



Annual Reports 2018/2019

**BASKETBALL ASSOCIATION OF SINGAPORE
ANNUAL GENERAL MEETING 2018/2019
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3 June 2019

All Ordinary Members
All Members of Management Committee

NOTICE OF ANNUAL GENERAL MEETING (AGM) 2019

Notice is hereby given that the Annual General Meeting 2019 of the members of Basketball Association of Singapore (BAS) will be held on 30th June 2019, Sunday at 11.00am at the BAS Conference Room, 601 Aljunied Avenue 1, Singapore Basketball Centre, Singapore 389862.

AGENDA

1. President's Address
2. To confirm the minutes of the previous AGM
3. To receive the Annual Report for the Fiscal year ended March 2019
4. To receive the annual Statement of Accounts for Fiscal year ended March 2019
5. Election of Management Committee as required under the Constitution of BAS.
(Official Nomination Form and the Declaration Form are attached)
6. To appoint the Honorary Auditor
7. Any other matter of which at least seven (7) days' notice, in writing, before the date of the AGM shall have been given to the Honorary Secretary of BAS
8. Please find enclosed the following documents:-
 - A. Official Form for action
 - i. Nomination Form
 - ii. Declaration Form
 - iii. Attendance Form

B. Papers for information

- i. Notes of the AGM held on 22nd June 2018

Your attendance would be greatly appreciated.

Stephen Loo, PBM
Honorary Secretary (Covering)
Basketball Association of Singapore

N.B.:

- a) Please submit the Nomination Form and Declaration Form to BAS Secretariat on or before 20th June 2019. Forms as enclosed.
- b) Please notify the Honorary Secretary of the representative (include the name and particulars of personnel) attending the AGM on or before 26th June 2019. Form as enclosed.
- c) Minutes of the previous AGM as enclosed.
- d) Statement of Accounts and other relevant reports will be dispatched to you in due course.
- e) BAS Operating Hours as follows:-

Monday to Friday : 9.00am - 6.00pm
Lunchtime : 1.00pm - 2.00pm

VISION

- To develop basketball as the team sport of choice in terms of participation, public interest and sports excellence

MISSION

- To increase participation at all levels
- To develop the game to a competitive elite sport
- To rejuvenate interests and contribute to the pride and economy of our nation



Management Committee (2017- 2019)



Mr Ang Tun Hoo
Advisor, 12 July 2013 - Present
Senior Associate Director, Orange Tee



Mr Gan Thiam Poh
Advisor, 21 July 2017 - Present
MP for AMK GRC, Senior Vice President, DBS Bank



Mr Wee Siew Kim
Advisor, 21 August 2011 - Present
CEO, Nipsea Group



Mr Quek Hiang Chiang, PBM
Advisor, 31 July 2003 - Present
Retiree



Mr Chia Kim Huat
Legal Advisor, 21 July 2017 - Present
Regional Head, Rajah & Tann



Mr Jimmy Suwono
Internal Auditor, 21 July 2017 - Present
Director, Accfin Corporate Consultants



Management Committee (2017- 2019)



Mr Ong Kim Huat, David, BBM
President, 21 August 2011 - Present
Managing Director, RedDot Publishing Inc.



Mr Hoo Boon Hock
Deputy President, 30 June 2013 - Present
Corporate Advisor, GOGO Green Pte Ltd



Mr Chai Foo Ngee
Vice President, 21 August 2011 - Present
Director, Sin Kee Art & Craft



Mr Khor Phee Ban
Vice President, 28 May 2015 - Present
Managing Director, KMT Marine Pte Ltd



Mr Pang Chin Keong
Vice President, 28 May 2015 - Present
Director, Sin Haw Trading Pte Ltd



Mr Bob Tor Teck Jin
Vice President, 28 June 2017 - Present
Director, Lam International Corporation Pte Ltd



Management Committee (2017- 2019)



Mr Stephen Loo, PBM
Asst Hon Secretary, 28 June 2017 - Present
Businessman, Heng Bee & Co.



Mr Teo Hock Hoe
Asst Hon Secretary, 28 June 2017 - Present
*Senior Physical Sports & Outdoor
Education Officer, Sports Education, MOE*



Mr Wayne Soo Hon Weng
Honorary Treasurer, 28 June 2017 - Present
Auditor, Fiducia LLP



Mr Ethan Ong Lien Wan
Asst Honorary Treasurer, 28 June 2017 - Present
Auditor, Fiducia LLP



Ordinary Members Representative (2017- 2019)



Mr Ong Peng Kiat
Kembangan Chai Chee CSC,
28 June 2015 - Present
Director, Asics Engineering Pte Ltd



Mr Kwang Hock Soo
Min Yi Basketball Team,
28 June 2015 - Present
Sales Executive, Dixon Press & Silkscreen



Mr Tan Jong See
Qian Xi Basketball Club,
30 June 2013 - Present
Sole Proprietor, VC Distribution Services



Mr Koh Kah Tiong
Tong Whye Physical Association,
28 June 2015 - Present
*Deputy Secretary General, Tong Whye
Physical Association*



Mr Glen Chua
Whye Nam Sports Association, 28 June 2015 - Present
Head, Human Resource, Jurong Port Tank Terminals Pte Ltd



Management Sub-Committee, Chairman (2017- 2019)



Dr Koh Koon Teck
Coaching and Development Committee,
23 August 2018 - Present
Associate Professor, PESS,
National Institute of Education, NTU



Mr Mohd Arfan Ambran
Disciplinary Committee,
21 July 2017 – Present
Operation Manager, MOE



Mr Tan Chun Hock
Liaison Committee,
21 July 2017 - Present
Director, Ginza Video Pte Ltd



Mr Mikell Koh
Marketing & Publicity Committee,
21 July 2017 - Present
Director, Milne International Pte Ltd



Mr Ong Peng Kiat
Technical Committee,
21 July 2017 - Present
Director, Asics Engineering Pte Ltd



Mr Yap Hwee Tat, PBM
Tournament Committee,
21 July 2017 - Present
Engineering Officer, NEA

Conflict of interest policy

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

Disclosure:

Basketball Association of Singapore is charity registered.
UEN number: (S67SS0001J-PTE-01).
The registered address of the charity:
601 Aljunied Crescent #01-04 Singapore Basketball Centre Singapore 389862

President's Statement for AGM, 30 June 2019

Welcome to the Basketball Association of Singapore's Annual General Meeting.

I would like to thank all Management Committee Members and Ordinary Members for taking the time to attend this year's AGM. I would like to also put on record my appreciation to the MC and the various Committees who have invested time and efforts in their respective areas for basketball.

Domestic National Leagues

Throughout the sporting calendar, BAS has organised a series of major basketball tournaments with the aim of outreaching to the community, stakeholders, players and fans. These tournaments continue to provide good interaction platforms for clubs, players and technical officials as well as improving the playing standards of basketball.

It was encouraging to see a total of 40 teams participated in last year's Men's National Basketball League Division I. SAFSA were crowned champions whilst PCW & Partners and SBA are promoted and will be eligible to compete in this year's NBL Division I.

In the Women's National League, Hillcrest Grays continued their dominance in the local scene with their fifth consecutive championships the current season.

Singapore's Xin Hua Sports Club (Champions of 2017 NBL Division I) participated in the SEABA Qualifiers for the FIBA Asia Champions Cup. With an all Singaporean team, they performed admirably against the League Champions from Malaysia, Thailand and Indonesia respectively.

BAS collaborated with ActiveSG in organising the National Masters' Basketball Tournament. The tournament was organised in three categories - Men's 40-49 Years; Men's 50 Years & Above; and Women's 35 Years & Above. In 2019, the tournament saw the highest number with 22 teams in the Men's 40-49 Year category.

In the Youth category, BAS continued the long-term partnership with MILO to organise the Boys & Girls U15 and U17 National Championships. To further increase more competition time for school basketball players, BAS also partnered with ActiveSG on the Development League for B and C Division. This tournament allows schools that did not qualify from their zonal competitions to the national round of the National School Games.

National Teams

In June 2018, the Men's National Team competed in the FIBA Asia Cup 2021 Pre-Qualifiers.

Our Men's Team performed well in the first qualifying round (Southeast-Asia) by finishing in third place behind Indonesia and Thailand. They achieved victory over the teams from Cambodia, Brunei and Malaysia. In the second round, (Eastern Region Qualifiers), the team finished just one spot outside the qualification zone.

Our Women's U18 National Team also participated in the Division B of the FIBA U18 Women's Asian Championship 2018 in Bengaluru, India. The team fought bravely, though finishing 6th out of 8 teams.

Nonetheless, both teams had gained valuable competition exposure and experiences which they can build on for the coming SEA Games.

IBF Youth Leaders Basketball Programme

In August 2018, Singapore held the inaugural IBF Youth Leaders Cup, organised by the FIBA's Foundation, the International Basketball Foundation (IBF). This programme is a tremendous opportunity for our young participants to network with youths in other countries as well as gaining leadership skills and knowledge in organising 3X3 tournaments.

Each country from Southeast Asia and the Pacific Islands region selected a Youth Leader to attend the leadership workshop that was held in Singapore. Upon completion of the workshop, the Youth Leaders organised a local mixed 3X3 U18 qualifying tournament in their respective home countries. The winning team along with the Youth Leader from their respective countries eventually competed in the IBF Youth Leaders Cup held in Bali, Indonesia in September 2018.

Coach Development

BAS organised the Level 1 Coaching Course for 29 aspiring coaches from January to March 2019. With strong demand, BAS will continue to work with other stakeholders to organise more coaching courses in the coming years.

Technical & Officiating

2018 is also an eventful year for our technical officials and referees. BAS collaborated with FIBA on some of these programmes:

- FIBA Table Official Programme
- FIBA Statistician Workshop (the first time a class conducted in Singapore by an FIBA instructor)
- the FIBA 3x3 Clinic

Local Instructors were given the opportunities to upgrade themselves by attending the FIBA Referee Instructor Program.

Apart from 4 FIBA Referees, Singapore now has 12 FIBA Licensed table Officials, 11 FIBA Licensed Statisticians & 2 International 3x3 Referees. Table Officials and Statisticians have the opportunity to be deployed at FIBA ASIA Cup 2021 Pre-Qualifiers and World Cup Qualifiers.

For the first time, 3 FIBA Referees represented Singapore to officiate at Commonwealth Games, FIBA World Cup Qualifiers & FIBA U17 Men World Cup. This is a great milestone for Singapore Technical Officials as they are being exposed to World Level Games at the highest level, beyond South East Asia region!

Task Force Collaboration with FIBA & SportSG and ActiveSG-BAS Collaboration

Moving forward to the year 2019, BAS remains fully committed to the development and promotion of the sport of basketball.

To further strengthen the existing framework of basketball development on all levels, a Task Force Panel has been created for the purpose. The panel is a collaborative approach comprising BAS, FIBA and SportSG.

BAS also enjoys close working relationship with ActiveSG. BAS has already been in collaboration with ActiveSG, such as the BAS-ActiveSG National Masters and Developmental League Tournaments.

BAS is exploring possible further collaborations on Technical and Coaching & Development areas such as the Coaches Workshop & Syllabus and the integration of basketball academy with the Youth Development Pathway.

Sponsorships and Social Media

Marketing & Publicity Committee, along with BAS MC and Secretariat, continue to work on maintaining and strengthening sponsorships with our stakeholders. Kin Teck Tong has renewed the sponsorship with BAS till October 2019. We are following up closely with Nestle (Milo), ICBC and Sunlight Sports (Li Ning, McDavid and Shock Doctor) on the respective sponsorships.

Leveraging on social media platforms and website has been one of BAS's important drivers to continuously reach out to the public and basketball fans. Basketball content has been frequently posted on these platforms. Over the past year BAS's social media presence has increased dramatically. Marketing & Publicity Committee will continue to look at how to expand its outreach through other mediums, such as broadcasting of games.

Conclusion

It has been my privilege to serve in the MC and would like to thank our serving and past MC members for all the support and contributions. We must continue to collaborate closely with our basketball clubs, SportSG, FIBA and partners. We can tap on each other strengths and resources to move basketball to the next level! All of us can play an active role in shaping the future of basketball.

David Ong, BBM
President
Basketball Association of Singapore

**BASKETBALL ASSOCIATION OF SINGAPORE
MINUTES OF ANNUAL GENERAL MEETING 2018
22 JUNE 2018, 7PM**

Present:

Management Committee Members (2017-19)	
David Ong Kim Huat, BBM	President
Hoo Boon Hock	Deputy President
Khor Phee Ban	Vice-President
Pang Chin Keong	Vice-President
Bob Tor Teck Jin	Vice President
Stephen Loo, PBM	Assistant Honorary Secretary
Teo Hock Hoe	Assistant Honorary Secretary
Wayne Soo Hon Weng	Honorary Treasurer
Ethan Ong Lien Wan	Assistant Hon Treasurer
Ong Peng Kiat	Ordinary Member Representative, Kembangan Chai Chee CSC; Chairman, Technical Chairman
Kwang Hock Soon	Ordinary Member Representative, Min Yi Basketball Team
Tan Jong See	Ordinary Member Representative, Qian Xi Basketball Club
Koh Kah Tiong	Ordinary Member Representative, Tong Whye Physical Association
Glen Chua	Ordinary Member Representative, Whye Nam Sports Association
Jimmy Suwono	Internal Auditor
Mikell Koh	Chairman, Marketing & Publicity
Yap Hwee Tat, PBM	Chairman, Tournament

Ordinary Members	
Jack Huang Jieqi	Adroit Sports Association
Ang Hwa Hee	Chong Ghee Sports Club
Yao Xiu Xiu	Hillcrest Grays Basketball Club
Choo Peck	Hua Kee Basketball Team
Tan Tiong Cheng	Kembangan Chai Chee CSC
Ong Peng Kiat	Kim Huat R & E Basketball Club
Teo Peng Soon, Peter	MacPherson Community Sports Club
Kwang Hock Soon	Min Yi Basketball Team
Yap Hwee Tat	Potong Pasir Community Sports Club
Khor Phee Ban	Punggol South CSC
Tan Jong See	Qian Xi Basketball Club
Teo Hock Hoe	SG City Basketball Team
Andy Chiang	Siglap Basketball Club

Chua Chek Yong	Sin Kee Basketball Club
CPT New Wei Shen	Singapore Armed Forces Sports Assn (SAFSA)
Pang Chin Keong	Singapore Bukit Panjang Hokkien Kong Huay
Koh Kah Tiong	Tong Whye Physical Assn
Glen Chua	Whye Nam Sports Association

In Attendance	
Eugene Loo	Sport Singapore, Assistant Director
Ng Guat Heng	General Manager
Felicia Tey	HR & Finance Manager
Joey Ng	HR & Finance Executive
Chen Tingfang	Pathway Manager
Ng Zhi Wei	Marketing & Publicity Manager

Absent with Apologies:

Chai Foo Ngee	Vice-President
Mohd Arfan	Chairman, Disciplinary Committee
Tan Chun Hock	Chairman, Liaison Committee
Chia Kim Huat	Legal Advisor
Wong Liang Han	Singapore School Sports Council
Goh Tua Soon	Civil Service Club
Francis Lim, Lee Eng Hwee	CLUB HDB
Ong Swee Teck	Gryphons Basketball Club
Peter Loong	Jalan Kayu Constituency Sports Club
Ng Ah Hwee, BBM	Nee Soon South Constituency Sports Club
Chen Xiao Yuen	NTUC Club
Lee Chee Chien	Police Sports Assn
Tan Wan Lee	Siglap Community Sports Club
Goh Kim Chun (President)	Singapore Min Chong Sports Club
Michael Lim Kim Hin	Singapore Prisons Sports Assn
Koh Meng Koon	Xin Hua Sports Club
Paul Ng	Assistant Manager, High Performance

1. Introduction

As the required quorum was present, President Mr David Ong welcomed all members to the Basketball Association of Singapore (BAS) 2018 Annual General Meeting (AGM) by addressing and thanking all members for their attendance. President then proceeds with his speech on the President's Statement at 7.20pm.

2. Confirmation of Minutes of 2017 AGM

Mr Glen Chua proposed to confirm the minutes, seconded by Mr Teo Peng Soon, Peter.

3. Confirmation of Committee Reports for Fiscal Year ending March 2018

Mr Tan Tiong Cheng proposed to accept the committee reports, seconded by Mr Teo Peng Soon, Peter.

4. Confirmation of Financial Statement for Fiscal Year ending March 2018

Mr Wayne Soo reported that BAS's financial management has achieved a balance with income/net surplus of \$139,000 consistent as per last year. Mr Wayne also noted that BAS should continue to be active in its activities and in financial management.

Mr Chua Chek Yong proposed to confirm the Financial Statement, and seconded by Mr Yap Hwee Tat.

5. Proposed Amendments To The Constitution of Basketball Association of Singapore

- **4(3) Associate Membership**

Existing Rule (2012)		Proposed Rule (s)		
Existing Rule No.	Existing Rule (2012)	Renumbered Rule No.	Proposed Rule(s)	Reason
4(3)	<p style="text-align: center;"><u>ASSOCIATE MEMBERSHIP</u></p> <p>Any person who is a Singapore Citizen who is interested in the sport of basketball may apply to join as in Associate Member.</p> <p>Applications with full particulars shall be sent to the Honorary Secretary who shall present them to the Management Committee meeting within three months of receipt of such application.</p>	4(3)	<p style="text-align: center;"><u>ASSOCIATE MEMBERSHIP</u></p> <p>Any Basketball Club interested in the sport of basketball may apply to join as an Associate Member.</p> <p>Associate Members shall enjoy privileges of the association as approved by the Management Committee except for the rights to vote and hold office in the Association.</p>	The reason for 4(3) is to encourage and strengthening the promotion and development of basketball.

Mr Chua Chek Yong proposed to confirm the Amendments of Constitution 4(3), seconded by Mr Teo Peng Soon, Peter.

6. Proposed Amendments To The Constitution of Basketball Association of Singapore

- **6(2)a Ordinary Membership**

Existing Rule (2012)		Proposed Rule (s)		
Existing Rule No.	Existing Rule (2012)	Renumbered Rule No.	Proposed Rule(s)	Reason
6(2)a	<p><u>ENTRANCE FEES & SUBSCRIPTIONS</u></p> <p>ORDINARY MEMBERSHIP</p> <p>a. The Entrance Fee and annual subscription for Ordinary Member shall be S\$1,000/= and S\$200/= respectively.</p>	6(2)a	<p><u>ENTRANCE FEES & SUBSCRIPTIONS</u></p> <p>ORDINARY MEMBERSHIP</p> <p>a. The Entrance Fee and annual subscription for Ordinary Member shall be S\$5,000/= and S\$200/= respectively.</p>	The reason for 6(2) is to improve the organisational structure of the basketball clubs and to ensure quality teams available.

Mr Khor Phee Ban proposed to confirm the Amendments of Constitution 6(2)a, seconded by Mr Tan Tiong Cheng.

7. Any Other Business

There were no questions submitted seven days before the AGM.

8. Closing

With no other business, the meeting ended at 7.45pm.

Recorded by:
Mr Ng Zhi Wei
Marketing & Publicity Manager

Vetted by:
Mr Ng Guat Heng
General Manager

Approved by:
Mr Stephen Loo
Assistant Honorary Secretary

**ANNUAL GENERAL MEETING
HONORARY SECRETARY REPORT
FROM 1 APRIL 2018 TO 31 MARCH 2019**

1. Management Committee (as of June 2019)

The Management Committee was elected at the 2017 AGM to serve the two-year term from July 2017 to June 2019. It comprises of the following elected members.

President	:	Mr David Ong Kim Huat, BBM
Deputy President	:	Mr Hoo Boon Hock
Vice President	:	Mr Chai Foo Ngee
	:	Mr Khor Phee Ban
	:	Mr Pang Chin Keong
	:	Mr Bob Tor Teck Jin
Hon Secretary (Covering)*	:	Mr Stephen Loo, PBM
Assistant Hon Secretary	:	Mr Teo Hock Hoe
Honorary Treasurer	:	Mr Wayne Soo Hon Weng
Assistant Hon Treasurer	:	Mr Ethan Ong Lien Wan
Club Representatives	:	Mr Ong Peng Kiat
		Mr Kwang Hock Soon
		Mr Tan Jong See
		Mr Koh Kah Tiong
		Mr Glen Chua

*(*Mr Ong Swee Teck stepped down as BAS Honorary Secretary on 15 May 2018 due to personal reasons.)*

The Management Committee also appointed the following Advisors and Honorary Auditor.

Mr Wee Siew Kim
Mr Quek Hiang Chiang, PBM
Mr Ang Tun Hoo
Mr Gan Thiam Poh
Mr Chia Kim Huat (Legal Advisor)
Mr Jimmy Suwono (Honorary Auditor)

The Chairpersons of the Functional Committees as at 30 June 2019 (date of AGM) are as follows:

Coaching & Development Committee*	:	Dr Koh Koon Teck
Disciplinary Committee	:	Mr Mohd Arfan Ambran
Liaison Committee	:	Mr Tan Chun Hock
Technical Committee	:	Mr Ong Peng Kiat
Tournament Committee	:	Mr Yap Hwee Tat, PBM
Marketing & Publicity Committee	:	Mr Mikell Koh

*(*During the term, there were changes to the chairpersons of the respective functional committee.)*

2. Ordinary Membership

The Management Committee accepted the following Ordinary Membership withdrawal:

- 1) Prisons Sports and Recreation Club (PSRC)

The number of BAS Ordinary Membership is **29** as of 30 June 2019 (date of AGM).

3. SEABA Sub-Zone Congress (9 March 2019)

FIBA Asia held the SEABA Sub-Zone Congress on 9 March 2019 in Hotel Melia, Kuala Lumpur. Representatives from Cambodia, Indonesia, Laos, Malaysia, Philippines, Singapore, Thailand and Vietnam from the SEABA Sub-Zone attended the Congress.

Vice President BAS Mr Khor Phee Ban and General Manager Mr Ng Guat Heng attended the SEABA Sub-Zone Congress.

The new board members for 2019 – 2023 term were elected at the Congress.

4. FIBA Asia Development Plan and Administration Strategic Workshop

FIBA Asia held its FIBA Asia Development Plan and Administration Strategic Workshop for SEABA Sub-Zone in Kuala Lumpur, Malaysia on 10 and 11 March 2019. Vice President BAS Mr Khor Phee Ban and General Manager Mr Ng Guat Heng, alongside representatives from ASEAN Countries from the SEABA Sub-Zone attended the workshop.

The goals of Administration Seminars are to establish a solid and efficient structure of administration and governance within the National Federations and Sub-Zones, to create smooth and productive unified platform for cooperation between FIBA, Sub-Zones & NF's and to enhance synergy between the administrative bodies, forming "ONE FIBA" structure.

5. Major Domestic Basketball Tournaments

BAS organise major tournaments throughout the sports calendar year to promote basketball for all age categories. The aim is to provide good competitive game time and increase interaction amongst basketball teams, players, technical officials and fans.

These major basketball tournaments include:

- ActiveSG-BAS National Masters Basketball Tournament 2018, held from 14 April 2018 to 26 May 2018. A total of 17 teams participated in 3 Age Categories.
- Women's National Basketball League 2018, held from 4 April to 27 May 2018. A total of 9 teams participated.
- 37th MILO Junior Basketball Championships, held from 30 May 2018 to 24 June 2018. A total of 52 teams competed across 4 Age Categories.

- ICBC National Basketball League Division I 2018, held from 22 July 2018 to 7 October 2018 with 10 teams competing for the title.
- National Basketball League Qualifying Round 2018 held from 10 November 2018 to 16 December 2018 with 40 teams participating for the top 2 spots for promotion to Division I.
- ActiveSG-BAS National Masters Basketball Tournament 2019 held from 2 March 2019 to 31 March 2019 with 22 teams competing in the Men's 40-49 Years Age Category.

6. Men's & Women's National Team in Major International Tournaments

Men's National Team

The FIBA Asia Cup 2021 SEABA Pre-Qualifiers was held in Nonthaburi, Thailand from 26-30 June 2018. Top four teams from this tournament will advance to the next stage of the Pre-Qualifiers. Singapore finished in 3rd place out of 6 teams to advance to the next stage.

The FIBA Asia Cup 2021 Pre-Qualifiers (Eastern Region) was held in Bangkok, Thailand from 26 November to 1 December 2018. The top four teams from this tournament will advance to the main qualifiers for the FIBA Asia Cup 2021. Singapore finished in 5th place out of 7 teams.

Women's National Team

The Women's National Team have been training since July 2018, and is currently preparing for the international competitions in 2019 (SEABA Championship, FIBA Women's Asia Cup, and Southeast Asia Games).

U18 Men's National Team

The 2018 SEABA U18 Championship, originally scheduled for April/May 2018, was cancelled by SEABA as no hosts were available. This tournament was supposed to act as the qualifiers to the 2018 FIBA U18 Asian Championship, with SEABA allocated two slots to the tournament by FIBA Asia.

As such, SEABA sent the top two teams (Philippines and Indonesia) from the 2016 SEABA U18 Championship to take part in the 2018 FIBA U18 Asian Championship.

U18 Women's National Team

The FIBA U18 Women's Asian Championship 2018 was held in Bengaluru, India from 28 October to 3 November 2018. Singapore finished in 6th place out of 8 teams in Division B.

7. Coaching & Development

Mr Hsu Tung-Ching was appointed as the Interim Senior Men's National Team Head Coach in April 2018 and during his tenure, led the Men's Team to finish Third in the FIBA Asia Cup 2021 SEABA Pre-Qualifiers, thus qualified for and led the team to a 5th Place finish out of 7 teams in the subsequent FIBA Asia Cup 2021 Pre-Qualifiers (Eastern Region).

I would like to express my appreciation to Mr Hsu for his positive contributions toward the Men's Team and basketball during his time at BAS, and wish him all the best in his future endeavours!

BAS has already started the recruitment process for the Head Coach and the Assistant Coach positions for the Men's National Team. Subsequent announcements will be made once suitable candidates are confirmed.

IBF Youth Leaders Basketball Cup 2018

The IBF Youth Leaders Basketball Cup 2018 was held in Bali, Indonesia from 8-9 September 2018. This competition is a mixed 3x3 U18 international tournament (2 boys and 2 girls in a team) for Southeast Asia countries and the Pacific Islands to participate. Singapore finished Second Place out of 16 teams.

3rd SG-Coach Level One Integrated Course (Basketball)

BAS conducted the 3rd SG-Coach Level One Integrated Course (Basketball) from 21 January to 30 March 2019. A total of 29 participants had successfully registered for the course.

BAS will look into organising this course more frequent in the future due to excellent demand.

8. Technical Committee

The Centralised Deployment System has been implemented in 2016 to enable all BAS-registered referees to have access to all forecasted tournament schedules and matches accordingly with their availability for officiating. In 2018, this System has been enhanced further by utilising mobile platforms, and that newer referees will be trained to book assignments through this System.

Technical Committee currently has 200 registered Technical Officials which includes active Technical Commissioners, Referees, and Table Officials & Statisticians from 2017-2018.

Under the International Programs for the Development of Technical Officials, the FIBA Global Refereeing Structure 2014-2024 strategy, FIBA and BAS will continue to work closely to improve quality and quantity of Singapore's pool of Technical Officials. Singapore now has 12 FIBA Licensed Table Officials, 11 FIBA License Statistician, 2 FIBA 3x3 National Referee, 4 instructors who attended FIBA Referees Instructor Program, FRIP.

Our referees also represented Singapore well as they are being appointed for distinguished duties beyond South East Asia level. Mr Goh Poh Seng, where he officiated in FIBA Basketball World Cup 2019 Qualifiers in Qatar and Mr Leong Chuen Wing officiated in FIBA U17 Basketball World Cup 2018 in Argentina. Both had been officiating at the international level since 2004, and made history as the first referee(s) from Singapore to officiate at World Cup U17 Men/ World Cup Men's Qualifier Level.

9. Marketing & Publicity

Today, social media and website continue to be important drivers in reaching out and promoting basketball.

Summary of Outreach as of 1 May 2019:

- Website: 8K Viewership (Monthly)
- Facebook: 9.1K Likes
- Instagram: 3.7K Followers

BAS will continue to take advantage of the immense potential of social media through publication of quality content to continue the good work of reaching out.

10. Audit Report 2018

The Audit Division of SportSG conducted an audit on BAS as part of reviewing of an effective corporate governance structure according to the Code of Governance for Charities, IPCs and Financial Regulations 2018.

BAS's KPI includes not committing more than 15 issues which include 2 high risks.

According to the findings, there were 11 issues which are classified low/medium risks, and that no high risks have been committed. 9 of the low risk issues were resolved immediately and that the other 2 medium risk issues were subsequently resolved by 31 March 2019.

I am also pleased to inform that BAS's audit performance was also better as compared to the previous audit in 2015 where 15 issues were raised.

11. Secretariat Updates

The Management Committee and Secretariat will continue to ensure the compliance with governance such as obtaining proper approvals and SOPs with the support of the Management Committee.

BAS currently has 5 full-time Secretariat staff and 1 part-time staff. BAS's current and only office is at Singapore Basketball Centre (SBC). BAS also have a general staff (Ah Koon) overseeing the premise at SBC.

12. BAS Chinese New Year (CNY) Appreciation Dinner 2019

BAS hosted its annual CNY Appreciation Dinner to thank all Stakeholders for their enormous support and contributions toward the sport of basketball on Sunday, 17 February 2019, (13th day of the Lunar New Year) at Jubilee Gardens (Qian Xi Group Restaurant – Toa Payoh SAFRA).

Current & ex MC Members, Valued Partners, Sponsors, Club Representatives, National Teams Players and Coaches were invited for the Dinner to celebrate the special occasion.

13. Concluding Remarks

BAS will continue to strive and make improvements under its system and basketball practices in the year of review.

There is excellent participation rate for the domestic tournaments from clubs, teams and schools as well as good support from coaches, players and technical officials. The Men's National Team did reasonably well in regional tournaments as well.

I would like to express my heartfelt thanks to all Management Committee members for their commendable efforts and support toward the sport of basketball as well as the various projects and challenges faced in this whole term. On behalf of the Management Committee, I would also like to express BAS's sincere appreciation to SportSG for its continuing guidance and partnership in the promotion and development of basketball in Singapore.

We must recognise that the development of basketball is a 'Never-Ending Campaign'.

Definitely, BAS can still do more and further improve on many areas. Therefore, let us stay united to continue the good work together with all parties and stakeholders.

Lastly, I wish the next term's Management Committee all the best and will also be looking forward to another exciting and fruitful term!

Mr Stephen Loo, PBM
Assistant Honorary Secretary
Basketball Association of Singapore

ANNUAL GENERAL MEETING

ANNUAL REPORT FOR COACHING & DEVELOPMENT

FROM 1 APRIL 2018 TO 31 MARCH 2019

1. Formation of New C&D Committee

The new Coaching & Development (C&D) committee was formed and approved in September 2018 by BAS management committee. Dr Koh Koon Teck took over from Mr Bob Tor as the chairman of the committee.

C&D Members:

- Chair – Dr Koh Koon Teck
- Member – Ms Diana Chang (Women’s National Team Manager)
- Member – Mr Allen Lee Wei Ming (U18 National Teams Manager)
- Member – Mr Andy Chua Wei Guang (U16 National Teams Manager)
- Member – Mr Jim Low Dong Neng (U14 National Teams Manager)
- Member – Mr Wong Swee Meng (U12 National Teams Manager)
- Member – Mr Neo Nam Kheng

2. National Coaches List

Squad	Role	Appointed Coach	Appointment Term	Previous Coach
Men’s National Team	Head Coach	To be appointed		Hsu Tung-Ching
	Assistant Coach	To be appointed		Ong Yao Kwang
Women’s National Team	Head Coach	Lim Kwee Chai	Until end of 2019 SEA Games	
	Assistant Coach	Ho Yoke Mei Hannah	Until end of 2019 SEA Games	
Men’s U18 National Team	Head Coach	Koh Meng Koon	Until 31 December 2020	
	Assistant Coach	To be appointed		Han Lijun
Women’s U18 National Team	Head Coach	Chiew Poh Leng	Until 31 December 2020	
	Assistant Coach	Lim Bee Lian	Until 31 December 2020	
Men’s U16 National Team	Head Coach	Koh Meng Koon (Interim)	Until end of 2019 U16 international competitions	Wong Hwee Liak
	Assistant Coach	Yap Pern Fei Erick	Until 31 December 2020	Ong Chee Kien
Women’s U16 National Team	Head Coach	Sng Seg Mong Adrian	Until 31 December 2020	
	Assistant Coach	Wang Yingzhao	Until 31 December 2020	

Boys' U14 National Team	Head Coach	Ong Chee Kien	Until 31 December 2020	
	Assistant Coach	To be appointed		
Girls' U14 National Team	Head Coach	To be appointed		
	Assistant Coach	To be appointed		

3. NATIONAL TEAM PROGRAMME

Men's National Team

FIBA Asia Cup 2021 SEABA Pre-Qualifiers

The FIBA Asia Cup 2021 SEABA Pre-Qualifiers was held in Nonthaburi, Thailand from 26-30 June 2018. The top four teams from this tournament will advance to the next stage of the pre-qualifiers. Singapore finished in 3rd place out of 6 teams to advance to the next stage.

Results

Date	Stage	Opponent	Score	Win/Loss
26 June	Round Robin	Cambodia	129-47	Win
27 June	Round Robin	Thailand	77-83	Loss
28 June	Round Robin	Brunei	96-40	Win
29 June	Round Robin	Malaysia	80-51	Win
30 June	Round Robin	Indonesia	70-85	Loss

Official Roster

Role	Name
Athlete	#0 V Lavin Raj
Athlete	#5 Wong Wei Long
Athlete	#7 Ng Kian Hao
Athlete	#8 Tay Ding Loon
Athlete	#10 Kwek Wei Meng Leon
Athlete	#11 Larry Liew Hua Sen
Athlete	#12 Lim Shengyu
Athlete	#18 Mitchell Frederick Folkoff
Athlete	#22 Kelvin Lim Hong Da
Athlete	#23 Goh Kok Chiang Delvin
Athlete	#24 Toh Qing Huang
Athlete	#33 Kenneth Low Bing Hong
Head Coach	Hsu Tung-Ching
Assistant Coach	Ong Yao Kwang
Team Manager	Bob Tor Teck Jin
Assistant Team Manager	Mikell Koh
Sport Trainer	Muhammad Darwis Hussen
Referee	Cheong Chee Keong Allan

FIBA Asia Cup 2021 Pre-Qualifiers (Eastern Region)

The FIBA Asia Cup 2021 Pre-Qualifiers (Eastern Region) was held in Bangkok, Thailand from 26 November to 1 December 2018. The top four teams from this tournament will advance to the main qualifiers for the FIBA Asia Cup 2021. Singapore finished in 5th place out of 7 teams.

Results

Date	Stage	Opponent	Score	Win/Loss
26 November	First Round	Thailand	65-83	Loss
27 November	First Round	Guam	57-107	Loss
28 November	First Round	Fiji	86-68	Win
29 November	Second Round	Malaysia	60-66	Loss
30 November	Second Round	Indonesia	57-67	Loss
1 December	Second Round	Macau	96-93	Win

Official Roster

Role	Name
Athlete	#0 V Lavin Raj
Athlete	#1 Au Jin Kai
Athlete	#7 Han Xingyuan
Athlete	#10 Kwek Wei Meng Leon
Athlete	#11 Larry Liew Hua Sen
Athlete	#13 Zhou Zhenqiang
Athlete	#22 Kelvin Lim Hong Da
Athlete	#23 Goh Kok Chiang Delvin
Athlete	#24 Toh Qing Huang
Athlete	#30 Wong Zhong Han
Athlete	#33 Kenneth Low Bing Hong
Athlete	#83 Tan Chin Hong
Head Coach	Hsu Tung-Ching
Assistant Coach	Ong Yao Kwang
Team Manager	Mikell Koh
Sport Trainer	Muhammad Darwis Hussen
Referee	Leong Chuen Wing

Women's National Team

The women's national team has been training since July 2018, and is currently preparing for the international competitions in 2019 (SEABA Championship, FIBA Women's Asia Cup, Southeast Asia Games).

Squad

Jasmine Ang, Ang Siew Ting Pauline, Ang Zi Yi Lydia, Carissa Chan Hui Ern, Chin Wan Qing, Choo Jie Ying, Choong Si Ying Sara, Jacqueline Chu Jia Jia, Koh Wei Bin, Han Meiqi Priscilla, Lee Mi Yun Sharon, Lim Jia Min, Lim Rui Jia Alanna, Lim Yi Jieh Edna, Lim Zhi Yan Amanda, Poon Shuwen Cheryl, See Kai Ting Shermaine, Tang Choy Ting, Yeo Yin Siew Bernice, Yoshida Yukie, Wong Shuting Valentia

U18 Men's National Team

International Competitions

The 2018 SEABA U18 Championship, originally scheduled for April/May 2018, was cancelled by SEABA as there was no host. This tournament was supposed to act as the qualifiers to the 2018 FIBA U18 Asian Championship, with SEABA allocated two slots to the tournament by FIBA Asia.

As such, SEABA sent the top two teams (Philippines and Indonesia) from the 2016 SEABA U18 Championship to take part in the 2018 FIBA U18 Asian Championship.

U18 Women's National Team

FIBA U18 Women's Asian Championship 2018

The FIBA U18 Women's Asian Championship 2018 was held in Bengaluru, India from 28 October to 3 November 2018. Singapore finished in 6th place out of 8 teams in Division B.

Results

Date	Stage	Opponent	Score	Win/Loss
28 October	Preliminary	Guam	83-35	Win
29 October	Preliminary	Iran	53-70	Loss
30 October	Preliminary	India	49-79	Loss
1 November	Qualification to Semi-Finals	Hong Kong	37-67	Loss
2 November	5 th Placing	Iran	51-63	Loss

Official Roster

Role	Name
Athlete	#5 Amanda Tang Jia Qi
Athlete	#6 Lim Esther Akinfiresoye Damilola
Athlete	#7 Carissa Chan Hui Ern
Athlete	#8 Briana Lee Bao Yu
Athlete	#9 Quek Jia Hui Alicia
Athlete	#10 Wong Shuting Valentia
Athlete	#11 Yeow Jia Jing Crystal
Athlete	#12 Tan Kang Yi
Athlete	#13 Mabel Wen Anton
Athlete	#14 Han Xingyue
Athlete	#15 Tori Chua
Head Coach	Chiew Poh Leng
Assistant Coach	Lim Bee Lian
Head of Delegation	Khor Phee Ban
Team Manager	Ong Peng Kiat
Referee	Cheong Chee Keong Allan

U16 National Teams

Formation of Squad

The U16 men's and women's national team was formed in February 2019. They are preparing for this year's SEABA and FIBA competitions.

U16 Boys Squad

Adam Tan, Shayan Mehdi Nejad, Tan Miguel Giancarlo, Scott Tay Yong Jin, Ang Tze Haw, Jerome See Quan, Lew Sun Zhe, Joachim Teoh Jia Yew, Chua Yu You, Peh Chi Leong Nicholas, Mickelson Teo Jing Xiang, Choo Kai Xi Kasey, Lim Chong Jun Andre, Victor Chong Li Sheng, Teo Yung Juen, Teow Kai Xun, Zachariah Fleming Tan, Hershil Mahesh Balani, Zibor Abdul Shakur Preye, Foo Jing Lui Jonah, Chiam Ming Yao, Wong Bo-En Ethana, Mah Jun Hao

U16 Girls Squad

Arshia Bansal, Belinda Lee Bao Hui, Cassidy Hueses Wong, Crystal Nathasha D/O Mathi Vanan, Emilia Mulijana, Fatin Nazura Binte Mohammad Rafi, Jolene Ong Xuan Hui, Jovita Lee Jia En, Lacsado Shaniah Santiago, Lai Hor Ying Matilda, Lew Si Hui, Li Zixi, Lim Lek Kar, Lim Yann Ying Kayla, Low Engie, Marilyn Goh Hui Ting, Natasha Sanghar, Ng Kai Xin Charmaine, Ng Wei Yan Selene, Nur Afrina Binte Mohamed Israq, Nurul Asha Affida Binte Akashah, Nurul Haziqah, Nurul Shakira Binte Zainal, Poh Gina Jess, Rachel Ang Rui Ci, Shayne Yeo Xin Hui, Tan Rui Er Samantha, Tanya Tan, Tori Chua, Wee Yun Hui, Yeo Suat Theng Hillary

U14 National Teams

Selection trials for the U14 national teams have been planned for before this year's PSLE. Training will commence after the PSLE. The committee will talent scout players from the Primary School Senior Division, Secondary School C Division, T-Net Competition, and National Youth Championships, and international school games.

3x3

IBF Youth Leaders Basketball Cup 2018

The IBF Youth Leaders Basketball Cup 2018 was held in Bali, Indonesia from 8-9 September 2018. This was a mixed 3x3 U18 international tournament (2 boys and 2 girls in a team) for countries in Southeast Asia and the Pacific Islands. Singapore finished in 2nd place out of 16 teams.

Results

Date	Stage	Opponent	Score	Win/Loss
8 September	Pool Phase	Indonesia	13-6	Win
8 September	Pool Phase	Fiji	10-5	Win
9 September	Pool Phase	Thailand	9-4	Win
9 September	Quarter-Final	Cambodia	13-10	Win
9 September	Semi-Final	Northern Mariana Islands	8-6	Win
9 September	Final	Philippines	8-15	Loss

Official Roster

Role	Name
Athlete (Female)	Ang Zi Yi Lydia
Athlete (Female)	Yeow Jia Jing Crystal
Athlete (Male)	Cheng Ye Hui
Athlete (Male)	Ng Shi Yu
Team Leader	Chin Wan Qing

4. COACHES EDUCATION

3rd SG-Coach Level One Integrated Course (Basketball)

BAS conducted the 3rd SG-Coach Level One Integrated Course (Basketball) from 21 January to 30 March 2019. A total of 29 participants registered for the course.

5. AWARDS & RECOGNITION

SOF-Peter Lim Scholarship 2018

6 student-athletes from the Secondary Category and 4 student-athletes from the Tertiary Category were awarded with the SOF-Peter Lim Scholarship 2018.

SOF-Peter Lim Scholarship 2019

9 national student-athletes requested and received support letters for their application to the 2019 SOF-Peter Lim Scholarship.

Prepared by:

**Dr Koh Koon Teck
Chairman, Coaching & Development Committee
Basketball Association of Singapore**

**ANNUAL GENERAL MEETING
ANNUAL REPORT FOR MARKETING & PUBLICITY COMMITTEE
FROM 1 APRIL 2018 TO 31 MARCH 2019**

1. Publicity

Social Media, Website, Print and Press Releases have been important publicity tools to reach out to more readers and the wider public. BAS-organised/ major tournaments, courses and other events have been publicised regularly onto the various media platforms.

Major Tournaments	Events
<ul style="list-style-type: none"> • ActiveSG-BAS (Development League & National Master Cup) • BAS National Basketball League (NBL), Women National Basketball League (WNBL) & Youth Championships) • FIBA Asia Cup 2021 Pre-Qualifiers (June & November 2018) • IBF Youth Leaders U18 3x3 Cup • FIBA U18 Women's Asian Championship 	<ul style="list-style-type: none"> • BAS Chinese New Year Appreciation Dinner 2019 • IBF Youth Leaders Basketball Programme 2018

2. Live Broadcasting & Streaming Engagements

Broadcaster: Eleven Sports Network	
<p style="text-align: center;">Broadcasted on:</p> <p>Facebook Page:</p> <ul style="list-style-type: none"> • ESN & BAS <p>YouTube Channel:</p> <ul style="list-style-type: none"> • SportSG, BAS 	<p style="text-align: center;">Tournaments</p> <p>ICBC National Basketball League 2018:</p> <ul style="list-style-type: none"> • 2 Semi-final games • Third Place Play-off • Final



3. Summary of Engagement in Social Media Platforms and Website

Platform	Year 2019	Year 2018
<u>Website</u>	8K Viewership (Monthly)	5.5K Viewership (Monthly)
<u>Facebook</u>	9.1K Likes	8.3K Likes
<u>Instagram</u>	3.7K Followers	2.4K Followers

3.1 BAS Website



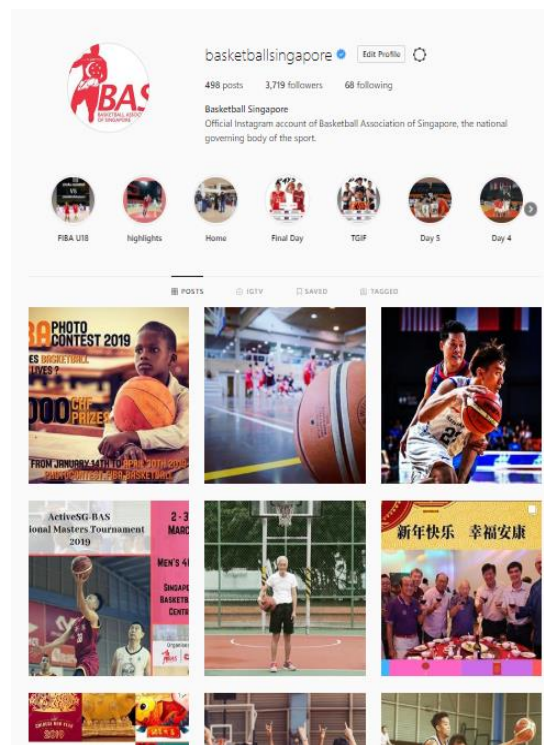
3.2 BAS Facebook Page

- 9.1K Likes as of April 2019



3.3 BAS Instagram Page

- As of April 2019, over 3.7K Followers



4. Summary of Sponsorships from 1 April 2018 to 31 March 2019

Cash Sponsorships	Value-In-Kind (VIK) Sponsorships
<ul style="list-style-type: none">ICBC Bank (Title Sponsor for NBL 2018, \$20,000)	<ul style="list-style-type: none">ICBC BankKin Teck Tong2XU (Key Power International)Li-Ning, McDavid and Shock Doctor (Sunlight Sports)Milo - Nestle Singapore (VIK for up to \$7,500.)MoltenCNY Dinner 2019 – Donation in Kind for Lucky Draw Prizes from Mr Bob Tor

Marketing & Publicity will continue to work hard to secure new, and retain existing sponsorships. BAS- Kin Teck Tong Sponsorship was renewed on 1 April 2019. ICBC Bank has sponsored BAS \$20,000 in cash for the 2018 NBL tournament and discussion has been ongoing for the 2019 tournament. Long term partnership Milo has also expressed its interest on the partnership with BAS with Value-in-Kind for the 2019 Youth Championship Tournament while it is open for cash sponsorship for 2020 tournament onward.

Several organisations have also expressed interests in sponsorship partnership and BAS has carefully study them to benefit both parties. 2XU sponsorship had ended on 31 December 2018. No reason was given for discontinuation despite all efforts to contact them. Marketing & Publicity Committee would also like to take this opportunity to thank all past and current sponsors for the contributions toward the sport of basketball, and will continue to all efforts to engage and secure existing and new sponsorships.

5. Conclusion

Social Media continues to be one of BAS's important drivers to continuously reach out to public regarding BAS's activities. Quality content will continue to be published and in line with the good work toward BAS's vision.

Finally, Marketing & Publicity Committee had worked hard in 2018/2019 to secure several sponsorships and that discussion is still undergoing for more sponsorships. We would like to thank all sponsors and volunteers that selflessly provided monetary terms, Value-In-Kind and effort to BAS for the promotion of the sport.

Prepared by:

**Mr Mikell Koh
Marketing & Publicity Committee
Basketball Association of Singapore**

**ANNUAL GENERAL MEETING
ANNUAL REPORT FOR TECHNICAL COMMITTEE
FROM 1 APRIL 2018 TO 31 MARCH 2019**

1. TECHNICAL COMMITTEE

Advisor: Koh Geok Soon

Chairman: Ong Peng Kiat

Members: Jason Lee Joon Kiet, Ho Shuet Mei, Meo Kok Eng & Tan Wei Beng

Support Staff: Chen Ting Fang (Pathway Manager-BAS)

- (I) The Technical Committee (TC) will continue to adapt the Centralised Deployment system via goggle sheet and supplemented by using mobile platforms. New referees will be trained to book assignment through this system. The listing of tournaments which leveraged this system is listed at Annex B.
- (II) Technical Officials Registry – TC currently has 200 registered Technical Officials (TO) which includes Technical Commissioners, Referees, Table Officials & Statisticians whom officiate actively between 2017-2018.

2. DEVELOPMENT OF TECHNICAL OFFICIALS (TO)

(I) INTERNATIONAL PROGRAMS

Under the strategy called FIBA Global Refereeing Structure 2014-2024, BAS continue to work closely with FIBA to improve quality and quantity of Singapore TO. Singapore now has FIBA Licensed Table Officials (12), FIBA License Statistician(11), FIBA 3x3 National Referee (2),instructors who attended FIBA Referees Instructor Program, FRIP(4). TC will provide opportunities to send TO for upgrading courses whenever available.

Our FIBA Referee(s) kept the Singapore flag flying high as they are being appointed distinguished duties beyond South East Asia level. Goh Poh Seng officiated in FIBA Basketball World Cup 2019 Qualifiers in Qatar and Leong Chuen Wing officiated in FIBA U17 Basketball World Cup 2018 in Argentina. Both had been officiating at the international level since 2004, and made history as first referee(s) from Singapore to officiate at World Cup U17 Men/ World Cup Men's Qualifier Level.

(II) OFFICIAL LICENSING OL2019+ (Licensing Period 1 Sept 2019-31 August 2021)

Singapore has been allocated 4 Spots for FIBA Referee (3 Black/White & 1 Green) and 2 Spots for Technical Commissioner and below names have been submitted to FIBA. The list is pending FIBA's review and the result will be made known to BAS in June 2019.

FIBA Referee Black/White (3)

Leong Chuen Wing (Elite), Allan Cheong & Mok Heng Quan (White)

FIBA Referee Green (1) – Yao Xiuxiu

FIBA Technical Commissioner (2) – Koh Geok Soon and Ong Peng Kiat

(III) LOCAL PROGRAMS

In FY2018, TC successfully conducted 2 runs of basic Referee Course, 1 Mini Basketball Course and 1 FIBA Rules Clinic so as to broaden the database of local technical officials and enable referees to be kept abreast of the latest development of Rules.

On the Job Training(OJT) Scheme - All newly certified referees would be required to complete a post course requirement of officiating at least 10 games at Primary School level or above, as part of their development curriculum. For efficiency, transparency and traceability, participants shall submit video clips of games officiated for TC Development Team's assessment. The OJT scheme has been successfully carried out through Active SG-BAS Developmental League(s), T-Net Youth U14/U16, Milo Junior Championship and Schools Championships.

3 Man Officiating (3PO) - TC will continue to create more opportunities for referees to practice 3 Man Officiating by encouraging Tournament Organisers to consider using 3 Man Mechanics, minimally at the Quarter/Semi/Finals stages. For Programs and Clinics for FY2018, see Annex A.

3. FIBA COMMISSIONERS AND REFEREES ASSIGNMENTS

As at 31 March 2019, there are a total of 5 FIBA Referees and 2 Technical Commissioners. They officiated in the international basketball tournaments sanctioned by FIBA, FIBA ASIA & SEABA. See Annex C.

Prepared by:

**Mr Ong Peng Kiat
Chairman, Technical Committee
Basketball Association of Singapore**

Annex A

DEVELOPMENT OF TECHNICAL OFFICIALS

S/N	Name of Program/Clinic	Name of Instructors	Name of Participants
1	FIBA Referee Instructor Program (FRIP) Kuala Lumpur Malaysia (22-26 May 2018)	Carl Jungebrand FIBA Head of Refereeing	Wong Hwee Liak Jason Lee Joon Kiet
2	2 nd FIBA Elite Referees Development Camp ,Macau (17-22 July 2018)	Carl Jungebrand FIBA Head of Refereeing	Goh Poh Seng
3	Referee Course 2018 – 1 st Run ,SBC 6-25 September 2018	Jason Lee Joon Kiet Goh Poh Seng	<u>19</u> participants
4	Basic Basketball Referee Course Bowen Sec School (16 & 19 October 2018)	Allan Cheong	<u>25</u> participants
5	21 st FIBA 3x3 Clinic, Xiamen China 14-18 November 2018	Eric Bertrand (FIBA 3x3 Senior Ref)	Leong Chuen Wing
6	Referee Course 2018 – 2 nd Run ,SBC 1-16 December 2018	Jason Lee Joon Kiet Goh Poh Seng	<u>23</u> participants
7	Mini Basketball Referee Course 2018,SBC 27 & 28 December 2018	Jason Lee Joon Kiet Allan Cheong	<u>29</u> participants
8	FIBA Rules Clinic For Referees & Technical Commissioner 2019, SBC 22-24 March 2019	Sudek Petr (Technical Expert-QBF) Ng Rui Wai	<u>39</u> participants

Annex B

Deployment Record of Major Tournaments deployed by Technical Committee

S/N	Name of Tournament	Organizer	Venue	No of Games
1	T-Net Club U14 Boys and Girls Tournament (28 May – 12 June 2018)	T-Net Club@ Bukit Merah	CCAB,Queensway Sec & SBC(Finals)	182
2	37 th Milo Youth Championship 30 May - 24 June 2018	BAS	SBC	155
3	National Youth Sports Institute (NYSI) Varsity League (5 June-28 July 2018)	NYSI	Various Locations	53
4	Our Community Games 23 June-14 July 2018	People's Association	Various Locations	64
5	C Division Zonals 25 June-27 July 2018	SSSC	Various locations	455
6	Singapore Primary Schools 3x3 10,12,17 &19 Jul 2018 1pm-6pm	SPSSC	LianHua & Anderson Primary	4 days
7	Singapore National Games 14 Jul- 4 August 2018	Active-SG	Clementi Sports Hall	5x5 (240G) 3x3 (3 days)
8	ICBC-BAS National Basketball League 2018 22 July - 7 October 2018	BAS ICBC	SBC	49
9	C Division Nationals 1 - 23 August 2018	SSSC	Various Locations	80
10	ActiveSG-BAS Developmental League 13 August - 1 September 2018	ActiveSG BAS	Clementi SH Pasir Ris SH	72
11	Public Service Cup 29 September - 1 November 2018	Civil Service Club	PESEB & Temasek Poly	90
12	T-Net Club U16 Boys & Girls Tournament 29 October - 10 November 2018	T-Net Club@ Bukit Merah	Various Locations	137
13	Primary Schools Zonals 14 January - 21 February 2019	SPSSC	Various Locations	288
14	B Division Zonals 9 January- 8 March 2019	SSSC	Various Locations	451
15	Ampway 3x3 19-20 January 2019	Amway	SBC	2 days
16	Primary Schools Nationals 28 February – 29 March 2019	SPSSC	Various Locations	85
17	B Division Nationals 25 March – 17 April 2019	SSSC	Various Locations	80
18	Primary Schools 3x3,Junior Division 26 March – 26 April 2019	SPSSC	Various Locations	22 days
19	ActiveSG-BAS Master (Men's) 2-31 March 2019	BAS ActiveSG	SBC	58
20	ActiveSG-BAS B Division Developmental League (25 March-18 April 2019)	BAS ActiveSG	Clementi SH & Our Tampines Hub	126

Legend:

SH – Sports Hall

SSSC – Singapore School Sports Council

SPSSC – Singapore Primary School Sports Council

Annex C

FIBA COMMISSIONERS AND FIBA REFEREES ASSIGNMENTS

S/N	Name of Competition	Venue	Name of ITO
1	FIBA Basketball World Cup 2019 Qualifiers Window 3 Games (2 Jul 2018)	Qatar	Goh Poh Seng FIBA Referee*
2	FIBA U17 Basketball World Cup 2018 Argentina (30 June-8 July 2019)	Argentina	Leong Chuen Wing FIBA Referee*
3	FIBA ASIA Cup 2021 Pre-Qualifiers SEABA Sub Zone (26-30 June 2018)	Bangkok Thailand	Allan Cheong FIBA Referee #
4	Vietnam Basketball Association (VBA) Men's League (14 July-16 Sept 2018)	Vietnam	Leong Chuen Wing, Neutral Referee Invitation by VBA
5	FIBA ASIA Cup 2021 Pre Qualifiers Western Zone (11-15 September 2018)	Bahrain	Leong Chuen Wing Neutral Referee #
6	Terrific 12, Macau 16-23 September 2018	Macau	Leong Chuen Wing Neutral Referee #
7	FIBA ASIA Champions Cup 2018 27 September – 2 October 2018	Bangkok Thailand	Leong Chuen Wing Neutral Referee #
8	KL MABA Men's Invitation Championship 1 - 8 October 2018	Kuala Lumpur Malaysia	Allan Cheong, Neutral Referee Nominated by MABA
9	Asian Para Games, Wheelchair Basketball Jakarta Indonesia 6-13 October 2018	Jakarta Indonesia	Ho Shuet Mei Nominated by International Wheelchair Basketball Federation
10	FIBA ASIA Championship For U18 Women (26 October–4 November 2018)	Bengaluru India	Allan Cheong Team Referee #
11	Malaysia Women Basketball League(MWBL) 20 November-9 December 2018	Kuala Lumpur Malaysia	Mok Heng Quan (N1/Neutral Referee)+
12	FIBA ASIA Cup 2021 Pre-Qualifiers (Eastern) 27 November–4 December 2018	Bangkok Thailand	Leong Chuen Wing Team Referee #
13	Asean University Games 11-19 December 2018	Naypyidaw Myanmar	Ho Shuet Mei, Team Referee Jeremy Goh (N1)
14	Maldives Basketball Association (MBA) Men's National League 7-18 December 2018	Maldives	Richard Sim ,FIBA Non Active Mok Heng Quan (N1) Neutral Referees+
15	Asean Basketball League Season 2018/2019 16 November 2018– May 2019	OCBC Arena (HomeGames) China, Hong Kong, Vietnam, Taipei, Philippines Indonesia, Thailand & Malaysia (Away Games)	Koh Geok Soon Tan Wei Beng (FIBA Commissioner) Allan Cheong Glen Chua Leong Chuen Wing Goh Poh Seng Ho Shuet Mei (FIBA Referee) Table Officials & Statisticians as arranged by BAS

*Nominated By FIBA

#Nominated by FIBA ASIA

+Invitation by MABA

**ANNUAL GENERAL REPORT
ANNUAL REPORT FOR TOURNAMENT COMMITTEE
FROM 1 APRIL 2018 TO 31 MARCH 2019**

1. ActiveSG-BAS National Masters Basketball Tournament 2018

Period: 14 April 2018 to 26 May 2018

Venue: Singapore Basketball Centre

Total Teams:

- Men's 40-49 Years – 11 teams
- Men's 50 Years & Above – 3 teams
- Women's 35 Years & Above – 3 teams

Total Matches: 43

Final's Guest-of-Honour: Mr Abdul Rahman, Director of ActiveSG

Rankings:

<u>Men's 40-49 Years</u>	<u>Men's 50 Years & Above</u>	<u>Women's 35 Years & Above</u>
<ul style="list-style-type: none"> • Champion – Singapore Xin Hua Sports Club • Runner-Up – Siglap Basketball Club • Third – Team Siglap • Fourth – Macpherson 	<ul style="list-style-type: none"> • Champion – Le Champs • Runner-Up – Lion City Sports Club • Third – 3S Solid Surface 	<ul style="list-style-type: none"> • Champion – Qian Xi • Runner-Up – Kembangan Chai-Chee CSC • Third – Lingyun

2. Women's National Basketball League

Period: 4 April 2018 to 27 May 2018

Venue: Singapore Basketball Centre

Total Teams: 9 teams

Total Matches: 42

Final's Guest-of-Honour: Mr Quek Hiang Chiang, Advisor to BAS

Rankings:

- Champion – Hillcrest Grays
- Runner-Up – Qian Xi Red
- Third – Siglap Basketball Club
- Fourth – Qian Xi Blue

Finals MVP – Cheryl Poon, Hillcrest Grays

3. 37th MILO Junior Basketball Championships

Period: 30 May 2018 to 24 June 2018

Venue: Singapore Basketball Centre

Total Teams:

- U15 Boys – 14 Teams
- U15 Girls – 12 Teams
- U17 Boys – 19 Teams
- U17 Girls – 7 Teams

Total Matches: 155

Finals' Guest-of-Honour: Ms Wong Hong Teng, Assistant Brand Manager for Nestle Pte Ltd

Rankings:

<u>U15 Boys</u>	<u>U15 Girls</u>	<u>U17 Boys</u>	<u>U17 Girls</u>
<ul style="list-style-type: none">• Champion – SBA• Runner-Up – Sin Kee (SKC)• Third – Siglap Basketball Club (Red)• Fourth – Tagawa	<ul style="list-style-type: none">• Champion – T-Net Club @ Bukit Merah• Runner-Up – Radin Mas CSC• Third – Qian Xi• Fourth - Unity	<ul style="list-style-type: none">• Champion – Sin Kee (SKC) 1• Runner-Up – SBA• Third – Siglap Basketball Club (White)• Fourth – Singapore Xin Hua Sports Club	<ul style="list-style-type: none">• Champion – T-Net Club @ Bukit Merah• Runner-Up – Hillcrest Grays 4• Third – Siglap Basketball Club• Fourth – Blazers

4. IBF Youth Leaders 3x3 Basketball Cup – Singapore Qualifiers

Period: 4 August 2018

Venue: Singapore Basketball Centre

Total Teams: 8

Total Matches: 16

Winning Team: Ng Shi Yu, Cheng Ye Hui, Ang Zi Yi Lydia, Yeow Jia Jing Crystal

*The winning team qualifies for the IBF Youth Leaders Cup in Bali, which was organized and funded by FIBA and their foundation IBF.

5. ICBC National Basketball League Division I

Period: 22 July 2018 to 7 October 2018

Venue: Singapore Basketball Centre

Total Teams: 10 Teams

Total Matches: 49

Final's Guest-of-Honour: Cao Yunchuan, Deputy General Manager of ICBC

Rankings:

- Champion – SAFSA
- Runner-Up – Adroit
- 3rd – SBPHK Hornets
- 4th – Siglap Basketball Club
- 5th – SG Basketball
- 6th – Tagawa
- 7th – Tong Whye
- 8th – Singapore Xin Hua Sports Club
- 9th – Kai Xuan
- 10th – Min Yi

Finals MVP – Delvin Goh, SAFSA

*Kai Xuan and Min Yi lost their eligibility for NBL Division I 2019.

6. National Basketball League Qualifying Round

Period: 10 November 2018 to 16 December 2018

Venue: Singapore Basketball Centre

Total Teams: 40

Total Matches: 120

Final's Guest-of-Honour: Mr David Ong, President of BAS

Rankings:

- Champion – PCW & Partners
- Runner-Up – SBA
- Third – Sin Kee Club Blue
- Fourth – Pinko Print

*PCW & Partners and SBA are eligible to register for NBL Division I 2019.

7. ActiveSG-BAS National Masters Basketball Tournament 2019

Period: 2 March 2019 to 31 March 2019

Venue: Singapore Basketball Centre

Category: Men's 40-49 Years Old

Total Teams: 22

Total Matches: 58

Final's Guest-of-Honour: Mr Abdul Rahman Hassan, Director of ActiveSG

Rankings:

- Champion – Siglap Basketball Club
- Runner-Up – Eng Tat Hornets
- Third – Singapore Xin Hua Sports Club
- Fourth – Team Glass

Prepared by:

**Mr Yap Hwee Tat, PBM
Chairman, Tournament Committee
Basketball Association of Singapore**

Basketball Association of Singapore
(Unique Entity Number: S67SS0001J)

**Statement by the Management Committee
and Financial Statements
Financial Year Ended 31 March 2019**

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

**Basketball Association of Singapore
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**Basketball Association of Singapore
Statement by the Management Committee
For the financial year ended 31 March 2019**

Members of the Management Committee

The members of the Management Committee of the Association in office at the date of this report are:

Name	Designation
Mr David Ong Kim Huat	President
Mr Hoo Boon Hock	Deputy President
Mr Chai Foo Ngee	Vice-President
Mr Khor Phee Ban	Vice-President
Mr Pang Chin Keong	Vice-President
Mr Tor Teck Jin	Vice-President
Mr Stephen Loo	Assistant Honorary Secretary
Mr Teo Hock Hoe	Assistant Honorary Secretary
Mr Wayne Soo Hon Weng	Honorary Treasurer
Mr Ethan Ong Lien Wan	Assistant Honorary Treasurer
Mr Ong Peng Kiat	Ordinary Member / Kembangan Chai Chee CSC / Technical Committee Chairman
Mr Kwang Hock Soon	Ordinary Member / Min Yi Basketball Team
Mr Tan Jong See	Ordinary Member / Qian Xi Basketball Club
Mr Koh Kah Tiong	Ordinary Member / Tong Whye Physical Association
Mr Glen Chua	Ordinary Member / Whye Nam Sports Association
Mr Jimmy Suwono	Internal Auditor
Dr Koh Koon Teck	Coaching and Development Committee Chairman
Mr Yap Hwee Tat	Tournament Committee Chairman
Mr Mikell Koh	Marketing and Publicity Committee Chairman
Mr Mohd Arfan Ambran	Disciplinary Committee Chairman
Mr Tan Chun Hock	Liaison Committee Chairman

Name of bank

The bank for the Association is United Overseas Bank Limited.

Name of auditor

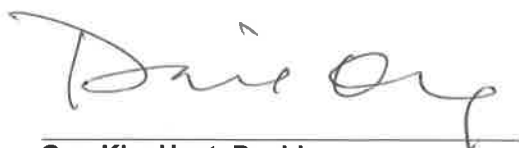
The financial statements of the Association is audited by Kong, Lim & Partners LLP.

**Basketball Association of Singapore
Statement by the Management Committee
For the financial year ended 31 March 2019**

We state that, in the opinion of the Management Committee,

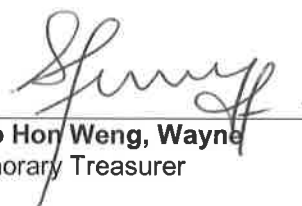
- (a) the financial statements of Basketball Association of Singapore (the "Association") are drawn up so as to give a true and fair view of the financial position of the Association as at 31 March 2019 and the financial performance, changes in funds and cash flows of the Association for the year ended;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

On behalf of the Management Committee



Ong Kim Huat, David
President

Singapore, 07 JUN 2019



Soo Hon Weng, Wayne
Honorary Treasurer

Independent Auditor's Report to the members of Basketball Association of Singapore

Report on the Audit of the Financial Statements

Opinion

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

In our opinion, the accompanying financial statements are properly drawn up in accordance with the provisions of the Societies Act, Chapter 311 (the Societies Act), the Charities Act, Chapter 37 (the Charities Act) and other relevant regulations and Financial Reporting Standards in Singapore (FRSs) so as to present fairly, in all material respects, the state of affairs of the Association as at 31 March 2019 and the results, changes in funds and cash flows of the Association for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with Singapore Standards on Auditing (SSAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Association in accordance with the Accounting and Corporate Regulatory Authority (ACRA) Code of Professional Conduct and Ethics for Public Accountants and Accounting Entities (ACRA Code) together with the ethical requirements that are relevant to our audit of the financial statements in Singapore, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ACRA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

Management is responsible for the other information. The other information comprises the Statement by the Management Committee set out on pages 1 to 2.

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.

Responsibilities of Management Committees for the Financial Statements

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

Independent Auditor's Report to the members of Basketball Association of Singapore (continued)

Report on the Audit of the Financial Statements (continued)

Responsibilities of Management Committees for the Financial Statements (continued)

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

Those charged with governance are responsible for overseeing the Association's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

**Independent Auditor's Report to the members of Basketball Association of Singapore
(continued)**

Report on the Audit of the Financial Statements (continued)

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

We communicate with the management committees 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 to be kept by the Association 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) There was no fund-raising activity conducted by the Association during the financial year ended 31 March 2019;

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

- (a) the Association 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 Association has not complied with the requirements of Regulation 15 of the Charities (Institutions of a Public Character) Regulations.

Kong, Lim & Partners LLP
KONG, LIM & PARTNERS LLP
Public Accountants and
Chartered Accountants

Singapore, 07 JUN 2019

Basketball Association of Singapore
Statement of Financial Position
As at 31 March 2019

	<u>Note</u>	<u>2019</u> S\$	<u>2018</u> S\$
Assets			
Non-current assets			
Property, plant and equipment	4	117,344	198,415
Current assets			
Trade and other receivables	5	83,917	68,457
Prepayment		5,000	5,000
Fixed deposit	6	102,228	101,970
Cash and cash equivalents	7	2,013,515	1,778,484
		<u>2,204,660</u>	<u>1,953,911</u>
Total assets		<u>2,322,004</u>	<u>2,152,326</u>
Fund and liabilities			
Funds			
Accumulated fund		1,720,814	1,494,989
Building fund	8	339,361	403,191
Referee fund	9	10,909	10,909
Total funds		<u>2,071,084</u>	<u>1,909,089</u>
Current liabilities			
Other payables	10	250,920	243,237
		<u>250,920</u>	<u>243,237</u>
Total liabilities		<u>250,920</u>	<u>243,237</u>
Total equity and liabilities		<u>2,322,004</u>	<u>2,152,326</u>

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

Basketball Association of Singapore
Statement of Comprehensive Income
For the financial year ended 31 March 2019

	<u>Note</u>	<u>2019</u> <u>S\$</u>	<u>2018</u> <u>S\$</u>
Income	11	<u>1,681,625</u>	<u>2,104,494</u>
Other items of income			
Other income	12	<u>64,695</u>	<u>143,528</u>
Items of expense			
Depreciation of plant, property and equipment	4	(81,071)	(94,153)
Employee benefits expense	13	(347,464)	(475,482)
Other operating expenses	14	<u>(1,091,960)</u>	<u>(1,474,601)</u>
		<u>(1,520,495)</u>	<u>(2,044,236)</u>
Surplus before income tax		225,825	203,786
Income tax expense	15	<u>-</u>	<u>-</u>
Net surplus after tax and total comprehensive income for the year		<u>225,825</u>	<u>203,786</u>
Other comprehensive income:			
Item that will not be reclassified to profit or loss			
Amortisation of building fund	8	<u>(63,830)</u>	<u>(63,830)</u>
Other comprehensive expenses for the year, net of tax		<u>(63,830)</u>	<u>(63,830)</u>
Total comprehensive income for the year		<u>161,995</u>	<u>139,956</u>

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

Basketball Association of Singapore
Statement of Changes in Funds
For the financial year ended 31 March 2019

	<u>Accumulated fund</u>	<u>Building fund</u>	<u>Referee fund</u>	<u>Total funds</u>
	S\$	S\$	S\$	S\$
Balance as at 1 April 2017	1,291,203	467,021	10,909	1,769,133
Total comprehensive income/(loss) for the year	<u>203,786</u>	<u>(63,830)</u>	<u>-</u>	<u>139,956</u>
Balance as at 31 March 2018	1,494,989	403,191	10,909	1,909,089
Total comprehensive income/(loss) for the year	<u>225,825</u>	<u>(63,830)</u>	<u>-</u>	<u>161,995</u>
Balance as at 31 March 2019	<u>1,720,814</u>	<u>339,361</u>	<u>10,909</u>	<u>2,071,084</u>

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

Basketball Association of Singapore
Statement of Cash Flows
For the financial year ended 31 March 2019

	2019	2018
	S\$	S\$
Cash flows from operating activities		
Surplus before income tax	225,825	203,786
Adjustments for:		
Amortisation of building fund	(63,830)	(63,830)
Depreciation of property, plant and equipment	81,071	94,153
Interest income	(655)	(656)
Impairment of trade receivables	-	6,145
Operating cash flow before working capital changes	242,411	239,598
<i>Changes in working capital:</i>		
Prepayment	-	-
Trade and other receivables	(15,460)	1,507
Other payables	7,683	64,334
Cash flows generated from operating activities	234,634	305,439
Interest received	397	402
Net cash flows generated from operating activities	235,031	305,841
Net increase in cash and cash equivalents	235,031	305,841
Cash and cash equivalents at the beginning of financial year	1,778,484	1,472,643
Cash and cash equivalents at the end of financial year (Note 7)	2,013,515	1,778,484

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

Basketball Association of Singapore
Notes to the Financial Statements
For the financial year ended 31 March 2019

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

1. General

Basketball Association of Singapore (the "Association") is an Association registered in Singapore under Societies Act, Cap. 311. It was granted the status of an Institutions of a Public Character under the Charities Act, Chapter 37 from 8 April 2017 to 7 April 2020, subject to renewal.

The principal activities of the Association are those of promoting, enhancing and developing basketball activities.

The registered office is located at 601 Aljunied Avenue 1, #01-04 Singapore Basketball Centre, Singapore 389862.

2. Summary of significant accounting policies

2.1 Basis of preparation

The financial statements of the Association have been drawn up in accordance with the Charities Act, Cap. 37, Societies Act, Cap. 311, and Singapore Financial Reporting Standards ("FRS"). The financial statements have been prepared on a going concern basis under the historical cost convention except where a financing reporting standard requires an alternative treatment (such as fair values) as disclosed where appropriate in these financial statements.

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

2.2 Adoption of new and amended standards and interpretations

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

FRS 109 Financial Instruments

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

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

(a) Classification and measurement

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

2. Summary of significant accounting policies (continued)

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

FRS 109 Financial Instruments (continued)

(a) Classification and measurement (continued)

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

The classification and measurement requirements of FRS 109 did not have a significant impact to the Association. The Association continued measuring at fair value all financial assets previously held at fair value under FRS 39. The following are the changes in the classification and measurement of the Association's financial assets:

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

There are no changes in classification and measurement for the Association's financial liabilities.

(b) Impairment

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

FRS 115 Revenue from contracts with customers

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

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

The Association adopted FRS 115 using the modified retrospective method of adoption with the date of initial application of 1 April 2018. Under this method, the standard can be applied either to all contracts at the date of initial application or only to contracts that are not completed at this date. The Association elected to apply the standard to all contracts as at 1 April 2018.

There is no cumulative effect of initially applying FRS 115 is recognized at the date of initial application.

2. Summary of significant accounting policies (continued)

2.3 Standards issued but not yet effective

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

The following standards that have been issued but not yet effective are as follows:

<i>Description</i>	<i>Effective for annual periods beginning on or after</i>
FRS 116 Leases	1 Jan 2019

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

FRS 116 Leases

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

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

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

2.4 Property, plant and equipment

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

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

	<u>Years</u>
Computers	1
Equipment	5
Furniture and fittings	5
Renovation	10
Leasehold improvements	16

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

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

2. Summary of significant accounting policies (continued)

2.4 Property, plant and equipment (continued)

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

2.5 Impairment of non-financial assets

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

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

Impairment losses are recognised in profit or loss.

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

2.6 Financial instruments

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

(a) Financial assets

Initial recognition and measurement

Financial assets are recognised when, and only when the entity becomes party to the contractual provisions of the instruments.

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

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

Subsequent measurement

Financial assets at amortised cost

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

2. Summary of significant accounting policies (continued)

2.6 Financial instruments (continued)

(a) Financial assets (continued)

Subsequent measurement (continued)

Financial assets at amortised cost (continued)

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

Derecognition

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

(b) Financial liabilities

Initial recognition and measurement

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

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

Subsequent measurement

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

Derecognition

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

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

(a) Financial assets

Initial recognition and measurement

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

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

2. Summary of significant accounting policies (continued)

2.6 Financial instruments (continued)

(a) Financial assets (continued)

Subsequent measurement

Loans and receivables

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

Loans and receivables comprise trade and other receivables, fixed deposits and cash and cash equivalents.

Cash and cash equivalents comprise cash at bank and short-term deposits.

Derecognition

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

(b) Financial liabilities

Initial recognition and measurement

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

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

Subsequent measurement

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

Such financial liabilities comprise other payables.

Derecognition

A financial liability is derecognised when the obligation under the liability is discharged, cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as a derecognition of the original liability and the recognition of a new liability, and the difference in the respective carrying amounts is recognised in profit or loss.

2. Summary of significant accounting policies (continued)

2.7 Impairment of financial assets

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

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

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

For trade receivables, the Association applies a simplified approach in calculating ECLs. Therefore, the Association does not track changes in credit risk, but instead recognises a loss allowance based on lifetime ECLs at each reporting date. The Association has established a provision matrix that is based on its historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment which could affect debtors' ability to pay.

The Association considers a financial asset in default when internal or external information indicates that the Association is unlikely to receive the outstanding contractual amounts in full before taking into account any credit enhancements held by the Association. A financial asset is written off when there is no reasonable expectation of recovering the contractual cash flows.

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

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

Financial assets carried at amortised cost

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

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

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

2. Summary of significant accounting policies (continued)

2.7 Impairment of financial assets (continued)

Financial assets carried at amortised cost (continued)

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

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

2.8 Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and short-term deposits and are subject to an insignificant risk of changes in value.

2.9 Provisions

Provisions are recognised when the Association has 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 the amount of the obligation can be estimated reliably.

Provisions are reviewed at the end of each reporting period and adjusted to reflect the current best estimate. If it is no longer probable that an outflow of economic resources will be required to settle the obligation, the provision is reversed. If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, where appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost.

2.10 Revenue recognition

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

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

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

(i) Subscription fee

The Association generates income from collecting members' subscriptions. These payments allow the members to continue enjoy the benefits as a member of the Association. Payment of subscription fees is made by members once the invoice issued.

(ii) Rental income

The Association generates rental income from court booking fee. Rental income is recognised once the receipts issued to the members

2. Summary of significant accounting policies (continued)

2.10 Revenue recognition (continued)

(iii) Government grant

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

(iv) Donations and sponsorships

Income from donations and sponsorships are recognised at point in time when the Association received donations and sponsorships from members.

(v) Course registration fee

The Association generates income from collecting course registration fees. These payments allow the members to enjoy the benefits from training course. Revenue is recognised at point in time once the receipts issued to members.

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

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Association and the revenue can be reliably measured, regardless of when the payment is made. Revenue is measured at the fair value of consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes or duty.

2.11 Gift in kind

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

2.12 Employee benefits

Defined contribution plans

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

2.13 Operating lease

As lessee

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

2.14 Taxes

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

2. Summary of significant accounting policies (continued)

2.15 Conflict of interest policy

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

2.16 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 committee members. Externally restricted funds may only be utilised in accordance with the purpose established by the source of such funds and are in contrast with the unrestricted funds over which the committee members retain full control of use in achieving any of its institutional purposes.

3. Significant accounting judgments and estimates

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

3.1 Judgments made in applying accounting policies

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

3.2 Key sources of estimation of uncertainty

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

(a) Useful lives of property, plant and equipment

The useful life of an item of property, plant and equipment is estimated at the time the asset is acquired and is based on historical experience with similar assets and takes into account anticipated technological or other changes. If changes occur more rapidly than anticipated or the asset experiences unexpected level of wear and tear, the useful life will be adjusted accordingly. The carrying amount of the Association's property, plant and equipment as at 31 March 2019 was S\$117,344 (2018: S\$198,415).

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4. Property, plant and equipment

	Computers S\$	Equipment S\$	Furniture and fittings S\$	Renovation S\$	Leasehold improvements S\$	Total S\$
Cost						
At 1 April 2017	40,433	357,616	209,213	146,314	1,000,000	1,753,576
Additions	-	-	-	-	-	-
At 31 March 2018	40,433	357,616	209,213	146,314	1,000,000	1,753,576
At 31 March 2019	40,433	357,616	209,213	146,314	1,000,000	1,753,576
Accumulated Depreciation						
At 1 April 2017	40,433	291,012	190,695	146,314	792,554	1,461,008
Depreciation for the year	-	16,193	14,130	-	63,830	94,153
At 31 March 2018	40,433	307,205	204,825	146,314	856,384	1,555,161
Depreciation for the year	-	16,142	1,099	-	63,830	81,071
At 31 March 2019	40,433	323,347	205,924	146,314	920,214	1,636,232
Net Book Value						
At 31 March 2018	-	50,411	4,388	-	143,616	198,415
At 31 March 2019	-	34,269	3,289	-	79,786	117,344

The leasehold improvements consist of S\$1,000,000 paid by Sport Singapore ("Sport SG"), formerly known as Singapore Sports Council ("SSC") for the construction and improvement of the sports hall at Geylang East Swimming Complex. The amortisation of building fund during the year amounted to S\$63,830 (2018: S\$63,830) (Note 8).

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5. Trade and other receivables

	<u>2019</u>	<u>2018</u>
	<u>S\$</u>	<u>S\$</u>
Trade receivables - third parties	42,075	30,023
Less: Allowance for impairment	(5,845)	(6,145)
	<u>36,230</u>	<u>23,878</u>
Deposits	47,687	19,353
Unbilled earned revenue	-	25,226
	<u>83,917</u>	<u>68,457</u>

Trade receivables are non-interest bearing and are generally mutually agreed terms.

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

Trade and other receivables are denominated in Singapore Dollar.

Receivables that were past due but not impaired

The Association had trade receivables amounting to S\$13,780 (2018: S\$16,786) that were past due at the reporting date but not impaired. These receivables were unsecured and the analysis of their aging at the reporting date was as follows:

	<u>2019</u>	<u>2018</u>
	<u>S\$</u>	<u>S\$</u>
Trade receivables past due but not impaired:		
Lesser than 30 days	1,500	-
31 to 60 days	3,800	-
More than 90 days	8,480	16,786
	<u>13,780</u>	<u>16,786</u>

Receivables that were past due and impaired

The Association's trade receivables that were impaired at the reporting date and the movement of the allowance accounts used to record the impairment were as follows:

	<u>2019</u>	<u>2018</u>
	<u>S\$</u>	<u>S\$</u>
Trade receivables - nominal amounts	5,845	6,145
Less: Allowance for impairment	(5,845)	(6,145)
	<u>-</u>	<u>-</u>
The movement in allowances accounts:		
At beginning of year	6,145	6,145
Written off	(300)	-
At end of year	<u>5,845</u>	<u>6,145</u>

Trade receivables that were determined to be impaired at the reporting date relate to debtors that were in significant financial difficulties and had defaulted on payments. These receivables were not secured by any collateral or credit enhancements.

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6. Fixed deposit

Fixed deposit has maturity of 12 months (2018: 12 months) and earn interest at 0.25% (2018: 0.25%) per annum.

Fixed deposit is denominated in Singapore Dollar.

7. Cash and cash equivalents

	<u>2019</u>	<u>2018</u>
	S\$	S\$
Cash at bank	1,428,650	1,194,018
Short-term deposits	584,865	584,466
	<u>2,013,515</u>	<u>1,778,484</u>

Short-term deposits are made for varying periods of 1 month to 3 months (2018: 1 month to 3 months) depending on the immediate cash requirements of the Association and earn interests at 0.05%-0.10% (2018: 0.05%-0.10%) per annum as at reporting date.

Cash and cash equivalents are denominated in Singapore Dollar.

8. Building fund

The fund was set up for the development of the Association's property.

	<u>2019</u>	<u>2018</u>
	S\$	S\$
At beginning of year	403,191	467,021
Amortisation during the year (Note 12)	(63,830)	(63,830)
At end of year	<u>339,361</u>	<u>403,191</u>

9. Referee fund

The referee fund is administered by Technical Committee for referee activities.

10. Other payables

	<u>2019</u>	<u>2018</u>
	S\$	S\$
Accrued expenses	23,743	9,718
Other payables	42,414	122,113
Amount due to Sport SG	160,853	94,066
Amount due to Spex Tag	23,910	17,340
	<u>250,920</u>	<u>243,237</u>

Other payables are denominated in Singapore Dollar.

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11. Income

Disaggregation of income

	<u>2019</u>	<u>2018</u>
	S\$	S\$
<u>Type of good or service</u>		
Administration fee	2,415	650
Membership subscription	17,800	14,000
Rental of court	78,432	102,254
Grant from SportSG	1,276,775	1,762,235
Sponsorship received	142,464	110,557
Tournaments and events income	163,739	181,855
	<u>1,681,625</u>	<u>2,171,551</u>
<u>Timing of transfer of good or service</u>		
At a point in time	1,663,825	2,157,551
At over time	17,800	14,000
	<u>1,681,625</u>	<u>2,171,551</u>

During the financial year, the Association received sponsorship in cash amounting to S\$22,100 (2018: S\$43,500) and in-kind sponsorship amounting to S\$120,364 (2018: S\$67,057).

Grant from SportSG consists of:

	<u>2019</u>	<u>2018</u>
	S\$	S\$
Annual grant	844,320	1,450,200
Facilities (Non-monetary transaction)	564,246	169,110
Overseas training and competition	24,455	71,441
Grant from Singapore Sports Council	1,300	-
SpexTag Grant	6,090	12,660
Refund prior year SpexTag unutilised fund	(2,783)	-
Refund of unutilised annual grant	(160,853)	(94,066)
Funding for Merlion Cup	-	152,890
	<u>1,276,775</u>	<u>1,762,235</u>

12. Other income

	<u>2019</u>	<u>2018</u>
	S\$	S\$
Donation received	210	10,105
Fixed deposit interest	655	656
Sale of seats tickets	-	68,937
Amortisation of building fund	63,830	63,830
	<u>64,695</u>	<u>143,528</u>

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13. Employee benefits expense

	<u>2019</u>	<u>2018</u>
	<u>S\$</u>	<u>S\$</u>
Salaries, bonuses and other related costs	305,956	407,680
Central Provident Fund	39,369	41,948
Others	2,139	25,854
	<u>347,464</u>	<u>475,482</u>

Details of key executives of the Association for financial year ended 31 March 2019 and 2018 are set out below:

	<u>Number of key executives</u>	
	<u>2019</u>	<u>2018</u>
Less than S\$100,000	5	6
Less than S\$150,000	<u>1</u>	<u>1</u>

14. Other operating expenses

The following items have been included in arriving at other operating expenses:

	<u>2019</u>	<u>2018</u>
	<u>S\$</u>	<u>S\$</u>
Referee fees	84,511	71,272
Rental of SSC facilities	564,247	166,767
Coach fee and allowance	61,930	70,890
Grant allocated to Singapore Slingers	-	550,000
Sponsorship in kind	120,364	67,057
Player allowance	21,515	25,030
Transportation allowance	10,030	23,965
Utilities	24,668	18,753
Repair and maintenance	<u>63,856</u>	<u>53,253</u>

15. Taxation

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

16. Significant related party transactions

Compensation of management committee members

	<u>2019</u>	<u>2018</u>
	<u>S\$</u>	<u>S\$</u>
Tan Chun Hock	-	700
Koh Koon Teck	<u>3,150</u>	<u>-</u>

16. Significant related party transactions (continued)

Compensation of key executives

There is no other compensation of key executives in the Association other than those disclosed in Note 13.

17. Tax exempt donations

The Association enjoys a concessionary tax treatment whereby qualifying donors are granted tax deduction for the donations made to the funds of the Association. The quantum of the tax deduction for each calendar year may vary as announced in the Singapore Budget. The Institutions of a Public Character status granted to the Association for donations is for the period from 8 April 2017 to 7 April 2020 under the Sports Singapore.

	<u>2019</u>	<u>2018</u>
	S\$	S\$
Tax-exempt donations collected	<u>210</u>	<u>10,105</u>

18. Fund-raising activities

There were no fund-raising events during the year.

19. Operating lease commitments

Where the Association is a lessee

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

	<u>2019</u>	<u>2018</u>
	S\$	S\$
Within one year	462,240	145,691
Later than one year but within 5 years	<u>115,560</u>	<u>31,237</u>
	<u>577,800</u>	<u>176,928</u>

Minimum lease payments recognised as an expense in profit or loss for the financial year ended 31 March 2019 amounted to S\$543,481 (2018: S\$138,636).

20. Financial risk management

The Association's activities expose it to a variety of financial risks from its operation. The key financial risks include credit risk and liquidity risk.

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

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

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

20. Financial risk management (continued)

Credit risk

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

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

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

The Association has determined the default event on a financial asset to be when internal and/or external information indicates that the financial asset is unlikely to be received, which could include default of contractual payments due for more than 90 days or there is significant difficulty of the counterparty.

To minimise credit risk, the Association has developed and maintained the Association's credit risk gradings to categorise exposures according to their degree of risk of default. The credit rating information is supplied by publicly available financial information and the Association's own trading records to rate its major customers and other debtors. The Association considers available reasonable and supportive forward-looking information which includes the following indicators:

- Actual or expected significant adverse changes in business, financial or economic conditions that are expected to cause a significant change to the debtor's ability to meet its obligations
- Actual or expected significant changes in the operating results of the debtor
- Significant increases in credit risk on other financial instruments of the same debtor
- Significant changes in the expected performance and behaviour of the debtor, including changes in the payment status of debtors in the group and changes in the operating results of the debtor.

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

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

- There is significant difficulty of the debtor
- A breach of contract, such as a default or past due event
- It is becoming probable that the debtor will enter bankruptcy or other financial reorganisation
- There is a disappearance of an active market for that financial asset because of financial difficulty

The Association categorises a receivable for potential write-off when a debtor fails to make contractual payments more than 30 days past due. Financial assets are written off when there is evidence indicating that the debtor is in severe financial difficulty and the debtor has no realistic prospect of recovery.

20. Financial risk management (continued)

Credit risk (continued)

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

Category	Definition of category	Basis for recognising expected credit loss (ECL)
I	Counterparty has a low risk of default and does not have any past-due amounts.	12-month ECL
II	Amount is >30 days past due or there has been a significant increase in credit risk since initial recognition.	Lifetime ECL – not credit-impaired
III	Amount is >60 days past due or there is evidence indicating the asset is credit-impaired (in default).	Lifetime ECL – credit-impaired
IV	There is evidence indicating that the debtor is in severe financial difficulty and the debtor has no realistic prospect of recovery.	Amount is written off

Liquidity risk

Liquidity risk refers to the risk that the Association will encounter difficulties in meeting its short-term obligations due to shortage of funds. The Association's exposure to liquidity risk arises primarily from mismatches of the maturities of financial assets and liabilities. It is managed by matching the payment and receipt cycles. The Association's objective is to maintain a balance between operational cash requirements and cash in hand. The Association's operations are financed mainly through annual grant from Sport SG and court rental income. The management committee members are satisfied that funds are available to finance the operations of the Association.

20. Financial risk management (continued)

Liquidity risk (continued)

Analysis of financial instruments by remaining contractual maturities

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

	<u>Carrying amount</u> S\$	<u>Contractual cash flows</u> S\$	<u>One year or less</u> S\$
31 March 2019			
Financial assets:			
Trade and other receivables	83,917	83,917	83,917
Fixed deposit	102,228	102,483	102,483
Cash and cash equivalents	2,013,515	2,013,515	2,013,515
Total undiscounted financial assets	<u>2,199,660</u>	<u>2,199,915</u>	<u>2,199,915</u>
Financial liabilities:			
Other payables	250,920	250,920	250,920
Total undiscounted financial liabilities	<u>250,920</u>	<u>250,920</u>	<u>250,920</u>
Total net undiscounted financial assets	<u>1,948,740</u>	<u>1,948,995</u>	<u>1,948,995</u>
31 March 2018			
Financial assets:			
Trade and other receivables	68,457	68,457	68,457
Fixed deposit	101,970	102,225	102,225
Cash and cash equivalents	1,778,484	1,778,484	1,778,484
Total undiscounted financial assets	<u>1,948,911</u>	<u>1,949,166</u>	<u>1,949,166</u>
Financial liabilities:			
Other payables	243,237	243,237	243,237
Total undiscounted financial liabilities	<u>243,237</u>	<u>243,237</u>	<u>243,237</u>
Total net undiscounted financial assets	<u>1,705,674</u>	<u>1,705,929</u>	<u>1,705,929</u>

21. Reserve policy

The Association's reserve position:

	<u>2019</u>	<u>2018</u>
	<u>S\$</u>	<u>S\$</u>
Unrestricted Funds (Reserves)	1,720,814	1,494,989
Restricted/Designated Funds:		
- Building Fund	339,361	403,191
Total Funds	<u>2,060,175</u>	<u>1,898,180</u>
Annual operating expenditure	<u>1,520,495</u>	<u>1,494,236</u>
Ratio of reserves to annual operating expenditure	<u>1.35</u>	<u>1.27</u>

The reserves that the Association have set aside provide financial stability and the means for the development of the principal activities. The Association intends to maintain the fund at a level which is at least equivalent to 3 months of operating expenses of approximately S\$250,000. The funds are meant to provide a cushion to ease the operational cash flow requirements while pending funding from SSC.

The Management Committee reviews annually the amount of funds that are required to ensure that they are adequate to fulfil the Association's continuing obligations.

The Association is not subject to externally imposed capital requirements.

The building fund was set up for the Association's leasehold improvements. This is amortised according to the useful life of leasehold improvements. During the year, the amortisation of the building fund amounted to S\$63,830 (2018: S\$63,830) (Note 4).

22. Fair values

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

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

Cash and cash equivalents, fixed deposit, other receivables and other payables

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

Trade receivables

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

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23. Financial instruments by category

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

	<u>2019</u>	<u>2018</u>
	S\$	S\$
Financial assets measured at amortised cost		
Trade and other receivables (Note 5)	83,917	68,457
Fixed deposit (Note 6)	102,228	101,970
Cash and cash equivalents (Note 7)	2,013,515	1,778,484
Total financial assets measured at amortised cost	<u>2,199,660</u>	<u>1,948,911</u>
Financial liabilities measured at amortised cost		
Other payables (Note 10)	250,920	243,237
Total financial liabilities measured at amortised cost	<u>250,920</u>	<u>243,237</u>

24. Fund management

The Association's objective when managing the funds is to ensure that the funds are utilised in accordance with the purpose of the funds. No changes were made in the objective during the financial year ended 31 March 2019 and 31 March 2018.

25. Reclassifications and comparative figures

Certain reclassifications were made to reflect the operating expenses incurred at their gross amounts. These expenses were previously offset against grant from Sport Singapore ("SportSG"). The reclassification was made to enhance comparability with current year's statement of income only. There are no changes to other component of the financial statements.

The modifications to financial statements presentation are summarised below:

	2018 financial statements before reclassification	Reclassification	2018 financial statements after reclassification
	S\$	S\$	S\$
<u>Statement of Comprehensive Income</u>			
Income (Note 11)			
- Grant from SportSG	1,212,235	550,000	1,762,235
- Sponsorship received	43,500	67,057	110,557
Other operating expenses (Note 14)			
- Grant allocated to Singapore Slingers	-	550,000	550,000
- Sponsorship in kind	-	67,057	67,057

26. Authorisation of financial statements for issue

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

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Reclassification of prior years' financial statements

Annex 1

Certain reclassifications were made to prior years' financial statements to reflect the grant received and the corresponding operating expenses incurred at their gross amounts. These expenses were previously offset against grant from Sport Singapore ("SportSG"). The reclassification was made in connection with the response to findings raised by SportSG for better presentation of total grant received from SportSG in the financial years from 2015 until 2017.

The reclassification presented is merely for reclassification purposes and does not have impact on audit opinion issued in prior years. The information as disclosed in Annex 1 does not form an integral part of the audited financial statements.

The figures below are presented as Income under the Notes to the Financial Statements for the respective financial years as indicated below:

	Audited		
	2017	2016	2015
	S\$	S\$	S\$
Administration fee	-	37,211	9,708
Membership subscription	200	4,778	800
Rental of court	61,711	85,549	64,473
Grant from SportSG (<i>Note 1</i>)	1,264,095	949,448	1,460,263
Tournaments and events income	185,983	154,365	118,017
	<u>1,511,989</u>	<u>1,231,351</u>	<u>1,653,261</u>

Note 1 - Reconciliation of reclassification of Grant from SportSG

	2017	2016	2015
	S\$	S\$	S\$
Grant from SportSG before reclassification	1,264,095	949,448	1,460,263
Reclassification / Adjustment (<i>Note 2</i>)	800,000	1,037,818	131,952
Grant from SportSG after reclassification (<i>Note 3</i>)	<u>2,064,095</u>	<u>1,987,266</u>	<u>1,592,215</u>

Reclassification of prior years' financial statements (continued)

Annex 1

Note 2 - Reconciliation of reclassification / adjustment

	2017	2016	2015
	S\$	S\$	S\$
<i>Statement of Comprehensive income</i>			
Income - Grant from SportSG (Note 1)	550,000	1,007,553	131,952
Income - Other grant from SportSG (Note 1)	250,000	30,265	-
Other operating expenses -			
Grant allocated to Singapore Slings	(550,000)	(550,000)	(543,700)
Grant allocated to ActiveSG Basketball Academy	(250,000)	-	-
Travel and accommodation	-	66	-
Entertainment and refreshment - Tour	-	(30,265)	-
<i>Statement of Financial Position</i>			
Other payable and accrued expenses	29,632	29,632	487,251
<i>Statement of Changes in Funds</i>			
Accumulated fund b/f	(29,632)	(487,251)	(75,503)
	-	-	-

Note 3 - Breakdown of grant from SportSG

	2017	2016	2015
	S\$	S\$	S\$
First Half Disbursement	1,012,620	756,500	1,146,109
Second Half Disbursement	511,830	759,450	469,761
Sports Hub Facilities	168,346	156,956	52,832
Airfare and Accommodation	43,797	44,184	44,250
Amount reported in the Statement of Account	1,736,593	1,717,090	1,712,952
Less: Amount refunded to SportSG	(110,623)	(293,797)	(278,773)
	1,625,970	1,423,293	1,434,179
Other grant from SportSG (Note 4 a, b & c)	455,905	619,758	178,036
Less: Amount refunded to SportSG (Note 4 d)	(17,780)	(55,785)	(20,000)
Total grant from SportSG after reclassification	2,064,095	1,987,266	1,592,215

Note 4

- (a) Other grant from SportSG includes grants other than annual grant disbursed to Basketball Association of Singapore such as Merlion Cup 2016 Event Funding, SEA Games 2015 The Final Push grant, SEABA Championship 2015 Event Funding and SPEX Training Assistance Grant (TAG).
- (b) Included in 2016 is an amount of S\$393,850 which is pertaining to additional grant provided by SportSG in respect of 28th South East Asia Games The Final Push Towards 2015.
- (c) Included in 2017 is an amount of S\$174,410 provided by SportSG in connection with Event Funding for Merlion Cup 2016.
- (d) These consist of refund of unutilised SPEX Training Assistance Grant, SEA Games 2015 The Final Push Grant and APG Equipment Grant.