



THE SINGAPORE  
SCOUT ASSOCIATION

# ANNUAL REPORT 2022

CREATING A BETTER WORLD

ENGAGING + EXCITING + EMPOWERING

# THE SINGAPORE SCOUT ASSOCIATION



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

## The Vision of Scouting

Better Scouting for more young people

## The Mission of Scouting

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

## The Scout Promise

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

## The Scout Law

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

## The Scout Motto

“Be Prepared”





**CHIEF SCOUT  
HALIMAH  
YACOB**

*President of the  
Republic of Singapore*



**THE SINGAPORE  
SCOUT ASSOCIATION**



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# President's Message



**Mr Raymond Chia**  
President

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 Distance' 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 values-based 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



**Mr Desmond Chong**  
Chief Commissioner



# Scout Council 2022/2023



**Mr Raymond Chia Lee Meng**  
President



**Mr Philip Chua Tin Sien**  
Vice President



**Mr Ngien Hoon Ping**  
Vice President



**Dr William Wan Kok Tang**  
Vice President



**Mr Ranvir Kumar Singh**  
Hon. Secretary (Outgoing)



**Mr Tan Cheng Kiong**  
Hon. Treasurer (Incoming)



**Mr Tan Swee Ho**  
Hon. Treasurer



**Mr Richard Yeong**  
Elected Member



**Mr Michael Ong**  
Elected Member



**Mr Leon Yee Kee Shian**  
Appointed Member



**Ms Stella Wong**  
Appointed Member



**Mr Melvin Poon**  
Elected Member



**Ms Lim Kar Yee**  
Appointed Member



**Mr Simon Gan Kok Soon**  
Appointed Member



**Dr Julie Lo**  
Appointed Member



**Mr Troy Lim**  
Appointed Member



**Mr Terence Chia**  
Appointed Member



**Dr Anbarasan  
Thuraimanikam**  
Appointed Member



**Mr Vincent Yik**  
Appointed Member





**Mr Desmond Chong Kok Hwee**  
Chief Commissioner



**Mr Andrew Ang Kah Hin**  
Deputy Chief Commissioner



**Mr Lam Tat Wai**  
Area Commissioner (West)



**Mr Yang Chen**  
National Training  
Commissioner



**Mr Foo Say Kin**  
National Programme  
Commissioner



**Mr Johnathon Ng**  
National Human Capital  
Commissioner



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



**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

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# 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 Poon

Members: Tan Cheng Kiong, Vincent Yik & Terence Chia

In Attendance: NUPC(Nicholas Koh)

(Audit Committee should comprise all independent people, hence CC is not member but in attendance)

1. Oversee financial reporting, internal controls and risk management, as well as ensuring the establishment of comprehensive frameworks for these areas.
2. Oversee the internal audit function and 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 Yee

Members: Chay Hong Leng, Chief Commissioner, Roney Tan, Troy Lim & Dy CC(Andrew Ang) [President - as Ex-officio]

In Attendance: AAmC(Irdina Mah)

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

### 4. Nominations Committee

Chairman: President

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

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

# Scout Council (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 Lim

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

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

## 8. Awards and Recognition Committee

Chairman: President

Members: Chief Commissioner, Chay Hong Leng, Ngien Hoon Ping, William Wan, Philip Chua, & Dy CC(Andrew Ang)

\*NHCC(Johnathon Ng), ANHCC(Joanne Ho) [Staff Commissioner supporting Committee—Ex-officio]

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

## 9. IT Committee

Chairman: Michael Ong

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



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

#### 10. Education, Partnership & Unit Performance Committee

Chairman: Ngien Hoon Ping  
 Members: Chief Commissioner, Malcolm Tan, Simon Gan, Dr Julie Lo, Terence Chia, Lim Kar Yee, 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. Under Unit Performance
  - a. To put in place a suitable framework for promoting good unit performance.
  - b. To develop policies and strategies to improve unit performance.
  - c. To monitor and gather feedback on unit performance.
  - d. To review the structure, quota and criteria for unit recognition schemes.
  - e. To consider additional form of unit performance recognition.
9. Perform other tasks that are consistent with the work of the committee.

#### 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



**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 Han Songguang**  
National Educational Methods  
Commissioner



**Mr Jimmy Bok**  
National Emergency Preparedness  
Commissioner



**Mr Johnathon Ng**  
National Human Capital  
Commissioner



**Mr Heng Jiang Li**  
National Events Commissioner



**Mr Jacky Chong**  
National Communications  
Commissioner





**Mr Sunil Ravinder Gill**  
National Membership  
Commissioner



**Mr Nicholas Koh Yong Zhi**  
National Unit Performance  
Commissioner



**Mr Michael Poh Cher Huat**  
Assistant International  
Commissioner



**Mr Foo Say Kin**  
National Programme  
Commissioner



**Mr Lim Binjie Benjamin**  
Assistant Information Technology  
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



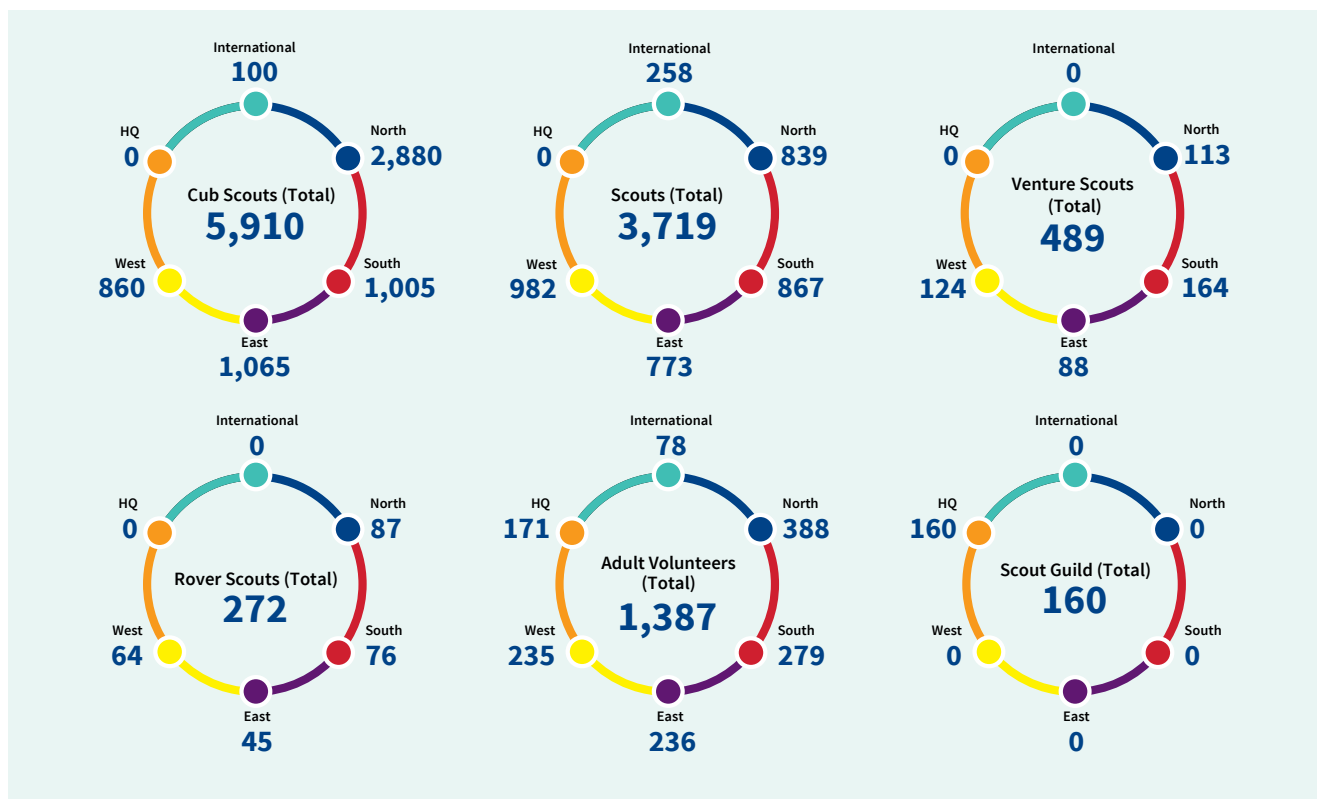
**Mr Lee Seng Hui**  
National Rover Chairperson



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

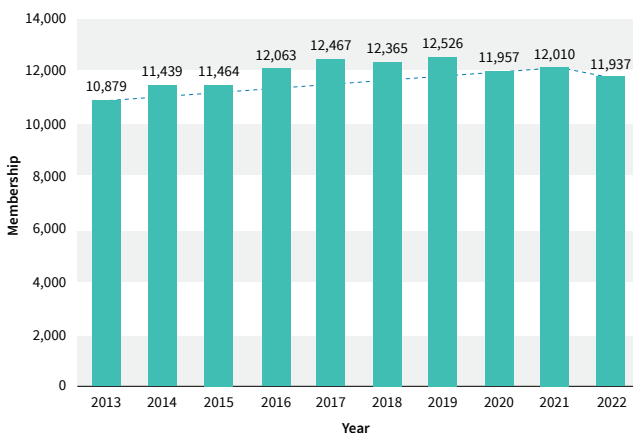
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# Membership Census 2022



Grand Total **11,777**

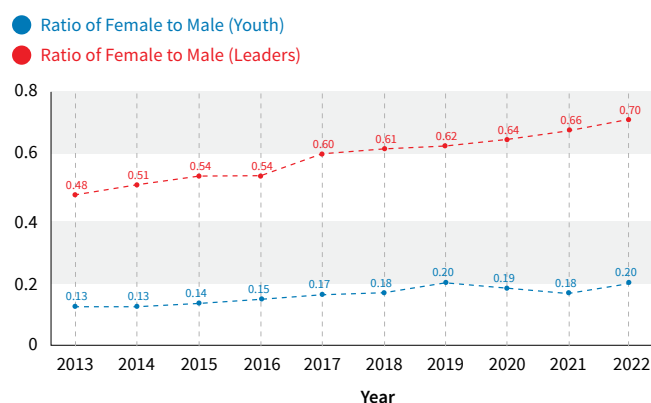
## Total Membership 2013 – 2022



## 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.



- Support for Leaders
- Youth Programme
- Administrative & Finance
- Communications
- Membership Growth & Retention

## #YourVoice Campaign Engagement Sessions



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

# Area Reports



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.



Participants:

24



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.



Participants:

180



Leader in Charge:

Mr Ryan Ng



## 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.



Participants:

14



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 Roving Journey entails and made some new friends from other Rover crews.



Participants:

8



Leader in Charge:

Mr Aiman Johari,  
Mr Ang Wee Jin







## 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.



Participants:

**280**



Leader in Charge:  
**Mr Choey Por Yen**

## 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!



Participants:

**95**



Leader in Charge:  
**Mdm Nurul Hakimah**



## 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.



Participants:

**71**



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.



Participants:

**25**



Leader in Charge:  
**Mr Ang Wee Jin**

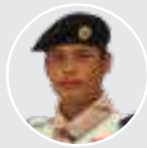




# Area Reports



**Chua Yong Liang**  
Area Commissioner  
(South)



**Fong Kah Chun**  
Assistant Area Commissioner  
(South)



**Madhan S/O Elavalahan**  
Assistant Area Commissioner  
(South)



**Hendriks Reuben Marc Matthew**  
Assistant Area Commissioner  
(South)

## 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.



Adult  
Participants:  
**20**



Staff/Helper:  
**11**



Leader in Charge:  
**Fong Kah Chun**



## 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.



Adult  
Participants:  
**5**



Youth  
Participants:  
**660**



Staff/  
Helper:  
**7**



Leader in Charge:  
**Chan Hoong Leong**



## 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.



## 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.



## 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.

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.





# Area Reports



## 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.



Adult Participants:

25



Youth Participants:

400



Staff/Helper:

25



Leader in Charge:

Reuben Hendriks

## 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.



Adult Participants: (Event staff)

8



Youth Participants:

61



Staff/Helper: (from Beatty Beavers)

5



Leader in Charge: Justin Chong







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  
(East)

## 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.



Total  
Participants:  
**33**



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)



Total  
Participants:  
**116**



## 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 actionable posts.

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

# Area Reports

## 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.



Total Participants:  
**29**

## 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/>



Content reach

**2,500**



Total Participants:  
**60**

## 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. CSLC also gave the participants the opportunity to develop new scouting knowledge and hone their leadership skills.





Lam Tat Wai  
Area Commissioner  
(West)



Hamidatulmaliah Binte Md Jamil  
Assistant Area Commissioner  
(West)



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.



Participants  
and Leaders:  
**1100**



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.



Participants  
**15**



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!



Participants  
and Service  
Team:  
**70**



Leader in Charge:  
**Mr Yap Yu Liang**  
and Team



# Area Reports

## 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.



Participants,  
Parents &  
Leaders:

13

Service Team:

15



Leader in Charge:  
Mr Mohamad Shafri  
bin Amat Noh



## 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.



Participants and  
Service Team:

120



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 socio-emotional 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



Leader in Charge:  
Mr Lam Tat Wai

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.



Participants:

60

Service Team:

20



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"!



Participants:

30

Service Team:

20



Leader in Charge:

Mr Mohamad Shafri, Mr Kenneth Cheong,  
Mr Anders Choo, Mr Amos Lam



# Area Reports

## 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!



Participants:

**13**



Leader in Charge:  
**Mr Sim Eng Hock**



## Venture Skills Day (19 Nov 2022)

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!



Participants +  
Service Scout  
& Leaders :

**40**



Leader in Charge:  
**Mr Yap Yu Liang**



## 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.



Participants:  
**24**

Service Scouts:  
**8**

Leaders:  
**5**



Leader in Charge:  
**Ms Iris Ng**



## 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.



Participants:  
**70**



Leader in Charge:  
**Mr Azmi Azeman**





# Area Reports

## NDP Observance Ceremony (8 August 2022)

Our scouts participated in the National Day Observance Ceremony.



Cub scouts and Scouts:

85



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.



Cub Scouts: Leaders: Service Scouts:

20 | 5 | 10



Leader in Charge:  
Mr Muhammad Waquiuddin,  
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
<b>Grand Total</b>	<b>S \$468,602</b>

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
<b>Grand Total</b>	<b>S \$222,935</b>

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





# Youth Programme

## National Programme Council



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**



## 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 self-sufficiency 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.



Participants:  
**13**



Leader in Charge:  
**Mah Wei Siang**

## 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



Participants  
(16 March):  
**4**

Participants  
(4 June):  
**7**

Participants  
(10 Sep):  
**12**

Participants  
(19 Nov):  
**8**



Leader in Charge:  
**Nyeo Hee Wah**

### 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

25 & 26 June 2022



Participants:  
**7**



Leader in Charge:  
**Nyeo Hee Wah**

10 – 11 December 2022



Participants:  
**11**



Leader in Charge:  
**Spencer Phang**



## 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.



Participants:

**150**



Leader in Charge:  
**Ms Jessica Joan  
Da Silva**



### 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.



Participants:

**150**



Leader in Charge:  
**Ms Siti Raudah**

# Youth Programme



Participants:  
**100**



Leader in Charge:  
**Ms Norhaiza Yep Abu**

## 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.



Participants:  
**63**



Leader in Charge:  
**Ms Ferene Chua Kai En**



## Fundraising Collections:

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

## Achievements

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



## 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).



Participants:

30



Leader in Charge:  
Mr 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.



Participants:

30



Leader in Charge:  
Mr Saimen Imanuel,  
PC (Air)



### 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.



Participants:

20



Leader in Charge:  
Tan Jee Kok Seth





# 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.



Participants:

40



Leader in Charge:

Tan Jee Kok Seth &  
Tan Mei Yan Serene



## 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.



Participants:

20



Leader in Charge:  
Tan Mei Yan Serene

## 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.



Participants:

20



Leader in Charge:  
Tan Mei Yan Serene

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

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

### 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.



Participants:  
**7**



Leader in Charge:  
**Andrew Toh, Rover Scout**



Participants:  
**2**



Leader in Charge:  
**Andrew Toh, Rover Scout**



## 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.



Participants:

**31**



Leader in Charge:

**Jasmine Ng, Rover Scout  
and Win Yee, Rover Scout**

## 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.



Participants:

**35**



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.



Participants:

**137**



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.



Participants:

**18**



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





# Youth Programme

## Better World Framework

The Better World Framework was initiated by the World Organisation of the Scout Movement, and it seeks to synergise and 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.



Participants total, inclusive of WOSM staff and Solar Africa trainers:

**21**



Leader in Charge:  
**Raynold Tan Yong Ren**

### 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.



Participants (Scouts):

**38**

Participants (Rovers and Ventures):

**10-13**



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 Development 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 Sarimbun Scout Camp. Through this camp, leaders learnt how to conduct a Scout Meeting effectively. Course Director was Assistant National Training Commissioner, Mr Damien Teo Tat Yong.





# 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 well-being, 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.





# Events

## 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.



Participants:  
**66**



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.



Participants:  
**103**



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.



Participants:  
**55**



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.



Participants:  
**85**



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.



Participants:  
**40**



Leader in Charge:  
**Nicholas Liaw and Rachel Chan**



## 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.



Participants:  
**10**



Leader in Charge:  
**Caleb Teo**

## 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.



Participants:  
**33**



Leader in Charge:  
**Nicholas Liaw and Rachel Chan**



## 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.



Participants:  
**40**



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



West Area



North Area



East Area



South Area

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)	MIGUEL LOUIS LACSON MALELANG ABRAM EDWARD BASCONCILLO AMANTE PUAR CHIN YANG, THALMUS KDEN TAN MICHAEL LAU WEI LE, JADEN LIM JUN WEI, MELVIN	HWA CHONG SCOUT GROUP (SECONDARY)	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 SIM XUE HAO LIM YIK SUAN, RYAN JONAS NG ZHEN YANG KEON TAN KAI EIK YEH SHIH PERNG
BLACK KNIGHTS AIR SCOUT GROUP (OPEN)	KHOO EIK JING TAN BENG ZHONG DYLAN TEH ZHIBIN	SAMBAR SCOUT GROUP (OPEN)	S. SHIVA SAYSHATHRI
CHUNG CHENG HIGH(YISHUN) SCOUT GROUP (SECONDARY)	AMIRUL AMSYAR BIN MOHAMMED HAZMI	SKYHAWK AIR SCOUT GROUP (OPEN)	CONNALL CHOO TZHI TJIE TIVINAASH GEJENDRAN
EDGEFIELD SCOUT GROUP (SECONDARY)	SOON ZHI YUAN LYE JUN KANG CHUA KWEE KIAT FRAZIER MAVERICK LIM JIA MIN	WOODLANDS MANTA RAY SCOUT GROUP (OPEN)	KONG YIK THENG (RAYNER) ANSON SIM JUNHUI FONG WEI GUAN
GREENRIDGE FOX SCOUT GROUP (SECONDARY)	TAN YEN XIN SURAPALLI VENKATASAITEJA HARIZ BIN MOHAMED ZAFRIN CAKKA KENSHIRAYAN PAKKITA LOW CHUN XIANG CHIN LI XUAN	ZHONGHUA SCOUT GROUP (SECONDARY)	HANNAH ASHA LAI LIM ZHI QI SHERMINE SOH YIN SHAN KHIN ONG JING YU KWAN ZHENG FOON JAYDEN FONG ZHENG YANG BRYAN NG EE KIAT CHEAH XIN YU
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		

## South Area

GROUP	NAME		
RAFFLES SCOUT GROUP (SECONDARY)	LIN SHU NUO LIM JUNWEN MIGUEL TU DEYI DEREK TOH YU HENG ALEXANDER MARK AMARAGANTHAM JOEL LEE PRADEEP THANGAVELU TEH ZHENGXIN LEE JIE YANG, JOSH	MARIS STELLA HIGH SCOUT GROUP (SECONDARY)	NICHOLAS CHU YOUNG-HAN
ACS (BARKER) SCOUT GROUP (SECONDARY)	NATHANAEL TAN WEN XUAN SAMUEL YONG KAI GE	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
BEATTY BEAVER SCOUT GROUP (SECONDARY)	MATTHEW LOW YING WEI ZHU PEIHAO RYAN CHUA CHIANG JOON GOH EU HUNG WAYNE ABI LAYANAN MATHIVANAN NALANGAN ELIZER DON DATO	PATHLIGHT SCHOOL SCOUT GROUP (SPED)	SHELTON ANDRE JOSHUA CANIZARES CHAN YI JIE JIM
CATHOLIC HIGH SCOUT GROUP (SECONDARY)	CHEN BO JIN KADEN TEO KAI JUN LAW JIA JUN KALEB JOSHUA PHOON WYATT OOI EXUAN SIM HON JUI FANG XUHUI ISAAC LAM WEE AN LUCAS KONG YUE YANG GAN CHEE KAE TAY WEI JIE JAYDON JAVIER LOO QI WEN	QUEENSTOWN SCOUT GROUP (SECONDARY)	THAM KOK HENG, BRYAN DAVID GLORY LEE RAYMUS LIM ZHENG YI CHUI ZHENHAO LONT LA HTUT
COLUGO SCOUT GROUP (OPEN)	NICHOLAS PEH YU JIE TAN TZE YENG ELEANOR XIE YIXUAN, AUDREY CHAN WATTHANAYONKIT	SJI PELANDOK SCOUT GROUP (SECONDARY)	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 KIERAN TAN KIAT REN JOVAN CHOW GUO QUAN SRIJAN KARUNAKARAN KAVEN KOH YONG ZHI SHAUN LOH LI XUAN LUCAS LEE KAY EONG LEE VOY LIM WEI YONG MATTHEW TRISTAN LEE CHEN XING TAN SIYUAN TANIS
GAN ENG SENG DRAGON SCOUT GROUP (SECONDARY)	CHAN KENG NGAN ISAAC JOCELYN SEE LUO YIN TAN YI ZHU ASHLEE FOO RUI EN ALEXIA VILLEGAS TAY RYAN SEAH ZE GUAN ZACHARY SONG EN KAI TAN JING YANG, ZAMIEN GWYNETH LOI XIN YI EE JIA YING JESSLYN	ST ANDREWS STAR SCOUT GROUP (SECONDARY)	TEO JOON YIK JOSHUA



# Awards & Achievements

## East Area

GROUP	NAME
ANGLICAN HIGH FALCON SCOUT GROUP (SECONDARY)	CHAN KANG JUN, KADEN KWOK ZI RUI NICHOLAS TAN JIN HONG AARON LIM CHIH YOONG
DUNMAN DOVE SCOUT GROUP (SECONDARY)	SOFIA AMIHAN MOLASE RESPETO
DUNMAN HIGH SCOUT GROUP (SECONDARY)	KYSON CHUA KYI SHENG TANG ZI JUN ONG CHENG YU ISAAC THEODORE LIM CHUNG HONG SIAU XU ZHE JAMIEN TAN PEI WEN NG JOHNSON TAN KAI ZHE FOO TENG FONG
NGEE ANN WICHITA SCOUT GROUP (SECONDARY)	ONG HUAI XU ABDUL HAKEEM BIN ANWARUL HAQ
ST GABRIEL SOUTHERN CROSS SCOUT GROUP (SECONDARY)	TAN TZE MIN, MATTHEW NG KEE MENG LUCIUS CHAY KAI FENG, CAYDEN RYAN PUNNOOSE
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 ETHAN LAI YIXIAN DANIEL WANG ZHIXIANG ASHER TAY SHAO RONG TIMOTHY THEOPHILUS GUNAWAN

VICTORIA ARROW SCOUT GROUP (SECONDARY)	TAN CHONG REY GABRIEL TAN EN JIE YAP ENG HSIEN, ETHAN UDAYAKUMAR VIYA VARMAN NATHAN SIN LIM YI YANG ALDEN DAMIAN KHOO CHEN TZE WANG ZHI RONG ASHER WONG PU MING YEW YONG JUN, LINUS ABISHEK SANDIRAN
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## West Area

GROUP	NAME
ACS(IND) SCOUT GROUP (SECONDARY)	JOSHUA PAUL LEE SHANG WEI THANONG VIRABHAK CHNG KAY YERN, AIDAN LEE QUAN EN BRYAN CHIA TAI SHEN DYLAN JAKOB KAI GOPALAN
CHUA CHU KANG CONDOR SCOUT GROUP (SECONDARY)	LUM MUN HAY JAYDEN SIM CHOON YANG JAVIER SUDARSHAN GANESAN JARIUS TING
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
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



Leader in Charge:  
Spencer Phang

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)



Baden Powell Award Recipients:  
7 Rover Scouts



Guest of Honour:  
**Desmond Chong Kok Hwee**,  
Chief Commissioner,  
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





# 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 Abdul 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:

### 5 YEARS

1. ARAB HUSSAIN JAGUR HUSSAIN
2. CAI JIANGSHENG 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 WAQUIDDIN BIN AHAMADI
18. MUHD HAZIQ BIN MOHD ALI
19. NG ALVIN
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
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 SHAI FUDIN
91. MOK KIAT TI ALAN
92. NEO YAO KIAN ANDY



# Awards & Achievements

## 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 IZAN 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
143. TSUI KA LOK

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 WEIQUN
30. LING SOON HWA PHILIP
31. LOH YIAN CHONG
32. LOW KEE GUAN
33. MAGESWARI KANAPATHY
34. MAH WEI SIANG

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
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



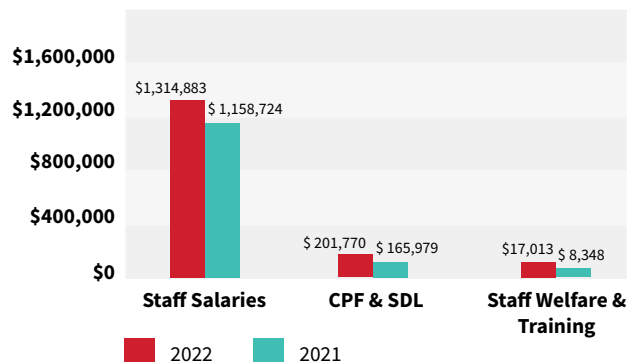
## Report on Full-time Staff

### 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
<b>Total Amount</b>	<b>\$1,533,666</b>	<b>\$1,333,051</b>

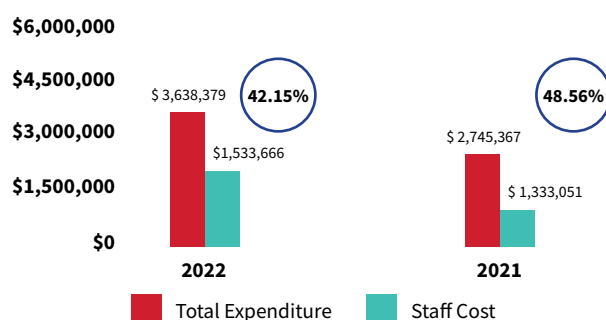
Staff costs increased from \$1,333,051 to \$1,533,666 with headcount reduced from 29 to 32.

### Staff Costs in SGD



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

### Percentage of Staff Cost Over Total Expenditure



Annual Remuneration* Salary band	Number of Staff	
	2022	2021
<b>Top 3 Executives</b>		
\$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
<b>Sub total</b>	<b>6</b>	<b>4</b>
<b>Other Employees</b>		
More than \$50,000	1	2
Less than \$50,000 **	25	23
<b>Total</b>	<b>32</b>	<b>29</b>

## Governance Evaluation Checklist

S/N	Code guideline	Code ID	Response (select whichever is applicable)	Explanation (if Code guideline is not complied with)
<b>Board Governance</b>				
1	Induction and orientation are provided to incoming governing board members upon joining the Board.	1.1.2	<input checked="" type="checkbox"/> Complied <input type="checkbox"/> Not Complied	
Are there governing board members holding staff1 appointments? (skip items 2 and 3 if "No")			<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
2	Staff does not chair the Board and does not comprise more than one third of the Board.	1.1.3	Not Applicable	
3	There are written job descriptions for the staff's executive functions and operational duties, which are distinct from the staff's Board role.	1.1.5	Not Applicable	
4	The Treasurer of the charity (or any person holding an equivalent position in the charity, e.g. Finance Committee Chairman or a governing board member responsible for overseeing the finances of the charity) can only serve a maximum of 4 consecutive years.  If the charity has not appointed any governing board member to oversee its finances, it will be presumed that the Chairman oversees the finances of the charity.	1.1.7	<input checked="" type="checkbox"/> Complied <input type="checkbox"/> Not Complied	
5	All governing board members must submit themselves for re-nomination and re-appointment, at least once every 3 years.	1.1.8	<input checked="" type="checkbox"/> Complied <input type="checkbox"/> Not Complied	
6	The Board conducts self evaluation to assess its performance and effectiveness once during its term or every 3 years, whichever is shorter.	1.1.12	<input checked="" type="checkbox"/> Complied <input type="checkbox"/> Not Complied	
Is there any governing board member who has served for more than 10 consecutive years? (skip item 7 if "No")			<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
7	The charity discloses in its annual report the reasons for retaining the governing board member who has served for more than 10 consecutive years.	1.1.13	Not Applicable	
8	There are documented terms of reference for the Board and each of its committees.	1.2.1	<input checked="" type="checkbox"/> Complied <input type="checkbox"/> Not Complied	
<b>Conflict of Interest</b>				
9	There are documented procedures for governing board members and staff to declare actual or potential conflicts of interest to the Board at the earliest opportunity.	2.1	<input checked="" type="checkbox"/> Complied <input type="checkbox"/> Not Complied	
10	Governing board members do not vote or participate in decision making on matters where they have a conflict of interest.	2.4	<input checked="" type="checkbox"/> Complied <input type="checkbox"/> Not Complied	
<b>Strategic Planning</b>				
11	The Board periodically reviews and approves the strategic plan for the charity to ensure that the charity's activities are in line with the charity's objectives.	3.2.2	<input checked="" type="checkbox"/> Complied <input type="checkbox"/> Not Complied	



## Governance Evaluation Checklist

Human Resource and Volunteer <sup>2</sup> Management			
12	The Board approves documented human resource policies for staff.	5.1	<input checked="" type="checkbox"/> Complied <input type="checkbox"/> 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	<input checked="" type="checkbox"/> Complied <input type="checkbox"/> Not Complied
14	There are processes for regular supervision, appraisal and professional development of staff.	5.5	<input checked="" type="checkbox"/> Complied <input type="checkbox"/> Not Complied
Are there volunteers serving in the charity? (skip item 15 if "No")			<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
15	There are volunteer management policies in place for volunteers.	5.7	<input checked="" type="checkbox"/> Complied <input type="checkbox"/> Not Complied
Financial 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	<input checked="" type="checkbox"/> Complied <input type="checkbox"/> Not Complied
17	The Board ensures that internal controls for financial matters in key areas are in place with documented procedures.	6.1.2	<input checked="" type="checkbox"/> Complied <input type="checkbox"/> Not Complied
18	The Board ensures that reviews on the charity's internal controls, processes, key programmes and events are regularly conducted.	6.1.3	<input checked="" type="checkbox"/> Complied <input type="checkbox"/> Not Complied
19	The Board ensures that there is a process to identify, and regularly monitor and review the charity's key risks.	6.1.4	<input checked="" type="checkbox"/> Complied <input type="checkbox"/> Not Complied
20	The Board approves an annual budget for the charity's plans and regularly monitors the charity's expenditure.	6.2.1	<input checked="" type="checkbox"/> Complied <input type="checkbox"/> Not Complied
Does the charity invest its reserves (e.g. in fixed deposits)? (skip item 21 if "No")			<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
21	The charity has a documented investment policy approved by the Board.	6.4.3	<input checked="" type="checkbox"/> Complied <input type="checkbox"/> Not Complied
Fundraising Practices			
Did the charity receive cash donations (solicited or unsolicited) during the financial year? (skip item 22 if "No")			<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
22	All collections received (solicited or unsolicited) are properly accounted for and promptly deposited by the charity.	7.2.2	<input checked="" type="checkbox"/> Complied <input type="checkbox"/> Not Complied
Did the charity receive donations in kind during the financial year? (skip item 23 if "No")			<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
23	All donations in kind received are properly recorded and accounted for by the charity.	7.2.3	<input checked="" type="checkbox"/> Complied <input type="checkbox"/> Not Complied
Disclosure 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	<input checked="" type="checkbox"/> Complied <input type="checkbox"/> Not Complied
Are governing board members remunerated for their services to the Board? (skip items 25 and 26 if "No")			<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

25	No governing board member is involved in setting his own remuneration.	2.2	Not Applicable	
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	
Does the charity employ paid staff? (skip items 27, 28 and 29 if "No")			<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
27	No staff is involved in setting his own remuneration.	2.2	<input checked="" type="checkbox"/> Complied <input type="checkbox"/> Not Complied	
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	<input checked="" type="checkbox"/> Complied <input type="checkbox"/> 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 family <sup>3</sup> belonging to the Executive Head <sup>4</sup> or a governing board member of the charity;  (b) the staff has received remuneration exceeding \$50,000 during the financial year.  The information relating to the remuneration of the staff must be presented in bands of \$100,000. <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	<input checked="" type="checkbox"/> Complied <input type="checkbox"/> Not Complied	
<b>Public Image</b>				
30	The charity has a documented communication policy on the release of information about the charity and its activities across all media platforms.	9.2	<input checked="" type="checkbox"/> Complied <input type="checkbox"/> Not Complied	

**Notes:**

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

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

<sup>3</sup> Close 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.

<sup>4</sup> Executive 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)	✓	✗	✓	✓	✓
Mr Philip Chua Tin Sien	Vice President	✓	✓	✗	✓	✓
Mr Ngien Hoon Ping	Vice President	✓	✓	✓	✓	✓
Dr William Wan Kok Tang	Vice President	✓	✓	✗	✓	✗
Mr Tan Cheng Kiong	Hon. Secretary (Incoming)	✓	✓	✓	✓	✓
Mr Ranvir Kumar Singh	Hon. Secretary (Outgoing)	✓	✗	N.A	N.A	N.A
Mr Tan Swee Ho	Hon. Treasurer	✓	✓	✓	✓	✓
Mr Richard Yeong Ong Loy	Elected Member	✓	✓	N.A	N.A	N.A
Mr Michael Ong	Elected Member	✓	✓	✓	✓	✓
Mr Leon Yee Kee Shian	Elected Member	✗	✓	✓	✓	✗
Ms Stella Wong	Elected Member	✗	✗	✗	✓	✓
Mr Melvin Poon	Elected Member	✓	✓	✗	✓	✓
Ms Lim Kar Yee	Appointed Member	✗	✓	✓	✓	✓
Mr Simon Gan Kok Soon	Appointed Member	✓	✗	✗	✓	✗
Mr Troy Lim	Appointed Member	✓	✓	✗	✓	✓
Dr Julie Lo	Appointed Member	✓	✗	✗	✓	✗
Mr Terence Chia	Appointed Member	✓	✓	✓	✓	✓
Dr Anbarasan	Appointed Member	✓	✗	✓	✓	✓
Mr Vicent Yik	Appointed Member	✓	✓	✓	✓	✓
Mr Desmond Chong Kok Hwee	Chief Commissioner	✓	✓	✓	✓	✓
Mr Andrew Ang	Deputy Chief Commissioner	✓	✓	✓	✓	✓
Mr Lam Tat Wai	Area Commissioner (West Area)	✓	✓	✓	✓	✓
Mr Yang Chen	National Training Commissioner	✓	✓	✗	✓	✓
Mr Foo Say Kin	National Programme Commissioner	✓	✓	✓	✓	✓
Mr Johnathon Ng	National Human Capital Commissioner	✓	✓	✗	✓	✓
Mr Ang Wee Jin	Area Commissioner (North Area)	✓	✓	✓	✓	✓
Mr Chua Yong Liang	Area Commissioner (South Area)	✓	✓	✗	✓	✓
Mr Goh Yee Heng	Area Commissioner (East Area)	✓	✓	✗	✓	✓
Dr Sunil Ravinder Gill	National Membership Commissioner	✓	✓	✓	✓	✗

**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

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#### Scout Council

President – Chia Lee Meng Raymond

Vice President – Ngien Hoon Ping

Vice President – Chua Tin Sien Philip

Vice President – Dr William Wan Kok Tang

Honorary Secretary – Ranvir Kumar Singh/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

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## The Singapore Scout Association

### Statement by Scout Council for the year ended 31 December 2022

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We, the undersigned, hereby state that in the opinion of the Scout Council, the financial statements of The Singapore Scout Association (“Association”) set out on pages 6 to 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 Lee Meng Raymond*

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Chia Lee Meng Raymond  
President

*Desmond Chong Kok Hwee*

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Desmond Chong Kok Hwee  
Chief Commissioner

*Tan Swee Ho*

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Tan Swee Ho  
Honorary Treasurer

27 May 2023

**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>	<u>Period of fund-raising</u>
Job Week	29 August 2022 to 24 September 2022
Diamond Jubilee Challenge	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.



**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

	Note	2022 S\$	2021 S\$
<b>ASSETS AND LIABILITIES</b>			
<b>Non-Current Assets</b>			
Property, plant and equipment	3	8,093,942	8,057,825
Other receivables	4	89,895	89,895
		<u>8,183,837</u>	<u>8,147,720</u>
<b>Current Assets</b>			
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
		<u>7,996,964</u>	<u>6,928,667</u>
<b>Total Assets</b>		<u>16,180,801</u>	<u>15,076,387</u>
<b>Current Liabilities</b>			
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
		<u>1,897,629</u>	<u>1,328,801</u>
<b>Non-Current Liability</b>			
Other payables	9	330,263	-
Deferred grant	10	1,235,900	1,294,752
Lease liabilities	11	1,943,457	2,237,132
		<u>3,509,620</u>	<u>3,531,884</u>
<b>Total Liabilities</b>		<u>5,407,249</u>	<u>4,860,685</u>
<b>Net Current Assets</b>		<u>6,099,335</u>	<u>5,599,866</u>
<b>Net Assets</b>		<u>10,773,552</u>	<u>10,215,702</u>

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



## The Singapore Scout Association

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

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

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

The Singapore Scout Association

Statement of Financial Activities  
For the year ended 31 December 2022

	Note	General Funds (Note 12) S\$	Scout Group Funds (Note 13) S\$	Restricted Funds		2022 Total Funds S\$	2021 Total Funds S\$	
				← Building Fund S\$	→ Scout Foundation Fund S\$			
<b>Incoming resources</b>								
<u>Incoming resources from generated funds</u>								
Voluntary income	15	77,807	21,620	-	4,000	-	103,427	27,145
Activities for generating funds								
- Scouting It Forward	21	-	-	-	-	-	-	49,424
- Job Week	22	118,551	113,491	-	-	-	232,042	-
- Diamond Jubilee Challenge	23	249,978	224,513	-	-	-	474,491	-
Investment income		12,711	13,931	-	-	1,113	27,755	16,140
<u>Incoming resources from charitable activities</u>								
- Grants		1,333,623	-	-	-	-	1,333,623	1,258,726
- Membership fees		106,894	-	-	-	-	106,894	105,604
- Fees from participants		168,438	15,993	-	-	-	184,431	114,592
- Scout Shop	16	90,338	-	-	-	-	90,338	127,779
- Sands Leadership Development Centre	17	1,396,230	-	-	-	-	1,396,230	474,643
Other incoming resources	18	219,618	-	-	-	-	219,618	301,080
<b>Total incoming resources</b>		<u>3,774,188</u>	<u>389,548</u>	<u>-</u>	<u>4,000</u>	<u>1,113</u>	<u>4,168,849</u>	<u>2,475,133</u>
<b>Resources expended</b>								
<u>Costs of generating funds</u>								
Fundraising costs								
- Scouting It Forward	21	-	-	-	-	-	-	2,351
- Job Week	22	5,643	3,464	-	-	-	9,107	-
- Diamond Jubilee Challenge	23	4,144	1,745	-	-	-	5,889	-
Charitable activities								
- Scout Shop	16	78,343	-	-	-	-	78,343	67,642
- Scout Groups		-	234,343	-	-	-	234,343	128,903
- Area activities		78,295	-	-	-	-	78,295	32,046
- International scout events and programme expenses		179,772	-	-	-	-	179,772	129,291
- Sands Leadership 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		20,736	-	-	-	-	20,736	20,442
Other resources expended	20	895,265	78	-	-	-	895,343	791,554
<b>Total resources expended</b>		<u>3,398,749</u>	<u>239,630</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,638,379</u>	<u>2,745,367</u>
<b>Net incoming/(outgoing) resources before amortisation and transfer</b>								
Amortisation of building fund		375,439	149,918	-	4,000	1,113	530,470	(270,234)
Amortisation of building fund		66,077	-	-	-	-	66,077	-
		441,516	149,918	-	4,000	1,113	596,547	(270,234)
Incoming resources for building fund	24	-	-	(66,077)	-	-	(66,077)	-
		-	-	27,380	-	-	27,380	20,105
<b>Net incoming/(outgoing) resources</b>		<u>441,516</u>	<u>149,918</u>	<u>(38,697)</u>	<u>4,000</u>	<u>1,113</u>	<u>557,850</u>	<u>(250,129)</u>
<b>Total funds brought forward</b>		<u>3,619,691</u>	<u>2,053,833</u>	<u>4,031,744</u>	<u>342,735</u>	<u>167,699</u>	<u>10,215,702</u>	<u>10,465,831</u>
<b>Total funds carried forward</b>		<u>4,061,207</u>	<u>2,203,751</u>	<u>3,993,047</u>	<u>346,735</u>	<u>168,812</u>	<u>10,773,552</u>	<u>10,215,702</u>

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

## The Singapore Scout Association

### Statement of Cash Flows For the year ended 31 December 2022

	Note	2022 S\$	2021 S\$
<b>Cash flows from operating activities</b>			
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		(999)	(55,187)
Unwinding of discount on provision for reinstatement cost		10,210	-
Interest expense		75,991	-
Interest income		(34,360)	(20,658)
Rent concession		(59,480)	(29,740)
		<u>632,660</u>	<u>500,205</u>
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		<u>1,710,022</u>	<u>235,366</u>
<b>Cash flows from investing activities</b>			
Interest received		34,360	20,658
Purchase of property, plant and equipment	3	(592,735)	(364,129)
Net cash used in investing activities		<u>(558,375)</u>	<u>(343,471)</u>
<b>Cash flows from financing activities</b>			
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		<u>(196,729)</u>	<u>(307,035)</u>
<b>Net increase/(decrease) in cash and cash equivalents</b>		954,918	(415,140)
<b>Cash and cash equivalents at 1 January</b>		<u>5,887,273</u>	<u>6,302,413</u>
<b>Cash and cash equivalents at 31 December</b>	7	<u><u>6,842,191</u></u>	<u><u>5,887,273</u></u>

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



## The Singapore Scout Association

### Notes to the financial statements – 31 December 2022

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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.

**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.

**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".



## The Singapore Scout Association

### Notes to the financial statements – 31 December 2022

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#### 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.

## The Singapore Scout Association

### Notes to the financial statements – 31 December 2022

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

##### 2.3 Financial assets (continued)

###### (b) Impairment (continued)

###### General approach (continued)

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

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

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

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

###### Measurement of ECLs

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

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

###### Credit-impaired financial assets

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

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

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

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

**2.3 Financial assets (continued)**

**(b) Impairment (continued)**

Presentation of allowance for ECLs in the statement of financial position

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

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

Write-off

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

**(c) Recognition and derecognition**

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

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

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

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

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



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

2.4 **Property, plant and equipment**

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

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

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

Campsite	Lease term of 8 years
HQ land	Leasehold period of 30 years
HQ building	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.

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

**2.5 Inventories**

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

**2.6 Impairment non-financial assets**

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

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

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

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

**2.7 Financial liabilities**

**(a) Classification and measurement**

At initial recognition

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

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

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

**2.7 Financial liabilities (continued)**

**(a) Classification and measurement (continued)**

At subsequent measurement

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

**(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.



## The Singapore Scout Association

### Notes to the financial statements – 31 December 2022

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#### 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 on a straight-line basis over the expected useful life of the relevant assets.

## The Singapore Scout Association

### Notes to the financial statements – 31 December 2022

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#### 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.

## The Singapore Scout Association

### Notes to the financial statements – 31 December 2022

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#### 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.



**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 at the date when the fair value was determined.

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

**2. 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.

**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.



**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.

The Singapore Scout Association

Notes to the financial statements – 31 December 2022

3. Property, plant and equipment

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

## The Singapore Scout Association

### Notes to the financial statements – 31 December 2022

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#### 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 :-

	<b>2022</b> <b>S\$</b>	<b>2021</b> <b>S\$</b>
Cash	592,735	364,129
Lease liabilities	-	2,513,152
	<u>592,735</u>	<u>2,877,281</u>

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

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

## The Singapore Scout Association

### Notes to the financial statements – 31 December 2022

#### 4. Other receivables

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

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	<u>-</u>	<u>-</u>

#### 5. Inventories

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

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



## The Singapore Scout Association

### Notes to the financial statements – 31 December 2022

#### 6. Trade receivables

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

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	<u>-</u>	<u>(1,581)</u>
At end of the year	<u>10,075</u>	<u>11,074</u>

#### 7. Cash and cash equivalents

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

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

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.

## The Singapore Scout Association

### 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\$
<u>Non-current liabilities</u>		
Provision for reinstatement cost	330,263	-
<u>Current liabilities</u>		
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	-
	<u>1,429,492</u>	<u>842,198</u>
	<u>1,759,755</u>	<u>842,198</u>

Other payables are denominated in Singapore dollars.

#### 10. Deferred grant

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

	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	235,409	235,409
- later than five years	1,000,491	1,059,343
	<u>1,235,900</u>	<u>1,294,752</u>
	<u>1,294,752</u>	<u>1,353,604</u>

## The Singapore Scout Association

### Notes to the financial statements – 31 December 2022

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#### 11. Lease liabilities

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

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

	<b>2022</b>	<b>2021</b>
	<b>S\$</b>	<b>S\$</b>
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	<u>(75,991)</u>	<u>-</u>
At end of the year	<u><u>2,229,563</u></u>	<u><u>2,513,152</u></u>

12. General funds

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



The Singapore Scout Association

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\$
<b>Resources expended</b>										
Costs of generating funds										
Fundraising costs										
- Job Week	5,124	164	191	84	80	-	-	-	-	5,643
- Diamond Jubilee Challenge	3,882	81	70	62	49	-	-	-	-	4,144
Charitable activities										
- Scout Shop	-	-	-	-	-	78,343	-	-	-	78,343
- Area activities	-	41,571	3,971	13,539	19,214	-	-	-	-	78,295
- International scout events and programme expenses	179,772	-	-	-	-	-	-	-	-	179,772
- Sands Leadership Development Centre	-	-	-	-	-	-	-	1,141,166	-	1,141,166
- Employee benefits expense	920,199	20,221	17,372	17,372	20,221	-	-	-	-	995,385
Governance costs - audit fees	20,736	-	-	-	-	-	-	-	-	20,736
Other resources expended	893,861	908	-	-	379	-	117	-	-	895,265
<b>Total resources expended</b>	<b>2,023,574</b>	<b>62,945</b>	<b>21,604</b>	<b>31,057</b>	<b>39,943</b>	<b>78,343</b>	<b>117</b>	<b>1,141,166</b>	<b>-</b>	<b>3,398,749</b>
<b>Net incoming/(outgoing) resources before amortisation and transfer</b>	<b>126,905</b>	<b>(5,621)</b>	<b>827</b>	<b>(9,403)</b>	<b>(5,082)</b>	<b>11,995</b>	<b>754</b>	<b>255,064</b>	<b>-</b>	<b>375,439</b>
Amortisation of building fund	66,077	-	-	-	-	-	-	-	-	66,077
<b>Net incoming/(outgoing) resources</b>	<b>192,982</b>	<b>(5,621)</b>	<b>827</b>	<b>(9,403)</b>	<b>(5,082)</b>	<b>11,995</b>	<b>754</b>	<b>255,064</b>	<b>-</b>	<b>441,516</b>
<b>Total funds brought forward</b>	<b>(13,093)</b>	<b>133,284</b>	<b>110,508</b>	<b>99,063</b>	<b>87,331</b>	<b>2,194,577</b>	<b>584,239</b>	<b>120,421</b>	<b>303,361</b>	<b>3,619,091</b>
<b>Total funds carried forward</b>	<b>179,889</b>	<b>127,663</b>	<b>111,335</b>	<b>89,660</b>	<b>82,249</b>	<b>2,206,572</b>	<b>584,993</b>	<b>375,485</b>	<b>303,361</b>	<b>4,061,207</b>

## The Singapore Scout Association

### Notes to the financial statements – 31 December 2022

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#### 13. Scout Group fund

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

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.

## The Singapore Scout Association

### Notes to the financial statements – 31 December 2022

#### 14. Other specific funds

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

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

## The Singapore Scout Association

### Notes to the financial statements – 31 December 2022

#### 16. Scout Shop

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

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

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

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

#### 17. Sands Leadership Development Centre

	2022 S\$	2021 S\$
<b>Income</b>		
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
<b>Less: Expenses</b>		
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
<b>Net Income/(Loss)</b>	255,064	(193,544)



## The Singapore Scout Association

### Notes to the financial statements – 31 December 2022

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#### 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 S\$57,440 (2021 - S\$13,556) and NIL (2021 – S\$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
	<u>219,618</u>	<u>301,080</u>

#### 19. Employee benefits expense

	2022 S\$	2021 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
	<u>995,385</u>	<u>904,951</u>

## The Singapore Scout Association

### Notes to the financial statements – 31 December 2022

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#### 20. Other resources expended

	2022	2021
	S\$	S\$
<u>General Funds</u>		
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
	<u>895,265</u>	<u>791,477</u>
<u>Scout Group Funds</u>		
Bank charges	78	77
	<u>895,343</u>	<u>791,554</u>

## The Singapore Scout Association

### Notes to the financial statements – 31 December 2022

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#### 21. Scouting It Forward

	<b>2021</b> <b>S\$</b>
<b>Income</b>	
Collection	<u>49,424</u>
<b>Less: Expenses</b>	
Audit fee	1,020
Bank charges	764
Programme expenses	<u>567</u>
	<u>2,351</u>
<b>Net Income</b>	47,073
<b>Net income brought forward</b>	<u>34,568</u>
<b>Net income carried forward</b>	<u><u>81,641</u></u>
<b>Net income carried forward is allocated as follows:</b>	
<u>Area</u>	
North Area	2,061
South Area	1,966
East Area	1,228
West Area	<u>387</u>
Total Area	5,642
Scout groups	37,615
Headquarter	<u>38,384</u>
<b>Net income carried forward</b>	<u><u>81,641</u></u>

Scouting It Forward fundraising was not held in 2022.

## The Singapore Scout Association

### Notes to the financial statements – 31 December 2022

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#### 22. Job Week

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

Job Week fund raising was not held in 2021.



## The Singapore Scout Association

### Notes to the financial statements – 31 December 2022

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#### 23. Diamond Jubilee Challenge

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

The Diamond Jubilee Challenge event was not held in 2021.

## The Singapore Scout Association

### Notes to the financial statements – 31 December 2022

#### 24. Incoming resources for building fund

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

#### 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
	<u><u>168,152</u></u>	<u><u>157,982</u></u>

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	<u>1</u>	<u>1</u>

There are no other related party transactions.

## The Singapore Scout Association

### 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

	<b>Campsite S\$</b>	<b>HQ land S\$</b>	<b>Total S\$</b>
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	<u>2,219,887</u>	<u>1,294,752</u>	<u>3,514,639</u>

##### (b) Lease liabilities

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

##### (c) Amounts recognised in profit or loss

	<b>2022 S\$</b>	<b>2021 S\$</b>
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	<u>461,150</u>	<u>500,570</u>

##### (d) Total cash outflows

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

**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).



**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).

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

The assessment of the correlation between historical observed default rates, forecast economic conditions and ECLs is a significant estimate. The amount of ECLs is sensitive to changes in circumstances and of forecast economic conditions. The Association’s historical credit loss experience and forecast of economic conditions may also not be representative of customer’s actual default in the future. The information about the ECLs on the Association’s trade receivables is disclosed in note 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 above-mentioned financial risks and the objectives, policies and processes for the management of these risks.

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

## The Singapore Scout Association

### Notes to the financial statements – 31 December 2022

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

##### 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.

## The Singapore Scout Association

### Notes to the financial statements – 31 December 2022

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#### 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.



## The Singapore Scout Association

### Notes to the financial statements – 31 December 2022

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#### 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

## The Singapore Scout Association

### Notes to the financial statements – 31 December 2022

#### 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\$
<b>2022</b>						
Trade receivables	6	Note 1	Lifetime ECL (simplified)	88,701	(10,075)	78,626
Other receivables	4	1	12-month ECL	121,123	-	121,123
				<u>209,824</u>	<u>(10,075)</u>	<u>199,749</u>
<b>2021</b>						
Trade receivables	6	Note 1	Lifetime ECL (simplified)	90,045	(11,074)	78,971
Other receivables	4	1	12-month ECL	88,245	-	88,245
				<u>178,290</u>	<u>(11,074)</u>	<u>167,216</u>

## The Singapore Scout Association

### 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.

	Not past due S\$	≤ 30 days S\$	Days past due		>90days S\$	Total S\$
			31-60 days S\$	61-90 days S\$		
<b>2022</b>						
ECL rate	Nil	Nil	Nil	Nil	41.3%	
Gross carrying amount	2,990	46,804	14,512	6	24,389	88,701
ECL	-	-	-	-	10,075	10,075
	Not past due S\$	≤ 30 days S\$	Days past due		>90days S\$	Total S\$
			31-60 days S\$	61-90 days S\$		
<b>2021</b>						
ECL rate	Nil	Nil	Nil	Nil	15.6%	
Gross carrying amount	16,568	1,250	1,202	-	71,025	90,045
ECL	-	-	-	-	11,074	11,074

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

## The Singapore Scout Association

### Notes to the financial statements – 31 December 2022

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#### 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.



## The Singapore Scout Association

### Notes to the financial statements – 31 December 2022

#### 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.

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

	Carrying amount 2021 S\$	Contractual cash flows payable			
		Total 2021 S\$	One year or less 2021 S\$	One to five years 2021 S\$	Over five years 2021 S\$
<b>Financial</b>					
Trade and other payables	807,643	807,643	807,643	-	-
Lease liabilities	<u>2,513,152</u>	<u>2,876,640</u>	<u>359,580</u>	<u>1,438,320</u>	<u>1,078,740</u>
	<u>3,320,795</u>	<u>3,684,283</u>	<u>1,167,223</u>	<u>1,438,320</u>	<u>1,078,740</u>

##### (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.

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 are observable 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.

## The Singapore Scout Association

### Notes to the financial statements – 31 December 2022

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#### 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\$
<b><u>Statement of Financial Position</u></b>		
<b>FUNDS</b>		
<u>Designated Fund</u>		
Scout Group fund	2,053,833	-
<u>Restricted Funds</u>		
Other specific funds	<u>167,699</u>	<u>2,221,532</u>

#### 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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