 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 Hey Meng Kaymond

Chia Lee Meng Raymond President

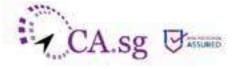
Deswoud Choug Kok Hwee

Desmond Chong Kok Hwee Chief Commissioner

Tau Swee Ho

Tan Swee Ho Honorary Treasurer

27 May 2023



CA.SG PAC (EEN: 201403139W) 33A Chamler Rood, Silegapore 219599 Tel: 465 6220 2008 Fac: 465 6270 9096 Withsite: sweex.ca.sp Limit: info@caseg.com



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 2022, 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 1994 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 2022 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 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 (continued)

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 1994 and Regulations and Boy Scouts Association Act 1926;
- 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 1994 and Regulations and Income Tax Act 1947 and proper accounts and other records have been kept of the fund-raising appeal:-

<u>Name of fund-raising project</u> Job Week Diamond Jubilee Challenge Period of fund-raising 29 August 2022 to 24 September 2022 15 December 2021 to 31 March 2022

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.

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CA.sg PAC Public Accountants and Chartered Accountants Singapore

27 May 2023

The Singapore Scout Association

Statement of Financial Position As at 31 December 2022

ASSETS AND LIABILITIES	Note	2022 S\$	2021 S\$
Non-Current Assets			
Property, plant and equipment	3	8,093,942	8,057,825
Other receivables	4	89,895	89,895
	_	8,183,837	8,147,720
Current Assets			
Inventories	5	131,917	262,714
Trade receivables	6	78,626	78,971
Other receivables	4	944,230	699,709
Cash and cash equivalents	7	6,842,191	5,887,273
	_	7,996,964	6,928,667
Total Assets	_	16,180,801	15,076,387
Current Liabilities			
Trade payables	8	123,179	151,731
Other payables	9	1,429,492	842,198
Deferred grant	10	58,852	58,852
Lease liabilities	11	286,106	276,020
	_	1,897,629	1,328,801
Non-Current Liability			
Other payables	9	330,263	-
Deferred grant	10	1,235,900	1,294,752
Lease liabilities	11	1,943,457	2,237,132
		3,509,620	3,531,884
Total Liabilities	_	5,407,249	4,860,685
Net Current Assets	-	6,099,335	5,599,866
Net Assets	=	10,773,552	10,215,702

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

Statement of Financial Position (continued) **As at 31 December 2022**

FUNDS	Note	2022 S\$	2021 S\$
Unrestricted Funds General funds	12	4,061,207	3,619,691
Designated Fund Scout Group fund	13	2,203,751	2,053,833
Restricted Funds Building fund Scout Foundation fund Other specific funds	14	3,993,047 346,735 168,812	4,031,744 342,735 167,699
Total Funds	=	10,773,552	10,215,702

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

Statement of Financial Activities For the year ended 31 December 2022

				<	Restricted Funds —	→		
	Note	General Funds (Note 12) S\$	Scout Group Funds (Note 13) S\$	Building Fund S\$	Scout Foundation Fund S\$	Other Specific Funds (Note 14) S\$	2022 Total Funds S\$	2021 Total Funds S\$
Incoming resources								
Incoming resources from								
<u>generated funds</u> Voluntary income	15	77 907	21,620		4,000		102 427	27,14
Activities for generating funds	15	77,807	21,620	-	4,000	-	103,427	27,143
- Scouting It Forward	21							49,424
- Job Week	21	118,551	113,491	-	-	-	232,042	49,42-
- Diamond Jubilee Challenge	22	249,978	224,513	-	-	-	474,491	
Investment income	25	12,711	13,931	-	-	1,113	27,755	16,140
		12,711	15,951	-	-	1,115	21,155	10,140
Incoming resources from charitable activities								
- Grants		1,333,623					1,333,623	1,258,726
		1,555,625	-	-	-	-	1,555,625	1,238,720
- Membership fees		168,438	15 002	-	-	-	184,431	105,604
- Fees from participants	16	· · ·	15,993	-	-	-	· · · · · · · · · · · · · · · · · · ·	,
- Scout Shop	16	90,338	-	-	-	-	90,338	127,779
- Sands Leadership	17	1 207 020					1 207 220	171 616
Development Centre	17	1,396,230	-	-	-	-	1,396,230	474,643
Other incoming resources	18	219,618			-		219,618	301,080
Total incoming resources	-	3,774,188	389,548		4,000	1,113	4,168,849	2,475,133
Resources expended								
Costs of generating funds								
Fundraising costs								
- Scouting It Forward	21	_	-	-	_	_	-	2,351
- Job Week	22	5,643	3,464	-	_	_	9,107	2,00
- Diamond Jubilee Challenge	23	4,144	1,745	_	_	_	5,889	
Charitable activities	25	4,144	1,745				5,007	
- Scout Shop	16	78,343	_	_	_	_	78,343	67,642
- Scout Groups	10	70,545	234,343	_	_	_	234,343	128,903
- Area activities		78,295	234,343	-	-	-	78,295	32,046
 International scout events 		10,295					10,295	52,040
and programme expenses		179,772					179,772	129,291
- Sands Leadership		179,772	-	-	-	-	179,772	129,29
Development Centre	17	1,141,166					1,141,166	668,187
- Employee benefits expense	19	995,385	-	-	-	-	995,385	904,951
Governance costs - audit fees	19	20,736	-	-	-	-	20,736	20,442
	20	· · ·	78	-	-	-		
Other resources expended	20	895,265					895,343	791,554
Total resources expended	-	3,398,749	239,630				3,638,379	2,745,36
Net incoming/(outgoing)								
resources before								
amortisation								
and transfer		375,439	149,918	-	4,000	1,113	530,470	(270,234
Amortisation of building fund		66,077	-	_	-	-	66,077	(270,20
- morthburton of building fund	-	441,516	149,918		4,000	1,113	596,547	(270,234
Amortisation of building fund				(66,077)	-,000		(66,077)	(270,234
Incoming resources for		-	-	(00,077)	-	-	(00,077)	
building fund	24	_	_	27,380	_	_	27,380	20,10
Net incoming/(outgoing)	2 - 7			27,300			27,300	20,10.
resources		441,516	149,918	(38,697)	4,000	1,113	557,850	(250,129
resources Fotal funds brought forward		3,619,691	2,053,833	4,031,744	4,000 342,735	167,699	10,215,702	10,465,83
		3,017,071	2,000,000	4,031,/44	542,135	107,099	10.213.702	10,403,83
Fotal funds carried forward	-	4,061,207	2,203,751	3,993,047	346,735	168,812	10,773,552	10,215,702

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

Statement of Cash Flows For the year ended 31 December 2022

		2022	2021
~	Note	S \$	S \$
Cash flows from operating activities			
Surplus/(Deficit) for the year		596,547	(270,234)
Adjustments for:-			
Property, plant and equipment written off		499	-
Depreciation of property, plant and equipment		579,981	582,520
Amortisation of building fund		(66,077)	
Inventories written down		126,895	17,794
Bad debt written off		-	3,122
Allowance for expected credit losses trade receivables		-	2,354
Reversal of expected credit losses trade receivables Unwinding of discount on provision for reinstatement		(999)	(55,187)
cost		10,210	-
Interest expense		75,991	-
Interest income		(34,360)	(20,658)
Rent concession		(59,480)	(29,740)
		632,660	500,205
Operating surplus before working capital changes		1,229,207	229,971
Decrease in inventories		3,902	324
(Increase)/Decrease in trade and other receivables		(243,177)	177,410
Increase/(Decrease) in trade and other payables		796,081	(172,339)
Cash generated from operations		1,786,013	235,366
Interest paid		(75,991)	-
Net cash generated from operating activities		1,710,022	235,366
Cash flows from investing activities			
Interest received		34,360	20,658
Purchase of property, plant and equipment	3	(592,735)	(364,129)
Net cash used in investing activities		(558,375)	(343,471)
Cash flows from financing activities			
Payment of principal portion of lease liabilities		(224,109)	(327,140)
Incoming resources for building fund		27,380	20,105
Net cash used in financing activities		(196,729)	(307,035)
Net increase/(decrease) in cash and cash equivalents		954,918	(415,140)
Cash and cash equivalents at 1 January		5,887,273	6,302,413
Cash and cash equivalents at 31 December	7	6,842,191	5,887,273
Cash and Cash equivalents at 51 December	/	0,042,191	5,007,275

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

Notes to the financial statements – 31 December 2022

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 1926.

The Association is registered as a Charity under the Charities Act 1994 and has been granted an Institution of Public Character (IPC) status up to 31 August 2025 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 28.

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 2022. The adoption of these standards did not have any material effect on the financial performance or position of the Association.

Notes to the financial statements – 31 December 2022

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 and trade and other receivables.

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.

Notes to the financial statements – 31 December 2022

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".

Notes to the financial statements – 31 December 2022

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.

Notes to the financial statements – 31 December 2022

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.

Notes to the financial statements – 31 December 2022

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.

Notes to the financial statements – 31 December 2022

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	23 years
Furniture and fittings	5 years
Sundry equipment	5 years
Air-conditioners	5 years
Computers and software	3 years
Motor vehicles	5 years

HQ building is depreciated over the remaining leasehold period of 23 years upon completion of construction.

Assets under construction included in property, plant and equipment are not depreciated as these assets are not yet available for use.

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.

Notes to the financial statements – 31 December 2022

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 pretax 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 cashgenerating 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.

Notes to the financial statements – 31 December 2022

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:

(i) 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 financial activities.

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.

(ii) Financial liabilities at amortised cost

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Gains and losses are recognised in profit or loss when the liabilities are derecognised as well as through the effective interest rate amortisation process.

Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate. The effective interest rate amortisation is included as finance costs in the statement of financial activities.

This category generally applies to interest-bearing loans and borrowings.

Notes to the financial statements – 31 December 2022

2. Summary of significant accounting policies (continued)

2.7 **Financial liabilities** (continued)

(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 financial activities.

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 over the expected useful life of the relevant assets.

Notes to the financial statements – 31 December 2022

2. Summary of significant accounting policies (continued)

2.10 **Funds**

Funds of the Association comprise mainly the general funds, the Scout Group fund, the building fund, the Scout Foundation fund and other funds designated for specific objectives (as further described in note 14 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) Scout Group 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 proceeds from activities that each scout group receives and other fund raising activities by the scout groups.

(iii) Building Fund

Designated donations for the renovation/construction of the HQ building, Sarimbun Camp and Sands Leadership Development Centre 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.

(iv) 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.

Notes to the financial statements – 31 December 2022

2. Summary of significant accounting policies (continued)

2.11 **Income** (continued)

(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.

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.

Notes to the financial statements – 31 December 2022

2. Summary of significant accounting policies (continued)

2.11 **Income** (continued)

(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.

2.12 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 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.

Notes to the financial statements – 31 December 2022

2. Summary of significant accounting policies (continued)

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.

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.

Notes to the financial statements – 31 December 2022

2. Summary of significant accounting policies (continued)

2.13 Leases (continued)

(a) As lessee (continued)

Lease liabilities (continued)

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).

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.

Notes to the financial statements – 31 December 2021

2. Summary of significant accounting policies (continued)

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.

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Total S\$	7,274,318 2,877,281 (850)	10,150,749 592,735 (1,330,616)	23,862 -	9,436,730	1,511,254	582,520 (850)	2,092,924	579,981 (1,330,117)	1,342,788	8,093,942 8,057,825
HQ building/ Campsite work-in- progress S\$	3,429,346 324,238 -	3,753,584 556,672 (499)	- (3,727,462)	582,295		1 1	,			582,295 3,940,784
Motor vehicles S\$	83,496 -	83,496 - -	1 1	83,496	73,706	4,699 -	78,405	4,699	83,104	392 5,091
Computers and software S\$	47,528 20,795 (850)	67,473 21,825 (7,896)	- 139,269	220,671	40,933	8,159 (850)	48,242	42,293 (7,896)	82,639	138,032 19,231
Air conditioners S\$	217,066 -	217,066 1,300	1 1	218,366	51,459	42,115 -	93,574	41,319 -	134,893	83,473 123,492
Sundry equipment S\$	124,409 19,096 -	143,505 2,439 -	1 1	145,944	78,263	16,660 -	94,923	15,979 -	110,902	35,042 48,582
Furniture and fittings S\$	97,482 -	97,482 1,859 -	1 1	99,341	24,096	19,497 -	43,593	19,558 -	63,151	36,190 53,889
HQ building S\$	187,200 -	187,200 8,640 -	- 3,432,603	3,628,443		1 1	ı	66,235 -	66,235	3,562,208 187,200
HQ Iand S\$	1,765,570 -	1,765,570	1 1	1,765,570	353,114	58,852	411,966	58,852	470,818	1,294,752 1,353,604
Campsite S\$	1,322,221 2,513,152 -	3,835,373 - (1,322,221)	23,862 155,590	2,692,604	889,683	432,538 -	1,322,221	331,046 (1,322,221)	331,046	2,361,558 2,513,152
	Cost As at 1 January 2021 Additions Disposals/write-offs	As at 31 December 2021 Additions Disposals/write-offis Revision of reinstatement	cost Reclassification	As at 31 December 2022	Accumulated depreciation As at 1 January 2021	Depreciation charge for the year Disposals/write-offs	As at 31 December 2021	Depreciation charge for the year Disposals/write-offs	As at 31 December 2022	Carrying amount As at 31 December 2022 = As at 31 December 2021 =

Notes to the financial statements – 31 December 2022

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 27(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 :-

	2022 S\$	2021 S\$
Cash	592,735	364,129
Lease liabilities		2,513,152
	592,735	2,877,281

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 :-

	2022 S\$	2021 S\$
HQ Sands Leadership Development Centre Scout shop	517,315 57,440 5,226	567,196 13,556 1,768
	579,981	582,520

Notes to the financial statements – 31 December 2022

4. **Other receivables**

	2022 S\$	2021 S\$
Non-current assets		
Deposits	89,895	89,895
Current assets		
Grant and donation receivables	733,108	535,651
Other receivables	121,123	88,245
Prepayments	61,841	73,803
Deposits	28,158	2,010
	944,230	699,709
	1,034,125	789,604

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

	2022 S\$	2021 S\$
At beginning of the year	-	33,600
Reversal of allowance		(33,600)
At end of the year	-	
		(33,600)

5. Inventories

	2022 S\$	2021 S\$
Goods held for resale	121,534	236,391
Medals and plaques	10,383	26,323
	131,917	262,714

During the year, the Association wrote-down medals and plaques amounting to \$17,273 (2021 – NIL) and goods held for resale amounting to \$109,622 (2021 – \$17,795).

Notes to the financial statements – 31 December 2022

6. **Trade receivables**

	2022 S\$	2021 S\$
Third parties Less:	88,701	90,045
Allowance for expected credit losses	(10,075)	(11,074)
	78,626	78,971

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

The movements in allowance for expected credit losses during the financial year are as follows:-

	2022 S\$	2021 S\$
At beginning of the year	11,074	31,888
Allowance made	-	2,354
Reversal of allowance	(999)	(21,587)
Write-off		(1,581)
At end of the year	10,075	11,074

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 :-

	2022 S\$	2021 S\$
Fixed deposits	4,365,468	4,331,956
Cash and bank balances	2,476,723	1,555,317
	6,842,191	5,887,273

The fixed deposits bear interest at interest rates ranging from 0.35% to 3.90% (2021 - 0.21% to 0.50%) per annum and mature within 21 days to 12 months (2021 - 21 days to 12 months) from the end of the financial year.

Notes to the financial statements – 31 December 2022

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

	2022 S\$	2021 S\$
Non-current liabilities		
Provision for reinstatement cost	330,263	-
Current liabilities		
Other payables	283,715	-
Accrued expenses	549,047	359,721
Provision for reinstatement cost	-	296,191
Deferred grants	10,779	83,976
Deferred income	208,741	20,309
Grants received in advance	55,900	80,960
Fees received in advance	1,310	1,041
Compensation received for HQ building rectification		
works	320,000	-
	1,429,492	842,198
	1,759,755	842,198

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.

	2022 S\$	2021 S\$
Deferred grant :- - not later than one year	58,852	58,852
 later than one year and not later than five years later than five years 	235,409 1,000,491	235,409 1,059,343
	1,235,900	1,294,752
	1,294,752	1,353,604

Notes to the financial statements – 31 December 2022

11. Lease liabilities

	2022 S\$	2021 S\$
Current: - not later than one year	286,106	276,020
Non-current: - later than one year and not later than five years - later than five years	1,249,867 693,590	1,205,804 1,031,328
	1,943,457	2,237,132
	2,229,563	2,513,152

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

	2022 S\$	2021 S\$
At beginning of the year	2,513,152	356,880
Addition	-	2,513,152
Accretion of interest	75,991	-
Lease payments – principal portion paid	(224,109)	(327,140)
Rent concession	(59,480)	(29,740)
Interest paid	(75,991)	-
At end of the year	2,229,563	2,513,152

Notes to the financial statements – 31 December 2022

funds	
General	
12.	

	Headquarter S\$	North Area S\$	South Area S\$	East Area S\$	West Area S\$	Scout Shop S\$	Scout Guild S\$	Janus Leadership Development Centre S\$	New Unit Development Funds S\$	Total S\$
Incoming resources	i	•	Ì	Ī	•	1	•	i	• !	
Incoming resources from generated funds										
Voluntary income	77,807		·	ı		'	ı		·	77,807
Activities for generating funds										
- Job Week	101,528	5,378	6,255	2,761	2,629	ı	'		I	118,551
- Diamond Jubilee Challenge	216,301	10,384	9,050	7,916	6,327	ı	ı	I	I	249,978
Investment income	10,030	453	452	453	452	ı	871	'		12,711
Incoming resources from charitable activities										
	1,333,623	ı	·	ı	I		ı	ı	·	1,333,623
- Membership fees	106,894	ı		'	ı	ı	ı			106,894
- Fees from participants	85,153	41,109	6,199	10,524	25,453	ı	ı			168,438
- Scout Shop	ı	ı	'	ı	ı	90,338	I			90,338
- Sands Leadership Development Centre		ı				ı	ı	1,396,230		1,396,230
Other incoming resources	219,143	ı	475	'	•	'	I		"	219,618
Total incoming resources	2,150,479	57,324	22,431	21,654	34,861	90,338	871	1,396,230		3,774,188

Notes to the financial statements – 31 December 2022

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\$
Resources expended Costs of generating funds	1	ī	1	,			Ĩ			
Fundraising costs - Job Week	5,124	164	191	84	80					5,643
- Diamond Jubilee Challenge	3,882	81	70	62	49	I				4,144
Charitable activities										
- Scout Shop	ı	1	1		1	18,343		ı		/8,343
 Area activities International scout events and 		41,571	3,971	13,539	19,214	ı	ı		ı	78,295
programme expenses	179,772	ı	·	ı	ı	ı				179,772
- Sands Leadership Development Centre		ı	,	ı	,	·		1,141,166		1,141,166
- Employee benefits expense	920,199	20,221	17,372	17,372	20,221	I	ı	ı	,	995,385
Governance costs - audit fees	20,736	·	'	·	'		'			20,736
Other resources expended	893,861	908	T	1	379	1	117	'	1	895,265
Total resources expended	2,023,574	62,945	21,604	31,057	39,943	78,343	117	1,141,166	ı	3,398,749
Net incoming/(outgoing) resources before amortisation and transfer	126,905	(5,621)	827	(9,403)	(5,082)	11,995	754	255,064	,	375,439
Amortisation of building fund	66,077					'				66,077
Net incoming/(outgoing) resources	192,982	(5,621)	827	(9,403)	(5,082)	11,995	754	255,064		441,516
Total funds brought forward	(13,093)	133,284	110,508	99,063	87,331	2,194,577	584,239	120,421	303,361	3,619,691
Total funds carried forward	179,889	127,663	111,335	89,660	82,249	2,206,572	584,993	375,485	303,361	4,061,207

Notes to the financial statements – 31 December 2022

13. Scout Group fund

	Scout Group S\$
Incoming resources	
Incoming resources from generated funds	
Voluntary income	21,620
Activities for generating funds	
- Job Week	113,491
- Diamond Jubilee Challenge	224,513
Investment income	13,931
Incoming resources from charitable activities	
- Fees from participants	15,993
Total incoming resources	389,548
Resources expended	
Costs of generating funds	
Fundraising costs	
- Job Week	3,464
- Diamond Jubilee Challenge Charitable activities	1,745
- Scout Groups	234,343
Other resources expended	78
Total resources expended	239,630
Net incoming resources	149,918
Total funds brought forward	2,053,833
Total funds carried forward	2,203,751

The Scout Group 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 proceeds from activities that each scout group receives and other fund raising activities by the scout groups. As at 31 December 2022, there are 247 (2021 - 246) scout groups registered with the Association.

Notes to the financial statements – 31 December 2022

14. **Other specific funds**

Incoming resources	Benjamin Henry Sheares S\$	Scout Discovery Centre S\$	Total S\$
<u>Incoming resources from generated</u> <u>funds</u> Investment income	1,113		1,113
Net incoming resources Total funds brought forward	1,113 1,113 148,797	18,902	1,113 1,113 167,699
Total funds carried forward	149,910	18,902	168,812

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.

15. Voluntary income

	2022 S\$	2021 S\$
General funds		
Donations (tax exempt)	13,661	10,236
Donations (non-tax exempt)	64,146	732
	77,807	10,968
Scout Group funds		
Donations (tax exempt)	11,112	2,850
Donations (non-tax exempt)	10,508	6,327
	21,620	9,177
Scout Foundation fund		
Donations (tax exempt)	4,000	7,000
	103,427	27,145

Notes to the financial statements – 31 December 2022

16. Scout Shop

Income	2022 S\$	2021 S\$
Sales, net of discount allowed	383,588	290,554
Cost of goods sold	(299,855)	(167,852)
Gross profit	83,733	122,702
Other operating income		
Interest income	6,605	4,518
Other incoming resources		559
Total income	90,338	127,779
Less: Expenses		
Employee benefits expense	66,588	56,219
Other operating expenses	11,755	11,423
	78,343	67,642
Net Income	11,995	60,137

Included in cost of goods sold is inventories written-down amounting to \$109,622 (2021 – \$17,795).

Included in the other incoming resources of the Scout Shop is reversal of expected credit losses amounting to NIL (2021 - \$499).

Included in the other operating expenses of the Scout Shop is depreciation of property, plant and equipment for the year amounting to \$\$5,226 (2021 – \$\$1,768).

17. Sands Leadership Development Centre

	2022 S\$	2021 S\$
Income		
Fees from participants	1,311,289	406,373
Grant	9,857	37,278
Use of camp	73,321	10,490
Other incoming resources	1,763	20,502
	1,396,230	474,643
Less: Expenses		
Direct expenses	465,780	177,788
Employee benefits expense	471,694	371,880
Other operating expenses	203,692	118,519
	1,141,166	668,187
Net Income/(Loss)	255,064	(193,544)

Notes to the financial statements – 31 December 2022

17. 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 NIL (2021 - S\$17,753).

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 \$\$57,440 (2021 - \$\$13,556) and NIL (2021 - \$\$2,354) respectively.

18. **Other incoming resources**

	2022 S\$	2021 S\$
Enabling employment credit	1,396	1,878
Government paternity leave claim	-	4,512
Insurance claim	-	1,344
Job Growth Incentive	14,140	1,648
Job Support Scheme	-	50,836
Quarantine Orders allowance claims	-	15,100
Reimbursement for WeCare Photography	-	4,150
Rental income	138,624	136,801
Reversal of expected credit losses	999	36,935
Senior employment credit	819	739
Skills future enterprise credit	1,426	-
Wages credit scheme	-	13,637
Waiver of campsite rental	59,480	29,740
Write off of long outstanding liabilities	-	2,861
Miscellaneous income	2,734	899
	219,618	301,080

19. Employee benefits expense

	2022	2021
	S \$	S \$
Staff salaries	866,708	793,128
CPF contributions and skills development levies	124,607	109,544
Staff training	2,645	-
Staff welfare	1,425	2,279
	995,385	904,951

Notes to the financial statements – 31 December 2022

20. Other resources expended

	2022 S\$	2021 S\$
General Funds		
Bad debt	-	3,122
Bank charges	753	1,431
Depreciation of property, plant and equipment	517,315	567,196
Entertainment and refreshments	210	-
General expenses	8,780	2,473
Gifts and souvenirs	488	-
GST expenses	41,648	36,891
Human resource and finance support charge	-	500
Interest expense on lease liabilities	75,991	-
Insurance	39,721	37,321
Medical	3,581	2,466
Membership expenses	14,503	14,651
Printing, stationery and postage	6,677	6,440
Professional fees	61,527	33,167
Property, plant and equipment written off	499	-
Public relations	3,700	1,351
Repairs and maintenance	17,835	15,136
Rental of office equipment	9,180	9,180
Software maintenance	28,218	21,288
Telephone and internet	10,063	7,644
Training and courses	-	150
Travelling expense	2,202	-
Upkeep of motor vehicles	3,238	2,451
Unwinding of discount on provision for reinstatement cost	10,210	-
Water and electricity	38,926	28,619
	895,265	791,477
Scout Group Funds		
Bank charges	78	77
-	895,343	791,554

Notes to the financial statements – 31 December 2022

21. Scouting It Forward

	2021 S\$
Income	
Collection	49,424
Logar Frencingos	
Less: Expenses Audit fee	1,020
Bank charges	764
Programme expenses	567
r togramme expenses	2,351
Net Income	47,073
Net income brought forward	34,568
Net income carried forward	81,641
Net income carried forward is allocated as follows: <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
Net income carried forward	81,641

Scouting It Forward fundraising was not held in 2022.

Notes to the financial statements – 31 December 2022

22. Job Week

	2022
	S\$
Income	
Collections	232,042
Less: Expenses	
Administration costs	1,020
Audit fee	2,025
Bank charges	907
Manpower costs	2,675
Printing of cards	2,480
	9,107
Net income	222,935
Net income for 2022 is allocated as follows:	
Area	
North Area	5,214
South Area	6,064
East Area	2,677
West Area	2,549
Total Area	16,504
Scout groups	110,027
Headquarter	96,404
Net Income	222,935

Job Week fund raising was not held in 2021.

Notes to the financial statements – 31 December 2022

23. Diamond Jubilee Challenge

	2022 S\$
Income	
Collections	474,491
Less: Expenses Audit fee Bank charges Printing and stationery Miscellaneous expenses	2,200 1,135 2,500 54
	5,889
Net income	468,602
Net income for 2022 is allocated as follows: <u>Area</u>	
North Area	10,303
South Area	8,980
East Area	7,854
West Area	6,278
Total Area	33,415
Scout groups	222,768
Headquarter	212,419
Net Income	468,602

The Diamond Jubilee Challenge event was not held in 2021.

Notes to the financial statements – 31 December 2022

24. **Incoming resources for building fund**

	2022 S\$	2021 S\$
Income		
Grant	27,380	-
Donations (tax exempt)	-	21,611
	27,380	21,611
Less: Expenses		
Miscellaneous expenses	-	1,506
Net Incoming Resources	27,380	20,105

25. Taxation

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

26. **Related party transactions**

Key management compensation

	2022 S\$	2021 S\$
Staff salaries, allowances and bonus	151,867	141,829
CPF contributions	16,285	16,153
	168,152	157,982

A total amount of gratuity amounting to S\$52,950 was paid to a key management personnel during the year in respect of his service period from 2018 to 2022.

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

	2022	2021
S\$50,000 - S\$100,000	-	-
S\$100,001 - S\$150,000	-	-
S\$150,001 - S\$200,000	1	1

There are no other related party transactions.

Notes to the financial statements – 31 December 2022

27. Leases

The Association has lease contracts for its campsite and HQ land. The Association's obligations under the leases 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 2021	432,538	1,412,456	1,844,994
Additions	2,513,152	-	2,513,152
Depreciation	(432,538)	(58,852)	(491,390)
At 31 December 2021	2,513,152	1,353,604	3,866,756
Revision of reinstatement cost	23,862	-	23,862
Depreciation	(317,127)	(58,852)	(375,979)
At 31 December 2022	2,219,887	1,294,752	3,514,639

(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

	2022 S\$	2021 S\$
Depreciation of right-of-use assets	375,979	491,390
Interest expense on lease liabilities	75,991	-
Lease expense not capitalised in lease liabilities:		
- Expense relating to leases of low-value assets		
(included in other resources expended)	9,180	9,180
Total amount recognised in profit or loss	461,150	500,570

(d) Total cash outflows

The Association had total cash outflows for leases of \$\$309,280 (2021: \$\$336,320). Included in the total cash outflows for leases is a cash outflow for lease of campsite amounting to \$\$300,100 (2021: \$\$327,140) 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 28.1(ii)).

Notes to the financial statements – 31 December 2022

28. 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.

28.1 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 includes 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).

Notes to the financial statements – 31 December 2022

28. Significant accounting estimates and judgements (continued)

28.2 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 2022, there is no indication of impairment and the carrying value of the Association's property, plant and equipment was S\$8,093,942.

(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 2022 was S\$131,917 (2021: S\$262,714).

Notes to the financial statements – 31 December 2022

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

28.2 Key sources of estimation uncertainty (continued)

(iv) Calculation of expected credit losses ("ECL")

When measuring ECL, the Association uses reasonable and supportable forwardlooking 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 29.2(a).

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 2022 was S\$78,626 (2021: S\$78,971).

29. Financial risk management

The Association's activities expose it to minimal financial risks from its operations. The key financial risks include credit risk, liquidity risk and market risk, primarily changes in interest rates.

The following sections provide details regarding the Association's exposure to the abovementioned financial risks and the objectives, policies and processes for the management of these risks.

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

29. Financial risk management (continued)

29.1 **Financial instruments by categories**

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

	2022 S\$	2021 S\$
<u>Amortised cost</u> Financial assets	υψ	υψ
Trade and other receivables, net of prepayments	1,050,910	794,772
Cash and cash equivalents	6,842,191	5,887,273
	7,893,101	6,682,045
Financial liabilities Trade and other payables, net of GST payable, deferred income, grants and fees and compensation received for HQ building rectification works Lease liabilities	1,275,857 2,229,563 3,505,420	807,643 2,513,152 3,320,795

29.2 Risk management

(a) 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.

Notes to the financial statements – 31 December 2022

29. **Financial risk management** (continued)

29.3 **Risk management** (continued)

(b) **Credit risk** (continued)

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.

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.

Notes to the financial statements – 31 December 2022

29. **Financial risk management** (continued)

29.2 **Risk management** (continued)

(a) **Credit risk** (continued)

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

29. **Financial risk management** (continued)

29.2 Risk management (continued)

(a) **Credit risk** (continued)

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:-

	Note	Category	12-month or lifetime ECL	Gross carrying amount S\$	ECL allowance S\$	Net carrying amount S\$
2022			Lifetime			
Trade receivables	б	Note 1	ECL (simplified)	88,701	(10,075)	78,626
Other receivables	4	1	12-month ECL	121,123		121,123
			-	209,824	(10,075)	199,749
2021	Note	Category	12-month or lifetime ECL	Gross carrying amount S\$	ECL allowance S\$	Net carrying amount S\$
2021 Trade receivables	Note 6	Category Note 1	or lifetime	carrying amount	allowance	carrying amount
Trade			or lifetime ECL Lifetime ECL	carrying amount S\$	allowance S\$	carrying amount S\$

Notes to the financial statements – 31 December 2022

29. **Financial risk management** (continued)

29.2 **Risk management** (continued)

(a) **Credit risk** (continued)

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.

			Days p	oast due		
2022	Not past due S\$	≤ 30 days S\$	31-60 days S\$	61-90 days S\$	>90days S\$	Total S\$
ECL rate Gross carrying	Nil	Nil	Nil	Nil	41.3%	
amount	2,990	46,804	14,512	6	24,389	88,701
ECL	-	-	-	-	10,075	10,075
		~ 30	• -	bast due		
	Not past due S\$	≤ 30 days S\$	31-60 days	61-90 days	>90days S\$	Total S\$
2021			31-60	61-90	>90days S\$	Total S\$
ECL rate	due	days	31-60 days	61-90 days		
ECL rate Gross	due S\$	days S\$	31-60 days S\$	61-90 days S\$	S\$	
ECL rate	due S\$	days S\$	31-60 days S\$	61-90 days S\$	S\$	

Information regarding loss allowance movement of trade receivables is disclosed in Note 6.

Notes to the financial statements – 31 December 2022

29. **Financial risk management** (continued)

29.2 **Risk management** (continued)

(a) **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.

(b) 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.

- 29. **Financial risk management** (continued)
 - 29.2 Risk management (continued)
 - (b) Liquidity risk (continued)

Analysis of financial instruments by remaining contractual maturities

The table below summarises the maturity profile of the Association's financial liabilities at the reporting date based on contractual undiscounted repayment obligations.

	Contractual cash flows payable				
	Carrying amount	Total	One year or less	One to five years	Over five years
	2022	2022	2022	2022	2022
	S \$	S \$	S \$	S \$	S \$
Financial					
Trade and					
other payables	1,275,857	1,356,992	945,595	-	411,397
Lease					
liabilities	2,229,563	2,517,060	359,580	1,797,900	359,580
	3,505,420	3,874,052	1,305,175	1,797,900	770,977
		Cont	ractual cash	flows payab	ole
	Carrying	Cont Total	ractual cash One year	flows payab One to	ole Over
	Carrying amount				
	• •		One year	One to	Over
	amount	Total	One year or less	One to five years	Over five years
Financial	amount 2021	Total 2021	One year or less 2021	One to five years 2021	Over five years 2021
Financial Trade and other	amount 2021	Total 2021	One year or less 2021	One to five years 2021	Over five years 2021
Trade and	amount 2021	Total 2021	One year or less 2021	One to five years 2021	Over five years 2021
Trade and other	amount 2021 S\$	Total 2021 S\$	One year or less 2021 S\$	One to five years 2021	Over five years 2021
Trade and other payables	amount 2021 S\$	Total 2021 S\$	One year or less 2021 S\$	One to five years 2021	Over five years 2021

(c) Market risk

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

29. **Financial risk management** (continued)

29.2 **Risk management** (continued)

(c) Market risk (continued)

(i) Interest rate risk

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

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 equity of the Association is insignificant.

(ii) 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.

Notes to the financial statements – 31 December 2022

29. Financial risk management (continued)

29.2 **Risk management** (continued)

(d) Fair values

(i) Fair value hierarchy

The Association categorises fair value measurements using a fair value hierarchy that is dependent on the valuation inputs used as follows:

- Level 1 Quoted prices (unadjusted) in active market for identical assets or liabilities that the Association can access at the measurement date,
- Level 2 Inputs other than quoted prices included within Level 1 that areobservable for the asset or liability, either directly or indirectly, and
- Level 3 Unobservable inputs for the asset or liability.

Fair value measurements that use inputs of different hierarchy levels are categorised in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement.

(ii) Assets and liabilities not measured at fair value

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.

Notes to the financial statements – 31 December 2022

30. **Comparative figures**

Certain comparative figures have been reclassified to conform with the current year's presentation as follows:

	2021 as reclassified S\$	2021 as previously stated S\$
Statement of Financial Position		
FUNDS Designated Fund Scout Group fund	2,053,833	-
<u>Restricted Funds</u> Other specific funds	167,699	2,221,532

31. Authorisation of financial statements

The financial statements of the Association for the financial year ended 31 December 2022 were authorised for issue in accordance with a resolution of the Scout Council on 27 May 2023.

Editorial Committee

The Singapore Scout Association (SSA) Annual Report 2022 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.

The Singapore Scout Association Annual Report 2022

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Circulation Maohaid Faizal Kasmin (Senior Manager)

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HE SINGAPORE SCOUT ASSOCIATION

Ee Peng Liang Building, 1 Bishan St 12, Singapore 579808 **T:** +65 6259 2858 l **F:** +65 6259 2118

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