



# SINGAPORE RUGBY UNION

## ANNUAL REPORT

2020/2021

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# ABOUT US

## 1.1 Purpose/Objective

Singapore Rugby Union strives to promote physical activity for health and wellness, foster community engagement and bonding for social inclusiveness and integration and inspire the Singapore Spirit through the sport of rugby. SRU also raises the competitive standards of Singapore players for sustainable elite performance on the international stage whilst sanctioning and organising rugby tournaments & events in Singapore.

## 1.2 Our Vision

Inspiring our community in union.

## 1.3 Our Mission

We inspire our community to excellence with good governance, effective leadership and active engagement.

## 1.4 Our Core Values

- Passion
- Unity
- Respect

# OVERVIEW OF CHARITY

## 2.1 Overview

Singapore Rugby Union (SRU) has been accorded IPC (Institution of a Public Character) status from 28/01/2019 to 28/01/2021.

### Unique Entity Number (UEN)

S66SS0003G

### Registered Address

301 Lorong 6, Toa Payoh, Unit 01-05  
Toa Payoh Swimming Complex  
Singapore 319392

### Auditor

RSM Chio Lim LLP

### Banker

DBS & Standard Chartered

# MESSAGE FROM OUR PRESIDENT



**Terence Khoo**  
**SRU President**

Financial Year 2020/21 has been one of the most challenging faced by Singapore Rugby. Almost all our plans and operations were ground to a halt especially those requiring physical interaction.

Most notably, all domestic competitions from juniors to adults had to be shelved for the second year running, while athlete development pathway involving and strengthening the clubs was essentially halted.

Although National Team competitions schedule was cancelled. Thus, the national team and athlete again as Asia Rugby's international season fell to Covid. The National programme persevered through Covid imposed training disruptions to enable our athletes to continue with the strength and conditioning.

Given the past 2 years, the level of participation in the sport will be drastically lower through premature player retirement, lack of player recruitment into the sport as well as lack of visibility on the return to rugby. The participation levels may take a few years to recover to pre-COVID levels. As we look ahead to recovery, there is hopeful anticipation of further lifting of restrictions. which will enable a safe return to play.

In that respect we have put plans in place to restart an exciting 2022 domestic competitions calendar (safe management measures permitting) and we continue to put our National Teams through their paces in eager anticipation of reduced border restrictions.

# MESSAGE FROM OUR PRESIDENT

On the staffing front, I would like to thank our General Manager Daniel Marc Chow as he seeks out a new career. And at the same time, I'm happy and pleased to announce the appointment of our new general manager - Jason Woon.

Jason has been in the sports industry for some time as an athlete, coach, sport administrator, and educator. His experience has taken him across both public and private sectors with local and overseas stints and SRU welcomes him on board.

In closing, I would like to thank Bicentennial Community Fund, Singapore National Olympic Council, SportSG for their continued support and guidance.

# MESSAGE FROM OUR GENERAL MANAGER



**Jason Woon**  
**SRU General Manager**

The past year has been a mixed bag of disappointments, anticipation, recalibration, more disappointments, and more recalibration. Given the pandemic situation, many programmes and initiatives under the national team, competition and rugby development were heavily impacted. Nonetheless, in spite of the situation, we have made some progress.

As part of the safe return to rugby strategy, the national team prioritized strength and conditioning sessions when restrictions were eased. This was aided by the tie-up with TFX where the national team could train at TFX's gym. In addition, the national 7s team will undergo training at the Jurong West stadium under a pilot bubble training programme. In this programme, players and selected high performance staff will undergo weekly polymerase chain reaction (PCR) testing.

With the commencement of national training, the national team can potentially look forward to regional competitions as part of Asia Rugby's sub-regional competitions against our Southeast Asian neighbours.

With all domestic competitions cancelled during the year, we experienced close to 2 seasons without rugby action. Nevertheless, as we are anticipating the gradual lifting of restrictions, hopefully, domestic competitions can be held. In order to return to rugby more systematically, SRU is introducing a gradual return to play more progressively from competing in i) TAG Rugby; ii) Modified Rugby; iii) Contact Rugby to minimize injuries and have a more enjoyable return to rugby experience. Thus, there are plans in place to bring back rugby action through TAG, 7s and 15s competitions, where permitted.

# MESSAGE FROM OUR GENERAL MANAGER

During the year, as part of the enhancement of the athlete development pathway, the rugby development department was busy organising online and offline courses, workshops and programmes towards continuing education for various stakeholders as well as the promotion of rugby awareness programmes to schools. Some of these include: -

- Courses: 22 courses attended by 316 participants
- Workshops: 31 workshops attended by 560 participants
- Sports Education Programme: 2 schools with 175 participants
- TAG programme: 6 schools with 165 participants

In addition, SRU also supported Sport Singapore's launch of the safeguarding policy. This initiative was also widely supported by many clubs. This initiative is one that can bring everyone involved in rugby to share the responsibility to identify harassment and abuse and to develop a culture of dignity, respect and safety within the game. This is because abuse can happen in any sport, at any level. However we, as a community, can take collective action to eradicate it from our game.

Moving forward, SRU will maintain its effort in continuing education, promotion of TAG rugby through the Ministry of Education's Sports Education Programme (SEP) and Sport Singapore. In addition, women's rugby will be prioritised to increase opportunities for play and competition with better coaching experiences.

Nonetheless, SRU managed to organise campaign donations towards fundraising for the purposes of social and economic uplift to assist the needy during this difficult time. These campaign donations included Eat for Good, Rugby Gives Back, Majulah Movement, Project Pari and Do Good. Our national players also participated in this campaign like delivering food to the needy as part of their contribution to society. Furthermore, co-fundraising initiatives were also undertaken, away from the traditional model of raising funds, as corporations were more cautious in their sponsorship budgets.

In addition, SRU also increased our social media presence to enhance awareness, engagement and interaction with the rugby fraternity through videos, quizzes, challenges and prizes. Based on our research on social media presence, we are performing better than other more established national sports associations in terms of following, likes and interaction rates on Facebook and Instagram.

In conclusion, plans are in place and we are intending to return to rugby safely and progressively. Though the situation is difficult for most sport, especially team sports, it is looking better and can only get better moving forward. There are many things to look forward to and do stay safe!



# MANAGEMENT COMMITTEE

## 3.1 Overview

Singapore Rugby Union (SRU) is helped by a Management Committee (MC), which is the union's governing body responsible for overseeing and managing a charity. Reporting to the MC are Sub- Committees that look into specific areas such as National Teams, Competitions & Rugby Development. The committee appointed Jason Woon on the 1st of March 2021 as its General Manager to run SRU.

## 3.2 Appointment

The Management Committee at Singapore Rugby Union for the period of 24th September 2020 to 30th September 2021 is as follows:

| MC members                   | Names                | Occupation                          | Year of appointment |
|------------------------------|----------------------|-------------------------------------|---------------------|
| President                    | Terence Khoo         | Self-employed                       | 2019                |
| Vice President               | David Lim            | Self-employed                       | 2020                |
| Vice President               | Martin Williams      | Self-employed                       | 2019                |
| Honorary Treasurer           | Philip Ng            | Chartered Accountant                | 2019                |
| Asst Honorary Treasurer      | Eric Ng              | Chartered Accountant                | 2020                |
| Honorary Secretary           | Johnny Cheo          | Lawyer                              | 2020                |
| Assistant Honorary Secretary | Shafiq Zulazmi       | Real Estate Consultant              | 2019                |
| Committee Member             | Miles Peckham Cooper | Director at Standard Chartered Bank | 2020                |
| Committee Member             | Jonathan Leow        | Marketing & Communication Manager   | 2020                |
| Committee Member             | George Danapal       | Educator                            | 2019                |

# MANAGEMENT COMMITTEE

## 3.3 Attendance Chart

### MC Attendance: FY2020 - 2021

| S/N | Appointment        | Name                 | Attendance |
|-----|--------------------|----------------------|------------|
| 1   | President          | Terence Khoo         | 4 / 4      |
| 2   | Vice President     | Martin Williams      | 4 / 4      |
| 3   | Vice President     | David Lim            | 3 / 4      |
| 4   | Hon Secretary      | Johnny Cheo          | 4 / 4      |
| 5   | Asst Hon Secretary | Shafiq Zulami        | 4 / 4      |
| 6   | Hon Treasurer      | Philip Ng            | 4 / 4      |
| 7   | Asst Hon Treasurer | Eric Ng              | 4 / 4      |
| 8   | Member             | George Danapal       | 3 / 4      |
| 9   | Member             | Jonathan Leow        | 3 / 4      |
| 10  | Member             | Miles Peckham Cooper | 3 / 4      |

## 3.4 Conflict of Interest

All MC members and staff are required to comply with the charity's conflict of interest policy.

The MC has installed administrative protocols for MC members and staff to declare actual or potential conflicts of interest situations on a regular and need-to basis.

MC members are restrained from participating in or influencing decision-making on matters

where there may be a conflict of interest

# ADMINISTRATION & FINANCE COMMITTEE

## 6.1 Commission Members

### **Johnny Cheo**

Honorary Secretary

### **Shafiq Zulazmi**

Assistant Honorary Secretary, SRU & Member, AC

### **Philip Ng**

Honorary Treasurer

### **Eric Ng**

Assistant Honorary Treasurer

## 6.2 Staff List

The staff at Singapore Rugby Union for the period 1st April 2020 - 31st March 2021 is as follows:

| <b>Staff</b>     | <b>Title</b>                            | <b>Remarks</b>    |
|------------------|---|-------------------|
| Daniel Marc Chow | General Manager                         | till 31 Dec 2020  |
| Charlie Brown    | Rugby Development Manager               |                   |
| Craig Norwood    | Competitions and Finance Manager        | till Nov 2020     |
| Douglas Danapal  | Head of Commercial, PR & Communications |                   |
| Jason Woon       | General Manager                         | From 1 March 2021 |
| Joyce Phang      | Finance and Admin Executive             |                   |
| Malcolm David    | National Teams Manager                  |                   |
| Muhammad Amir    | Community Engagement Officer            |                   |
| Simon Mannix     | Head Coach for National Teams           |                   |

# ADMINISTRATION & FINANCE COMMITTEE

## 6.3 Summary

In the Financial Year 2020/2021, the Administration Commission, the Financial Commission and Human Resources Commission were streamlined into the Admin, Finance & HR Commission.

It reviewed the outsourcing model of finances to a 3rd party and have made a decision to utilise funding from Sport Sg to have an in-house Finance Manager.

2 rounds of advertising and interviews were conducted and this is still in process at this time.

The secretariat at the Union is now leaner and the job scopes of the remaining members of the staff are re-defined. Malcolm David now holds dual roles as Head of Competitions and National Teams until such time that competitions is active and will need a dedicated Manager.

Mindy Chai was hired as part of the government's internship programme for university graduates. Her role will now be expanded into assisting Malcolm until such time events are up and running.

Options for the outsourcing of the execution of competitions has also been reviewed for when the time comes.

SRU will be aligned closely to the Sport SG and their recommendations.

Jason Woon was hired as the General Manager after the departure of Daniel Marc Chow. Douglas Danapal held an interim role during which time an electronic leave system was put in place, reducing the man-hours with the lean workforce.

Paynow and QR Code were also introduced for incoming payments from government entities. This will be utilised more in the following year once further protocols are in place and agreed upon.

The SRU will be looking into streamlining and long-term contracts based on FY for technical staff.

Payroll and recurring payments have become digital (digital approval) with the cheque payment system still in use for one-off payments to vendors. This will also be reviewed in the following year.

# NATIONAL TEAMS COMMISSION

## 7.1 Commission Members

### **Martin Williams**

Vice-President, SRU & Chairman, NTC

### **Lincoln Tan**

Co-Chair, NTC

### **Malcolm David**

High Performance Manager

## 7.2 Summary

The National Teams Commission has maintained their drive towards the support of the National team training matters and management with the employment of Simon Mannix as technical director to shape the team/s for the respective campaigns with Asia Rugby.

2020, also saw the heightened alerts' with the C-19. As such training came to a halt.

Training was conducted remotely and with intermittent gym and field sessions throughout the year.

## 7.3 Training Matters

The priority for Simon and his team of coaches was to understand where we were as a National Team regarding fitness and the relevant skills. A high-performance programme was then put together to address the weaker skill areas and to push forward with increasing fitness performance, to be ready should there be any change to regional competitions.

The team put together by Simon is as follows;

|   |   |     |     |    |    |
|---|---|-----|-----|----|----|
| 1 | Technical Director (Simon Mannix)                     | M15 | W15 | M7 | W7 |
| 2 | High Performance Manager (Malcolm David)              | M15 | W15 | M7 | W7 |
| 3 | Assistant Coach (Suhaimi)                             | M15 | W15 | M7 | W7 |
| 4 | Analyst (Suhaimi)                                     | M15 | W15 | M7 | W7 |
| 5 | Assistant Coach (Harry Orgee)                         | M15 | W15 | M7 | W7 |
| 6 | Assistant Coach (Johnny Carswell)                     | M15 | W15 | M7 | W7 |
| 7 | SnC coach (Henri)                                     | M15 | W15 | M7 | W7 |
| 8 | SnC coach (Aaron) <input checked="" type="checkbox"/> | M15 | W15 | M7 | W7 |
| 9 | Lead Physio (x)                                       | M15 | W15 | M7 | W7 |

# NATIONAL TEAMS COMMISSION

These coaches had their own training sessions on coaching and assessing player skills through the months.

Given that many of the team had been away from field training for the better part of up to six to eight months, the key focus was the reintroduction of impact and the need for foundation skills integration. At the same time, a decision was also made to focus on a core group of both men and women of the 7s and 15s carding tiers.

As with other facets of life in Singapore, we were similarly impacted by the ever-changing restrictions put in place by the authorities. The high-performance management team brought in the use of the team builder application where athletes could train remotely, and their progress was monitored by the Strength and Conditioning coaches.

The application would also allow players to be provided with feedback, and training results were periodically aggregated and assessed to formulate the next phase of training programs.

## **7.3 Coach Development**

During the various restricted periods where full team coaching was minimal, the club coaches from the rugby community were invited to a weekly online training session. These sessions included the understanding and use of the HUDL program and platform. Each week there were 10–12 coaches that convened over zoom where Simon Mannix led the training sessions. The high-performance coaches that assisted Simon were tasked to lead and deliver at every online session. The sessions included performance analysis, phase play breakdown, and progressive analysis.

Some coaches were also tasked to attempt to use the HUDL platform and to deliver some components of the sessions to the rest of the coaching group.

There were also several celebrity coaches that were invited for a webinar intermittently for a casual chat amongst the coaches. The key takeaway for these coaches was to understand the need for critical thought processes whilst developing and executing a coaching program.

# NATIONAL TEAMS COMMISSION

## 7.4 Post-Covid Programme

In an effort for a more structured training schedule, Sports Singapore and Singapore Rugby have collaborated on Bubble training initiative. This initiative is similar to that already in place for the Volleyball and Floorball national teams.

30 athletes and a group of management staff were then selected to be involved in this program. The key criteria for this selection would be their availability to represent the nation in tournaments such as the SEA Games and Asian Games.

The team put together will have the opportunity to train full contact twice a week for the next 4 months, inclusive of a weekly swab test that will monitor the current C-19 situation.

The swab test is compulsory for all athletes and staff within the bubble training. The training program is designed to get players back to training fit and to be better conditioned if the SMM rules are relaxed and also to be prepared for at least a 7-a side campaign should we participate in any ASIA Rugby tournaments that may arise in 2022.

Trainings are currently held twice a week at Jurong West Stadium where Singapore Rugby had been relocated to from Queenstown Stadium.

The rest of the core-group players will also resume training but with the recommended SMM regulations by SSG. These players will also continue to train in the gym and have regular field trainings managed by Johnny Carswell and Harry Orgee who were previously was within the group of coaches under the technical director.

# COMPETITIONS COMMISSION

## 8.1 Commission Members

### **Jonathan Leow**

Co-Chairman

### **David Gull**

Co-Chairman

### **Miles Peckham-Cooper**

Management Committee Member, SRU

## 8.2 Summary

The ongoing situation with the COVID 19 Pandemic has affected all grassroots sports in Singapore and globally, with rugby no exception. The unique features of our game have additionally made it challenging to pivot to shorter versions of the game on a tournament basis as other sports have done. The Competitions Commission has been in constant communication with all stakeholders including Clubs, SportSG, and the like to try and map out plans when Singapore does come out of the various levels of restrictions.

For the year 2020/2021, the Competitions Commission, in consultation with clubs and other stakeholders took the decision to indefinitely postpone the seasons for Mens, Womens, and Under 19s at the 15s and 7s levels. The Competitions Commission was also consulting with the Schools Sports Council and Junior Rugby Clubs Singapore on the postponement of their regular tournament schedules for the foreseeable future.

The road to opening up is still very uncertain, but it is the mission of the Competitions Commission to establish a process and a road map for that eventuality and adapt to new measures that will need to be implemented for us to take the field at all levels. Plans have already been drawn up for adult rugby clubs and we are working with them to tweak details even though opening up plans are still in flux.

That road includes a gradual Return To Play (RTP) framework working with the Rugby Development Commission and all stakeholders. This includes tournaments with adjusted formats to take into account 18 months of non-contact competition and the like.

The focus for the Competitions Commission has and will be on developing Competition frameworks that encompass all of our community, from Juniors to Schools to Clubs and to other social tournaments. With that, I would like to thank David Gull for spearheading the Clubs Competition aspect, Sidney Kumar for Schools and Juniors, with support from Miles Peckham Cooper and Gaspar Tan respectively.

Here's to hoping a more detailed report for the next year, with actual games to detail!



# RUGBY DEVELOPMENT COMMISSION

## 9.1 Commission Members

**George Danapal**

Management Committee Representative

**Charlie Brown**

Executive Staff

**Muhammad Bin Amir**

Executive Staff

**Azurah Khalid**

Co-Chair, Women's Development Committee

**Samantha Teo**

Co-Chair, Women's Development Committee

**Dr. Jo Probert**

Medcom Training & Education Representative

**Aaron Littlewood**

President Singapore Society of Rugby Union Referees (SSRUR)

**Xiuting Chong**

Chair, Safeguarding Committee

# RUGBY DEVELOPMENT COMMISSION

## 9.2 Summary

SRU have maintained their long-standing commitment to ensuring the continuity and development of the sport in Singapore. The impact of Covid-19 on the local rugby community highlighted in particular the need for the Rugby Development Commission to provide additional support to the stakeholders. The Commission evolved significantly to overcome the challenges that social distancing enforced and were able to remain active throughout the Circuit Breaker and resumption of Phase 3 of the Safe Management Measures.

The three pillars of Rugby Development; Club Development; Engagement & Participation; and Training Education were maintained with significant changes to ensure that some form of engagement could continue in a socially distanced capacity.

SRU would also like to thank the members of the sub-committees; Women's Development; Medical; Safeguarding; and SSRUR; for their efforts to engage and support the community throughout the year.

# RUGBY DEVELOPMENT COMMISSION

## 9.3 Club Development

The avenues for support in terms of Club Development have been categorised into 3 components.

## 9.4 Club Governance

In the early part of the year, a number of areas relating to club governance were identified as having an opportunity to provide additional support by SRU. During the Club Development Survey launched at the beginning of the year, it was highlighted that the opportunities for leadership within the female population fell far short of expectations, with many clubs not having female representation on their management committees. As such, SRU embarked on a campaign to increase the relevance of having increased female leadership both within the community and at the SRU Management Committee level. The campaign included running several focus group sessions with invited members of the community sharing their experiences and expectations relating to the opportunities for growth within the women's game in Singapore. Upon completion of the research phase, a Women's Development Committee was set up to create a strategic plan to provide direction on the future of women's rugby in areas of Leadership, Participation, and People. In launching the Strategic Plan, the leadership group from the Women's Development Committee hosted a launch event on International Women's Day 2021, with invited guest speakers including New Zealand Black Fern player, Kendra Cocksedge, Asia Rugby representative, and Philippine Rugby Union President, Ada Milby, and local campaigner and advocate for women's rights, Mrinalini Venkatachalam. The Women's Development Strategic plan now hopes to continue supporting the development of the Women's game in Singapore over the next 4 years.

# RUGBY DEVELOPMENT COMMISSION

Beyond the Women's development initiative, it was also identified that Safeguarding of athletes involved in rugby in Singapore did not have a clear set of guidelines for which clubs and coaches should adhere to. In response to this concern, SRU formed the Safeguarding Committee with invited representatives from the community to act on behalf of SRU as Safeguarding Officers. The committee worked diligently to create a Safeguarding Policy and Procedures which have subsequently been communicated to the community with the following clubs formally committing to uphold its values:

| <b>Adult Clubs</b> | <b>Junior Clubs</b> |
|--------------------|---------------------|
| SCC                | SCC Academy         |
| Wanderers          | Saints JRFC         |
| Gaulois            | Dragons             |
| Blacks RFC         | Eastern Rebels      |
| Saints RFC         | Vikings             |
| Wolves WRFC        | Centaurus           |
| Bedok Kings RFC    |                     |

# RUGBY DEVELOPMENT COMMISSION

## 9.5 Rugby Development

While the ability to develop the onfield capabilities of the Senior Clubs was compromised due to the absence of any competitive rugby, SRU heavily utilized the Coach Development Workshops to continue engaging the wider community. With the assistance of National Team Coach, Simon Mannix, an extended series of e-learning workshops were run for coaches at both adult and junior levels. For these sessions, the coaches were afforded access to Sportscode and Hudl to design presentations, and a number of high-profile guest speakers were invited to present. The Junior Rugby Cubs were also invited to attend coach development workshops led by SRU of which a number of clubs took advantage.

Similar programs were also launched during this period to support the other strands with the Match Official Society having an extended e-learning series and a development program being run for educators in the four strands; Coaching; Match Officiating; Medical; and Strength & Conditioning.

| <b>Date</b>                              | <b>Workshop Type</b> | <b>Frequency</b> | <b>Delivered via</b> | <b>Participants</b> |
|--|----------------------|------------------|----------------------|---------------------|
| <b>Educator Development</b>              | Multi strand         | 3                | Zoom                 | 75                  |
| <b>Coach Development Workshops</b>       | Coaching             | 12               | Zoom                 | 240                 |
| <b>Junior Rugby Club Coaches clinics</b> | Coaching             | 4                | Zoom                 | 85                  |
| <b>Match Officiating clinics</b>         | Match Officiating    | 12               | Zoom                 | 160                 |

# RUGBY DEVELOPMENT COMMISSION

## 9.6 Facilities

Supporting clubs with access to facilities for training purposes remains a top priority for SRU. Government restrictions on accessing school and SportSG facilities impeded SRU's ability to execute any agreements between club and facility providers, however extensive discussions with a number of clubs and facility owners to lay a pathway to continue execution once restrictions are lifted across the nation are in the pipeline.

## 9.7 Engagement & Participation

The limitations on access to school facilities during the Covid-19 pandemic resulted in a lower direct engagement by SRU through the delivery of the traditional rugby programs. During this period, SRU focused its energy on developing a Tag Rugby resource package for usage by schools who may be interested in commencing a 'Get into Rugby' program or for those wishing to restart their rugby program after an extended period of no training. Upon the resumption of school sports, SRU provided schools with equipment loans in addition to training courses for teachers to teach rugby to their students.

SRU also used this time to re-design the strategy to promote club exposure within the school environment through the delivery of programs traditionally delivered directly by SRU. Upon the resumption of school sports, a number of clubs have benefitted from this change with several clubs being appointed to run programs in several schools.

# RUGBY DEVELOPMENT COMMISSION

## SEP programs

| <b>Date</b>  | <b>Delivered to</b>     | <b>Delivered by</b> | <b>Pax</b> |
|--------------|-------------------------|---------------------|------------|
| July 2020    | Northlight School       | Vikings Rugby Club  | 150        |
| October 2020 | New Town Primary School | SportsCares         | 25         |

## Tag rugby 'Get into Rugby' programs

| <b>Date</b> | <b>Delivered to</b>        | <b>Equipment</b>        | <b>Teachers trained</b> | <b>Students engaged</b> |
|-------------|----------------------------|-------------------------|-------------------------|-------------------------|
| Nov 2020    | Dazhong Primary            | 25 tag belts            | 2                       | 50                      |
| Feb 2020    | Bedok Green Primary        | 30 tag belts<br>5 balls | 1                       | 30                      |
| Feb 2020    | Eunoia JC                  | 24 tag belts            | 1                       | 25                      |
| Mar 2020    | Radin Mas Primary          | 20 tag belts<br>5 balls | 1                       | 30                      |
| Mar 2020    | Marsiling Primary          |                         | 1                       | 30                      |
| Mar 2020    | Nexus International School | 4 shields<br>4 balls    | NA                      | NA                      |

# RUGBY DEVELOPMENT COMMISSION

## 9.8 Training and Education

The Covid-19 Safe Management Measures put in place throughout the year had the potential to dramatically impact SRU's ability to continue running courses throughout the year. Restrictions on availability of facilities in addition to limitations on group sizes meeting face to face did not deter the Union from providing a range of courses and workshops for the community. The Circuit Breaker period also gave SRU an opportunity to review the entire Training & Education portfolio with a view of integrating content to an e-learning platform for all four strands; Coaching; Match Officiating; Medical; and Strength & Conditioning.

During this review, it was identified that there was a requirement to provide a more bespoke opportunity for coaches who may have previously obtained their Level 1 coaching certificate or those who are aspiring to take on a coaching role within a junior rugby setting. As such the Commission has developed several short courses to address these needs through the Coaching Children series and Activate course. These courses have aimed to improve the quality of programs that are delivered within the community for those coaches working with players up to U12 and from U13-15.

The Level 2 Coaching Course curriculum was rewritten to adopt a hybrid of online theory and face-to-face practical sessions. The course was targeted more towards coaches operating within a more senior environment to ensure an appropriate level of support was provided that ensured the experience relevant to the needs of the game.

A significant development was also made in the addition of the SG Coach Integrated Course. As part of the drive by SportSG to ensure the program known as NROC Coaching Course is catered more specifically to the nuances of Rugby whilst maintaining the standards set by SportSG.



# RUGBY DEVELOPMENT COMMISSION

## Workforce Overview

| <b>Strand</b>           | <b>Educators</b> | <b>Trainers</b> |
|-------------------------|------------------|-----------------|
| Coaching                | 13               | 3               |
| Match Officiating       | 10               | 3               |
| Medical                 | 15               | 2               |
| Strength & Conditioning | 7                | 1               |

## Workforce

| <b>Date</b> | <b>Course Type</b>                  | <b>Delivered via</b> | <b>Participants</b> |
|-------------|-------------------------------------|----------------------|---------------------|
| Aug 2020    | Educator Relicensing Course         | Zoom                 | 30                  |
| Sept 2020   | Educator Professional Development 1 | Zoom                 | 30                  |
| Sept 2020   | Educator Professional Development 2 | Zoom                 | 30                  |

## Strength & Conditioning

| <b>Date</b> | <b>Course Type</b> | <b>Delivered via</b> | <b>Participants</b> |
|-------------|--------------------|----------------------|---------------------|
| Oct 2020    | ACTIVATE           | Zoom/F2F             | 22                  |

## Coaching

| <b>Date</b> | <b>Course Type</b>                  | <b>Delivered via</b> | <b>Participants</b> |
|-------------|-------------------------------------|----------------------|---------------------|
| Oct 2020    | Coaching Children- Pilot            | Zoom/F2F             | 20                  |
| Oct 2020    | Coaching Children- Pilot            | Zoom/F2F             | 24                  |
| Nov 2020    | Level 2 Coaching                    | Zoom/F2F             | 8                   |
| Feb 2021    | Coaching Children- U12 and below    | Zoom/F2F             | 15                  |
| Feb 2021    | Level 1 Coaching                    | Face to Face         | 10                  |
| Feb 2021    | SG Coach Integrated Coaching Course | Zoom/F2F             | 9                   |
| Mar 2021    | Level 1 Coaching- Women's Course    | Face to face         | 8                   |
| Mar 2021    | Level 2 Coaching                    | Zoom/F2F             | 8                   |
|             | <b>Total</b>                        |                      | <b>102</b>          |

# RUGBY DEVELOPMENT COMMISSION

## **Match Officiating**

| <b>Date</b> | <b>Course Type</b>               | <b>Delivered via</b> | <b>Participants</b> |
|-------------|----------------------------------|----------------------|---------------------|
| Sept 2020   | Level 1 Match Officiating        | Face to face         | 10                  |
| Oct 2020    | Level 1 Match Officiating        | Face to face         | 10                  |
| Oct 2020    | Level 1 Match Officiating        | Face to face         | 10                  |
| Nov 2020    | Level 1 Coach of Match Officials | Zoom                 | 12                  |
| Mar 2021    | Level 1 Match Officiating        | Face to face         | 14                  |
|             | <b>Total</b>                     |                      | <b>56</b>           |

## **Medical**

| <b>Date</b> | <b>Course Type</b>              | <b>Delivered via</b> | <b>Participants</b> |
|-------------|---------------------------------|----------------------|---------------------|
| July 2020   | Level 1 First Aid in Rugby      | Face to face         | 4                   |
| July 2020   | Level 1 First Aid in Rugby      | Face to face         | 3                   |
| Oct 2020    | Level 1 First Aid in Rugby      | Face to face         | 20                  |
| Nov 2020    | Level 1 First Aid in Rugby      | Face to face         | 8                   |
| Jan 2021    | Level 2 Immediate Care in Rugby | Face to face         | 11                  |
|             | <b>Total</b>                    |                      | <b>46</b>           |

The Union will continue to provide World Rugby courses in the coming year to ensure that the community is supported with a high-quality training and education program. SRU plans to continue adding to the portfolio of courses and workshops in the coming year, with a scrum workshop and coach analyst course already planned to launch in 2021.

# MARKETING & COMMERCIAL COMMISSION

## 10.1 Commission Members

### **David Lim**

Vice President, SRU & Chairman, MCC

### **Avril Sullivan**

Co-opted Member, MCC

### **Douglas Danapal**

Head of Commercial, Communications & PR, SRU

## 10.2 Summary

Not knowing when Covid would end along with the limitations to live events the Commercial and Marketing commission re-prioritized towards

- Keeping the community engaged and showing that SRU still had a presence and was relevant via our Rugby Gives Back campaign
- Securing and resigning existing sponsors
- Maintaining the relationship with donors and patrons
- Pivoting towards our digital platforms and building on this as an asset for the future

We strived to keep the community engaged and show that SRU still has a presence and was relevant via our Rugby Gives Back Campaign

# MARKETING & COMMERCIAL COMMISSION

## 10.2 Rugby Gives Back

### What is Rugby Gives Back?

Rugby gives back is an initiative of the Rugby Business Council with a series of programmes put in place and working with Social Enterprises to support our Rugby community in various ways. It was also via introductions from NVPC that SRU embarked on this venture. Without matches or competition it was a way in which Rugby and our athletes could stay relevant and rugby could be used as a social tool to support our community while engaging with our Stakeholders – Clubs, Vendors, Donors and partners by providing volunteering opportunities.

### The Programmes under Rugby Gives Back

#### 1. Food for Good Phase One

- Working with Central CDC and having Minister Josephine Teo and Mayor Denise Phua as guests of Honour
- Raised over SGD100,000 of which SGD30,000 came from the Rugby community
- National Team Athletes were involved in the food distribution along with 200 volunteers from the various clubs and their families.

#### 2. Food For Good Phase Two

- Working with Elpis (Social Enterprise) and South West CDC with Mayor Low Yenling as Guest of Honour.
- Food Will be distributed close to Xmas
- National Team athletes and volunteers from the clubs who have come forward wanting to be part of the programme

FOOD FOR GOOD x RUGBY GIVES BACK was a collaboration amongst Singapore Rugby Union, Chef-In-Box which is part of JR Foods Pte Ltd & ELPIS@Hideout Pte Ltd.

The campaign has evolved from the 'Do Good. Send Love' started in early April 2020 when the appeals for frozen meals started pouring in from beneficiaries. The campaign has raised over 13,000 meals of which over 9,000 meals have been delivered to 11 beneficiaries and the food deliveries are still ongoing.

Rugby as a sport has given so much to us. In these trying times we wanted to come together to give back to the wider community. It's more than just about the sport of rugby but the values it teaches us.

The beneficiaries are based on urgency of need for food. Thus far, it has helped shelters for migrant workers, nursing homes in need, homes for abused children, homes for people with special needs and low-income families and individuals who have lost their livelihoods, as well as the shelters for the homeless.

# MARKETING & COMMERCIAL COMMISSION

All funds raised from FOOD FOR GOOD x RUGBY GIVES BACK will be committed to low-income families and the homeless. SGD10 feeds a person for a day, SGD70 feeds a person for a week and SGD300 feeds a person for a month.

During this period of time, many of the people we want to help would have lost their part-time and contract positions. Many of these low-income families have young and school-going children. It is increasingly difficult and stressful for the adults in the family to find proper meals to feed their children. At the same time, we expect to see an increase in need for help in this segment of the community and the homeless.

Our current community in Jalan Kukoh is a good example. Each week, this community needs at least 1000 meals to feed 38 families and this number is increasing. We endeavour to raise funds to help feed more who might be in need of help.

This is where the Rugby community can contribute to the social and economical uplift of those in need.

Our Singapore National Team athletes will also be volunteering their time as part of this project.

### 3. Project Pari

- Working with Zonta Club of Singapore and MOE which has identified 100 girls from disadvantaged backgrounds
- Rugby will be taught to these girls by SRU
- Using National Team Athletes to deliver online zoom workouts
- A total of SGD 10,000 was raised by SRU and DELL

### 4. Majulah Movement

- Working with Paul Foster
- Food packs and care packs are sent to frontline workers, healthcare workers, eldercare homes, foreign workers.
- Reaching out to SRU Partners in the F&B Industry and rugby players who are in F&B
- Helping them sustain their business
- Providing delivery driver jobs for those that need it within the rugby community

# MARKETING & COMMERCIAL COMMISSION

## **Benefits that have arisen from Rugby Gives Back**

- Increase in media coverage
- Government officials including Ministers, mayors, and MPs have taken notice of the outreach SRU is doing
- Donor/Sponsor leads have increased
- An automobile company has approached us to be part of our programmes now and provide vehicles plus donation and in negotiations
- An insurance company has approached us wanting to piggyback on our CSR projects and in negotiations for SGD20,000 this year and up to SGD20,000 every quarter
- Alcohol brand not in conflict with X roads has approached SRU and in negotiations for a 2 year deal for SGD50,000 each year
- Goodwill in the community by bringing local and expat rugby community together for volunteering opportunities
- Provide volunteer opportunities to service current sponsors in place of other rights which cannot be delivered because of covid
- Participation of a 100 girls in the secondary school (usual age is at ITE/Poly + large pool of girls all at once)
- Publicity for our National Team Athletes who have only been able to work out at home without any group/field/contact training
- Staying relevant within the community
- Partners coming forward to offer jobs to those in the rugby community

# MARKETING & COMMERCIAL COMMISSION

## Securing and resigning existing sponsors

All sponsors were well aware of the situation and were convinced to re-contract on the same terms with delayed delivery of funds and Value in Kind Items. SRU had decided to experiment with digital assets and include these sponsors as part of the rights and benefits which were not contracted to them. All sponsors have resigned for 2 years.

## Maintaining the relationship with Donors and patrons

Without major events and while waiting for IPC renewal these donors and patrons have been updated on a monthly basis with the on-goings of the SRU. The Rugby Business council also has new members with True Group coming on board providing free training to National team athletes who wish to become personal trainers.

## Pivoting towards our digital platforms and building on this as an asset for the future

With no events, competitions or matches being played the only tool SRU has was its social media. With the mainstream press being able to cover only so much and various other sports SRU decided to create our own show with Play Sports – RUGBY LIVES HERE which would cover the following topics:

|  |   |
|--|---|
| <b>Admin &amp; International Relations</b> | <ul style="list-style-type: none"> <li>• General</li> <li>• World rugby/Asia Rugby direction, where does Singapore fits in the picture</li> <li>• What does being a world rugby rep in Asia Rugby exco mean for Singapore</li> </ul>  |
| <b>National Teams</b>                      | <ul style="list-style-type: none"> <li>• Aspirations for YOG 2022, Asian Games 2022, SEA Games 2023, ARC top 3 2021, HSBC Singapore 7s 2024</li> <li>• Set up of core group, athletes will be carded, given professional training, basic allowances</li> <li>• Head Coaches of clubs will be in the National Coaching group, selection of coaches for National Team Programs will come from this group of coaches</li> </ul>  |
| <b>Competitions</b>                        | <ul style="list-style-type: none"> <li>• Revised rugby calendar to address high performance goals, inclusivity and vibrant rugby community scene</li> <li>• Premiership and Championship with have 6 teams each, with only players playing in the premiership eligible for National Team selection</li> <li>• Development league with U25 requirement, to encourage participation post NS for boys</li> <li>• Working with clubs to sanction social tournaments to ensure that is enough rugby playing opportunities for the community</li> <li>• Working with schools and institutes of higher learning to sanction their tournaments, ensuring tournaments are in the right format and right part of the calendar</li> <li>• Working Gap analysis document to ensure that we have an unbroken competition pathway</li> <li>• Enhancing competition software, this will include player and coach registration modules</li> </ul> |

# MARKETING & COMMERCIAL COMMISSION

|                             |  |
|-----------------------------|--|
| <b>Rugby Development</b>    | <ul style="list-style-type: none"> <li>• Building clubs, ensuring that the 2 new clubs to the premiership are competitive for the upcoming season</li> <li>• Creating a coaching database</li> <li>• Creating a player registration system tied in with Nationwide insurance</li> <li>• Setting up high performance coaching sessions (national coaching group) and development coaching sessions.</li> <li>• Assisting clubs in coaching framework and tools in line with NTC direction</li> <li>• Assisting linkage between club and junior rugby programs</li> <li>• Setting up of club rdo program (boys and girls)</li> <li>• Linking club rdos to opportunities (schools and community projects) to create a sustainable program</li> <li>• T&amp;E program focus on rugby ecosystem needs and matching of trained personnel to opportunities to ensure they impact our community</li> </ul> |
| <b>Marketing/Commercial</b> | <ul style="list-style-type: none"> <li>• Working closely with Sport SG and leveraging off grants</li> <li>• strengthening the Club Structure</li> <li>• SRU Community Outreach</li> <li>• How to join a rugby club</li> <li>• Speaking about the SRU's plans towards developing a better national team and how the club structure is important</li> <li>• Working with partners, sponsors and donors</li> <li>• What to expect with SRU</li> <li>• Upcoming events</li> <li>• Rugby business Council</li> <li>• How you can support and get involved</li> <li>• Development of Rugby Game for X box</li> </ul>   |

The programme was met with great reception and garnered a large following showcasing who the SRU was – its executives and the clubs and stakeholders in the Rugby Community.

Plans to resume the show are at hand and slated for January 2022 with 2 episodes already pre-recorded.

Virtual or hybrid events were also proposed but with so many such events the return on investment was not guaranteed.

We have formulated turnkey solutions for both the SRU Golf Day and the SRU annual dinner



# MARKETING & COMMERCIAL COMMISSION

## 10.3 Top Organic Facebook Post



**Singapore Rugby: Rugby Lives Here: Douglas Danapal (Part I)...**  
👏👏 Rugby Lives Here: Singapore Rugby is giving back! Spearheading the Commercial, PR & Communications department for SRU is Douglas Danapal and he highlights the efforts the association is making to give back to the community, mad...



**Singapore Rugby: Rugby Lives Here: Terence Khoo...**  
👏👏 Rugby Lives Here: 3 years into the job as Singapore Rugby President, Terence Khoo looks back at the progress that has been made and the plans to grow the sport even further in Singapore. 🇸🇬 #1PlaySports #RugbyLivesHere #SingaporeRugby...

### Post Performance

**15,182**

People reached

**5,679**

Views

**1,242**

Engagements

**8,793**

People reached

**3,277**

Views

**904**

Engagements

### Post Performance

# MARKETING & COMMERCIAL COMMISSION

## 10.4 Top Instagram Post



singaporerugby @\_yaayat always knows where the camera is 📷 Tag a friend that can step like Yat!

• @1playsports\_

**5,611**

People reached

**7,145**

Impressions

**817**

Engagements

**6,442**

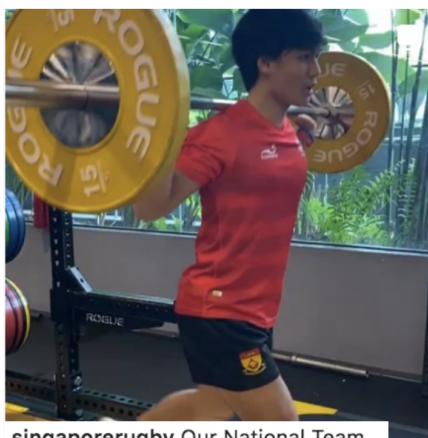
People reached

**7,290**

Impressions

**904**

Engagements



singaporerugby Our National Team athletes are unable to return to full training on the field but thanks to our sponsors @tfx.fitness & @truefitness.sg they've still been able to put in the hard yards at the gym! 🏋️

• They've got a number of gyms throughout Singapore so there's sure to be one near you. Pictured here is TFX Funan which even features an outdoor pool!

# MARKETING & COMMERCIAL COMMISSION

## 10.5 'Rugby Lives Here' series



**18**

Episodes

**119,625**

Reach

**57,714**

Views

**Aug – Dec 2020**

Period

**6,646**

Average reach per episode

**3,206**

Average views per episode

# INTERNATIONAL RELATIONS COMMISSION

## 11.1 Commission Members

### **Terence Khoo**

World Rugby Council/ Asia Rugby Exco

### **Sunny Seah**

AR Audit & Risk Sub-Com

### **Jonathan Leow**

AR Competitions Sub Com

### **Edwin Kung**

AR Judiciary Sub-Com

### **Kelvin Chew**

AR Player Welfare and Medical Sub-Com

# INTERNATIONAL RELATIONS COMMISSION

## 11.2 Summary

It has been a difficult and trying time for the International Relations Committee with Covid putting plans to a halt.

IR has not been able to meet physically since the last meeting on 17 Jan 2020 but our respective members have held online meetings with our counterparts in Asia in the following AR sub-committees that we serve in.

Matches for Singapore between Hong Kong, Malaysia and Johor state team were all dashed after the closure of green lanes or travel bubbles.

Asia Rugby has updated all Q1 tournaments to be postponed to Q3/Q4

Our main focus is still to have 7s rugby as part of each and every SEA games and to enable the unions to ensure there is a high level of competition every 2 years and that Rugby 7s is included as part of the major multi-sport event.

Plans were also put in place to have a 7s tournament either at the start of SEA Games in Vietnam or at the end. There is much uncertainty if this can go ahead due to the pandemic in the region.

Our goal is to look towards the next SEA Games after Thailand and to provide support to the union in Cambodia. It would be good (for the region) in the long term for us to provide Laos some technical help to organise 7s tour so that Cambodia can participate in and gradually build up their rugby credentials for SEA Games 2023 in Cambodia.

The IR is also working on bringing back the Tri Nations Tournament between Singapore, Malaysia & Thailand for 15s and also to make SEA 7s a regular feature in our 7s calendar. Both these events will help to anchor our regional leadership

Working with Asia Rugby our goal is to develop geographically located tournaments as part of a sub-regional plan which would reduce expenses and allow the region to raise our standards as a whole compared to travelling long distances.

We will also continue to support Asia Rugby and the unions within the region where possible to ensure the continuity and growth of the game.

**GOVERNANCE  
EVALUATION CHECKLIST  
FOR THE FINANCIAL YEAR  
ENDED 31ST OF MARCH 2021**

**SINGAPORE RUGBY UNION**

**Submission Form for Governance Evaluation Checklist (Intermediate Tier)**

Please note that this checklist is based on the Code of Governance (2017).

**Instructions:** Please fill out the boxes. Input the explanation if the selection is non-compliance for each field.

Applicable to charities with annual gross annual receipts or total expenditure from \$500,000 to less than \$10 million;

And IPCs with gross annual receipts of less than \$500,000.

| S/N   | Code guideline   | Code ID | Response<br>(select whichever is applicable) | Explanation<br>(if Code guideline is not complied with) |
|---|--|---------|--|---|
| <b>Board Governance</b>                           |  |         |  |   |
| 1   | Induction and orientation are provided to incoming governing board members upon joining the Board.   | 1.1.2   | Complied                                     |   |
|   | <b>Are there governing board members holding staff1 appointments? (skip items 2 and 3 if "No")</b>   |         | No   |   |
| 2   | Staff does not chair the Board and does not comprise more than one third of the Board.   | 1.1.3   |  |   |
| 3   | There are written job descriptions for the staff's executive functions and operational duties, which are distinct from the staff's Board role.   | 1.1.5   |  |   |
| 4   | The Treasurer of the charity (or any person holding an equivalent position in the charity, e.g. Finance Committee Chairman or a governing board member responsible for overseeing the finances of the charity) can only serve a maximum of 4 consecutive years.<br><br>If the charity has not appointed any governing board member to oversee its finances, it will be presumed that the Chairman oversees the finances of the charity.  | 1.1.7   | Complied                                     |   |
| 5   | All governing board members must submit themselves for re-nomination and re-appointment, at least once every 3 years.  | 1.1.8   | Complied                                     |   |
| 6   | There are documented terms of reference for the Board and each of its committees.  | 1.2.1   | Complied                                     |   |
| <b>Conflict of Interest</b>                       |  |         |  |   |
| 7   | There are documented procedures for governing board members and staff to declare actual or potential conflicts of interest to the Board at the earliest opportunity.   | 2.1     | Complied                                     |   |
| 8   | Governing board members do not vote or participate in decision making on matters where they have a conflict of interest.   | 2.4     | Complied                                     |   |
| <b>Strategic Planning</b>                         |  |         |  |   |
| 9   | The Board periodically reviews and approves the strategic plan for the charity to ensure that the charity's activities are in line with the charity's objectives.  | 3.2.2   | Complied                                     |   |
| <b>Human Resource and Volunteer2 Management</b>   |  |         |  |   |
| 10  | The Board approves documented human resource policies for staff.   | 5.1     | Complied                                     |   |
| 11  | There is a documented Code of Conduct for governing board members, staff and volunteers (where applicable) which is approved by the Board.   | 5.3     | Complied                                     |   |
| 12  | There are processes for regular supervision, appraisal and professional development of staff.  | 5.5     | Complied                                     |   |
| <b>Financial Management and Internal Controls</b> |  |         |  |   |
| 13  | There is a documented policy to seek the Board's approval for any loans, donations, grants or financial assistance provided by the charity which are not part of the charity's core charitable programmes.   | 6.1.1   | Complied                                     |   |
| 14  | The Board ensures that internal controls for financial matters in key areas are in place with documented procedures.   | 6.1.2   | Complied                                     |   |
| 15  | The Board ensures that reviews on the charity's internal controls, processes, key programmes and events are regularly conducted.   | 6.1.3   | Complied                                     |   |
| 16  | The Board ensures that there is a process to identify, and regularly monitor and review the charity's key risks.   | 6.1.4   | Complied                                     |   |
| 17  | The Board approves an annual budget for the charity's plans and regularly monitors the charity's expenditure.  | 6.2.1   | Complied                                     |   |
| 18  | <b>Does the charity invest its reserves (e.g. in fixed deposits)? (skip item 18 if "No")</b>   |         | Yes  |   |
|   | The charity has a documented investment policy approved by the Board.  | 6.4.3   | Complied                                     |   |
| <b>Fundraising Practices</b>                      |  |         |  |   |
| 19  | <b>Did the charity receive cash donations (solicited or unsolicited) during the financial year? (skip item 19 if "No")</b><br>All collections received (solicited or unsolicited) are properly accounted for and promptly deposited by the charity.  | 7.2.2   | Complied                                     |   |
|   | <b>Did the charity receive donations in kind during the financial year? (skip item 20 if "No")</b>   |         | Yes  |   |
| 20  | All donations in kind received are properly recorded and accounted for by the charity.   | 7.2.3   | Complied                                     |   |
| <b>Disclosure and Transparency</b>                |  |         |  |   |
| 21  | The charity discloses in its annual report —<br>(a) the number of Board meetings in the financial year; and<br>(b) the attendance of every governing board member at those meetings.   | 8.2     | Complied                                     |   |
| 22  | <b>Are governing board members remunerated for their services to the Board? (skip items 22 and 23 if "No")</b><br>No governing board member is involved in setting his own remuneration.   | 2.2     | No   |   |
| 23  | The charity discloses the exact remuneration and benefits received by each governing board member in its annual report.<br>OR<br>The charity discloses that no governing board member is remunerated.  | 8.3     | Yes  |   |
| 24  | <b>Does the charity employ paid staff? (skip items 24 and 25 if "No")</b><br>No staff is involved in setting his own remuneration.   | 2.2     | Complied                                     |   |
| 25  | The charity discloses in its annual report —<br>(a) the total annual remuneration for each of its 3 highest paid staff who each has received remuneration (including remuneration received from the charity's subsidiaries) exceeding \$100,000 during the financial year; and<br>(b) whether any of the 3 highest paid staff also serves as a governing board member of the charity.<br><br>The information relating to the remuneration of the staff must be presented in bands of \$100,000.<br>OR<br>The charity discloses that none of its paid staff receives more than \$100,000 each in annual remuneration. | 8.4     | Complied                                     |   |

**Notes:**

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

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

**Declaration**

I declare that my charity's / IPC's governing Board has approved this Governance Evaluation Checklist and authorised me to submit on its behalf.

All information given by me in this checklist submission is true to the best of my knowledge and I have not wilfully suppressed any material fact.

The full responsibility for providing accurate and updated checklist information will rest with my charity's / IPC's governing Board.

# **FINANCIAL STATEMENT FOR THE FINANCIAL YEAR ENDED 31ST OF MARCH 2021**

## **SINGAPORE RUGBY UNION**



## SINGAPORE RUGBY UNION

(Unique Entity Number: S66SS0003G)

(Registered Under the Charities Act, Chapter 37 and Societies Act, Chapter 311)

### Statement by Management Committee and Financial Statements

Year Ended 31 March 2021

#### RSM Chio Lim LLP

8 Wilkie Road, #03-08  
Wilkie Edge, Singapore 228095

T +65 6533 7600

Audit@RSMSingapore.sg  
www.RSMSingapore.sg

UEN: T09LL0008J

RSM Chio Lim LLP is a member of the RSM network and trades as RSM. RSM is the trading name used by the members of the RSM network. Each member of the RSM network is an independent accounting and consulting firm which practices in its own right. The RSM network is not itself a separate legal entity in any jurisdiction.

**Business Advisors to Growing Businesses**



**SINGAPORE RUGBY UNION**

(Registered Under the Charities Act, Chapter 37 and Societies Act, Chapter 311)

**Statement by Management Committee and Financial Statements**

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**SINGAPORE RUGBY UNION**

(Registered Under the Charities Act, Chapter 37 and Societies Act, Chapter 311)

**Statement by Management Committee**

In the opinion of the management committee,

- (a) the accompanying financial statements of Singapore Rugby Union (the "Society") are drawn up in accordance with the provisions of the Societies Act, Chapter 311 (the "Societies Act"), the Charities Act, Chapter 37 and other relevant regulations (the "Charities Act and Regulations"), and the Financial Reporting Standards (FRS), so as to present fairly, in all material respects, the state of affairs and the financial activities of the Society as at 31 March 2021 and cash flows of the society for the year ended on that date; 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.

The members of the management committee of the society at the date of this statement are:

|                               |                              |
|-------------------------------|------------------------------|
| President                     | Khoo Chi Siang Terence       |
| Vice President                | David Lim Seng Wai           |
| Vice President                | Martin Tudor Ellis Williams  |
| Honourary Secretary           | Cheo Chai Beng Johnny        |
| Assistant Honourary Secretary | Shafiq Bin Zulazmi           |
| Honourary Treasurer           | Ng Weng Kwai Phillip         |
| Assistant Honourary Treasurer | Ng Renmao Eric               |
| Member                        | Leow Zi Wei Jonathan         |
| Member                        | Miles Elliott Peckham Cooper |
| Member                        | George Danaraj Danapal Naidu |

The management committee approved and authorised these financial statements for issue.

On behalf of the management committee,



.....  
Khoo Chi Siang Terence  
President



.....  
Ng Weng Kwai Phillip  
Honorary Treasurer

16 September 2021

RSM Chio Lim LLP

8 Wilkie Road, #03-08  
Wilkie Edge, Singapore 228095

T +65 6533 7600

Audit@RSMSingapore.sg  
www.RSMSingapore.sg

**Independent Auditor's Report to the Management Committee of  
SINGAPORE RUGBY UNION  
(Registered Under the Charities Act, Chapter 37 and Societies Act, Chapter 311)**

**Report on the audit of the financial statements**

**Opinion**

We have audited the accompanying financial statements of Singapore Rugby Union (the "Society"), which comprise the statement of financial position of the society as at 31 March 2021, and the statement of financial activities, statement of changes in funds and statement of cash flows for the reporting year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements are properly drawn up in accordance with the provisions of the Societies Act, Chapter 311 (the "Societies Act"), the Charities Act, Chapter 37 and other relevant regulations (the "Charities Act and Regulations"), and the Financial Reporting Standards (FRS) so as to present fairly, in all material respects, the state of affairs and the financial activities of the society as at 31 March 2021 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**

The management committee is responsible for the other information. The other information comprises the information included in the annual report and the statement by the management committee, but does not include the financial statements and our auditor's report thereon.

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

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

**Independent Auditor's Report to the Management Committee of  
SINGAPORE RUGBY UNION  
(Registered Under the Charities Act, Chapter 37 and Societies Act, Chapter 311)**

– 2 –

**Responsibilities of management and management committee for the financial statements**

The management committee is responsible for the preparation and fair presentation of the financial statements in accordance with the provisions of the Societies Act, the Charities Act and Regulations and FRS, and for such internal control as the management committee determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the management committee 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 the management committee either intends to liquidate the society or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for 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:

- a) 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.
- b) 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.
- c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management committee.
- d) Conclude on the appropriateness of the management committee's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the 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.

**Independent Auditor's Report to the Management Committee of  
SINGAPORE RUGBY UNION  
(Registered Under the Charities Act, Chapter 37 and Societies Act, Chapter 311)**

– 3 –

**Auditor's responsibilities for the audit of the financial statements (cont'd)**

- e) 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 management committee 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.

**Report on other legal and regulatory requirements**

In our opinion,

- (a) the accounting and other records required by the society have been properly kept in accordance with the provisions of the Societies Regulations enacted under the Societies Act, the Charities Act and Regulations; and
- (b) the fund-raising appeals held during the reporting year have been carried out in accordance with Regulation 6 of the Societies Regulations issued under the Societies Act and proper accounts and other records have been kept of the fund-raising appeal.

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

The engagement partner on the audit resulting in this independent auditor's report is Yeow Thuan Wee.



RSM Chio Lim LLP  
Public Accountants and  
Chartered Accountants  
Singapore

16 September 2021

**SINGAPORE RUGBY UNION**

(Registered Under the Charities Act, Chapter 37 and Societies Act, Chapter 311)

**Statements of Financial Activities  
Year Ended 31 March 2021**

|   | <u>Notes</u> | <u>2021</u>               |                              |                                      | <u>Total</u><br>\$ |
|---|--------------|---------------------------|------------------------------|--------------------------------------|--------------------|
|   |              | <u>Unrestricted Funds</u> |                              | <u>Restricted Funds</u>              |                    |
|   |              | <u>General fund</u><br>\$ | <u>Designated fund</u><br>\$ | <u>One Team Singapore Fund</u><br>\$ |                    |
| <b>Income</b>                               | 4            | 1,087,346                 | –                            | 189,952                              | 1,277,298          |
| Other income and gains                      | 5            | 149,731                   | –                            | –                                    | 149,731            |
| <b>Expenditure</b>                          |              |                           |                              |                                      |                    |
| Coaching and rugby development              |              | (238,807)                 | –                            | (176)                                | (238,983)          |
| Depreciation of plant and equipment         | 10           | (8,180)                   | –                            | –                                    | (8,180)            |
| Depreciation of right-of-use assets         | 11           | (23,348)                  | –                            | –                                    | (23,348)           |
| Employee benefits expense                   | 6            | (702,959)                 | –                            | (36,000)                             | (738,959)          |
| Other operating expenses                    | 7            | (326,324)                 | –                            | (11,235)                             | (337,559)          |
| Finance costs                               | 8            | (1,129)                   | –                            | –                                    | (1,129)            |
| Total expenditure                           |              | (1,300,747)               | –                            | (47,411)                             | (1,348,158)        |
| <b>Net (loss) / surplus for the year</b>    |              | (63,670)                  | –                            | 142,541                              | 78,871             |
| <b>Net movement in funds</b>                |              | (63,670)                  | –                            | 142,541                              | 78,871             |
| <b>Total funds at beginning of the year</b> |              | (170,597)                 | 185,722                      | 125,607                              | 140,732            |
| <b>Total funds at end of the year</b>       |              | (234,267)                 | 185,722                      | 268,148                              | 219,603            |

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

**SINGAPORE RUGBY UNION**

(Registered Under the Charities Act, Chapter 37 and Societies Act, Chapter 311)

**Statements of Financial Activities  
Year Ended 31 March 2021**

|   | Notes | 2020               |                       |                               | Total<br>\$    |
|---|-------|--------------------|-----------------------|-------------------------------|----------------|
|   |       | Unrestricted Funds |                       | Restricted Funds              |                |
|   |       | General fund<br>\$ | Designated fund<br>\$ | One Team Singapore Fund<br>\$ |                |
| <b>Income</b>                               | 4     | 2,063,076          | –                     | 466,424                       | 2,529,500      |
| Other income and gains                      | 5     | 52,959             | –                     | –                             | 52,959         |
| <b>Expenditure</b>                          |       |                    |                       |                               |                |
| Coaching and rugby development              |       | (560,391)          | –                     | (15,240)                      | (575,631)      |
| Depreciation of plant and equipment         | 10    | (11,292)           | –                     | –                             | (11,292)       |
| Depreciation of right-of-use assets         | 11    | (23,460)           | –                     | –                             | (23,460)       |
| Employee benefits expense                   | 6     | (522,647)          | –                     | (246,419)                     | (769,066)      |
| Other operating expenses                    | 7     | (1,107,408)        | –                     | (79,158)                      | (1,186,566)    |
| Finance costs                               | 8     | (1,607)            | –                     | –                             | (1,607)        |
| Total expenditure                           |       | (2,226,805)        | –                     | (340,817)                     | (2,567,622)    |
| Other losses                                | 5     | (24,469)           | –                     | –                             | (24,469)       |
| <b>Net (loss) / surplus for the year</b>    |       | <u>(135,239)</u>   | <u>–</u>              | <u>125,607</u>                | <u>(9,632)</u> |
| <b>Net movement in funds</b>                |       | (135,239)          | –                     | 125,607                       | (9,632)        |
| <b>Total funds at beginning of the year</b> |       | (35,358)           | 185,722               | –                             | 150,364        |
| <b>Total funds at end of the year</b>       |       | <u>(170,597)</u>   | <u>185,722</u>        | <u>125,607</u>                | <u>140,732</u> |

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



**SINGAPORE RUGBY UNION**

(Registered Under the Charities Act, Chapter 37 and Societies Act, Chapter 311)

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

|                                       | <u>Notes</u> | <u>2021</u><br>\$ | <u>2020</u><br>\$ |
|---------------------------------------|--------------|-------------------|-------------------|
| <b>ASSETS</b>                         |              |                   |                   |
| <b><u>Non-current assets</u></b>      |              |                   |                   |
| Plant and equipment                   | 10           | 19,423            | 10,323            |
| Right-of-use asset                    | 11           | 51,777            | 17,595            |
| <b>Total non-current assets</b>       |              | <u>71,200</u>     | <u>27,918</u>     |
| <b><u>Current assets</u></b>          |              |                   |                   |
| Trade and other receivables           | 12           | 250,686           | 71,595            |
| Other non-financial assets            | 13           | 3,334             | 14,900            |
| Cash and cash equivalents             | 14           | 548,074           | 499,693           |
| <b>Total current assets</b>           |              | <u>802,094</u>    | <u>586,188</u>    |
| <b>Total assets</b>                   |              | <u>873,294</u>    | <u>614,106</u>    |
| <b>FUNDS AND LIABILITIES</b>          |              |                   |                   |
| <b><u>Unrestricted funds</u></b>      |              |                   |                   |
| General fund                          | 15           | (234,267)         | (170,597)         |
| Designated fund                       | 15           | 185,722           | 185,722           |
| <b>Total unrestricted funds</b>       |              | <u>(48,545)</u>   | <u>15,125</u>     |
| <b><u>Restricted funds</u></b>        |              |                   |                   |
| One Team Singapore Fund               | 15           | 268,148           | 125,607           |
| <b>Total restricted funds</b>         |              | <u>268,148</u>    | <u>125,607</u>    |
| <b>Total funds</b>                    |              | <u>219,603</u>    | <u>140,732</u>    |
| <b><u>Non-current liabilities</u></b> |              |                   |                   |
| Lease liabilities                     | 18           | 29,706            | -                 |
| <b>Total non-current liabilities</b>  |              | <u>29,706</u>     | <u>-</u>          |
| <b><u>Current liabilities</u></b>     |              |                   |                   |
| Trade and other payables              | 16           | 579,262           | 434,486           |
| Other non-financial liabilities       | 17           | 22,319            | 20,832            |
| Lease liabilities                     | 18           | 22,404            | 18,056            |
| <b>Total current liabilities</b>      |              | <u>623,985</u>    | <u>473,374</u>    |
| <b>Total liabilities</b>              |              | <u>653,691</u>    | <u>473,374</u>    |
| <b>Total funds and liabilities</b>    |              | <u>873,294</u>    | <u>614,106</u>    |

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

**SINGAPORE RUGBY UNION**

(Registered Under the Charities Act, Chapter 37 and Societies Act, Chapter 311)

**Statement of Cash Flows  
Year Ended 31 March 2021**

|  | <u>2021</u>           | <u>2020</u>           |
|--|-----------------------|-----------------------|
|  | \$                    | \$                    |
| <b><u>Cash flows from operating activities</u></b>         |                       |                       |
| Net surplus / (loss) for the year                          | 78,871                | (9,632)               |
| Adjustments for:   |                       |                       |
| Interest income  | (2,287)               | (3,182)               |
| Interest on lease liabilities                              | 1,129                 | 1,607                 |
| Depreciation of plant and equipment                        | 8,180                 | 11,292                |
| Depreciation of right-of-use assets                        | 23,348                | 23,460                |
| Operating cash flows before changes in working capital     | 109,241               | 23,545                |
| Trade and other receivables                                | (179,091)             | 38,964                |
| Other non-financial assets                                 | 11,566                | (14,900)              |
| Trade and other payables                                   | 144,776               | 175,355               |
| Other non-financial liabilities                            | 1,487                 | (40,245)              |
| Net cash flows from operating activities                   | <u>87,979</u>         | <u>182,719</u>        |
| <b><u>Cash flows from investing activities</u></b>         |                       |                       |
| Purchase of plant and equipment                            | (17,280)              | (3,499)               |
| Interest received  | 2,287                 | 3,182                 |
| Net cash flows used in investing activities                | <u>(14,993)</u>       | <u>(317)</u>          |
| <b><u>Cash flows from financing activities</u></b>         |                       |                       |
| Lease liabilities paid                                     | (24,605)              | (24,606)              |
| Net cash flows used in financing activities                | <u>(24,605)</u>       | <u>(24,606)</u>       |
| Net increase in cash and cash equivalents                  | 48,381                | 157,796               |
| Cash and cash equivalents, beginning balance               | 499,693               | 341,897               |
| <b>Cash and cash equivalents, ending balance (Note 14)</b> | <u><u>548,074</u></u> | <u><u>499,693</u></u> |

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

## **SINGAPORE RUGBY UNION**

(Registered Under the Charities Act, Chapter 37 and Societies Act, Chapter 311)

### **Notes to the Financial Statements 31 March 2021**

#### **1. General**

Singapore Rugby Union (the "Society") is registered in Singapore under the Societies Act, Chapter 311. The financial statements are presented in Singapore dollars. The society is a charity registered under the Charities Act, Chapter 37 with effect from 30 November 2010. The society was granted the status of an Institution of a Public Character under the Charities Act, Chapter 37, for the period from 28 January 2020 to 27 January 2021.

The management committee approved and authorised these financial statements for issue on the date of the statement by management committee.

The principal activity of the society is that of a Rugby Union and related to the promotion of rugby activities.

The registered office address is: 301 Toa Payoh Lor 6, Toa Payoh Swimming Complex, Singapore 319392. The society is situated in Singapore.

The Covid-19 pandemic:

Management committee has reviewed the estimated potential impact and plausible downside scenarios, along with its responses as a result of the Covid-19 pandemic. No material uncertainties were identified in connection with the Society's ability to continue in operational existence for the foreseeable future.

#### **Statement of compliance with financial reporting standards**

These financial statements have been prepared in accordance with the Singapore Financial Reporting Standards ("FRS") and the related interpretations to FRS ("INT FRS") as issued by the Singapore Accounting Standards Council. The society is also subject to the provisions of the Charities Act, Chapter 37. The society is in compliance with the provision of the Societies Act and Charities Act, Chapter 37.

#### **Accounting convention**

The financial statements are prepared on a going concern basis under the historical cost convention except where a financial reporting standard requires an alternative treatment (such as fair values) as disclosed where appropriate in these financial statements. The accounting policies in the financial reporting standards may not be applied when the effect of applying them is not material. The disclosures required by financial reporting standards may not be provided if the information resulting from that disclosure is not material.

#### **Basic of preparation of the financial statements**

The preparation of financial statements in conformity with generally accepted accounting principles requires the management committee to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting year. Actual results could differ from those estimates. The estimates and assumptions are reviewed on an ongoing basis. Apart from those involving estimations, the management committee has made judgements in the process of applying the society's accounting policies. The areas requiring the management committee's most difficult, subjective or complex judgements, or areas where assumptions and estimates are significant to the financial statements, are disclosed at the end of this footnote, where applicable.

## **SINGAPORE RUGBY UNION**

(Registered Under the Charities Act, Chapter 37 and Societies Act, Chapter 311)

### **2. Significant accounting policies and other explanatory information**

#### **2A. Significant accounting policies**

##### **Revenue recognition**

The financial reporting standard on revenue from contracts with customers establishes a five-step model to account for revenue arising from contracts with customers. Revenue is recognised at an amount that reflects the consideration to which the entity expects to be entitled in exchange for transferring goods or services to a customer (which excludes estimates of variable consideration that are subject to constraints, such as right of return exists, trade discounts, volume rebates and changes to the transaction price arising from modifications), net of any related sales taxes and excluding any amounts collected on behalf of third parties. An asset (goods or services) is transferred when or as the customer obtains control of that asset. As a practical expedient the effects of any significant financing component is not adjusted if the payment for the good or service will be within one year.

(i) Grant income

Grants to cover a particular expenditure or programme are accounted for as incoming resources upon receipt of notification of the grant award, which normally coincides with the year when the related expenses, for which the grant is intended to cover, are incurred. The corresponding asset (grants receivable account) is also recognised then. A government grant is recognised at fair value when there is reasonable assurance that the conditions attaching to it will be complied with and that the grant will be received. Grants and government subvention receipts in recognition of specific expenses are recognised as income over the periods necessary to match them with the related costs that they are intended to compensate, on a systemic basis. A grant related to depreciable assets is allocated to income over the period in which such assets are used in the project subsidised by the grant. A government grant related to assets, including non-monetary grants at fair value, is presented in the statement of financial position by setting up the grant as deferred income.

(ii) Sponsorship

Sponsorship income is recognised upon the society's performance of an act or service. The society purchases medical supplies from a sponsor at cost price.

(iii) Membership fees and course fees

Membership fees and course fees for activities held are recognised when the services are rendered.

(iv) Donations

Revenue from donations are accounted for when received.

(v) Tournament fee and ticketing sales

Revenue from the organising and managing of tournament, as well as from the sale of tickets, is recognised as the services are provided or when the tournament is completed.

## **SINGAPORE RUGBY UNION**

(Registered Under the Charities Act, Chapter 37 and Societies Act, Chapter 311)

### **1. Significant accounting policies and other explanatory information (cont'd)**

#### **2A. Significant accounting policies (cont'd)**

##### **Other income**

Interest income is recognised using the effective interest method. Dividend from equity instruments is recognised in profit or loss only when the entity's right to receive payment of the dividend is established; it is probable that the economic benefits associated with the dividend will flow to the entity; and the amount of the dividend can be measured reliably.

##### **Government grants**

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 over the periods necessary to match them with the related costs that they are intended to compensate. The grant related to assets is presented in the statement of financial position by recognising the grant as deferred income that is recognised in profit or loss on a systematic basis over the useful life of the asset and in the proportions in which depreciation expense on those assets is recognised.

##### **Gifts in kind**

Goods donated as consumables are recorded at values based on a reasonable estimate of their value (if material). Assets which are donated for resale, distribution or consumption are not recorded when received as it is usually not practical to ascertain the value of the items involved. No value is ascribed to volunteer services.

##### **Employee benefits**

Contributions to a defined contribution retirement benefit plan are recorded as an expense as they fall due. The entity's legal or constructive obligation is limited to the amount that it is obligated to contribute to an independently administered fund (such as the Central Provident Fund in Singapore, a government managed defined contribution retirement benefit plan). For employee leave entitlement the expected cost of short-term employee benefits in the form of compensated absences is recognised in the case of accumulating compensated absences, when the employees render service that increases their entitlement to future compensated absences; and in the case of non-accumulating compensated absences, when the absences occur. A liability for bonuses is recognised where the society is contractually obliged or where there is constructive obligation based on past practice.

##### **Foreign currency transactions**

The functional currency is the Singapore dollar as it reflects the primary economic environment in which the society operates. Transactions in foreign currencies are recorded in the functional currency at the rates ruling at the dates of the transactions. At each end of the reporting year, recorded monetary balances and balances measured at fair value that are denominated in non-functional currencies are reported at the rates ruling at the end of the reporting year and fair value measurement dates respectively. All realised and unrealised exchange adjustment gains and losses are dealt with in profit or loss except when a gain or loss on a non-monetary item is recognised in other comprehensive income, any exchange component of that gain or loss is recognised in other comprehensive income. The presentation is in the functional currency.

## **SINGAPORE RUGBY UNION**

(Registered Under the Charities Act, Chapter 37 and Societies Act, Chapter 311)

### **2. Significant accounting policies and other explanatory information (cont'd)**

#### **2A. Significant accounting policies (cont'd)**

##### **Income tax**

As a charity, the society is exempt from tax on income and gains falling within section 13(1) (zm) of the Income Tax Act to the extent that these are applied to its charitable objects. No tax changes have arisen in the society.

##### **Plant and equipment**

Plant and equipment are carried at cost on initial recognition and after initial recognition at cost less any accumulated depreciation and any accumulated impairment losses. Depreciation is provided on a straight-line basis to allocate the gross carrying amounts of the assets less their residual values over their estimated useful lives of each part of an item of these assets.

The annual rates of depreciation are as follows:

|                        |   |            |
|------------------------|---|------------|
| Plant and equipment    | – | 16% to 33% |
| Leasehold improvements | – | 20%        |

An asset is depreciated when it is available for use until it is derecognised even if during that period the item is idle. Fully depreciated assets still in use are retained in the financial statements.

The gain or loss arising from the derecognition of an item of plant and equipment is measured as the difference between the net disposal proceeds, if any, and the carrying amount of the item and is recognised in profit or loss. The residual value and the useful life of an asset is reviewed at least at each end of the reporting year and, if expectations differ significantly from previous estimates, the changes are accounted for as a change in an accounting estimate, and the depreciation charge for the current and future periods are adjusted.

Cost also includes acquisition cost, borrowing cost capitalised and any cost directly attributable to bringing the asset or component to the location and condition necessary for it to be capable of operating in the manner intended by management. Subsequent costs are recognised as an asset only when it is probable that future economic benefits associated with the item will flow to the entity and the cost of the item can be measured reliably. All other repairs and maintenance are charged to profit or loss when they are incurred.

##### **Right-of-use assets**

The right-of-use assets are accounted and presented as if they were owned such as property plant and equipment.

##### **Leases of lessee**

Where a lease arrangement is identified, a liability to the lessor is recognised as a lease obligation calculated at the present value of minimum lease payments. A corresponding right-of-use asset is recorded in property, plant and equipment. Lease payments are apportioned between finance costs and reduction of the lease liability so as to reflect the interest on the remaining balance of the liability. Finance charges are recorded as an expense. Right-of-use assets are depreciated over the shorter of the estimated useful life of the asset and the lease term. Leases with a term of 12 months or less and leases for low value are not recorded as a liability and lease payments are recognised as an expense in profit or loss on a straight-line basis over the lease term.

## **SINGAPORE RUGBY UNION**

(Registered Under the Charities Act, Chapter 37 and Societies Act, Chapter 311)

### **2. Significant accounting policies and other explanatory information (cont'd)**

#### **2A. Significant accounting policies (cont'd)**

##### **Impairment of non-financial assets**

Irrespective of whether there is any indication of impairment, an annual impairment test is performed at about the same time every year on an intangible asset with an indefinite useful life or an intangible asset not yet available for use. The carrying amount of other non-financial assets is reviewed at each end of the reporting year for indications of impairment and where an asset is impaired, it is written down through profit or loss to its estimated recoverable amount. The impairment loss is the excess of the carrying amount over the recoverable amount and is recognised in profit or loss. The recoverable amount of an asset or a cash-generating unit is the higher of its fair value less costs of disposal and its value in use. When the fair value less costs of disposal method is used, any available recent market transactions are taken into consideration. When the value in use method is adopted, in assessing the value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash flows (cash-generating units). At each end of the reporting year non-financial assets other than goodwill with impairment loss recognised in prior periods are assessed for possible reversal of the impairment. An impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been measured, net of depreciation or amortisation, if no impairment loss had been recognised.

##### **Financial instruments**

Recognition and derecognition of financial instruments:

A financial asset or a financial liability is recognised in the statement of financial position when, and only when, the entity becomes party to the contractual provisions of the instrument. All other financial instruments (including regular-way purchases and sales of financial assets) are recognised and derecognised, as applicable, using trade date accounting or settlement date accounting. A financial asset is derecognised when the contractual rights to the cash flows from the financial asset expire or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all of the risks and rewards of ownership of the financial asset are transferred or in which the entity neither transfers nor retains substantially all of the risks and rewards of ownership and it does not retain control of the financial asset. A financial liability is removed from the statement of financial position when, and only when, it is extinguished, that is, when the obligation specified in the contract is discharged or cancelled or expires.

At initial recognition the financial asset or financial liability is measured at its fair value plus or minus, in the case of a financial asset or financial liability not at fair value through profit or loss, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

Classification and measurement of financial assets:

1. Financial asset classified as measured at amortised cost: A financial asset is measured at amortised cost if it meets both of the following conditions and is not designated as at fair value through profit or loss (FVTPL), that is (a) the asset is held within a business model whose objective is to hold assets to collect contractual cash flows; and (b) the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. Typically trade and other receivables, bank and cash balances are classified in this category.

## **SINGAPORE RUGBY UNION**

(Registered Under the Charities Act, Chapter 37 and Societies Act, Chapter 311)

### **2. Significant accounting policies and other explanatory information (cont'd)**

#### **2A. Significant accounting policies (cont'd)**

##### **Financial instruments (cont'd)**

Classification and measurement of financial assets (cont'd):

2. Financial asset that is a debt asset instrument classified as measured at fair value through other comprehensive income (FVTOCI): A debt asset instrument is measured at fair value through other comprehensive income (FVTOCI) only if it meets both of the following conditions and is not designated as at FVTPL, that is (a): the asset is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets; and (b) the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. Financial assets are not reclassified subsequent to their initial recognition, except when, and only when, the reporting entity changes its business model for managing financial assets (expected to be rare and infrequent events). The previously recognised gains, losses, or interest cannot be restated. When these financial assets are derecognised, cumulative gains or losses previously recognised in other comprehensive income are reclassified to profit or loss.
3. Financial asset that is an equity investment measured at fair value through other comprehensive income (FVTOCI): On initial recognition of an equity investment that is not held for trading, an irrevocably election may be made to present subsequent changes in fair value in OCI. This election is made on an investment-by-investment basis. Fair value changes are recognised in OCI but dividends are recognised in profit or loss unless the dividend clearly represents a recovery of part of the cost of the investment. The gain or loss that is presented in OCI includes any related foreign exchange component arising on non-monetary investments (eg, equity instruments). On disposal, the cumulative fair value changes are not recycled to profit or loss but remain in reserves within equity. The weighted average or specific identification method is used when determining the cost basis of equities being disposed of.
4. Financial asset classified as measured at fair value through profit or loss (FVTPL): All other financial assets are classified as measured at FVTPL. In addition, on initial recognition, management may irrevocably designate a financial asset as measured at FVTPL if doing so eliminates or significantly reduces an accounting mismatch that would otherwise arise from measuring assets or liabilities or recognising the gains and losses on them on different bases.

Classification and measurement of financial liabilities:

Financial liabilities are classified as at fair value through profit or loss (FVTPL) in either of the following circumstances: (1) the liabilities are managed, evaluated and reported internally on a fair value basis; or (2) the designation eliminates or significantly reduces an accounting mismatch that would otherwise arise. All other financial liabilities are carried at amortised cost using the effective interest method. Reclassification of any financial liability is not permitted.

##### **Cash and cash equivalents**

Cash and cash equivalents in the statement of cash flows include bank and cash balances, on demand deposits and any highly liquid debt asset instruments purchased with an original maturity of three months or less. For the statement of cash flows the item includes cash and cash equivalents less cash subject to restriction and bank overdrafts payable on demand that form an integral part of cash management.



## **SINGAPORE RUGBY UNION**

(Registered Under the Charities Act, Chapter 37 and Societies Act, Chapter 311)

### **2. Significant accounting policies and other explanatory information (cont'd)**

#### **2A. Significant accounting policies (cont'd)**

##### **Fair value measurement**

The fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. When measuring the fair value of an asset or a liability, market observable data to the extent possible is used. If the fair value of an asset or a liability is not directly observable, an estimate is made using valuation techniques that maximise the use of relevant observable inputs and minimise the use of unobservable inputs (eg by use of the market comparable approach that reflects recent transaction prices for similar items, discounted cash flow analysis, or option pricing models refined to reflect the issuer's specific circumstances). Inputs used are consistent with the characteristics of the asset / liability that market participants would take into account. The entity's intention to hold an asset or to settle or otherwise fulfil a liability is not taken into account as relevant when measuring fair value.

Fair values are categorised into different levels in a fair value hierarchy based on the degree to which the inputs to the measurement are observable and the significance of the inputs to the fair value measurement in its entirety: Level 1 fair value measurements are those derived from quoted prices (unadjusted) in active markets for identical assets or liabilities. Level 2 fair value measurements are those derived from inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (ie as prices) or indirectly (ie derived from prices). Level 3 fair value measurements are those derived from valuation techniques that include inputs for the asset or liability that are not based on observable market data (unobservable inputs). Transfers between levels of the fair value hierarchy are recognised at the end of the reporting period during which the change occurred.

The carrying values of current financial instruments approximate their fair values due to the short-term maturity of these instruments and the disclosures of fair value are not made when the carrying amount of current financial instruments is a reasonable approximation of the fair value. The fair values of non-current financial instruments may not be disclosed separately unless there are significant differences at the end of the reporting year and in the event the fair values are disclosed in the relevant notes to the financial statements.

#### **2B. Other explanatory information**

##### **Funds**

Fund balances restricted by outside sources are so indicated and are distinguished from unrestricted funds allocated to specific purposes, if any, by action of the management committee. Externally restricted funds may only be utilised in accordance with the purposes established by the source of such funds or through the terms of an appeal and are in contrast with unrestricted funds over which management retains full control to use in achieving any of its institutional purposes. An expense resulting from the operating activities of a fund that is directly attributable to the fund is charged to that fund. Common expenses if any are allocated on a reasonable basis to the funds based on a method most suitable to that common expense.

##### **Reserve policy**

The reserves of the society provide financial stability and the means for the development of the society's activities. The society intends to maintain the reserves at a level sufficient for its operating needs. The management committee reviews the level of reserves regularly for the society's continuing obligations.

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### **2. Significant accounting policies and other explanatory information (cont'd)**

#### **2B. Other explanatory information (cont'd)**

##### **Provisions**

A liability or provision is recognised when there is a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. A provision is made using best estimates of the amount required in settlement and where the effect of the time value of money is material, the amount recognised is the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as interest expense. Changes in estimates are reflected in profit or loss in the period they occur.

#### **2C. Critical judgements, assumptions and estimation uncertainties**

There were no critical judgements made in the process of applying the accounting policies that have the most significant effect on the amounts recognised in the financial statements. There were no key assumptions concerning the future, and other key sources of estimation uncertainty at the end of the reporting year, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting year.

### **3. Related party relationships and transactions**

The financial reporting standard on related party disclosures requires the reporting entity to disclose: (a) transactions with its related parties; and (b) relationships between parents and subsidiaries irrespective of whether there have been transactions between those related parties. A party is related to a party if the party controls, or is controlled by, or can significantly influence or is significantly influenced by the other party.

#### **3A. Related party transactions:**

There are transactions and arrangements between the reporting entity and related parties and the effects of these on the basis determined between the parties are reflected in these financial statements. The related party balances and transfer of resources, services or obligations if any are unsecured, without fixed repayment terms and interest or charge unless stated otherwise.

All committee members, chairman of sub-committees and staff members of the society are required to read and understand the conflict of interest policy in place and make full disclosure of interests and relationships that could potentially result in conflict of interests. When a conflict of interest situation arises, the members or staff shall abstain from participating in the discussion, decision making and voting on the matter.

It is not the normal practice for the trustees/office bearers, or people connected with them, to receive remuneration, or other benefits, from the society for which they are responsible, or from institutions connected with the society except as disclosed below.

The society paid individual expenses incurred by office bearers for services provided to the society, either by reimbursement of the office bearer concerned or by direct payment to a third party.

The society receives grants from the Singapore Sports Council ("SSC") to defray costs of selected programmes and initiatives that support the achievement of SSC's strategic objectives.

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**3. Related party relationships and transactions (cont'd)****3B. Key management compensation:**

|   | <u>2021</u>   | <u>2020</u>    |
|---|---------------|----------------|
|   | \$            | \$             |
| Salaries and other short-term employee benefits | <u>95,265</u> | <u>102,720</u> |
| Number of key management in remuneration bands: |               |                |
| \$50,001 - \$100,000                            | 1             | -              |
| \$100,001 - \$150,000                           | <u>-</u>      | <u>1</u>       |

Key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly. The above amounts for key management compensation are for key management personnel. There were no fees paid to a corporation in which the management committee members have an interest.

The annual remuneration (comprising basic salary, bonuses, allowances and employer's contributions to Central Provident Fund) of the three highest paid staff classified by remuneration bands are as follows:

|                       | <u>2021</u> | <u>2020</u> |
|-----------------------|-------------|-------------|
|                       | \$          | \$          |
| \$50,001 - \$100,000  | 2           | 2           |
| \$100,001 - \$150,000 | -           | 1           |
| \$150,001 - \$200,000 | <u>1</u>    | <u>-</u>    |

During the reporting year, there is a paid staff who is a family member of a management committee member whose remuneration is within the band of \$50,001 - \$100,000.

**4. Income**

|  | <u>2021</u>    | <u>2020</u>    |
|--|----------------|----------------|
|  | \$             | \$             |
| <u>One Team Singapore Fund - Point in time</u> |                |                |
| Donations                                      | -              | 316,224        |
| Grants income                                  | <u>189,952</u> | <u>150,200</u> |
| Sub-total                                      | <u>189,952</u> | <u>466,424</u> |
| <u>General fund - Point in time</u>            |                |                |
| Coaching assistance                            | 33,058         | 75,483         |
| Donations                                      | 180,050        | 187,989        |
| Field booking fee                              | -              | 7,636          |
| Mass participation event                       | 660            | 3,903          |
| Match admin service fee                        | 30             | 42,533         |
| Medical services fee                           | -              | 104,036        |
| Referee service fees                           | -              | 68,036         |
| League registration fee                        | -              | 66,725         |
| Ticket sales                                   | -              | 9,148          |
| Sanction fees                                  | -              | 12,000         |
| Sub-total                                      | <u>213,798</u> | <u>577,489</u> |

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**4. Income (cont'd)**

|                                 | <u>2021</u>      | <u>2020</u>      |
|---------------------------------|------------------|------------------|
|                                 | \$               | \$               |
| <u>General fund - Over time</u> |                  |                  |
| Membership fee                  | 1,800            | 1,800            |
| Grants income                   | 851,748          | 1,378,887        |
| Sponsorship in cash             | –                | 104,900          |
| Sponsorship in kind             | 20,000           | –                |
| Sub-total                       | <u>873,548</u>   | <u>1,485,587</u> |
| Total income                    | <u>1,277,298</u> | <u>2,529,500</u> |

The society enjoys a concessionary tax treatment whereby qualifying donors are granted 2.5 times double tax deduction for donations made to the general funds of the society. The society's Institutions of a Public Character ("IPC") status for general donations is for the period from 28 January 2020 to 27 January 2021.

|  | <u>2021</u>    | <u>2020</u>    |
|--|----------------|----------------|
|  | \$             | \$             |
| Tax-exempt receipts issued for donations collected | <u>158,009</u> | <u>504,213</u> |

**5. Other income and gains**

|                                  | <u>2021</u>    | <u>2020</u>   |
|----------------------------------|----------------|---------------|
|                                  | \$             | \$            |
| <u>General fund</u>              |                |               |
| Trade receivable written off     | –              | (24,469)      |
| Government grants <sup>(a)</sup> | 98,951         | –             |
| Interest income                  | 2,287          | 3,182         |
| Other income                     | 48,493         | 49,777        |
| Net                              | <u>149,731</u> | <u>28,490</u> |
| Presented in profit and loss as: |                |               |
| Other income and gains           | 149,731        | 52,959        |
| Other losses                     | –              | (24,469)      |
| Net                              | <u>149,731</u> | <u>28,490</u> |

(a) Included in this balance, is government grant on the Job Support Scheme ("JSS"). The purpose of the JSS is to provide wage support to employers to help them retain their local employees during this period of economic uncertainty amid Covid-19 for 17 months from April 2020 to August 2021.

**6. Employee benefits expense**

|  | <u>2021</u>    | <u>2020</u>    |
|--|----------------|----------------|
|  | \$             | \$             |
| <u>General fund</u>                        |                |                |
| Short term employee benefits expense       | 654,220        | 473,591        |
| Contributions to defined contribution plan | 48,739         | 49,056         |
| Sub-total                                  | <u>702,959</u> | <u>522,647</u> |

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**6. Employee benefits expense (cont'd)**

|  | <u>2021</u>    | <u>2020</u>    |
|--|----------------|----------------|
|  | \$             | \$             |
| <u>One Team Singapore Fund</u>             |                |                |
| Short term employee benefits expense       | 36,000         | 242,874        |
| Contributions to defined contribution plan | –              | 3,545          |
| Sub-total                                  | <u>36,000</u>  | <u>246,419</u> |
| Total employee benefits expense            | <u>738,959</u> | <u>769,066</u> |

**7. Other operating expenditure**

|                                     | <u>General Fund</u> | <u>One Team Singapore Fund</u> | <u>Total</u>     |
|-------------------------------------|---------------------|--------------------------------|------------------|
|                                     | \$                  | \$                             | \$               |
| <u>2021</u>                         |                     |                                |                  |
| Expenditure on events               | 89,934              | –                              | 89,934           |
| Fund raising expenditure            | 3,747               | –                              | 3,747            |
| General and other expenses          | 59,627              | –                              | 59,627           |
| Maintenance of office               | 16,034              | –                              | 16,034           |
| Medical expenses                    | 994                 | –                              | 994              |
| Professional fees                   | 50,439              | –                              | 50,439           |
| Rental – store and office equipment | 9,938               | –                              | 9,938            |
| Donation                            | 47,198              | –                              | 47,198           |
| Training / courses expenses         | 29,647              | –                              | 29,647           |
| Transportation                      | 18,766              | 11,235                         | 30,001           |
|                                     | <u>326,324</u>      | <u>11,235</u>                  | <u>337,559</u>   |
| <u>2020</u>                         |                     |                                |                  |
| Expenditure on events               | 430,934             | –                              | 430,934          |
| Fund raising expenditure            | 9,277               | –                              | 9,277            |
| General and other expenses          | 95,121              | 2,691                          | 97,812           |
| Maintenance of office               | 9,667               | –                              | 9,667            |
| Medical expenses                    | 8,737               | 17,649                         | 26,386           |
| Professional fees                   | 41,695              | –                              | 41,695           |
| Rental – store and office equipment | 13,403              | –                              | 13,403           |
| Donation                            | 111,104             | –                              | 111,104          |
| Training / courses expenses         | 56,722              | –                              | 56,722           |
| Transportation                      | 330,748             | 58,818                         | 389,566          |
|                                     | <u>1,107,408</u>    | <u>79,158</u>                  | <u>1,186,566</u> |

**8. Finance costs**

|                               | <u>2021</u>  | <u>2020</u>  |
|-------------------------------|--------------|--------------|
|                               | \$           | \$           |
| <u>General fund</u>           |              |              |
| Interest on lease liabilities | <u>1,129</u> | <u>1,607</u> |

**9. Income tax**

The society is a registered charity under the Charities Act, Chapter 37 and is exempted from income tax under Section 13 of the Income Tax Act.

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**10. Plant and equipment**

|                                  | <u>Leasehold<br/>improvements</u> | <u>Plant and<br/>equipment</u> | <u>Total</u>   |
|----------------------------------|-----------------------------------|--------------------------------|----------------|
|                                  | \$                                | \$                             | \$             |
| <u>Cost:</u>                     |                                   |                                |                |
| At 1 April 2019                  | 6,320                             | 125,039                        | 131,359        |
| Additions                        | –                                 | 3,499                          | 3,499          |
| At 31 March 2020                 | <u>6,320</u>                      | <u>128,538</u>                 | <u>134,858</u> |
| Additions                        | –                                 | 17,280                         | 17,280         |
| At 31 March 2021                 | <u>6,320</u>                      | <u>145,818</u>                 | <u>152,138</u> |
| <u>Accumulated depreciation:</u> |                                   |                                |                |
| At 1 April 2019                  | 3,400                             | 109,843                        | 113,243        |
| Depreciation for the year        | 985                               | 10,307                         | 11,292         |
| At 31 March 2020                 | <u>4,385</u>                      | <u>120,150</u>                 | <u>124,535</u> |
| Depreciation for the year        | 986                               | 7,194                          | 8,180          |
| At 31 March 2021                 | <u>5,371</u>                      | <u>127,344</u>                 | <u>132,715</u> |
| <u>Carrying value:</u>           |                                   |                                |                |
| At 1 April 2019                  | <u>2,920</u>                      | <u>15,196</u>                  | <u>18,116</u>  |
| At 31 March 2020                 | <u>1,935</u>                      | <u>8,388</u>                   | <u>10,323</u>  |
| At 31 March 2021                 | <u>949</u>                        | <u>18,474</u>                  | <u>19,423</u>  |

**11. Right-of-use assets**

The right-of-use assets in the statement of financial position are as follows:

|                                  | <u>Office space</u> |
|----------------------------------|---------------------|
|                                  | \$                  |
| <u>Cost:</u>                     |                     |
| At 1 April 2019 and              | –                   |
| Additions                        | 41,055              |
| At 31 March 2020                 | <u>41,055</u>       |
| Disposals                        | (41,055)            |
| Additions                        | 57,530              |
| At 31 March 2021                 | <u>57,530</u>       |
| <u>Accumulated depreciation:</u> |                     |
| At 1 April 2019                  | –                   |
| Depreciation for the year        | 23,460              |
| At 31 March 2020                 | <u>23,460</u>       |
| Depreciation for the year        | 23,348              |
| Disposals                        | (41,055)            |
| At 31 March 2021                 | <u>5,753</u>        |
| <u>Carrying value:</u>           |                     |
| At 1 April 2019                  | –                   |
| At 31 March 2020                 | <u>17,595</u>       |
| At 31 March 2021                 | <u>51,777</u>       |

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**12. Trade and other receivables**

|   | <u>2021</u>     | <u>2020</u>    |
|---|-----------------|----------------|
|   | \$              | \$             |
| <u>Trade receivables:</u>   |                 |                |
| Outside parties   | 30,801          | 56,771         |
| Less allowance for impairment   | (11,048)        | (7,480)        |
| Net trade receivables – subtotal  | <u>19,753</u>   | <u>49,291</u>  |
| <u>Other receivables:</u>   |                 |                |
| Outside parties   | 225,309         | 20,579         |
| Refundable deposits   | 5,624           | 1,725          |
| Net other receivables – subtotal  | <u>230,933</u>  | <u>22,304</u>  |
| Total trade and other receivables   | <u>250,686</u>  | <u>71,595</u>  |
| <br>Movement in the above allowance:  |                 |                |
| At beginning of the year  | (7,480)         | (23,716)       |
| Charge for trade receivables to profit or loss included in other operating expenses | (3,568)         | –              |
| Bad debts written off   | –               | 16,236         |
| At end of the year  | <u>(11,048)</u> | <u>(7,480)</u> |

The expected credit losses (ECL) on the trade receivables are based on the simplified approach to measuring expected credit losses (ECL) which uses a lifetime ECL allowance approach for all trade receivables recognised from initial recognition of these assets. The reporting entity has a few customers and which can be credit risk graded individually and these are recorded at inception net of expected lifetime ECL. A loss allowance balance of \$11,048 (2020: \$7,480) is recognised. At every reporting date the historical observed default rates are updated and changes in the forward-looking estimates (including the impact of the Covid-19 pandemic) are analysed. An allowance matrix is used based on historical observed default rates over a period of 12 months adjusted for forward-looking estimates. These assets are grouped based on shared credit risk characteristics and the days past due for measuring the expected credit losses. At every reporting date the historical observed default rates for both the categories are updated and changes in the forward-looking estimates (including the impact of the Covid-19 pandemic) are analysed.

The ageing of the trade receivables balance is as follows:

|                           | <u>Gross amount</u> |               | <u>Loss allowance</u> |                |
|---------------------------|---------------------|---------------|-----------------------|----------------|
|                           | <u>2021</u>         | <u>2020</u>   | <u>2021</u>           | <u>2020</u>    |
|                           | \$                  | \$            | \$                    | \$             |
| <u>Trade receivables:</u> |                     |               |                       |                |
| 0 to 30 days              | 2,620               | –             | –                     | –              |
| 31 to 60 days             | –                   | 15,488        | –                     | –              |
| 61 to 90 days             | –                   | 7,985         | –                     | –              |
| 91 to 180 days            | –                   | 9,230         | –                     | –              |
| Over 180 days             | 28,181              | 24,068        | (11,048)              | (7,480)        |
| Total                     | <u>30,801</u>       | <u>56,771</u> | <u>(11,048)</u>       | <u>(7,480)</u> |

There are no collateral held as security and other credit enhancements for the trade receivables.

As part of the process of setting customer credit limits, different credit terms are used. The average credit period generally granted to trade receivable customers is about 30 days (2020: 30 days), but some customers take a longer period to settle the amounts.

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**12. Trade and other receivables (cont'd)**

Concentration of trade receivable customers as at the end of reporting year:

|                 | <u>2021</u>   | <u>2020</u>   |
|-----------------|---------------|---------------|
|                 | \$            | \$            |
| Top 1 customer  | 7,480         | 9,544         |
| Top 2 customers | 14,764        | 16,828        |
| Top 3 customers | <u>20,257</u> | <u>23,803</u> |

Other receivables:

The other receivables shown above are subject to the expected credit loss model under the financial reporting standard on financial instruments. The other receivables can be graded for credit risk individually. At inception they are recorded net of expected 12 month credit losses. At each reporting date, an evaluation is made whether there is a significant change in credit risk by comparing the debtor's credit risk at initial recognition (based on the original, unmodified cash flows) with the credit risk at the reporting date (based on the modified cash flows). Adjustment to the loss allowance is made for any increase or decrease in credit risk. At the end of the reporting year a loss allowance is recognised at an amount equal to the lifetime expected credit losses if there has been a significant increase in credit risk since initial recognition including the impact of the Covid-19 pandemic. No loss allowance was necessary.

**13. Other non-financial assets**

|             | <u>2021</u>  | <u>2020</u>   |
|-------------|--------------|---------------|
|             | \$           | \$            |
| Prepayments | <u>3,334</u> | <u>14,900</u> |

**14. Cash and cash equivalents**

|                       | <u>2021</u>    | <u>2020</u>    |
|-----------------------|----------------|----------------|
|                       | \$             | \$             |
| Not restricted in use | <u>548,074</u> | <u>499,693</u> |

The interest earning balances are not significant.

**Reconciliation of liabilities arising from financing activities:**

|                          | <u>2020</u>   | <u>Cash flows</u> | <u>Non-cash changes</u>      | <u>2021</u>   |
|--------------------------|---------------|-------------------|------------------------------|---------------|
|                          | \$            | \$                | \$                           | \$            |
| <u>At 31 March 2021:</u> |               |                   |                              |               |
| Lease liabilities        | <u>18,056</u> | <u>(24,605)</u>   | <u>58,659</u> <sup>(a)</sup> | <u>52,110</u> |
| <u>At 31 March 2020:</u> |               |                   |                              |               |
| Lease liabilities        | <u>–</u>      | <u>(24,606)</u>   | <u>42,662</u> <sup>(a)</sup> | <u>18,056</u> |

<sup>(a)</sup> Acquisition and accretion of interest expenses.



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**15. Funds of the Society**

|                                  | Unrestricted Funds |                 | Restricted Funds        | Total          |
|----------------------------------|--------------------|-----------------|-------------------------|----------------|
|                                  | General Fund       | Designated fund | One Team Singapore fund |                |
|                                  | \$                 | \$              | \$                      | \$             |
| Balance at 31 March 2019         | (35,358)           | 185,722         | –                       | 150,364        |
| (Deficit) / surplus for the year | <u>(135,239)</u>   | <u>–</u>        | <u>125,607</u>          | <u>(9,632)</u> |
| Balance at 31 March 2020         | (170,597)          | 185,722         | 125,607                 | 140,732        |
| (Deficit) / surplus for the year | <u>(63,670)</u>    | <u>–</u>        | <u>142,541</u>          | <u>78,871</u>  |
| Balance at 31 March 2021         | <u>(234,267)</u>   | <u>185,722</u>  | <u>268,148</u>          | <u>219,603</u> |

The designated fund – SRU Reserve Fund is set up to promote, develop and grow the sport of rugby in Singapore among national players, to develop squad players and to assist those national players who need financial assistance.

One Team Singapore Fund – this fund is to be used for the purpose of Singapore Rugby Union High Performance Plans.

**16. Trade and other payables**

|   | <u>2021</u>    | <u>2020</u>    |
|---|----------------|----------------|
|   | \$             | \$             |
| <u>Trade payables:</u>                  |                |                |
| Outside parties and accrued liabilities | 187,159        | 209,954        |
| Net trade payables – subtotal           | <u>187,159</u> | <u>209,954</u> |
| <u>Other payables:</u>                  |                |                |
| Outside parties                         | 392,103        | 224,532        |
| Net other payables                      | <u>392,103</u> | <u>224,532</u> |
| Total trade and other payables          | <u>579,262</u> | <u>434,486</u> |

**17. Other non-financial liabilities**

|                              | <u>2021</u>   | <u>2020</u>   |
|------------------------------|---------------|---------------|
|                              | \$            | \$            |
| Deferred grants (Note 17A)   | 20,239        | 20,232        |
| Other liabilities (Note 17B) | 2,080         | 600           |
|                              | <u>22,319</u> | <u>20,832</u> |

**17A. Deferred grants**

|                                   | <u>2021</u>     | <u>2020</u>      |
|-----------------------------------|-----------------|------------------|
|                                   | \$              | \$               |
| The movement are as follows:      |                 |                  |
| Balance at beginning of the year  | 20,232          | 58,637           |
| Grants receivable during the year | 79,582          | 77,404           |
| Utilised                          | <u>(79,575)</u> | <u>(115,809)</u> |
| Balance at end of the year        | <u>20,239</u>   | <u>20,232</u>    |

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**17. Other non-financial liabilities (cont'd)****17A. Deferred grants (cont'd)**

Deferred grants refer to grants received from the Singapore Sports Council, International Rugby Board and other sponsors for rugby related activities. It is utilised and recognised as revenue as and when the conditions attached to it have been complied with.

**17B. Other liabilities**

|                                       | <u>2021</u>    | <u>2020</u>     |
|---------------------------------------|----------------|-----------------|
|                                       | \$             | \$              |
| The movement are as follows:          |                |                 |
| Balance at beginning of the year      | 600            | 2,440           |
| Fees received in advance              | 4,880          | 20,697          |
| Recognised as revenue during the year | <u>(3,400)</u> | <u>(22,537)</u> |
| Balance at end of the year            | <u>2,080</u>   | <u>600</u>      |

**18. Lease liabilities**

Lease liabilities are presented in the statement of financial position as follows:

|                                | <u>2021</u>   | <u>2020</u>   |
|--------------------------------|---------------|---------------|
|                                | \$            | \$            |
| Lease liabilities, current     | 22,404        | 18,056        |
| Lease liabilities, non-current | <u>29,706</u> | <u>—</u>      |
|                                | <u>52,110</u> | <u>18,056</u> |

A summary of the maturity analysis of lease liabilities that shows the remaining contractual maturities is as follows:

|                                 | <u>Minimum payments</u> | <u>Finance charges</u> | <u>Present value</u> |
|---------------------------------|-------------------------|------------------------|----------------------|
|                                 | \$                      | \$                     | \$                   |
| <u>2021</u>                     |                         |                        |                      |
| Minimum lease payments payable: |                         |                        |                      |
| Not later than one year         | 24,605                  | (2,202)                | 22,404               |
| 2 to 5 years                    | <u>30,757</u>           | <u>(1,050)</u>         | <u>29,706</u>        |
| Total                           | <u>55,362</u>           | <u>(3,252)</u>         | <u>52,110</u>        |

Total cash outflow for leases for the year ended 31 March 2021 are shown in the statement of cash flows. The lease expires on 30 June 2023. The society has a lease relating to the office space. The lease contracts are for 30 months. The lease arrangement do not impose any covenants, but leased assets may not be used as security for borrowing purposes. The average prime lending rate applied to lease liabilities recognised is 5.25% (2020: 5.25%) per year.

Apart from the disclosures made in other Notes to the financial statements, amounts relating to leases include the following:

|  | <u>2021</u>  | <u>2020</u>   |
|--|--------------|---------------|
|  | \$           | \$            |
| Expense relating to short-term leases included in other operating expenses | <u>9,938</u> | <u>13,403</u> |

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### 19. Financial instruments: information on financial risks

#### 19A. Categories of financial assets and liabilities

The following table categorises the carrying amount of financial assets and liabilities recorded at the end of the reporting year:

|   | <u>2021</u>    | <u>2020</u>    |
|---|----------------|----------------|
|   | \$             | \$             |
| <u>Financial assets:</u>                |                |                |
| Financial assets at amortised cost      | 798,760        | 571,288        |
| At end of the year                      | <u>798,760</u> | <u>571,288</u> |
| <u>Financial liabilities:</u>           |                |                |
| Financial liabilities at amortised cost | 631,372        | 452,542        |
| At end of the year                      | <u>631,372</u> | <u>452,542</u> |

Further quantitative disclosures are included throughout these financial statements.

#### 19B. Financial risk management

The main purpose for holding or issuing financial instruments is to raise and manage the finances for the society's operating, investing and financing activities. There are exposures to the financial risks on the financial instruments such as credit risk, liquidity risk and market risk comprising interest rate, currency risk and price risk exposures. The management committee has certain practices for the management of financial risks. However these are not formally documented in written form. The following guidelines are followed: All financial risk management activities are carried out and monitored by the management committee. All financial risk management activities are carried out following acceptable market practices. The society is exposed to currency and interest rates risks. There are no arrangements to manage such risk exposure through derivatives and other hedging instruments.

#### 19C. Fair values of financial instruments

The analyses of financial instruments that are measured subsequent to initial recognition at fair value, grouped into Levels 1 to 3 are disclosed in the relevant notes to the financial statements. These include the significant financial instruments stated at amortised cost and at fair value in the statement of financial position. The carrying values of current financial instruments approximate their fair values due to the short-term maturity of these instruments and the disclosures of fair value are not made when the carrying amount of current financial instruments is a reasonable approximation of the fair value.

#### 19D. Credit risk on financial assets

Financial assets that are potentially subject to concentrations of credit risk and failures by counterparties to discharge their obligations in full or in a timely manner. These arise principally from cash balances with banks, cash equivalents, receivables and other financial assets. The maximum exposure to credit risk is the total of the fair value of the financial assets at the end of the reporting year. Credit risk on cash balances with banks and any other financial instruments is limited because the counter-parties are entities with acceptable credit ratings. For expected credit losses (ECL) on financial assets, the general approach (three-stage approach) in the financial reporting standard on financial instruments is applied to measure the impairment allowance. Under this general approach the financial assets move through the three stages as their credit quality changes. On initial recognition, a day-1 loss is recorded equal to the 12 month ECL unless the assets are considered credit impaired.

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### **19. Financial instruments: information on financial risks (cont'd)**

#### **19D. Credit risk on financial assets (cont'd)**

However, the simplified approach (that is, to measure the loss allowance at an amount equal to lifetime ECL at initial recognition and throughout its life) permitted by the financial reporting standards on financial instruments is applied for financial assets that do not have a significant financing component, such as trade receivables and contract assets. For credit risk on trade receivables, contract assets and other financial assets an ongoing credit evaluation is performed on the financial condition of the debtors and an impairment loss is recognised in profit or loss. Reviews and assessments of credit exposures in excess of designated limits are made. Renewals and reviews of credits limits are subject to the same review process.

Note 14 discloses the maturity of the cash and cash equivalents balances. Cash and cash equivalents are also subject to the impairment requirements of the standard on financial instruments. There was no identified impairment loss.

#### **19E. Liquidity risk – financial liabilities maturity analysis**

The liquidity risk refers to the difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset. It is expected that all the liabilities will be settled at their contractual maturity. There are no liabilities contracted to fall due after twelve months at the end of the reporting year. The average credit period taken to settle trade payables is about 30 days (2020: 30 days). The other payables are with short-term durations. The classification of the financial assets is shown in the statement of financial position as they may be available to meet liquidity needs and no further analysis is deemed necessary.

The society receives grants from the Singapore Sports Council (“SSC”) to defray cost of selected programmes and initiatives that support the achievement of SSC’s strategic objectives.

#### **19F. Interest rate risk**

The interest rate risk exposure on financial liabilities and financial assets is not expected to be significant.

#### **19G. Foreign currency risks**

The foreign currency risk on financial assets and financial liabilities is not expected to be significant.

### **20. Changes and adoption of financial reporting standards**

For the current reporting year certain new or revised financial reporting standards were issued by the Singapore Accounting Standards Council. None of these are applicable to the reporting entity for the current reporting year.

### **21. New or amended standards in issue but not yet effective**

For the future reporting years, certain new or revised financial reporting standards were issued by the Singapore Accounting Standards Council and these will only be effective for future reporting years. Those applicable to the reporting entity for future reporting years are listed below.

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### 21. New or amended standards in issue but not yet effective (cont'd)

The transfer to the applicable new or revised standards from the effective dates is not expected to result in any significant modification of the measurement methods or the presentation in the financial statements for the following year from the known or reasonably estimable information relevant to assessing the possible impact that application of the new or revised standards may have on the entity's financial statements in the period of initial application.

| <u>FRS No.</u> | <u>Title</u>   | <u>Effective date for periods beginning on or after</u> |
|----------------|--|---|
| FRS 116        | Amendment to FRS 116: Covid-19-Related Rent Concessions beyond 30 June 2021  | 1 April 2021  |
| Various        | Annual Improvements to FRSs 2018-2020  | 1 January 2022  |
| FRS 1          | Amendments to FRS 1: Classification of Liabilities as Current or Non-current | 1 January 2023  |

### 22. Reclassifications and comparative figures

Certain splits, regrouping or reclassifications were made in the balances in the financial statements for last year. The material changes in the balances included the following:

|   |    | <u>Regrouping / Reclassifications</u> |               |                   |
|---|----|---------------------------------------|---------------|-------------------|
|   |    | <u>After</u>                          | <u>Before</u> | <u>Difference</u> |
|   |    | \$                                    | \$            | \$                |
| <u>2020 Statement of financial position:</u>  |    |                                       |               |                   |
| Coaching and rugby development                | #A | 575,631                               | 271,612       | 304,019           |
| Employee benefits expense                     | #A | 769,066                               | 759,923       | 9,143             |
| Other operating expenses                      | #A | 1,186,566                             | 1,499,728     | (313,162)         |
| <u>2020 Statement of comprehensive income</u> |    |                                       |               |                   |
| General fund                                  | #A | (170,597)                             | (45,686)      | (124,911)         |
| One Team Singapore Fund                       | #A | 125,607                               | 696           | 124,911           |

#A. Reclassifications have been made to enhance comparability with current year's financial statements. There are no changes to other components of the financial statements. The changes were for some splits or regrouping in the balances but they did not affect the subtotals in the statement of income.