

# ANNUAL REPORT APRIL 2018 - MARCH 2019

#### INTRODUCTION

The Singapore Hockey Federation ("the Federation") is a society registered in Singapore with the Registrar of Societies ("ROS") under the Societies Act (Chapter 311) and has its registered office at 57 Anchorvale Road, #02-08 Seng Kang Sports & Recreation Centre, Singapore 544964.

The mission of the Federation is to encourage, promote, develop and manage the game of Hockey in Singapore. The Federation was registered as a Charity under the Charities Act (Chapter 37) on 10<sup>th</sup> December 2010 and was granted Institutions of a Public Character ("IPC") status from 1<sup>st</sup> January 2011 to 17<sup>th</sup> February 2021. The Federation's Charity registration number is S92SS0120J.

The Federation is led by a twenty (20) member Council ("Council") comprising ten (10) Executive Committee ("EXCO") members and ten (10) Ordinary Council Members. Besides having suitable and qualified personel that are appointed to the various committee, the Federation also sought and achieved gender diversity. This ensures that there is better and equal representatiom from all segments of the hockey fraternity.

The Federation remains affiliated to the International Hockey Federation ("FIH"), the Asian Hockey Federation ("AHF") and the Singapore National Olympic Council ("SNOC") and is a sports partner of Sports Singapore ("SportsSG").

There are currently 38 Affiliates comprising 34 Club Members and 4 Corporate Members. The list of affiliated Club and Corporate Members is attached as Appendix 1.

#### ANNUAL GENERAL MEETING

The 26<sup>th</sup> Annual General Meeting of the Federation was held on Tuesday, 7<sup>th</sup> August 2018 at Sengkang Hockey Stadium, VIP Lounge, Level 4, 57 Anchorvale Road, Singapore 544964.

Kong, Lim & Partners LLP was appointed as the Federation's external Auditors for the period until the next Annual General Meeting.

The current Council and EXCO members were elected for a two (2) year term.



# **EXECUTIVE COMMITTEE AND COUNCIL**

	EXECUTIVE COMMITTEE				
S/N	POSITION	NAME	OCCUPATION		
1	President	Mathavan Devadas	Lawyer		
2	Deputy President	Ramesh Appoo	Lawyer		
3	Vice-President	Aw Bang Hui	Engineer		
4	Vice-President	Jaya Moorthi s/o Sinniah Pillai	Vice President- Supply Chain		
5	Vice-President	Jevan Tan Sain Kon	Businessman		
6	Vice-President	Vimala Tulasi	Public Servant		
7	General Secretary	Abdul Samad Bin Mohamed ismail	Teacher		
8	Assistant General Secretary	Rilaini Sapari	Teacher		
9	Treasurer	Lelaina Lim Siew Li	Chief Financial Officer		
10	Assistant Treasurer	Ramamoorthy s/o Krishnan	Lecturer		



ORDINARY COUNCIL MEMBERS			
S/N	POSITION	NAME	OCCUPATION
11	Ordinary Council Member	Ang Chee Kiong	Senior Executive, Property Development
12	Ordinary Council Member	Bala Muraly s/o Anchang	Prisons Officer
13	Ordinary Council Member	Joshua Tan Yu Wei	Teacher
14	Ordinary Council Member	Siti Amalina Binte Mohamed Said	Teacher
15	Ordinary Council Member	Amirah Binte Ariffin	Teacher
16	Ordinary Council Member	Amarjeet Singh	Associate Consultant, Education
17	Ordinary Council Member	Tan Sue Taime Bernetta	Senior Executive, Human Resource
18	Ordinary Council Member	Joginder Singh	Plant Manager, Energy Services
19	Ordinary Council Member	Ravin Periasamy	Lawyer
20	Ordinary Council Member	Tan Ling Yen Janice	Freelance Project Manager

Between 1<sup>st</sup> April 2018 and 31<sup>st</sup> March 2019, twelve (12) EXCO and five (05) Council Meetings were held. Attached as Appendix 2 is a Record of Attendance of EXCO and Council Members at meetings held during the said period.

Between EXCO and Council Meetings, decisions continued to be made by circulation through e-mail communication and subsequently reconfirmed at the subsequent EXCO Meeting.

After the Annual General Meeting of 7<sup>th</sup> August 2018, membership of Sub-Committees was reviewed and nominations sought from affiliates, following which new committes were formed for this term. A list of Sub-Committee members is attached as Appendix 3.



#### ADMINISTRATION AND COACHING STAFF

Sajivan Hariram served in the role of General Manager from May 2016 until his departure from the organization on the 18<sup>th</sup> June 2018. Steven Lee came on board as a temporary staff on the 18<sup>th</sup> June 2018 and assisted in the daily operations of the office. He subsequently assumed the position of General Administration Executive effective from the 6<sup>th</sup> August 2018. He was assigned the post of Acting General Manager from 1<sup>st</sup> December 2018 and worked with the EXCO and office staff to ensure continued operational efficiency. He proved himself adept at managing the day to day operations of the Federation and the staff.

Mr Jonathan Sng was employed as the Tournaments & Events Executive. However, he left the Federation at the end of March 2019. The Tournaments & Events Executive portfolio remained unfilled and ongoing hiring process is underway.

Vikraman Karuppayah continued to serve as Sports Operations & Development Manager. He was overseeing the portfolios of Communications & Community, Youth Development and Office Operations. He decided to leave the Federation on 18<sup>th</sup> June 2019. The Sports Operations & Development Executive portfolio remained unfilled until Mr Bryan Vijayan came on board on the 6<sup>th</sup> August 2018. However, he stayed for a short period and decided to leave the organization at the end February 2019.

Ms Woon Yu Mei continued to assume the role of High Performance Executive until the 31<sup>st</sup> December 2018. The portfolio was taken over by Ms Siti Nuraishah Binte Zah'idil with effect from 9<sup>th</sup> January 2019.

## **MEN'S HEAD COACH**

Men's Head Coach Rajan Krishnan continues in his role as Men's Head Coach which he assumed in August 2016. He oversees our Men's Senior National Team and Youth Teams.

#### **WOMEN'S HEAD COACH**

David Viner continues in his role as Women's Head Coach which he assumed in September 2015. He oversees our Women's Senior National Team and Development Teams.

As at 31<sup>st</sup> March 2019, the coaching arrangements for the various National squads are as follows:

Men's Senior National Team – Rajan Krishnan & Vijayan Krishnan Naidu.

Men's U18 National Team – Rajan Krishnan & Vijayan Krishnan Naidu.

Men's U14 National Team – Mohamed Ali & & Mohamad Farhan.

Men's Rising Stars Team – Vijayan Krishnan Naidu.

Women's Senior National Team – David Viner & Priscilla Koh.

Women's Development Team – David Viner & Priscilla Koh.

Women's Rising Stars Team – Nordin Manaff.

Women's U14 National Team - Mohammad Sabri & Toh Li Min.



# **COMPLIANCE WITH THE CHARITIES ACT/ CHARITIES**

# (INSTITUTIONS OF A PUBLIC CHARACTER) REGULATIONS

## **MANAGING CONFLICTS OF INTEREST**

As an organization which is a registered charitable organization with IPC status, the Federation put in place a Policy relating to the management and avoidance of Conflicts of Interest. All EXCO, Council, Sub-Committee and Staff members are required to sign the prescribed Declaration of Conflict of Interest form when they are elected or appointed and thereafter annually and whenever there occurs any material change in the information contained in their respective Declarations.

#### **RESERVES POLICY**

The reserves that the Federation have set aside provide financial stability and the means for the development of our principal activities. We maintain our reserves at a level which is at least equivalent to one month's of the Secretariat's Operating Expenses based on our total reserves and annual operating expenses.

Every quarter, the EXCO reviews the amount of reserves that are required to ensure that they are adequate to fulfil its continuing obligations.

Our current reserves position is as follows:

	FY2019	FY2018	% (Increase / Decrease)
Unrestricted Funds (Reserves)	180,924	298,959	(39.5)
Restricted / Designated Funds:			
- Trust Funds	59,110	62,570	(5.5)
- Sports Excellence Funds	20,976	23,843	(12.0)
- One Team Singapore Fund	128,988	-	NM
Total Funds	389,998	385,372	(1.2)
Total Management / Administration Expenditure*	703,074*	765,787*	(8.2)
Ratio of Unrestricted Reserves to Annual Operating Expenditure	11	21	(49.8)

<sup>\*</sup> Figure re-classified by Auditor

## **ANNUAL REMUNERATION OF KEY EXECUTIVES**

The annual remuneration of the Federation's key management executives is disclosed in the Audited Accounts. The highest paid staff was remunerated at less than \$100,000 in annual remuneration.

#### ONLINE GOVERNANCE EVALUATION CHECKLIST VIA CHARITY PORTAL

The Federation has submitted the Online Governance Evaluation Checklist via the Charity Portal for the Financial Year 1<sup>st</sup> April 2018 to 31<sup>st</sup> March 2019.

## **COMPLIANCE WITH CODE OF GOVERNANCE**

The SHF constantly works towards compliance with the Charities Act, Charities (Institutions of a Public Character) Regulations, SportSg's Financial Regulations and the Code of Governance for Charities and IPCs, and take steps to address weaknesses where appropriate.



#### **EXTERNAL AUDITORS**

The Federation's Auditors who were appointed at the last Annual General Meeting held on 7<sup>th</sup> August 2018 for the term until the next Annual General Meeting in 2019 are Kong, Lim & Partners LLP, Certified Public Accountants

#### **BANKERS**

The Federation's bankers with whom its bank accounts are maintained are United Overseas Bank.

## **HIGH PERFORMANCE & ATHLETE SELECTION**

#### **MEN'S PROGRAM**

## **U14 BOYS MILO CUP SQUAD**

The U14 Boys Squad was selected in July 2018 and began training immediately for the MHC Milo Cup in Kuala Lumpur, Malaysia. The tournament was held from 5<sup>th</sup> December 2018 to 15<sup>th</sup> December 2018 and the results were as follows:

- 1. Singapore vs Johore (lost 0 -3)
- 2. Singapore vs Kuala Lumpur (lost 0 3)
- 3. Singapore vs Penang (lost 0 6)
- 4. Singapore vs Terengganu (lost 1 2)
- 5. Singapore vs Perlis (lost 0 5)

Final Placing: 12th

The U14 Boys Squad comprised on the following players:

- 1. Paulus Gareth Ethan J
- 2. Ethan Wong
- 3. Andy Qushiry B Mohd Aza
- 4. Bryan Haw
- 5. Danker Howden Gareth G
- 6. Jonathan Yinghua Stewart C
- 7. Julian Chung
- 8. Darius Loh
- 9. Dhinagaran Nair
- 10. Harshen Koban
- 11. Nur Ashreff Faris B Maswanti
- 12. Shayne Lim
- 13. Zufayri Syazwi
- 14. Aahil Mohamed
- 15. Hiren Koban
- 16. Mohd Adrie B Heryadi
- 17. Nathaniel Goh

## Team officials:

Team Manager: Ajaya KumarHead Coach: Mohamed Ali

Assistant Coach: Mohamad Farhan



#### **BOYS RISING STARS**

The Rising Stars program is for players in the age group and development squads who are not selected to play for a Club. The objective is to develop as many young players and give them an opportunity to participate in the National League. The team participated in the NHL 4 with a mixture of the U14 team from 2017 and players selected from the "B" Division Schools tournament.

The Boys Rising Stars Squad comprised:

- 1. Ahmad Erfan Bin Rahimi
- 2. Ahmed Saheer
- 3. Dawnraj Rengasamy
- 4. Azeezur Rahman s/o Husainudeen
- 5. Danish Ageem Bin Ramlee
- 6. Denzyl Chua De Han
- 7. Donald Tan Yong An
- 8. Elijah Lee Pereira
- 9. Fabian Chua Yihu
- 10. Irvine Lim Yun kai
- 11. Javier Chia Zhi Ean
- 12. Jimmy Lee Suphargrid
- 13. Joshua Eng Lik Hin
- 14. Lee Kang Zheng
- 15. Muhamad Danish Fitri B Johari
- 16. Muhammad Haziq Bin Mohammed Hanafi
- 17. Muhammad Nur Azim Bin Sulaiman
- 18. Nathanael Sutjiutama
- 19. Nufail Raiyan Bin Abu Bakar
- 20. Roy Martin Nurhanes
- 21. So Kwan Wing Tristan Jun
- 22. Yap Wee Lee

# **MEN'S SENIOR TEAM**

The team participated in the Tun Razak Cup from the 26<sup>th</sup> October to 3<sup>rd</sup> November 2018 at Bukit Jalil, Kuala Lumpur.

The results were as follows:

- 1. Singapore vs Pahang (lost 0 -6)
- 2. Singapore vs PDRM (lost 2 4)
- 3. Singapore vs Selangor (lost 1 2)
- 4. Singapore vs ATM (lost 1 3)
- 5. Singapore vs Kelantan (lost 2-3)
- 6. 5<sup>th</sup>/6<sup>th</sup> placing: Singapore vs Kelantan (lost 2 4)

The players who were selected for the Tun Razak Cup were as follows:

1. Wee Wei Xuan (GK)



- 2. Ong Jun Hong
- 3. Mark Cheong Chee Han
- 4. Iswandi Bin Roslan
- 5. Loo Tian Poh Kent
- 6. Joshua Teh Yu Hong
- 7. Thulasiram Ramanan
- 8. Akash Prebash Chandra
- 9. Hariraj Naidu S/O Vijayan Naidu
- 10. Muhammad Aidil
- 11. Teo Norman
- 12. Takashi Watanabe
- 13. Darren Sia Dian Lun
- 14. Muhammad Bazil Bin Kahar
- 15. Gabriel Denas Chang
- 16. Kong Yuan Feng
- 17. Muhammad Fariz Bin Mohd Basir
- 18. Gugan Sandran (GK)

## Team officials:

- Team Manager: Krishnan Vijayan Naidu
- Head Coach: Rajan Krishnan
- Assistant Coach: Robin Ng Wan Chiang

The team participated in the Hockey Series Open 2018 from the 23<sup>rd</sup> June to 1<sup>st</sup> July 2018 at Sengkang Hockey Stadium, Singapore.

# The results were as follows:

- 1. Singapore vs Indonesia (won 7-0)
- 2. Singapore vs Myanmar (won 2 0)
- 3. Singapore vs Thailand (won 4 1)
- 4. Singapore vs Hong Kong (won 6 2)
- 5. Singapore vs Chinese Taipei (won 4 0)
- 6. 1st /2nd placing: Singapore vs Thailand (won 4 1)

The players who were selected for the Hockey Series Open were:

- 1. Wee Wei Xuan (GK)
- 2. Ong Jun Hong
- 3. Mark Cheong Chee Han
- 4. Dineshraj Naidu S/O Vijayan Naidu
- 5. Silas Abdul Razak Bin Noor Shah
- 6. Nicholas Joshua Ng Joachim
- 7. Nur Ashrig Ferdaus Bin Zulkepli
- 8. Ahmad Faris Bin Muhd Johari
- 9. Hariraj Naidu s/o Vijayan Naidu
- 10. Muhammad Aidil Bin Ibrahim
- 11. Teo Norman
- 12. Jeremiah Samson s/o Balakrishnan
- 13. Muhammad Zaki Bin Zulkarnain



- 14. Muhammad Bazil Bin Kahar
- 15. Sean Au Kin Hong
- 16. Muhammad Bagir Bin Asali
- 17. Muhammad Fariz Bin Mohd Basir
- 18. Gugan Sandran (GK)

#### Team officials:

• Team Manager: Hazmi Mohd Ibrahim

• Head Coach: . Rajan Krishnan

• Assistant Coach: Krishnan Vijayan Naidu

#### WOMEN'S PROGRAM

#### **GIRLS RISING STARS**

Similar to the Boys' Program, the Girls' program is for age group and development players to get exposure in the National League. Again only players not selected for Clubs were included in this program. The team participated in the NWL 2 2017 as the Rising Stars with some older players. The team finished 7<sup>th</sup> place.

The Girls Rising Stars Squad comprised of the following players:

- 1. Amrita Varshini Kumar
- 2. Carrie Kam Yan Lam
- 3. Clarice Stansilas
- 4. Dora Tok Qian Ru
- 5. Elicia Kate Binny
- 6. Goh Xue Yuan
- 7. Heidi Heng Min
- 8. Ilya Qistina Binti Bakthiar
- 9. Janelle Marie Susa Barredo
- 10. Jolene Lim Jee Min
- 11. Li Ping Acosta Peh
- 12. Lim Woon Kah
- 13. Mayanee Chai
- 14. Myra Tan Shi Min
- 15. Narumatha d/o Rajan
- 16. Nur Aisha Binte Shahul Hameed
- 17. Nur Fariesha Binte Mohammed Rafi
- 18. Nurfitrah Andrianna Binte M. A.
- 19. Nurul Fadhiriheen Binte Mahadhir
- 20. Nurul Lisa Tay
- 21. Nurul Nazura Binte Nur Kamal
- 22. Nurul Unaisah Binte Suhaimi Badar Bajarai
- 23. Priyadarshani Pandi Selvam
- 24. Rachel Ng En Xi
- 25. Rachel Ong Xin Ru
- 26. Sarah Lee jia Ying
- 27. Serena Natharnia Sihombing
- 28. Siti Nabilah Binte Muhamad Ghazali
- 29. Tanya Lee I-Ching
- 30. Theekshaa Jayani Pillaai



#### **GIRLS U14 MILO CUP SQUAD**

The squad was selected in July 2018 and prepared for MHC Milo Cup which ran from the 5<sup>th</sup> December 2018 to 15<sup>th</sup> December 2018.

Their results were as follows:

- 1. Singapore vs Penang (lost 1 3)
- 2. Singapore vs Terengganu (lost 0 6)
- 3. Singapore vs Sabah (lost 0 5)
- 4. Singapore vs Perak (drew 4 4)
- 5.  $13^{th}/14^{th}$  placing Singapore vs Perlis (won 2 0)

## The U14 Girls Squad comprised of:

- 1. Nur Atigah Binte Dimyati
- 2. Priyanka Darshini
- 3. Harriet Chua
- 4. Natalie Leong
- 5. Nurul Inshirah Bte Mazlie
- 6. Nurin Zuhairah Bte Azahari
- 7. Nur Aleya Nabila Bte Rahim
- 8. Amrita Varshini Kumar
- 9. Siti Sarah bte Kuhd Suhaimi
- 10. Tiffany Lim Woan Rou
- 11. Ely Mahirah Bte Rendra
- 12. Alwydia Putri Nurany Bte Mohammad Faizal
- 13. Nurin Izyani
- 14. Ilya Qistina Binti Bakthiar
- 15. Nor Fazira Bte Mohd Fader
- 16. Nurul Aida Bte Abdullah
- 17. Nadiah Ong
- 18. Priyadarshani Pandi Selvam

# Team officials:

Team Manager: Amirah Ariffin
Head Coach: Mohammed Sabri
Assistant Coach: Toh Li Min

#### **WOMEN'S SENIOR TEAM**

The team participated in the Tun Razak Cup from the 26<sup>th</sup> October to the 3<sup>rd</sup> November 2018 at Bukit Jalil, Kuala Lumpur.

The results were as follows;

- 1. Singapore vs Melaka (lost 0 2)
- 2. Singapore vs Kuala Lumpur (lost 1 5)
- 3. Singapore vs Selangor (lost 1 3)
- 4. Singapore vs PDRM (lost 0 5)



# Final Placing: 9th

The players who selected for Tun Razak Cup were:

- 1. Siti Nur Azafyra Bte Johana
- 2. Patricia Mae Maligaya Collera
- 3. Laura Elizabeth Martens
- 4. Siti Nur Raihanah Bte Waled
- 5. Jolene Ng Jin Xin
- 6. Chan Ai Wei Ivy
- 7. Tammy Toh Sze Lynn
- 8. Ho Puay Ling
- 9. Nurul Sofia Atikah Bte Saban
- 10. Hajartih Binte Johana
- 11. Toh Li Min
- 12. Laura Tan Si Ru
- 13. Cheryll Chia
- 14. Sardonna Ng Yu Xin
- 15. Megan Francis
- 16. Syasya Rifqah Bte Sanip
- 17. Gene Leck Yuan Jie
- 18. Shubhaa d/o Manimaran

#### Team officials:

Team Manager: Tay Siu HuaHead Coach: David Craig Viner

Assistant Coach: Priscilla Koh Pui Sze

The team participated in the Hockey Series Open 2018 from 23<sup>rd</sup> June to 1<sup>st</sup> July 2018 at Sengkang Hockey Stadium, Singapore.

The results were as follows:

Singapore vs Kazakhstan (lost 3 -0)

Singapore vs Thailand (lost 1 - 0)

Singapore vs Hong Kong (drew 0 - 0)

Singapore vs Indonesia (won 7 - 0)

Singapore vs Malaysia (lost 0 - 5)

3<sup>rd</sup>/4<sup>th</sup> placing: Singapore vs Kazakhstan(won3 – 3 (4-2 - shootouts)

The players who were selected for Hockey Series Open were:

- 1. Mathiprechakul Supranee (GK)
- 2. Patricia Mae Maligaya Collera
- 3. Jolene Ng Jin Xin
- 4. Emily Chan
- 5. Chan Ai Wei Ivy



- 6. Chua Xinni
- 7. Tam Wan Ting
- 8. Ho Puay Ling
- 9. Nurul Sofia Atiqah Bte saban
- 10. Hajaratih bte Johana
- 11. Toh Li Min
- 12. Laura Tan Si Ru
- 13. Cheryll Chia
- 14. Felissa Lai
- 15. Sardonna Ng Yu Xin
- 16. Megan Francis
- 17. Syasya Rifqah Bte Sanip
- 18. Gene Leck Yuan Jie

## Team officials:

Team Manager: Tay Siu Hua

• Head Coach: David Craig Viner

Assistant Coach: Priscilla Koh Pui Sze

## **COACHING**

#### NCAP LEVEL 1 COACHING COURSE

#### 19 - 21 OCTOBER 2018

A 3 day Hockey NCAP L1 Integrated Course was conducted on the 19<sup>th</sup> October 2018 – 21<sup>st</sup> October 2018. The course was jointly conducted by National Men's Team Head Coach, Mr Rajan Krishnan and FIH/AHF Coach & Trainer Yoo Seung Jin. A total of 4 participants attended the course.

The following participants passed the course:

- 1. Mohamed Feroz
- 2. Lawrence Coelho
- 3. Atul Dnyandev Ghadge
- 4. G.B. Vijayan

#### **COACH CONTINUING EDUCATION COURSE**

#### I. 23 AUGUST 2018

A CCE Course was held on 23<sup>rd</sup> August 2018. A total of 9 participants attended the course. The course was conducted by National Men's Head Coach, Rajan Krishnan.

The following participants attended the course:

- 1. Mohamed Feroz s/o Egueyamarecar
- 2. Mohamed Ali s/o Abd Rahman
- 3. Haikal Eiman Bin Supa'at
- 4. Nirmal Singh s/o Bishen Singh
- 5. Haresh Chandiramani6. Vaithilingam Ernest Jr
- 6.Ahmad Bakri Bin Marfi
- 7. Sheik Abdul Kader S/O Sahul Hamid



# 8. Paramjit Singh

Each participant was awarded 2 CCE hours.

#### **II. 22 OCTOBER 2018**

A CCE Course was held on 22<sup>nd</sup> October 2018. A total of 6 participants attended the course. The course was conducted by FIH/AHF Coach & trainer, Yoo Seung Jin and National Men's Head Coach, Rajan Krishnan.

The following participants attended the course:

- 1. Mohd Ali S/O Ardul Rahman
- 2. Sheik Abdul Kader S/O Sahul Hamid
- 3. Haikal Eiman Bin Supa'at
- 4. Sunil Prasad Eyamo
- 5. Reynard Goh Chin Wee
- 6. Paramjit Singh

Each participant was awarded 2 CCE hours.

## **II. 23 NOVEMBER 2018**

A CCE Course was held on 23<sup>rd</sup> November 2018. A total of 6 participants attended the course. The course was conducted by FIH/AHF Coach & trainer, Yoo Seung Jin and National Men's Head Coach, Rajan Krishnan.

The following participants attended the course:

- 1. Lim Xiang
- 2. Paramjit Singh
- 3.Luo Yingying
- 4. Mohamed Ali
- 5. Mohamed Feroz

Each participant was awarded 2 CCE hours.

# **COACHING WORKSHOPS**

## **FIH L2 Coaching Course**

A FIH L2 Coaching Course was held alongside the 28<sup>th</sup> Sultan Azlan Shah Tournament, from 23<sup>rd</sup> to 30<sup>th</sup> March 2018. Ms Toh Li Min and Mr Sabri Yuhari attended the course.

# **COACHING RESOURCES**

Coaching materials have been uploaded onto SHF website. The resources are now available to the hockey fraternity. The materials have been sorted out according to their genres and categories for easy referencing. The resources include;

- Coaching Information
- Coaching Manuals
- Coaching Articles 1



- Coaching Articles 2
- Indoor Coaching
- Level 1 Coaching (1)
- Level 1 Coaching (2)
- Level 2 Coaching
- Technical Tactical Tips



## **TOURNAMENTS**

# **DOMESTIC TOURNAMENTS**

The following domestic tournaments were held from April 2018 to March 2019:

Tournament	Duration	Number of Teams
National Hockey League 1	Mar - June 2018	7
National Women League 1	Mar - June 2018	8
National Hockey League 2	Mar - June 2018	8
National Women League 2	Mar - June 2018	10
National Hockey League 3	Jul – Nov 2018	9
National Hockey League 4	Jul – Oct 2018	8
National Hockey League 5	Jul – Oct 2018	10
ActiveSG-SHF National Indoor Hockey	Nov – Dec 2018	12
League		
National Junior League 2017 - Under	January – February 2019	8
19 Boys Division 1		
National Junior League 2017 - Under	January – February 2019	7
19 Boys Division 2		
National Junior League 2017 - Under	January – February 2019	8
19 Boys Division 3		
National Junior League 2017 - Under	January – February 2019	8
19 Girls Division 1		
National Junior League 2017 - Under	January – February 2019	10
19 Girls Division 2		
National Hockey League 1	Feb – June 20198	7
National Hockey League 2	Feb – June 2019	8
National Women's League 1	Feb – June 2019	8
National Women's League 2	Feb – June 2019	11
National Master's League	Nov-Dec 2018	6
Hockey 5s (A/B/C/Tertiary)	Jun 2018 – Mar 2019	88
NHL 1Playoffs	Jul 2018	6

The results for the respective divisions are enumerated in Appendix 4.

In addition, the Singapore Hockey Federation also sanctioned the following tournaments organized by its affiliates:

- POL-ITE Games 2018 (organized by Nanyang Polytechnic)
- Hockey Liga (organized by Balestier Lions Hockey Cub)
- Vesakhi Mela Hockey Event (organized by Singapore Khalsa Association)
- Singapore Cricket Club Sixes (organized by Singapore Cricket Club)
- Women's Hockey Liga (organized by Balestier Lions Hockey Cub)
- Wooden Shoe Tournament 2018 (organized by Hollandse Club)



The Federation also organized the FIH Men's and Women's Hockey Series Open which were the start of the qualifying process for the Tokyo 2020 Olympic Games. Six men's and six women's teams participated in tournament and the final placings were as follows:

## <u>Men</u>

- 1. Singapore
- 2. Thailand
- 3. Chinese-Taipei
- 4. Myanmar
- 5. Hong Kong China
- 6. Indonesia

## <u>Women</u>

- 1. Malaysia
- 2. Thailand
- 3. Singapore
- 4. Kazakhstan
- 5. Hong Kong China
- 6. Indonesia

## **UMPIRING**

As of 31<sup>st</sup> March 2019, there were 61 umpires on the Singapore Hockey Federation's roll of umpires, comprising 48 male umpires and 13 female umpires. The composition of the umpires is as follows:

- International Umpires 9 (5 male & 4 female)
- International (Retired) 4 (2 male & 2 female)
- Grade 1 Umpires 12 (11 male & 1 female)
- Grade 2 Umpires 8 (7 male & 1 female)
- Grade 3 Umpires 22 (20 male & 2 female)
- Trainee Umpires 11 (8 male & 3 female)

The list of umpires currently on the Singapore Hockey Federation's roll of umpires is provided in Appendix 5.

# **Umpire & Technical Officer Courses**

The following Umpire's Beginners Courses were organized:

- 9<sup>th</sup> June 2018
- 8<sup>th</sup> September 2018
- 8<sup>th</sup> December 2018
- 16<sup>th</sup> March 2019



A total of 30 participants attended and successfully completed the above courses, and 17 were subsequently registered on the Roll of Umpires

An AHF Technical Course was held during the Hockey Series Open, from the 21<sup>st</sup> to 24<sup>th</sup> June 2018. A total of 14 participants from 9 countries participated in the course. Three of the participants were from Singapore.

An FIH Academy Level 3 Technical Course was held in Ipoh, Malaysia during the Sultan Azlan Shah Tournament. Miss Rilaini Sapari attended the course.

#### **Promotions**

The following technical officials and umpires were promoted during the course of the past 11 months, owing to positive performances in umpiring the FIH & AHF sanctioned international competitions:

## SHF to FIH International Technical Official

- Edith Chen Yixin
- Khabaria Sukhetu
- K Ramamoorthy

# SHF to FIH Umpire Manager (Trainee)

Miskarmalia Ariffin

# SHF Grade 1 to FIH International Umpire

• Saifulnizam bin Mohd Seftu

# SHF Grade 2 to SHF Grade 1 Umpire

- Rakesh Raj Kumar
- Baranee Kumar

# SHF Grade 3 to SHF Grade 2 Umpire

- Lim Xiang
- Gurmeet Singh
- Goh Kai Yang Timothy
- Muhammad Faizal bin Hashim
- Muhammad Marzuq bin Salleh

# SHF Trainee to SHF Grade 3 Umpire

- Butt Imran
- Daryl Tan Yong Hong
- Hariraj Naidu s/o Vijayan Naidu
- Naamras Singh



# **Assessment of Umpires**

The assessment of umpires was conducted during SHF-organized hockey league matches, the list of assessors were as follows:

- Mathavan Devadas
- How Eng Choon
- K. Ramamoorthy
- G Ramatas
- Lim Hong Zhen
- Cookie Tan

A total of 18 assessments were completed last year

# **Umpire Exchange Programs**

The Umpires Committee have negotiated and put in place the following Exchange Programs:

- Japan Hockey Association
- Kyushu Hockey Association
- Western Australia Hockey Association
- Hockey Australia
- Malaysian Hockey Confederation

The purpose of the exchange program is to provide Singapore umpires with an opportunity to experience different styles of play and interpretations and to share best practices with umpires from overseas.

In 2018-19, the following umpires officiated in the following overseas competitions as part of these exchanges:

CT Karuppiah Arasu
 Cookie Tan
 Chan Ai Wei Ivy
 Japan High School Championship (Kyushu)
 Hockey Australia Under 21 Championships
 U22 Japan Inter College Tournament

# International Officiating Appointments - 2018 / 2019

Based on performances and potential, the following Umpires and Technical Officials from Singapore were appointed by the FIH and the AHF for the following tournaments during the period covered by this report:

# Commonwealth Games (Gold Coast, Australia)

Lim Hong Zhen - Umpire

Cookie Tan - Umpire



# Asian YOG Qualifier (Bangkok, Thailand)

Amirah Ariffin - Technical Official

Sunny Wang - Umpire

Chan Ai Wei Ivy – Umpire

# Women's Asian Champions Trophy (Donghae, Korea)

Lillian Chee – Technical Delegate

# **Hockey Series Open (Singapore)**

Edith Chen Yixin – Technical Official

Rilaini Sapari – Technical Official

Taswinder Singh - Technical Official

Malissa Rahman - Umpire

Saifulnizam bin Mohd Seftu - Umpire

# Asian Games (Jakarta, Indonesia)

Ramesh Appoo – Technical Officer

Bernetta Tan - Judge

Cookie Tan - Umpire

# Sultan Johore Cup (Johore Bahru, Malaysia)

Mathavan Devadas – Technical Delegate

Saifulnizam bin Mohd Seftu – Neutral Umpire

# Men's World Cup (Odhisha, India)

Lim Hong Zhen – Umpire

Hockey Series Open (Lahore, Pakistan)

K Ramamoorthy – Technical Delegate



# FIH Pro League (Various)

Mathavan Devadas – Match Manager

Lillian Chee - Match Manager

Lim Hong Zhen – Umpire

Sultan Azlan Shah Cup (Ipoh, Malaysia)

Mathavan Devadas – Technical Delegate

Miskarmalia Ariffin – Assistant Umpires Manager

# **Umpires Circles**

As part of the continuing education and to promote interaction and discussion amongst the umpires, 3 Umpire Circles were organized on the 6<sup>th</sup> July 2018, 6<sup>th</sup> November 2018, 4<sup>th</sup> January 2019, and 28<sup>th</sup> February 2019.

## YOUTH DEVELOPMENT

# **Sports Education Programme**

The Sports Education Programme (SEP) is a collaborative partnership between Sport Singapore (SportSG) and the Ministry of Education (MOE). All schools are eligible for SEP. The SEP aims to advocate the importance of sports education, encourage sports participation in schools and increase sporting opportunities for the young.

Singapore Hockey Federation (SHF) strives to achieve these aims through an educative program guided by enthusiastic and qualified coaches. In this program, the coaches will engage players in the beginner stage, covering fundamental hockey skills while retaining fun and allowing full player involvement. The program also includes a mini-tournament to provide an opportunity for players to have a sense of a competition-like environment. Apart from developing hockey, the program also promotes functional movement skills and a holistic approach to athletic development.

As more schools embrace this program, SHF intends to see a growing trend in the level of participation.

Schools that adopted the programme in 2018/2019 were:

# **Primary Schools:**

- ACS Primary School
- ACS Junior School
- Oasis Primary School

## Secondary Schools

Woodlands Ring Secondary School



The programme has shown some success with Woodlands Ring sending their first ever girls team for the C Division Hockey 5s tournament this year.

# **MODIFIED / SMALL- SIDED HOCKEY GAMES**

The Youth Development Committee worked with the Physical Sports & Outdoor Education Branch to develop small sided games for primary school children. In September 2018 modified Hockey 5s and Hockey 3 v 3 competitions were held for primary 4 and 5 students, to test the format to be used in the 2019 Primary Schools Junior Competition.

#### **COMMUNITY ENGAGEMENT**

The Community Engagement Committee was formed after the AGM 2018 to focus on Para Hockey and Grassroots promotion. The Marketing and Communications portfolios were moved to a committee dedicated for that purpose.

SHF worked with the People's Association to roll out a Learn To Play program with various community centres:

- Hougang Community Club 27/11/18 to 27/12/18
- Radin Mas Community Club 20/1/19 to 10/3/19
- Sembawang Community Club, Halloween Night Road Show 27/10/18

SHF continues to work with the ActiveSG Hockey Academy which launched it's first Learn to Play program in March 2018.

## **Para Hockey**

The SHF also worked with MINDs to start a Para Hockey program. A total of 10 sessions have been completed for MINDS Eunos and a further 10 has been requested. MINDS Tampines has also expressed interest in the program.

# **Marketing & Communications**

Dreamtron continued to support Singapore Hockey as our apparel sponsor from April 2017 to March 2018. In April 2018 the SHF appointed FBT as the new attire sponsor for the National teams

The SHF secretariat has been handling all media, communications and social media related works in-house since the contract with Mr. Darren Ho expired on 31 December 2016.

SHF launched a new website in May 2018 to better serve the interests of the fraternity.

A sum of \$77,000.00 I donations was raised in 2018-2019 for the One Team Singapore Fund. A matching grant was received from the government



A sum of \$24,000.00 in sponsorship was also raised for the FIH Hockey Series Open for Men and Women which was hosted in Singapore from the 23<sup>rd</sup> June to 1<sup>st</sup> July 2018.

## **DISCIPLINARY MATTERS**

There were 15 disciplinary cases during the period April 2018 to March 2019, out of which one involved an umpire breaching the umpire's conduct. One of the cases involved violent conduct against an opponent. Five cases involved a club fielding an ineligible player. Five other cases involved misconduct towards umpires. The last 3 cases involved verbal altercations following a National League match.

The Disciplinary Committee headed by Mr.Intekhab Khan, and assisted by a panel of dedicated members, attended to the cases in a fair and firm manner thereby upholding the decorum and dignity of the game of hockey. Apart from disciplinary actions, counseling was offered to facilitate the rehabilitation and behavior modification of hockey players who have problem with anger management, to sustain their enthusiasm and continued contribution to the sport.

## **APPEALS BOARD**

Pursuant to Article 5 (6) (b) of the Federation's Constitution, Council appointed the persons in the list attached as Appendix 6 to serve as members of the Appeals Board.

The Appeal Board attended to one appeal between April 2018 to March 2019...

## TRUST FUND

The Federation set up the Atheletic Assistance Trust Fund for promoting and catering for a holistic athlete development to produce successful, dedicated and responsible national and league players who will enjoy and support hockey and aspire to represent Singapore in international hockey tournaments

In the past year, a total of 3 athletes benefitted from the trust fund. A total amount of \$4,500.00 was disbursed from the fund.

## **SPORTS EXCELLENCE FUND**

The Federation set up the Sports Excellence Fund to support the financing of athletes and representative teams maintained by the SHF for the purpose of participating in international or inter-state competitions as approved by the SHF. In addition such funds maybe used to finance incurred by individual athletes for playing attachments with clubs or teams outside Singapore.

In the past year, a total of 3 athletes benefitted from the trust fund. A total amount of \$2,613.00 was disbursed from the fund.



# **THANKING OUR DONORS**

The Federation would like to record its special thanks to all our donors who have given their earnest support, without which many of our events would not have been possible. Moving forward, we would like to intensify our efforts to work with donors on promoting hockey within the community, apart from profiling the sports in international tournaments.

To the following kind donors, we say a big "THANK YOU":

NAME OF DONOR
MR. RAMESH APPOO
MR. ABDUL SAMAD BIN MOHAMED ISMAIL
MR. SAMUEL NEE
MS HOW MAY CHEE AMANDA
MS. NIRMALA DEVADAS
MR. MATHAVAN DEVADAS
MR. INTEKHAB KHAN
MR. JAYA MOORTHI S/O SINNIAH PILLAI
MS. LELAINA LIM SIEW LI
RICHLAND LOGISTICS PTE LTD



#### **ACKNOWLEDGEMENTS**

The Singapore Hockey Federation would like to extend its sincere gratitude to its Honorary Advisors, Deputy Prime Minister and Minister for Finance Mr Tharman Shanmugaratnam, Mr Zainul Abidin Rasheed and Mr Davinder Singh SC for their continuing guidance and support.

We wish also to record our heartfelt appreciation to Sports Singapore for its unwavering support, funding, invaluable advice and assistance in our execution of programs and our administration.

A very special thanks to our Affiliates who had always given their earnest support and participation to events organised by the Federation.

We also wish to extend our appreciation to the contributions of our Secretariat staff who painstakingly supported all our operational and administrative demands. We would also like to thank our national coaching staff, both the full time and part time coaches who have helped to elicit the best out of our national players, despite the challenging circumstances where the players have to cope with various competing demands.

We look forward to many more years of good partnership and vibrant engagement with our stakeholders and the hockey fraternity.

Mathavan Devadas President

Abdul Samad Bin Mohamed Ismail

In Banal

**General Secretary** 



## **APPENDIX 1: CLUBS AND AFFILIATES**

#### **AFFILIATES**

**ACSOBASG** 

ANDERSON JUNIOR COLLEGE

**BALESTIER LIONS HOCKEY CLUB** 

**BARKERITES HOCKEY CLUB** 

**BUCCANEERS HOCKEY CLUB** 

CHIJ ST. THERESA'S CONVENT

**CRESCENT HOCKEY CLUB** 

**EAGLES HOCKEY CLUB** 

HAWKS (TAMPINES JUNIOR COLLEGE)

**HOLLANDSE CLUB** 

**JANSENITES** 

NANYANG POLYTECHNIC

NAYANG TECHNOLOGICAL UNIVERSITY

NGEE ANN POLYTECHNIC HOCKEY CLUB

OLD RAFFLESIANS ASSOCIATION HOCKEY CLUB

POLICE SPORTS ASSOCIATION

PRISON SPORTS AND RECREATION CLUB

REPUBLIC POLYTECHNIC

SIKHS SPORTS CLUB

SINGAPORE CRICKET CLUB

SINGAPORE INDIAN ASSOCIATION

SINGAPORE KHALSA ASSOCIATION

SINGAPORE POLYTECHNIC

SINGAPORE RECREATION CLUB

SINGAPORE SCHOOLS SPORTS COUNCIL

# ST. ANDREW'S ALUMNI



TANNIBELLIES HOCKEY CLUB

TEMASEK POLYTECHNIC

HYPERNOVA HOCKEY CLUB

**TORNADOS HOCKEY CLUB** 

**VANQUISHERS HOCKEY CLUB** 

VICTORIA JUNIOR COLLEGE

VIJAYANTI HOCKEY CLUB

# **CORPORATE MEMBERS**

UNITED WORLD COLLEGE SEA (DOVER)

THE LAW SOCIETY OF SINGAPORE

ORIENT MARITIME GROUP PTE LTD

TEAM HI (HOCKEY INNOVATIVE)



# **APPENDIX 2: MEETINGS**

# **EXCO MEETINGS**

April 2018 - July 2018		
NAME	PRESENT	ABSENT
Mathavan Devadas	4	0
Ramesh Appoo	4	0
Tan Sain Kon Jevan	4	0
Aw Bang Hui	2	2
Vimalatulasi D/O Vetrivel	1	3
Savinder Singh Dhillon	2	2
Sachin Goklaney	0	4
Ravin Periasamy	2	2
Lelaina Lim Siew Li	2	2
Rilaini Sapari	2	2

August 2018 - March 2019			
NAME	PRESENT	ABSENT	
Mathavan Devadas	8	0	
Ramesh Appoo	6	2	
Tan Sain Kon Jevan	3	5	
Aw Bang Hui	5	3	
Vimalatulasi D/O Vetrivel	7	1	
Jaya Moorthi S/O Sinniah Pillai	3	5	
Abdul Samad Bin Mohamed Ismail	6	2	
Ramamoorthy S/O Krishnan	4	4	
Lelaina Lim Siew Li	3	5	
Rilaini Sapari	4	4	

# **COUNCIL MEETINGS**

April 2018 - July 2018		
NAME	PRESENT	ABSENT
Mathavan Devadas	2	0
Ramesh Appoo	1	1
Tan Sain Kon Jevan	1	1
Aw Bang Hui	2	0
Vimalatulasi D/O Vetrivel	2	0
Savinder Singh Dhillon	0	2
Sachin Goklaney	0	2
Ravin Periasamy	1	1
Lelaina Lim Siew Li	1	1
Rilaini Sapari	1	1
Ang Chee Kiong	2	0
Amirah Binte Ariffin	1	1
Bala Muraly S/O Anchang	0	2



Bernetta Tan Sue Taimi	0	2
Amarjeet Singh	2	0
Jorginder Singh	0	2
Abdul Samad Bin Muhamed Ismail	2	0
Tan Ling Yen Janice	1	1
Siti Amalina Binte Mohamed Said	1	1
Tan Yu Wei Joshua	2	0

August 2018 - March 2019			
NAME	PRESENT	ABSENT	
Mathavan Devadas	3	0	
Ramesh Appoo	0	3	
Aw Bang Hui	2	1	
Vimalatulasi D/O Vetrivel	2	1	
Tan Sain Kon Jevan	0	3	
Jaya Moorthi S/O Sinniah Pillai	2	1	
Abdul Samad Bin Mohamed Ismail	1	2	
Rilaini Sapari	2	1	
Lelaina Lim Siew Li	2	1	
Ramamoothy S/O Krishnan	1	2	
Ang Chee Kiong	3	0	
Amirah Binte Ariffin	2	1	
Bala Muraly S/O Anchang	1	2	
Bernetta Tan Sue Taimi	1	2	
Amarjeet Singh	3	0	
Jorginder Singh	1	2	
Ravin Periasamy	2	1	
Tan Ling Yen Janice	2	1	
Siti Amalina Binte Mohamed Said	2	1	
Tan Yu Wei Joshua	3	0	



# **APPENDIX 3: SUB COMMITTEES**

# **COACHING SUB-COMMITTEE**

	Name	Designation
Chairperson	Ramesh Appoo	Deputy President
Members	Rajan Krishnan	National Men's Team Coach
iviembers	David Viner	National Women's Team Coach
	Rilaini Sapari	Asst. General Secretary
	Priscilla Koh Pui Sze	Asst. Women's Team Coach
	Sunil Prasad Eyamo	Ordinary Member
Secretary	Siti Nuraishah	High Performance Executive

# HIGH PERFORMANCE & ATHLETE SELECTION SUB-COMMITTEE

	Name	Designation
Chairperson	Mathavan Devadas	President
	Tay Siu Hua	Ordinary Member
	V K Chelvan	Ordinary Member
	Janice Tan Ling Yan	Ordinary Member
Members	David Viner	National Women's Team Coach
	Jaya Kumar s/o Singaram	Ordinary Member
	Rajan Krishnan	National Men's Team Coach
	Samuel Nee	Ordinary Member
Secretary	Siti Nuraishah	High Performance Executive

# **TOURNAMENT SUB-COMMITTEE**

	Name	Designation	
Chairperson	Aw Bang Hui	Vice President	
Deputy Chairperson	Ravin Periasamy	Council Member	
	Mack Ferguson	Ordinary Member	
	John Yeo	Ordinary Member	
Members	Lauren Warner	Ordinary Member	
Members	Ganesan Ramatas	Ordinary Member	
	Amarjeet Singh	Council Member	
	Isobel Lyall	Ordinary Member	
	Shahida Hamzah	Ordinary Member	
Ex Officio	Abdul Samad Bin Mohamed Ismail	General Secretary	
Secretary	Jonathan Sng	Tournament & Events Manager	



# **UMPIRING SUB-COMMITTEE**

	Name	Designation	
Chairperson	Mathavan Devadas	President	
Deputy Chairperson	Ramamoorthy Krishnan	Asst. Treasurer	
	N Prebhash Chandra	Ordinary Member	
	Lim Hong Zhen	Ordinary Member	
Members	Tan Khoon Kim Cookie	Ordinary Member	
Wembers	R Kumarasan	Ordinary Member	
	Bernetta Tan Sue Taime	Council Member	
	Nurul A B Nordin	Ordinary Member	
Ex-Officio	Abdul Samad Bin Mohamed Ismail	General Secretary	
Socrotary	Jonathan Sng	Tournament & Events	
Secretary	Jonathan Silk	Manager	

# YOUTH DEVELOPMENT SUB-COMMITTEE

	Name	Designation	
Chairperson Abdul Samad Bin Mohamed Ismail General Secretary		General Secretary	
	Amirah Binte Ariffin	Council Member	
	Joshua Tan	Council Member	
Mambara	Perthipal Singh Johl	Ordinary Member	
Members	Christabel Chan	Ordinary Member	
	Ernest Vaithilingam	Ordinary Member	
	Joginder Singh	Council Member	
Cocrotary	Bryan Vijayan	Sports Operations & Dev.	
Secretary	Bryan Vijayan	Manager	

# **ESTABLISHMENT SUB-COMMITTEE**

	Name	Designation	
Chairperson	Vimalatulasi	Vice President	
	Sitit Amalina	Council Member	
	G. Shanti Ordinary Me		
Member	Kumar Rajoo	Ordinary Member	
	V Christie Thanalakshimy	Ordinary Member	
	M Shenobun Raj	Ordinary Member	
Secretary	Steven Lee	General Manager	



# **COMMUNITY ENGAGEMENT SUB-COMMITTEE**

	Name	Designation
Chairperson Jevan Tan Vio		Vice President
	Chris de Lavinge	Ordinary Member
	Desmond Ang	Council Member
Members	Barry Hamberg	Ordinary Member
Members	Jessie Teh	Ordinary Member
	Ramesh Thangarajoo	Ordinary Member
	Bala Muraly	Ordinary Member
Secretary	Bryan Vijayan	Sports Operations & Dev. Manager

# **MARKETING & COMMUNICATIONS SUB-COMMITTEE**

	Name	Designation	
Chairperson	erson Jayamoorthi Vice President		
	Stephan Jean Louis Ribouleau	Ordinary Member	
	Kanan Packrisamy	Ordinary Member	
Members	Ngeow Jiawen	Ordinary Member	
	Vanessa Veronica Boudewin-	Ordinary Mambar	
	Pereira	Ordinary Member	
Secretary	Steven Lee	General Manager	

# **FINANCE SUB-COMMITTEE**

	Name	Designation	
Chairperson	Lelaina Lim	Treasurer	
	Koh Yunjia	Ordinary Member	
	K. Ramamoorthy	Asst. Treasurer	
Members	Siti Hafizah Kamal	Ordinary Member	
	Nick Warner	Ordinary Member	
	Jeevan Ganesan	Ordinary Member	
Secretary	Jaslyn Koh	Finance and HR Executive	



# **DISCIPLINARY SUB-COMMITTEE**

	Name	Designation
Chairperson	Intekhab Khan	Lawyer
	Bala Chandran	Lawyer
	Daniel Tan	Lawyer
	Laura Liew	Lawyer
	Alex Wong	Lawyer
	Bhaskaran Sivasamy	Lawyer
	Lim Khoon	Lawyer
	Reena Rajamohan	Lawyer
	Ivan Chua	Lawyer
	Hui Choon Kuen	Lawyer
	Dennis Lui	Lawyer
	J Jayaprakash	Lawyer
Members	M Silvarajoo	Lawyer
Members	Dzulkarnain Nordin	Businessman
	Edith Chen	Lawyer
	J Jayaprakash	Lawyer
	Hamidul Haq	Lawyer
	Suresh Damodara	Lawyer
	Keith Han	Lawyer
	Huang Jieyang	Lawyer
	Sara Elizae Yang	Lawyer
	Mr M Silvarajoo	Lawyer
	Mr Ashwin Ganapathy	Lawyer
	Ms Esther Yeo	Lawyer
	Ms Madeline Choong	Lawyer
	Vikas Chandiramani	HR Manager
IC Members	Alvin Chang	Lawyer
	Nanda Kumar Ponniya	Lawyer



# **APPENDIX 4: RESULTS OF SHF TOURNAMENTS**

Tournament	Champion	First Runner-Up
National Hockey League 1 (2018)	Singapore Cricket Club	Eagles-Project Vault
National Women League 1 (2018)	Project Vault-Oxley Sports Club	Jansenites Hockey Club
National Hockey League 2 (2018)	Singapore Recreation Club	Singapore Khalsa Association
National Women League 2 (2018)	ACSOBA Belles	Vijayanti-Balestier Lions
National Hockey League 3 (2018)	Hollandse Club	Singapore Recreation Club
National Hockey League 4 (2018)	Singapore Cricket Club	Old Rafflesians Association
National Hockey League 5 (2018)	Singapore Khalsa Association	Orient
ActiveSG-SHF Men's National Indoor Hockey League (2018)	Hollandse Club	Eagles Hockey Club
ActiveSG-SHF Women's National Indoor Hockey League (2018)	Singapore Cricket Club	Hollandse Club
National Junior League 1 Boys (2019)	Old Rafflesians Association (A)	St Andrew's Alumni
National Junior League 2 Boys (2019)	SRC-Sengkang	St Andrew's Alumni
National Junior League 3 Boys (2019)	Vanquishers Hockey Club	Jansenites-Northland
National Junior League 1 Girls (2018)	Jansenites Hockey Club	Tannibellies Hockey Club
National Junior League 2 Girls (2018)	HI_Marsiling	Vanquishers Hockey Club



# **APPENDIX 5: ROLE OF UMPIRES (APRIL 2018 – MARCH 2019)**

S/N	NAME OF UMPIRE	UMPIRE'S GRADE
1	LIM HONG ZHEN	PRO LEAGUE PANEL
2	MISKARMALIA ARIFFIN	INTL ELITE PANEL (RET)
3	TOH LI MIN	INTERNATIONAL
4	TAN KOON KIM COOKIE	ADVANCED PANEL
5	HARI SHORAN SILVARAJOO	INTERNATIONAL
6	MD NUR SA'LAN MD AYOB	INTERNATIONAL
7	BERNADETTE PANGRAZIO	INTERNATIONAL
8	MALISSA BTE ABDUL RAHMAN	INTERNATIONAL
9	G. RAMATAS	INTERNATIONAL (RETIRED)
10	LYNN NORHANA BINTE HASSAN	INTERNATIONAL (RETIRED)
11	SAIFULNIZAM BINMOHD SEFTU	INTERNATIONAL
12	MOHAMED NUR SALAN BIN MOHAMED AYOB	INTERNATIONAL
13	K. RAMAMOORTHY	INTERNATIONAL (RET)

S/N	NAME OF UMPIRE	UMPIRE'S GRADE
1	HOW ENG CHOON	GRADE 1
2	MARK ALEXANDER MCGEOCH	GRADE 1
3	SUNNY WANG	GRADE 1
4	KUMARASAN S/O RAMASAMY	GRADE 1
5	NORDIN BIN MANAFF	GRADE 1
6	CHEW MENG SEONG	GRADE 1
7	CHAN AI WEI IVY	GRADE 1
8	MOHAMED ALI S/O ABDUL RAHIMAN	GRADE 1
9	HASHPAL SINGH	GRADE 1
10	KRISHNAN VIJAYAN NAIDU	GRADE 1
11	RAKESH RAJ KUMAR	GRADE 1
12	BARANEE KUMAR	GRADE 1

S/N	NAME OF UMPIRE	UMPIRE'S GRADE
1	NURUL SYAZWANI	GRADE 2
2	CT KARUPPIAH ARASU	GRADE 2
3	MUHAMMAD MARZUQ BIN SALLEH	GRADE 2
4	MUHAMMAD FAIZAL BIN HASHIM	GRADE 2
5	NG WAN CHIANG, ROBIN	GRADE 2
6	GURMEET SINGH	GRADE 2
7	GOH KAI YANG TIMOTHY	GRADE 2
8	LIM XIANG	GRADE 2



S/N	NAME OF UMPIRE	UMPIRE'S GRADE
1	LAWRENCE COELHO CAJETAN	GRADE 3
2	SRI GOPALAN NAIDU	GRADE 3
3	LAI SHIQI FELISSA	GRADE 3
4	LIM XIANG	GRADE 3
5	GURVEER SINGH BHANDAL	GRADE 3
6	AMRESH DEV SANDHU	GRADE 3
7	GURMEET SINGH	GRADE 3
80	MUHAMMAD SYAKIRAN BIN MUHAMMAD YA'KOB	GRADE 3
91	GUGAN SANDRAN	GRADE 3
10	AMRIT RAI	GRADE 3
11	JASPREET SINGH	GRADE 3
12	TAN WEI CHENG THONEE	GRADE 3
13	MANMINDER SINGH	GRADE 3
14	BUTT IMRAN	GRADE 3
15	DARYL TAN YONG HONG	GRADE 3
16	SEMING BIANCA NICOLE DEGUZMAN	GRADE 3
17	HARIRAJ NAIDU S/O VIJAYAN NAIDU	GRADE 3
18	SEMBIAN SARAVAN	GRADE 3
19	KANAN PACKRISAMY	GRADE 3
20	NAAMRAS SINGH	GRADE 3
21	LIM YUN KAI IRVINE	GRADE 3
22	SIM KAH LENG EDDRICK	GRADE 3

S/N	NAME OF UMPIRE	UMPIRE'S GRADE
1	DAWNRAJ RENGASAMY	TRAINEE
2	IMRAJ SINGH SANDHU	TRAINEE
3	NUR DANIA BINTE AHMAD HASILANA	TRAINEE
4	MAYAZHAGU GUHAN	TRAINEE
5	REZWANA BINTE MOHSIN	TRAINEE
6	MUHAMMAD ABDULLAH BIN TARIQ	TRAINEE
7	BIRJESH MAYURKUMAR SHAH	TRAINEE
8	VALERIE TAY WEI LIN	TRAINEE
9	DINESHRAJ NAIDU	TRAINEE
10	AHMAD ERFAN BIN RAHIMI	TRAINEE
11	OWYANG JIAN AN KEN	TRAINEE



# **APPENDIX 6: APPEALS BOARD**

Chairperson	Anwarul Haque		
	Ahmad Nizam Abbas		
	Chandra Mohan		
	Dawn De Foe		
	Goy Soon Lan		
Members	Imram Hamid Khajwa		
	Deborah Barker		
	S Surenthiraraj		
	Prithipal Singh		
	Sivakumar Murugaiyan		
	Prabakharan Nair		
	Farouk Marican		



**Singapore Hockey Federation** (Unique Entity Number: S92SS0120J)

**Statement by Executive Committee Members and Financial Statements** Financial Year Ended 31 March 2019

KONG, LIM & PARTNERS LLP CHARTERED ACCOUNTANTS Associated worldwide with JHI 13A MacKenzie Road Singapore 228676 Tel: 6227 4180 Fax: 6324 0213

# **Members of the Singapore Hockey Federation Executive Committee**

The members of the Singapore Hockey Federation Executive Committee in office at the date of this report are:

Name	Name Designation	
	D :: (	4.11
Mathavan Devadas	President	1 November 2014
Ramesh Appoo	Deputy President	1 November 2014
Lelaina Lim Siew Li	Treasurer	30 May 2017
Ramamoorthy s/o Krishnan	Assistant Treasurer	27 July 2018
Abdul Samad bin Mohamed Ismail	General Secretary	27 July 2018
Rilaini Sapari	Assistant General Secretary	21 July 2016
Tan Sain Kon Jevan	Vice President	21 July 2016
Jaya Moorthi s/o Sinniah Pillai	Vice President	27 July 2018
Vimalatulasi d/o Vetrivel	Vice President	21 July 2016
Aw Bang Hui	Vice President	30 May 2017

# Name of bank

United Overseas Bank Ltd

# Name of auditor

Kong, Lim & Partners LLP

Index	Page
Statement by Executive Committee Members	1_
Independent Auditor's Report	2
Statement of Financial Position	5
Statement of Comprehensive Income	6
Statement of Changes in Funds	7_
Statement of Cash Flow	8
Notes to the Financial Statements	9

# Singapore Hockey Federation Statement by Executive Committee Members For the financial year ended 31 March 2019

We state that, in the opinion of the Executive Committee Members,

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

On behalf o	On behalf of the Executive Committee Members,		
Mathavan Devadas President	Lelaina Lim Siew Li Treasurer		
Singapore,			

## Independent Auditor's Report to the members of Singapore Hockey Federation

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

## Opinion

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

In our opinion, the accompanying financial statements are properly drawn up in accordance with the provisions of the Charities Act, Chapter 37 (the "Charities Act"), Societies Act, Chapters 311 (the "Societies Act") and Financial Reporting Standards in Singapore (FRSs) so as to give a true and fair view of the financial position of the Society as at 31 March 2019 and of the financial performance, changes in funds and cash flows of the Society 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 Society in accordance with the Accounting and Corporate Regulatory Authority (ACRA) Code of Professional Conduct and Ethics for Public Accountants and Accounting Entities (ACRA Code) together with the ethical requirements that are relevant to our audit of the financial statements in Singapore, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ACRA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Other information

Executive Committee Members are responsible for the other information. The other information comprises Statement by Executive Committee Members set out on page 1.

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

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

#### Executive Committee Members' Responsibilities for the Financial Statements

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

## Independent Auditor's Report to the members of Singapore Hockey Federation (continued)

Executive Committee Members' Responsibilities for the Financial Statements (continued)

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

The Executive Committee Members' responsibilities include overseeing the Society's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to
  fraud or error, design and perform audit procedures responsive to those risks, and obtain audit
  evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not
  detecting a material misstatement resulting from fraud is higher than for one resulting from error,
  as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override
  of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Society's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Executive Committee Members.
- Conclude on the appropriateness of Executive Committee Members' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Society to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the
  disclosures, and whether the financial statements represent the underlying transactions and events
  in a manner that achieves fair presentation.

We communicate with the Executive Committee Members 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 Singapore Hockey Federation (continued)

# Report on Other Legal and Regulatory Requirements

In our opinion:

- (a) The accounting and other records required to be kept by the Society have been properly kept in accordance with the provisions of the Societies Regulations enacted under the Societies Act and Charities Act; and
- (b) There was no fund-raising event held by the Society during the financial year ended 31 March 2019.

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

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

KONG, LIM & PARTNERS LLP

Public Accountants and Chartered Accountants

Singapore,

	Note	2019 S\$	2018 S\$
Assets		34	39
Non-current assets			
Property, plant and equipment	4	4,208	24,037
Current assets			
Trade and other receivables	5	79,140	59,373
Prepayments		14,548	16,125
Fixed deposit	6	50,251	50,125
Cash and bank balances	7	298,298	263,959
		442,237	389,582
Total assets		446,445	413,619
Fund and liabilities Funds			
Accumulated funds		180,924	298,959
Restricted funds		209,074	86,413
		389,998	385,372
Current liabilities			
Other payables	9	49,196	28,247
Contract liabilities	10	7,251	
		56,447	28,247
Total funds and liabilities		446,445	413,619

	Note	2019 S\$	2018 S\$
		Эф	၁စု
Income	11	1,771,008	1,435,342
Items of expenditure			
Event expenses	12	(668,562)	(377,697)
Facilities and equipment	13	(394,746)	(315,683)
Management/administration	14	(703,074)	(765,787)
	•	(1,766,382)	(1,459,167)
Surplus/(Deficit) before income tax	-	4,626	(23,825)
Income tax expense	16	-	-
Surplus/(Deficit) after income tax		4,626	(23,825)
Surplus/(Deficit) for the year is attributable as Unrestricted fund:	follows:		
- Accumulated fund Restricted fund:		(76,035)	11,603
- Trust fund		(3,460)	(13,494)
- Sports excellence fund		(2,867)	(21,934)
- One Team Singapore Fund		86,988	-
31	•	4,626	(23,825)
	•		

	Restricted fund				
	Accumulated funds	Trust fund	Sports excellence fund	One Team Singapore fund	Total equity
	S\$	S\$	S\$	S\$	S\$
Balance as at 1 April 2017	287,356	76,064	45,777	-	409,197
Total surplus/(deficit) for the					
year (Note 8)	11,603	(13,494)	(21,934)		(23,825)
Balance as at 31 March 2018	298,959	62,570	23,843	-	385,372
Transfer of funds	(42,000)	-	-	42,000	-
Total (deficit)/surplus for the					
year (Note 8)	(76,035)	(3,460)	(2,867)	86,988	4,626
Balance as at 31 March 2019	180,924	59,110	20,976	128,988	389,998

	2019	2018
	S\$	S\$
Cash flows from operating activities		
Total comprehensive surplus/(deficit) for the year	4,626	(23,825)
Adjustments for:		
Depreciation of property, plant and equipment	19,829	26,423
Interest income	(125)	(125)
Operating cash flow before working capital changes	24,330	2,473
Working capital changes:		
Trade and other receivables	(19,767)	(24,238)
Prepayments	1,577	(14,657)
Other payables	20,949	(6,761)
Contract liabilities	7,251	
Net cash flows generated from/(used in) operating activities	34,340	(43,183)
Cash flows from investing activities		
Acquisition of property, plant and equipment	-	(3,861)
Interest received	125	125
Net cash flows generated from/(used in) investing activities	125	(3,736)
Cook flows from financing activity		
Cash flows from financing activity	(106)	(105)
Fixed deposits pledged	(126)	(125)
Net cash flows used in financing activity	(126)	(125)
Net increase/(decrease) in cash and cash equivalents	34,339	(47,044)
Cash and cash equivalents at the beginning of financial year	263,959	311,003
Cash and cash equivalents at the end of financial year		
(Note 7)	298,298	263,959

The accompanying notes form an integral part of these financial statements.

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

#### 1. General

Singapore Hockey Federation (the "Society") was registered as a charity on 10 December 2010. Institution of Public Character (IPC) status was also renewed for the period 18 February 2018 to 17 February 2021.

The Society is registered under Societies Act, Chapter 311 of Singapore on 3 July 1992. The registered office is at 57 Anchorvale Road, #02-08, Seng Kang Sports and Recreation Centre, Singapore 544964.

The Society was formed for the purposes of encouraging, promoting, developing and controlling field hockey in Singapore.

### 2. Summary of significant accounting policies

## 2.1 Basis of preparation

The financial statements of the Society have been drawn up in accordance with Charities Act, Chapter 37, Societies Act, Chapter 311 and Singapore Financial Reporting Standards ("FRS"). The financial statements have been prepared on the historical cost basis except as disclosed in the accounting policies below.

The financial statements are presented in Singapore Dollar (S\$), which is the Society's functional currency.

#### 2.2 Adoption of new and amended standards and interpretations

The accounting policies adopted are consistent with those of the previous financial year except in the current financial year, the Society has adopted all the new and amended standards which are relevant to the Society and are effective for annual financial periods beginning on or after 1 April 2018. Except for the adoption of FRS 109 Financial Instruments and FRS 115 Revenue from Contracts with Customers described below, the adoption of these standards did not have any material effect on the financial performance or position of the Society.

# FRS 109 Financial Instruments

FRS 109 replaces FRS 39 Financial Instruments: Recognition and Measurement for annual periods beginning on or after 1 January 2018, bringing together all three aspects of the accounting for financial instruments: classification and measurement; impairment; and hedge accounting.

The Society applied FRS 109 retrospectively, with an initial application date of 1 April 2018. The Society has not restated comparative information which continues to be reported under FRS 39 and the disclosure requirements of FRS 107 Financial Instruments: Disclosures relating to items within the scope of FRS 39. There is no impact arising from FRS109 adoption at the date of initial application.

## 2.2 Adoption of new and amended standards and interpretations (continued)

#### FRS 109 Financial Instruments (continued)

## (a) Classification and measurement

Under FRS 109, debt instruments are subsequently measured either at fair value through profit or loss (FVPL), amortised cost or fair value through other comprehensive income (FVOCI). The classification is based on two criteria: the Society's business model for managing the assets; and whether the instruments' contractual cash flows represent 'solely payments of principal and interest' on the principal amount outstanding.

The assessment of the Society's business model was made as of the date of initial application, 1 April 2018. The assessment of whether contractual cash flows on debt instruments solely comprised of principal and interest was made based on the facts and circumstances as at the initial recognition of the assets.

The classification and measurement requirements of FRS 109 did not have a significant impact to the Society. The Society continued measuring at fair value all financial assets previously held at fair value under FRS 39. There are no changes in classification and measurement for the Society's financial liabilities.

Trade and other receivables classified as loans and receivables as at 31 March 2018 are held to collect contractual cash flows and give rise to cash flows representing solely payments of principal and interest. These were classified and measured as debt instruments at amortised cost beginning 1 January 2018.

The Society has not designated any financial liabilities at FVPL. There are no changes in classification and measurement for the Society's financial liabilities.

#### (b) Impairment

The adoption of FRS 109 has fundamentally changed the Society's accounting for impairment losses for financial assets by replacing FRS 39's incurred loss approach with a forward-looking expected credit loss (ECL) approach. FRS 109 requires the Society to recognise an allowance for ECLs for all debt instruments not held at FVPL.

## FRS 115 Revenue from contracts with customers

FRS 115 supersedes FRS 11 Construction Contracts, FRS 18 Revenue and related interpretations and it applies, with limited exceptions, to all revenue arising from contracts with customers. FRS 115 establishes a five-step model to account for revenue arising from contracts with customers and requires that revenue be recognised at an amount that reflect the consideration to which an entity expects to be entitled in exchange for transferring goods or services to a customer.

FRS 115 requires entities to exercise judgement, taking into consideration all of the relevant facts and circumstances when applying each step of the model to contracts with their customers. The standard also specifies the accounting for the incremental costs of obtaining a contract and the costs directly related to fulfilling a contract. In addition, the standard requires extensive disclosures.

The Society has performed an analysis of the impact of this standard on the Society's revenue stream and determined that this new standard does not have a material effect on the Society's financial statements.

## 2.3 Standards issued but not yet effective

The Society has not adopted the following standards applicable to the Society that have been issued but not yet effective:

Description	Effective for annual periods beginning on or after
FRS 116 Leases Annual Improvements to FRSs (March 2018)	1 Jan 2019 1 Jan 2019

The nature of the impeding changes in accounting policy on adoption of FRS 116 are described below.

#### FRS 116 Leases

FRS 116 requires lessees to recognise most leases on statement of financial position. The standard includes two recognition exemptions for lessees – leases of 'low value' assets and short-term leases. The new leases standard is effective for annual periods beginning on or after 1 January 2019. At commencement date of a lease, the lessee will recognise a liability to make lease payments (i.e. the lease liability) and an asset representing the right to use the underlying asset during the lease term (i.e. the right-of-use asset). Lessees will be required to separately recognise the interest expense on the lease liability and the depreciation expense on the right-of-use asset.

The Society plans to adopt FRS 116 retrospectively with the cumulative effect of initially applying the standard as an adjustment to the opening retained earnings at the date of initial application, 1 April 2019.

However, it is not practicable to provide a reasonable financial estimate of that effect until the detailed review by management is completed.

## 2.4 Property, plant and equipment

All items of property, plant and equipment are initially recorded at cost. Subsequent to recognition, property, plant and equipment are measured at cost less accumulated depreciation and any accumulated impairment losses. The cost of property, plant and equipment includes its purchase price and any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

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

	Years
Computers	3
Furniture and fittings	5
Office equipment	5
Games equipment	5

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.

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

### 2.4 Property, plant and equipment (continued)

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

## 2.5 Impairment of non-financial assets

The Society assesses at each reporting date whether there is an indication that an asset may be impaired. If any indication exists, or when an annual impairment testing for an asset is required, the Society makes an estimate of the asset's recoverable amount.

An asset's recoverable amount is the higher of an asset's or cash-generating unit's fair value less costs of disposal and its value in use and is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or group of assets. Where the carrying amount of an asset or cash-generating unit exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

Impairment losses are recognised in profit or loss.

A previously recognised impairment loss is reversed only if there has been a change in the estimates used to determine the asset's recoverable amount since the last impairment loss was recognised. If that is the case, the carrying amount of the asset is increased to its recoverable amount. That increase cannot exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognised previously. Such reversal is recognised in profit or loss.

# 2.6 Financial instruments

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

#### (a) Financial assets

### Initial recognition and measurement

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

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

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

## Subsequent measurement

## Financial assets at amortised cost

A financial asset is subsequently measured at amortised cost if the financial asset is held within a business model whose objective is to hold financial assets in order to collect contractual cash flows and the contractual terms of the financial assets give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

#### 2.6 Financial instruments (continued)

#### (a) Financial assets (continued)

## Subsequent measurement (continued)

Subsequent to initial recognition, the financial asset at amortised cost are measured using the effective interest method and is subject to impairment. Gains or losses are recognised in profit or loss when the asset is derecognised, modified or impaired.

# Derecognition

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

#### (b) Financial liabilities

#### Initial recognition and measurement

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

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

## Subsequent measurement

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

## Derecognition

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

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

#### (a) Financial assets

#### Initial recognition and measurement

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

When financial assets are recognised initially, they are measured at fair value, plus, directly attributable transaction costs.

#### 2.6 Financial instruments (continued)

#### (a) Financial assets (continued)

#### Subsequent measurement

#### Loans and receivables

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

Loans and receivables comprise trade and other receivables, fixed deposit and cash and bank balances.

### Derecognition

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

#### (b) Financial liabilities

### Initial recognition and measurement

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

All financial liabilities are recognised initially at fair value plus directly attributable transaction costs.

### Subsequent measurement

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

Such financial liabilities comprise other payables.

## Derecognition

A financial liability is derecognised when the obligation under the liability is discharged, 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 a derecognition of the original liability and the recognition of a new liability, and the difference in the respective carrying amounts is recognised in profit or loss.

## 2.7 Impairment of financial assets

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

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

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

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

The Society considers a financial asset in default when contractual payments are 60 days past due. However, in certain cases, the Society may also consider a financial asset to be in default when internal or external information indicates that the Society is unlikely to receive the outstanding contractual amounts in full before taking into account any credit enhancements held by the Society. A financial asset is written off when there is no reasonable expectation of recovering the contractual cash flows.

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

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

# Financial assets carried at amortised cost

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

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

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

### 2.7 Impairment of financial assets (continued)

## Financial assets carried at amortised cost (continued)

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

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

## 2.8 Cash and cash equivalents

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

## 2.9 Revenue recognition

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

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

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

## (a) Government grant

Government grants are recognised at fair value when there is reasonable assurance that the conditions attaching to them will be complied with and that the grants will be received. Grants in recognition of specific expenses are recognised in profit or loss on a systematic basis the periods necessary to match them with the related costs that they are intended to compensate.

## (b) League income

League income pertains to registration fee received for league games. League income is recognised at a point in time on receipt basis.

# (c) Donation received

Donation received is recognised at a point in time on receipt basis.

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

Affiliation fees and player registration fees are recognised as revenue as and when it becomes due and payable. Funding from SportSG are taken on an accrual basis. Tournament fees and other participation fees are accounted upon completion of events. Donations and other sources of income are recognised on a cash basis.

## 2.10 Employee benefits

## **Defined contribution plans**

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

### 2.11 Operating lease

#### As lessee

Operating lease payments are recognised as an expense in profit or loss on a straight-line basis over the lease term. The aggregate benefit of incentives provided by the lessor is recognised as a reduction of rental expense over the lease term on a straight-line basis.

#### 2.12 Taxes

The Society is a tax-exempted institution under Section 13(1)(zm) of the Income Tax Act, Chapter 134.

#### **2.13 Funds**

Funds balances include funds over which the Society retains full control to use in achieving any of the Society's objectives.

#### (a) Unrestricted fund

Unrestricted fund comprises general fund and designated fund. General funds are used for the general purposes of the Society as set out in its governing document. These funds are expendable at the discretion of the Executive Committee. If part of an unrestricted fund is earmarked for a particular project, it may be designated as a separate fund, but the designation has an administrative purpose only, and does not legally restrict the Committees' discretion to apply the fund.

The Society classified its retained earnings as unrestricted fund.

#### (b) Restricted fund

Restricted funds are funds subject to specific funded programmes by government and charity bodies or donors, but still within the wider objects of the Society.

Restricted funds may only be utilised in accordance with the purposes established by the sources of such funds and are in contrast with unrestricted funds over which the Executive Committee retain full control to use in achieving its institutional purposes.

The Society classifies its Trust Fund, Sports Excellence Fund and One Team Singapore Fund as a restricted fund.

# 2.14 Conflict of interest policy

Society Members are expected to avoid actual and perceived conflicts of interest. Where Society Members have personal interest in business transactions or contracts that Society may enter into, or have vested interest in other organisations that Society have dealings with or is considering to enter into joint ventures with, they are expected to declare such interests to the Society as soon as possible and abstain from discussion and decision-making on the matter. Where such conflicts exist, the Society will evaluate whether any potential conflicts of interest will affect the continuing independence of Society members and whether it is appropriate for the Society member to continue to remain on the Society.

#### 2.15 Sponsorship in-kind

A sponsorship in-kind is included in the statement of comprehensive income based on an estimate of the fair value at the date of the receipt of the gift of the non-monetary asset or the grant of a right to the monetary asset. The sponsorship is recognised if the amount of the sponsor can be measured reliably and there is no uncertainty that it will be received. No value is ascribed to volunteer services.

## 3. Significant accounting judgments and estimates

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

### 3.1 Judgments made in applying accounting policies

The management is of the opinion that there are no significant judgments made in applying accounting estimates and policies that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

### 3.2 Key sources of estimation of uncertainty

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

#### (a) Useful lives of property, plant and equipment

The useful life of an item of property, plant and equipment is estimated at the time the asset is acquired and is based on historical experience with similar assets and takes into account anticipated technological or other changes. If changes occur more rapidly than anticipated or the asset experiences unexpected level of wear and tear, the useful life will be adjusted accordingly. The carrying amount of the Society's property, plant and equipment as at 31 March 2019 was \$\$4,208 (2018: \$\$24,037).

# (b) Provision for expected credit losses of trade receivables

The Society uses a provision matrix to calculate ECLs for trade receivables. The provision rates are based on days past due for groupings of various customer segments that have similar loss patterns.

The provision matrix is initially based on the Society's historical observed default rates. The Society will calibrate the matrix to adjust historical credit loss experience with forward-looking information. At every reporting date, historical default rates are updated and changes in the forward-looking estimates are analysed.

The carrying amount of the Society's trade receivables as at 31 March 2019 was S\$50,565 (2018: S\$48,376).

# 4. Property, plant and equipment

		Furniture	Office	Games	
	Computers	and fittings	equipments	equipments	Total
	S\$	S\$	S\$	S\$	S\$
Cost					
At 1 April 2017	109,213	40,072	13,893	50,565	213,743
Additions	3,861				3,861
At 31 March 2018	113,074	40,072	13,893	50,565	217,604
Additions					
At 31 March 2019	113,074	40,072	13,893	50,565	217,604
Accumulated					
depreciation					
At 1 April 2017	72,574	37,157	13,187	44,226	167,144
Depreciation	21,424	946	706	3,347	26,423
At 31 March 2018	93,998	38,103	13,893	47,573	193,567
Depreciation	17,388	945		1,496	19,829
At 31 March 2019	111,386	39,048	13,893	49,069	213,396
Carrying amount					
At 31 March 2018	19,076	1,969		2,992	24,037
At 31 March 2019	1,688	1,024		1,496	4,208

# 5. Trade and other receivables

	2019	2018	
	S\$	S\$	
Trade receivables	50,565	48,376	
Other receivables	9,359	6,314	
Deposits	4,683	4,683	
Insurance claim receivable	14,533	-	
	79,140	59,373	

Trade receivables are non-interest bearing and are generally on 30 days' terms (2018: 30 days).

There is no other class of financial assets that is past due and/or impaired except for trade receivables.

Trade and other receivables are denominated in the Singapore Dollar.

Receivables that were past due but not impaired

The Society had trade receivables amounting to S\$3,605 (2018: S\$47,795) that were past due at the reporting date but not impaired. These receivables were unsecured and the analysis of their aging at the reporting date was as follows:

# 5. Trade and other receivables (continued)

Receivables that are past due but not impaired

	2019	2018
	S\$	S\$
Trade receivables past due but not impaired:		
Lesser than 30 days	-	40,152
31 to 60 days	-	4,661
More than 60 days	3,605	2,982
	3,605	47,795

# 6. Fixed deposit

Fixed deposit have maturity of 12 (2018: 12) months from the date of placement with effective interest rate of 0.25% (2018: 0.25%) per annum as at reporting date.

The amount is held in restricted fund (Note 9) and denominated in Singapore Dollar.

# 7. Cash and bank balances

	2019	2018
	S\$	S\$
Cash on hand	1,000	988
Cash at banks	297,298	262,971
	298,298	263,959

Cash and bank balances are denominated in Singapore Dollar.

# 8. Fund account transaction and balances

	Unrestricted fund		Restricted fund		
	Accumulated	-	Sport Excellence	One Team	
	Fund (i)	Trust Fund (ii)	Fund (iii)	Singapore Fund (iv)	Total
	S\$	S\$	S\$	S\$	S\$
2019					
Income					
Affiliation fees	12,400	_	_	-	12,400
Course fees	11,509	_	-	-	11,509
Donation received	22,000	1,300	_	77,000	100,300
Funding from Sport Singapore	1,321,061	-	-	-	1,321,061
Hockey tournament and player registration fees	181,745	-	-	-	181,745
Interest income	· -	125	_	_	125
Miscellaneous income	47,526	-	-	-	47,526
Hotel Comission income	17,040	-	-	_	17,040
Sponsorship income	20,277	-	-	_	20,277
One TeamSG Fund received	-	-	-	52,000	52,000
Sales	2,423	-	-	-	2,423
Sanction fee	1,425	-	-	-	1,425
Wages credit scheme	966	-	-	-	966
Pitch booking	2,211	-	-	-	2,211
•	1,640,583	1,425		129,000	1,771,008
Expenses					
Event expenses	(668,562)	-	-	-	(668,562)
Facilities and equipment	(360,649)	_	-	(34,097)	(394,746)
Management/administration	(687,407)	(4,885)	(2,867)	(7,915)	(703,074)
	(1,716,618)	(4,885)	(2,867)	(42,012)	(1,766,382)
Total surplus/(deficit) for the year	(76,035)	(3,460)	(2,867)	86,988	4,626

# 8. Fund account transaction and balances (continued)

	Unrestricted			
	fund	Rest	ricted fund	
•	Accumulated	Trust	Sport Excellence	
	Fund (i)	Fund (ii)	Fund (iii)	Total
·	S\$	S\$	S\$	S\$
<u>2018</u>				
Income				
Affiliation fees	13,500	-	-	13,500
Course fees	9,520	-	-	9,520
Competition income	1,500	-	-	1,500
Donation received	50,710	1,000	-	51,710
Funding from Sport Singapore	1,161,301	-	-	1,161,301
Hockey tournament and player				
registration fees	165,365	-	-	165,365
Interest income	-	125	-	125
Miscellaneous income	21,925	-	-	21,925
Sales	3,680	-	-	3,680
Sanction fee	1,500	-	-	1,500
Wages credit scheme	3,625	-	-	3,625
Pitch booking	1,591	-	-	1,591
-	1,434,217	1,125		1,435,342
	_			
Expenses				
Event expenses	(377,697)	-	-	(377,697)
Facilities and equipment	(315,683)	-	-	(315,683)
Management/administration	(729,234)	(14,619)	(21,934)	(765,787)
	(1,422,614)	(14,619)	(21,934)	(1,459,167)
•	<u> </u>		<u> </u>	
Total surplus/(deficit) for the year	11,603	(13,494)	(21,934)	(23,825)

- (i) Accumulated fund The accumulated fund of the Society provides financial stability and the means for the development of the Society's activities. The Executive Committee Members review the level of reserves regularly for the Society's continuing obligations.
- (ii) A trust fund was set up in year 2010 for the purpose of promoting and catering for a holistic athlete development to produce successful, dedicated and responsible national and league players, pursuant to the objectives of the Society's Constitution. The trust fund comprises a fixed deposit of \$\$50,251 (2018: \$\$50,125) and cash and bank balances of \$\$8,859 (2018: \$\$12,445).
- (iii) The sports excellence fund was set up for the purpose of contributing towards the Society's high performance and development programmes. The fund comprises of cash and bank balances of \$\$20,976 (2018: \$\$23,843).
- (iv) One Team Singapore Fund ("OTSF") is a matching grant to match dollar-for-dollar for every donation raised by the Society provided by the Singapore Government to enhance the High Performance Sport ("HPS") system for Team Singapore athletes. The donations and grant received for this fund are restricted to all HPS projects and initiatives that contribute to the HPS System.

22

# 9. Other payables

	2019	2018
	S\$	S\$
Accrued CPF payable	6,247	7,524
Other accruals	42,949	20,723
	49,196	28,247

Other payables are denominated in Singapore Dollar.

# 10. Contract liabilities

Contract liabilities represents refund held with SportSG regarding the cancellation of the rental of hockey pitch.

Contract liabilities are recognised as revenue when the Society fulfils the performance obligation under the contract with customers.

# 11. Income

# Disaggregation of revenue

	2019	2018
	S\$	S\$
Type of good or service		
Affiliation fees	12,400	13,500
Course fees	11,509	9,520
Competition income	-	1,500
Donation received	100,300	51,710
Funding from Sport Singapore	1,321,061	1,161,301
Hockey tournament and player registration fees	181,745	165,365
Interest income	125	125
Miscellaneous income	47,526	21,925
Hotel Commission Income	17,040	-
Sponsorship Income	20,277	-
OTSF received	52,000	-
Sales	2,423	3,680
Sanction fee	1,425	1,500
Wages credit scheme	966	3,625
Pitch booking	2,211	1,591
	1,771,008	1,435,342
Timing of transfer of good or service		
At a point in time	1,771,008	1,435,342

During the financial year, the Society received sponsorship in-kind amounting to S\$31,910 (2018: S\$Nil).

# 12. Event expenses

	2019	2018
	S\$	S\$
Competition and training expenses	240,911	241,519
League expenses	395,428	107,705
Awareness program	2,186	7,854
Umpire capability development	8,765	5,158
Coach capability development	5,501	4,977
Course expenses	15,771	10,484
	668,562	377,697

# 13. Facilities and equipment

	2019	2018
	S\$	S\$
Rental	390,436	294,918
Small value equipment	4,310	20,765
	394,746	315,683

24

# 14. Management/administration

	2019	2018
	S\$	S\$
Accounting fee	31,516	30,722
Athletes assistance	10,252	38,137
Audit fee	17,511	8,077
Bank charges	1,526	1,228
Course fees	16,439	5,089
Depreciation property, plant and equipment	19,829	26,423
EP/SP/WP application fee	80	80
FWL	7,920	7,920
Insurance	9,588	7,192
Interest expense	-	20
Internet and telephone	2,537	3,270
IT expenses	8,916	5,760
Loss on currency exchange	1,365	1,357
Marketing expenses	12,582	5,552
Medical expenses	3,889	2,959
Meeting expenses	2,045	611
Office equipments < \$3,000	-	1,899
Office supplies	658	700
Other expenses	1,050	520
Postage	509	497
Printing and stationery	10,153	8,410
Recuitment	812	448
Repair and maintenance	3,464	3,076
Salaries and bonus-staff and coaches	478,701	533,539
Staff CPF	48,668	55,381
Subscriptions	2,920	4,023
Travelling	888	3,317
Utilities	6,983	3,756
Website maintenance	2,273	5,824
	703,074	765,787

25

### 15. Employees remuneration bands

Number of employees in remuneration bands

	2019	2018
Less than S\$100,000	8	9

There were no salaries or other form of benefits paid to key management personnel.

#### 16. Taxation

The Society is an approved charity under the Charities Act, Chapter 37. No provision for taxation has been made in the financial statements as the Society is exempt from income tax in accordance with the provisions of the Income Tax Act, Chapter 134.

### 17. Tax exempt receipts

The Society enjoys a concessionary tax treatment whereby qualifying donors are granted tax deduction for the donations made to the funds of the Society. The quantum of the tax deduction for each calendar year may vary as announced in the Singapore Budget.

	2019	2018
	S\$	S\$
Tax-exempt donations collected	100,300	51,710

# 18. Operating lease commitments

Society leases office and equipment under non-cancellable operating lease agreements. These leases have varying terms, escalation clauses and renewal rights.

The future minimum rental payable under non-cancellable operating leases contracted for at the reporting date but not recognised as liabilities, are as follows:

	2019	2018
	S\$	S\$
Within one year	66,492	65,465
Later than one year but within 5 years	131,207	14,210
	197,699	79,675

Rental charges recognised as expenditure during the year was S\$65,465 (2018: S\$65,465). Operating lease payments represents rentals payable by the Society for its offices, store premises and photocopier.

### 19. Financial risk management

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

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

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

#### Credit risk

Credit risk refers to the risk that the counterparty will default on its contractual obligations resulting in a loss to the Society. The Society has adopted a policy of only dealing with creditworthy counterparties and obtaining sufficient collateral where appropriate, as a means of mitigating the risk of financial loss from defaults. The Society performs ongoing credit evaluation of its counterparties' financial condition and generally do not require a collateral.

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

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

The Society has determined the default event on a financial asset to be when internal and/or external information indicates that the financial asset is unlikely to be received, which could include default of contractual payments due for more than 60 days, default of interest due for more than 30 days or there is significant difficulty of the counterparty.

To minimise credit risk, the Society has developed and maintained the Society's credit risk gradings to categorise exposures according to their degree of risk of default. The credit rating information is supplied by publicly available financial information and the Society's own trading records to rate its major customers and other debtors. The Society 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
- Significant changes in the expected performance and behaviour of the debtor, including changes in the payment status of debtors in the group and changes in the operating results of the debtor

Regardless of the analysis above, a significant increase in credit risk is presumed if a debtor is more than 30 days past due in making contractual payment.

## Financial risk management (continued)

## Credit risk (continued)

The Society 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
- It is becoming probable that the debtor will enter bankruptcy or other financial reorganisation
- There is a disappearance of an active market for that financial asset because of financial difficulty

The Society categorises a receivable for potential write-off when a debtor fails to make contractual payments more than 120 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 Society's current credit risk grading framework comprises the following categories:

Category	Definition of category	Basis for reorganising expected credit loss (ECL)
I	Counterparty has a low risk of default and does not have any past-due amounts.	12-month ECL
II	Amount is > 30 days past due or there has been significant increase in credit risk since initial recognition.	Lifetime ECL - not credit-impaired
III	Amount is > 60 days past due or there is evidence indicating the asset is credit-impaired (in default)	Lifetime ECL - credit- impaired
IV	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

As at 30 April 2018, the Society has applied the simplified approach in FRS 109 to measure the loss allowance at lifetime ECL for its trade receivables. The Society determined that the ECL is insignificant.

## Excessive risk concentration

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

### Exposure to credit risk

The Society has no significant concentration of credit risk. The Society has credit policies and procedures in place to minimise and mitigate its credit risk exposure.

# 19. Financial risk management (continued)

# Liquidity risk

Liquidity risk refers to the risk that the Society will encounter difficulties in meeting its short-term obligations due to shortage of funds. The Society's exposure to liquidity risk arises primarily from mismatches of the maturities of financial assets and liabilities. It is managed by matching the payment and receipt cycles. The Society's objective is to maintain a balance between continuity of funding and flexibility through the use of stand-by credit facilities. The Society's operations are financed mainly through equity. The Executive Committee Members are satisfied that funds are available to finance the operations of the Society.

Analysis of financial instruments by remaining contractual maturities

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

	Carrying amount	Contractual cash flows	One year or less
	S\$	S\$	S\$
31 March 2019			
Financial assets:			
Trade and other receivables (Note 5)	79,140	79,140	79,140
Fixed deposit (Note 6)	50,251	50,251	50,251
Cash and bank balances (Note 7)	298,298	298,298	298,298
Total undiscounted financial assets	427,689	427,689	427,689
Financial liabilities:			
Other payables (Note 9)	49,196	49,196	49,196
Total undiscounted financial liabilities	49,196	49,196	49,196
Total net undiscounted financial assets	378,493	378,493	378,493
24 Mayela 2040			
31 March 2018 Financial assets:			
	E0 272	E0 272	E0 272
Trade and other receivables (Note 5)	59,373 50,135	59,373 50,135	59,373 50,135
Fixed deposit (Note 6)	50,125	50,125	50,125
Cash and bank balances (Note 7) Total undiscounted financial assets	263,959	263,959	263,959
rotal undiscounted financial assets	373,457	373,457	373,457
Financial liabilities:			
Other payables (Note 9)	28,247	28,247	28,247
Total undiscounted financial liabilities	28,247	28,247	28,247
Total net undiscounted financial assets	345,210	345,210	345,210

29

## 19. Financial risk management (continued)

#### Market risk

Market risk is the risk that changes in market prices, such as interest rates and foreign exchange rates will affect the Society'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.

#### Interest rate risk

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

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

### 20. Reserves policy

	2019	2018	
	S\$	S\$	
Unrestricted funds Annual operating expenditure	180,924 1,766,382	298,959 1,423,739	
Ratio of reserves to annual operating expenditure	0.10	0.21	

The reserves that the Society have set aside provide financial stability and the means for the development of its principal activity. The executive committee intend to maintain the reserves at a level which is at least equivalent to one month of the Secretariat's Operating Expenses based on our total reserves and annual operating expenses.

The executive committee will review on a quarterly basis the amount of reserves that are required to ensure that they are adequate to fulfil their continuing obligations.

# 21. Fair values

The fair value of a financial instrument is the amount at which the instrument could be exchanged or settled between knowledgeable and willing parties in an arm's length transaction.

The following methods and assumptions are used to estimate the fair value of each class of financial instruments for which it is practicable to estimate that value.

Cash and bank balances, fixed deposit, other receivables and other payables

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

#### Trade receivables

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

# 22. Financial instruments by category

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

	2019	2018
	S\$	S\$
Financial assets measured at amortised cost		
Trade and other receivables (Note 5)	79,140	59,373
Fixed deposit (Note 6)	50,251	50,125
Cash and bank balances (Note 7)	298,298	263,959
Total financial assets measured at amortised cost	427,689	373,457
Financial liabilities measured at amortised cost		
Other payables (Note 9)	49,196	28,247
Total financial liabilities measured at amortised cost	49,196	28,247

# 23. Fund Management

The Society's objective when managing fund is to ensure that the funds are utilised in accordance with the purpose of the funds.

# 24. Authorisation of financial statements for issue

The financial statements for the financial year ended 31 March 2019 were authorised for issue by the Executive Committee on the date of the Statement by the Executive Committee Members.