



**BASKETBALL
ASSOCIATION
OF SINGAPORE**

ANNUAL REPORT ***2025/2026***

***TO INSPIRE AND UNITE THE
NATION THROUGH BASKETBALL***

Reporting Note: The financial information in this Annual Report relates to the financial year ended 31 March 2026. Where relevant, selected sporting, operational and organisational developments occurring after the financial year-end have been included to provide members with a current update.

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OUR MISSION

- To build a trustworthy and sustainable Basketball ecosystem through growing participation, betterment of the livelihood of athletes, coaches, officials and inclusivity of all stakeholders.
- To serve the fraternity and inspire the future generations through Basketball.

OUR VISION

- To become a world-class federation that inspires and unites the nation through basketball.

PRESIDENT'S MESSAGE



Seah Liang Bing, PBM

Good day members, partners and friends of Singapore basketball,

It is my privilege to present the Basketball Association of Singapore Annual Report.

The past year has been an important period for BAS. It was a year of hard work, learning and renewal. As the national governing body for basketball in Singapore, we carry a responsibility not only to organise competitions, but also to protect the integrity of the sport, support our members, and build a stronger pathway for players, coaches, officials and volunteers.

Basketball continues to be one of the most loved sports in Singapore. We see this through the energy at our leagues, the commitment of our clubs, the passion of our youth players, and the support from parents, officials, partners and fans. This gives us confidence that the sport has strong foundations.

PRESIDENT's MESSAGE

At the same time, we know that BAS must continue to improve. Good governance, clear communication and stronger processes are important if we want to grow with trust and confidence. Over the year, the Board and Secretariat have worked to strengthen our internal systems, improve coordination, and prepare BAS for the next phase of development.

Our priorities remain clear. We want to grow participation, strengthen our domestic competitions, support our national teams, develop coaches and technical officials, and create more opportunities for young players to progress.

We also recognise that BAS cannot do this alone. The future of basketball depends on the collective effort of SportSG, SNOC, FIBA, our Full Members and Associate Members, partners, sponsors, donors, coaches, officials, athletes, parents and volunteers. I would like to thank everyone who has contributed to BAS and to the basketball community.

Looking ahead, we will continue to work towards a stronger and more united basketball ecosystem. With shared purpose and continued support, I believe Singapore basketball can grow further and reach new heights.

Thank you.

Seah Liang Bing, PBM

President Basketball Association of Singapore

CEO's REVIEW

Coming into BAS over the past few months has been a fast and interesting ride.

Basketball itself moves quickly, but I have also learnt that a strong association needs just as much work behind the scenes as what we see on court. Sometimes the less exciting things – getting the records right, clarifying who owns what, tightening processes, following up on commitments and making sure information flows properly – are exactly what allow the bigger things to happen smoothly.

So part of my early focus has simply been to get the basics right.

Some areas were already moving well. Some needed tidying up. Others needed us to go back, understand why things were done a certain way and find a clearer way forward. That is part of any organisation's journey, and I believe the better approach is not to dwell too much on what happened before, but to learn from it and make the next round better.

At the same time, BAS has been very busy. We have been running competitions, supporting our athletes and officials, developing youth and coaches, engaging our Full Members and Associate Members, working with SportSG, building new partnerships and strengthening our fundraising efforts.

What I have enjoyed most is meeting the many people behind Singapore basketball. There is no shortage of passion. The opportunity now is to connect that passion with stronger systems, clearer ownership and better teamwork.

My approach is quite simple: be clear, get things moving, solve the issue, and keep improving along the way. Not everything will be perfect immediately, but we should always know where we are heading and be prepared to fix what is not working.

CEO's REVIEW

There is still plenty to do, and that is also what makes the journey exciting.

Thank you to our President, Board, committees, Secretariat, Full Members and Associate Members, athletes, coaches, officials, volunteers, partners and supporters who continue to contribute their time and energy to Singapore basketball.

We keep building – one improvement, one partnership and one game at a time.

Philip Chia

Chief Executive Officer

Basketball Association of Singapore

ABOUT US

The Basketball Association of Singapore is dedicated to promoting, developing, and increasing participation in basketball nationwide. Through our programmes, we aim to encourage physical activity for health and wellness, foster community engagement, and build social inclusiveness and national pride. We strive to improve the basketball playing experience for all, using the sport as a platform to inspire, connect, and uplift communities.

As the national governing body, we coordinate, sanction, and organise basketball activities in Singapore, including local leagues and international tournaments. We are committed to elevating the competitive standards of our athletes to achieve sustainable elite performance at international competitions and major multi-sport events.

In support of long-term development, we provide structured pathways and opportunities for athletes, coaches, and technical officials, while continuously enhancing their capabilities through education and training initiatives.



BAS AT A GLANCE

➤ Established

1934 (renamed Basketball Association of Singapore in 1967)

➤ President

Mr Seah Liang Bing,
PBM (2025–2028 term)

55 Member Organisations

29 Full Members +
26 Associate Members
affiliated with BAS

284+
Teams

Competing across
leagues and tournaments
in FY2025

Only **2** in Asia

Singapore holds the only two
active FIBA Video Operators
in the entire Asia region

FIRST EVER

SEA Games Silver

Singapore's 3x3 Men's Team won the nation's
first-ever SEA Games 3x3 medal (Bangkok,
Dec 2025)

3rd Consecutive
Year

Hosting the FIBA Intercontinental
Cup (35th edition)

WHAT WE RUN

Competitions

NBL

WNBL

Youth

Masters

Community

National Teams

3x3

5x5

NYDP (U19 Pathway)

Development Pillars

Technical

Coaching

Officiating

Medical

BOARD MEMBERS



Seah Liang Bing, PBM
PRESIDENT



Ng Choon Hong
DEPUTY PRESIDENT



Kelvin Tan Ching Yi
SECRETARY GENERAL



Low Kwang Chin
VICE PRESIDENT



Alan Eucharis Choo
VICE PRESIDENT



Kervin Ong Zhi Yong
TREASURER



Ethan Ong Lien Wan
ASSISTANT TREASURER



Pang Chin Keong
BOARD MEMBER



Jeffrey Kua Boon Hui
*APPOINTED BOARD MEMBER
(TOURNAMENT ADVISOR)*



Chin Wan Qing
*APPOINTED BOARD
MEMBER*



Steve Goh Poh Seng
*APPOINTED BOARD
MEMBER*

BOARD SUB-COMMITTEES



Muzaffar Shaikh

SELECTION AND
DEVELOPMENT
SUB-COMMITTEE
CHAIRMAN



Leong Chuen Wing

TECHNICAL
SUB-COMMITTEE
CHAIRMAN



Lulu Ong

MARKETING & PUBLICITY
SUB-COMMITTEE
CHAIRWOMAN,
TASK FORCE CO-CHAIR



Joyce Lim

TASK FORCE
CO-CHAIR

SECRETARIAT & COACHES

Philip Chia <i>CHIEF EXECUTIVE OFFICER</i>	Fiona Goh <i>FINANCE & HR MANAGER</i>	New Wei Sheng <i>MARCOMM & PR MANAGER</i>
Neville Cheong <i>HIGH PERFORMANCE MANAGER / SAFEGUARDING OFFICER</i>	Michelle Lin <i>FINANCE & HR EXECUTIVE</i>	Ang Koon <i>FACILITIES SUPERVISOR</i>
Chua Ping <i>TOURNAMENT MANAGER</i>	Rasic Lazar <i>NATIONAL HEAD COACH (3X3)</i>	Cai WenXin <i>NATIONAL ASSISTANT COACH (3X3)</i>

SECRETARIAT & COACHES

SENIOR MEN



Joe So
HEAD COACH



Pek Chi Peng
ASSISTANT COACH



Kendy Lee
ASSISTANT COACH

U23 MEN



Lee Boon Hian
HEAD COACH



Colin Voss
ASSISTANT COACH



Darren Lee
ASSISTANT TRAINER



Ng Shi Yang
ASSISTANT TRAINER

U16 BOYS



Koh Meng Koon
HEAD COACH



Tan Siong Leng
ASSISTANT COACH



Tee Chai Sim
ASSISTANT TRAINER



Cheong Wei Liang
ASSISTANT TRAINER

SECRETARIAT & COACHES

SENIOR WOMEN



Chiew Poh Leng
HEAD COACH



Noel Pollock
ASSISTANT COACH



Ng Choon Hong
MENTOR COACH

U23 WOMEN



Nicholas Foo
HEAD COACH



Lee Chen Ning
ASSISTANT COACH



Ng Kian Hao
ASSISTANT TRAINER

U16 GIRLS



Yao Xiu Xiu
HEAD COACH



Adrian Sng
ASSISTANT COACH



Li Si Yi
ASSISTANT TRAINER

KEY HIGHLIGHTS

FY2025/26 was an active year for BAS, marked by significant achievements, increased international exposure, expanded sponsorship and strong participation across leagues and tournaments.

#1

A BUSY AND EXPANDING BASKETBALL SEASON

BAS delivered a busy competition calendar, running 12+ competitive events across 5v5, 3x3, youth and recreational formats, from grassroots (3-on-3 Open, Fun Jam) through to elite national representation. The season culminated in Singapore fielding both a men's and women's team at SEA Games 2025 – a full dual-gender national deployment that reflects the association's growing pipeline depth. This wasn't just more events; it was a deliberate progression from community participation through to regional competition on the same annual roadmap.

#2

NATIONAL TEAMS ON THE REGIONAL STAGE

A Pipeline Proven

Singapore sent 24 athletes (12 men, 12 women) to SEA Games 2025, with both teams finishing 6th in Southeast Asia. The men's squad notably included Aakash Ganeshram (born 2008) – one of the youngest players ever selected for a Singapore SEA Games basketball squad – alongside a core of 2002–2006-born players. This signals a deliberate generational shift: BAS is not just competing at SEA Games, it is using the stage to test and accelerate its next generation.

#3



SILVER AT SEA GAMES

Singapore Basketball's Best Regional Result in Years

Singapore Men's 3x3 National Team claimed a Silver medal at SEA Games 2025 – one of the association's most significant competitive results at the regional level. Finishing as runners-up in Southeast Asia is a benchmark achievement that validates years of development investment in the men's programme, and the achievement reflects the collective contribution of the athletes, coaches, clubs, officials and the wider basketball development ecosystem. Combined with the women's team's participation, BAS fielded a full dual-gender SEA Games contingent and came away with hardware – an outcome that reflects not just on the athletes, but on the coaching, selection, and development infrastructure behind them.

#4

Only **2** in Asia

Singapore is now home to the only two active FIBA Video Operators in the entire Asia region – a first for Singapore basketball officiating.

#5

3rd Consecutive Year

Singapore hosted the FIBA Intercontinental Cup (35th edition) for the third year running – one of only three times this tournament has ever been staged in Asia.

#6

YOUTH PARTICIPATION on the Rise

The BAS Youth Cup grew from 86 teams (2025) to 95 teams under the newly sponsored BAS x Anta x Airen Youth Cup (2026) – a sign of expanding grassroots interest.



COMPETITIONS & EVENTS

The 2025–2026 competition period represents one of BAS's most active seasons on both the domestic and international fronts. Across youth, senior, masters and national platforms, BAS delivered a structured competition calendar that supported player development, drove club participation growth, and positioned Singapore as a credible host for regional and global basketball events.

10+

Domestic
competitions

4

International
events hosted

95

Teams
(Youth Cup 2026)

5th

Consecutive Year
Hosting the FIBA
3x3 Asia Cup

INTERNATIONAL EVENTS

Singapore continued to grow its profile as a preferred host for FIBA 3x3 events, delivering four major international competitions over the two-year period. BAS served different roles across these events – as host, co-organiser, and strategic partner – demonstrating the association's versatility and deepening relationships with FIBA and regional governing bodies.

2025 | BAS INITIATIVE

NATIONAL 3x3 LEAGUE (NXL) 2025

- BAS-initiated street basketball league bringing competitive 3x3 to high-traffic public and mall locations across Singapore
- 5 competitive stops across the season, creating regular touchpoints for players and fans outside of traditional indoor venues
- Expanded community reach by embedding basketball competition within everyday urban spaces

2025 | BAS CO-HOST / ORGANISER

SEABA U17 3x3 BASKETBALL TOURNAMENT 2025

- Hosted at Aperia Mall, September 2025 – a landmark youth 3x3 event for Southeast Asia
- BAS served as host and co-organiser, bringing together national youth teams from across the SEABA region
- Provided Singapore's U17 programme with competitive exposure against regional peers in a home environment
- Further reinforced Singapore's position as a trusted host for FIBA-sanctioned youth competitions

2025 | BAS SUPPORTING PARTNER

FIBA 3x3 ASIA CUP 2025

- 4th consecutive year Singapore served as host nation for the FIBA 3x3 Asia Cup
- Organised by Kallang Alive Sport Management, with BAS as the National Federation supporting partner
- Brought together top 3x3 national teams from across Asia in a high-profile international format
- Continued to strengthen Singapore's reputation as a consistent host of continental 3x3 basketball

2026 | BAS INVOLVEMENT

FIBA 3x3 WORLD CUP QUALIFIER 2026

- Singapore-hosted qualifier for the FIBA 3x3 World Cup, held 11–12 April 2026
- One of the most significant FIBA qualification events to take place in Singapore
- Elevated Singapore's standing in the global 3x3 competition calendar
- Provided BAS national team athletes with competitive exposure at the world qualification level

FIBA 3x3 ASIA CUP 2026

- 5th consecutive year Singapore hosted the FIBA 3x3 Asia Cup – the longest unbroken hosting run in the region
- Milestone edition underscoring Singapore's reliability and commitment to growing 3x3 basketball at the continental level
- BAS continued its role as National Federation partner alongside the event organiser

NATIONAL 3x3 LEAGUE (NXL) 2026

- Continuation of the NXL domestic 3x3 platform into the 2026 season
- Building on the 2025 format, maintaining regular competition stops in public and lifestyle locations
- Supports player development and community engagement alongside the international calendar



DOMESTIC COMPETITIONS

Youth Competitions

BAS delivered two full cycles of its annual Youth Cup competition in this period, growing total team participation from 86 entries in 2025 to 95 entries in 2026. The 2026 edition saw the introduction of commercial partnerships with ANTA and AiRENA, marking a step forward in the commercial development of BAS youth competitions.

BAS YOUTH CUP 2025 | 2 JUN – 28 JUN 2025 | 86 TEAMS

Six age-group categories competed across U14, U16, and U18 Boys and Girls divisions. Champions across the 2025 edition:

Category	Teams	Champion	Runner-up	3rd Place
U14 Girls	10	Dunman High	2xSG	Kembangan CC CSN
U14 Boys	19	SBA	Tungsan Blue	Siglap
U16 Girls	6	Kembangan CC CSN	2xSG	Siglap
U16 Boys	20	Adroit White	Tong Whye Dragon	Siglap BC
U18 Girls	8	Kembangan CC CSN	Kim Huat Valkyries	RTC U18
U18 Boys	23	Siglap	Tong Whye Dragon	RTC White

BAS X ANTA X AIRENA YOUTH CUP 2026

2 JUN – 26 JUL 2026 | 95 TEAMS

The 2026 Youth Cup was supported by ANTA and AiRENA, introducing commercial partnerships to the youth competition platform for the first time. The 2026 Youth Cup recorded 95 team entries across the respective age-group categories, representing a 10% increase from 2025.

Category	Teams	Champion	Runner-up	3rd Place
U14 Girls	10	Kembangan CSN	ABA	MacPherson Huskies
U14 Boys	19	Josephians	Siglap	Siglap Black
U16 Girls	12	Kembangan CC CSN	MacPherson Huskies	A13 x Rigorer
U16 Boys	24	Adroit White	Tong Whye Dragon	SBA Black
U18 Girls	9	Kembangan CC CSN	Kim Huat	2xSG
U18 Boys	21	Siglap	Tong Whye Dragon	SBA Orange

Masters Competition

The BAS Ocean Men Master Tournament 2026 (25 Feb – 26 Apr 2026) catered to veteran players across three age categories, maintaining strong participation from the masters community.

Category	Teams	Champion	Runner-up	3rd Place
50A	6 teams	Xinhua	Marist	Siglap
45A	14 teams	MacPherson	Fei Teng	Underdogs
40A	14 teams	Kirin	Lion City Monster	The80s

National Basketball League (NBL) 2025

The BAS NBL 2025 season ran across three men’s divisions and two women’s divisions, providing a structured competition ladder from community-level clubs through to the top tier of Singapore domestic basketball.

MEN’S NBL 2025			
Div 1 – BAS KSTAR Men’s NBL 14 Jul 2025 – 18 Jan 2026			
Champion	2nd	3rd	4th
Allinton Eng Tat Hornets	Siglap	SG Basketball	-
Div 2 – BAS Men’s NBL 6 Sep – 8 Nov 2025			
Champion	2nd	3rd	4th
IMG	Siglap	Tungsan	Clementi (TrueHope)
Div 3 – BAS Men’s NBL 15 Nov – 20 Dec 2025			
Champion	2nd	3rd	4th
Paya Lebar	IMG (S)	SBA Beast	Allinton Eng Tat Hornets

WOMEN'S NBL 2025

Women's NBL Div 1 6 Apr – 1 Jun 2025

Champion

2nd

3rd

4th

Kim Huat
Blazers

Hillcrest Grays

Siglap

Kim Huat Warriors

Women's NBL Div 2 9 Sep – 8 Nov 2025

Champion

2nd

3rd

4th

Hillcrest Grays

Cyclone

Starbalm

Blazers

WOMEN'S NBL 2026

Women's NBL Div 1 16 Apr – 17 May 2026

Champion

2nd

3rd

4th

Kim Huat

Hillcrest Grays

Siglap

Proform

Season Highlights & Trends

The 2025–2026 competition period demonstrated sustained growth across BAS's domestic competition ecosystem. Key observations from the season:

#1

43

Men's NBL Div 3 teams

#2

+10%

Youth Cup growth (25 → 26)

#3

2

Women's NBL divisions

#4

6

Youth Cup categories

Participation Trends

- Youth Cup: 86 → 95 teams (+10%) over one year
- NBL Div 3: 43 teams – largest domestic division
- Masters: 34 teams across 3 age categories
- Women's NBL: 2 divisions providing structured pathway

Competition Breadth

- Youth Cup: 86 → 95 teams (+10%)
- Men's NBL Division 3: 43 teams
- Masters: 34 teams across 3 age categories
- Women's NBL: 2 divisions



PATHWAY & HIGH PERFORMANCE

3x3 NATIONAL TEAM – SEASON IN REVIEW

7

Tournaments

**SILVER /
SEA GAMES**

Men's Best Result

**4th /
WC Quals**

Women's Best Result

2

Historic Firsts

Singapore's 3x3 National Teams delivered one of their strongest competitive seasons on record, competing across seven FIBA-sanctioned tournaments spanning the region and beyond. The men's team claimed a historic Silver medal at the SEA Games, while the women's team came within one win of qualifying for the FIBA 3x3 World Cup – defeating basketball powerhouse Brazil in the process. Singapore also hosted multiple FIBA 3x3 pro-circuit events during the year, further strengthening its role as a regional host for international 3x3 basketball.



COMPETITION RESULT

FIBA 3x3 U23 Youth Nations League 2025

Both the Singapore Men's and Women's U23 sides competed in the FIBA 3x3 U23 Youth Nations League, finishing 4th in their respective conference standings – a creditable result against strong regional competition.

Men's U23	
	4th
Place Conference Standing	
#1	Karl Dahlen Phua
#2	Caden Toh Yi Heng
#3	Carl Belanger Yi Wei
#4	Ang Tze Haw
#5	Xu Duanyang

Women's U23	
	4th
Place Conference Standing	
#1	Choo Syn Ee Denise
#2	Lai Hor Ying Matilda
#3	Lim Lek Kar
#4	Sim Yu Na Kindra

FIBA 3x3 U21 Youth Nations League 2025

Singapore's U21 squads competed in the FIBA 3x3 U21 Youth Nations League, with both the Men's and Women's teams finishing 5th in their conference standings. A standout moment came from the men's side, who recorded wins against top-ranked teams including China and Japan – a significant marker of the programme's development trajectory.

Men's U21	
	5th
Place Conference Standing Wins vs China vs Japan	

#1	Ching Zhen Yu
#2	Liam Richard Arman Blakney
#3	Michael Kesevan Kankem
#4	Li Siyi
#5	Harihaaran Parathy

Women's U21	
	5th
Place Conference Standing	

SEA Games 2025

The SEA Games 2025 delivered the defining moment of Singapore 3x3's competitive journey. The Men's National Team claimed a historic Silver medal – the programme's highest ever finish at the SEA Games – defeating regional rivals in the knockout rounds before falling in a closely-fought final. The result stands as a testament to years of structured development and elite competition exposure.

The Women's National Team competed strongly throughout the tournament, finishing 5th overall in a competitive field.



Men's



SEA Games 2025

#1 Ching Zhen Yu

#2 Liam Richard
Arman Blakney

#3 Nur Aufa Bin
Emil Putra

#4 Xu Duanyang

Women's



Place

SEA Games 2025

#1 Lim Jia Ying
Jermaine

#2 Han Xingyue

#3 Ang Zi Yi Lydia

#4 Lai Hor Ying Matilda

FIBA 3x3 Asia Cup 2026

Singapore competed in the FIBA 3x3 Asia Cup 2026 against the best national teams across Asia, with both squads gaining valuable exposure at the continental level.

Men's
🏆 **10th**

Place
FIBA 3x3 Asia Cup 2026

#1 Ching Zhen Yu

#2 Liam Richard
Arman Blakney

#3 Nur Aufa Bin
Emil Putra

#4 Xu Duanyang

Women's
🏆 **7th**

Place
FIBA 3x3 Asia Cup 2026

#1 Lim Jia Ying
Jermaine

#2 Han Xingyue

#3 Ang Zi Yi Lydia

#4 Lai Hor Ying Matilda

FIBA 3x3 World Cup Qualifiers 2026

The FIBA 3x3 World Cup Qualifiers 2026 produced the women's team's most significant result of the season. Singapore Women defeated powerhouse Brazil – one of the world's top-ranked 3x3 nations – putting the team just one win away from securing a place at the FIBA 3x3 World Cup. The men's team also delivered a competitive campaign, finishing 6th overall.



Men's
🏆 **6th**

Place
FIBA 3x3 World Cup
Qualifiers 2026

#1 Ching Zhen Yu

#2 Mohamed Faizal
Mohamed Zahid

#3 Nur Aufa Bin
Emil Putra

#4 Xu Duanyang

Women's
🏆 **4th**

Place
FIBA 3x3 World Cup
Qualifiers 2026
Win vs Brazil

#1 Lim Jia Ying
Jermaine

#2 Han Xingyue

#3 Ang Zi Yi Lydia

#4 Lai Hor Ying Matilda

Singapore Hosting the FIBA 3x3 Pro Circuit

In 2026, Singapore hosted the FIBA 3x3 Lion City Challenger in June, followed by the FIBA 3x3 Women's Series Singapore and Singapore Challenger in August. These international events brought leading 3x3 teams to Singapore and provided local athletes and teams with exposure to high-level competition.

FIBA 3x3 Men's Challenger Events

Team Singapore	
#1	Nur Aufa Bin Emil Putra
#2	Xu Duanyang
#3	Ching Zhen Yu
#4	Liam Richard Arman Blakney
#5	Mohamed Faizal Mohamed Zahid

Team Lion City	
#1	Ang Tze Haw
#2	Chew Yan Zong Jeremy
#3	Karl Dahlen Phua
#4	Eshan Kaul
#5	Michael Kesevan Kankem
#6	Li Siyi

FIBA 3x3 Women's Series

Team Singapore	
#1	Lim Jia Ying Jermaine
#2	Han Xingyue
#3	Ang Zi Yi Lydia
#4	Lai Hor Ying Matilda

Team Lion City	
#1	Tang Choy Ting
#2	Sim Yu Na Kindra
#3	Lim Lek Kar
#4	Choo Syn Ee Denise



Glasgow 2026 Commonwealth Games

Singapore's 3x3 National Teams represented the nation on the global stage at the Glasgow 2026 Commonwealth Games, competing against some of the world's best 3x3 nations.



Men's
 **6th**
Place
Glasgow 2026
Commonwealth Games

- #1** Nur Aufa Bin
Emil Putra
- #2** Xu Duanyang
- #3** Ching Zhen Yu
- #4** Mohamed Faizal
Mohamed Zahid

Women's
 **9th**
Place
Glasgow 2026
Commonwealth Games

- #1** Lim Jia Ying
Jermaine
- #2** Han Xingyue
- #3** Ang Zi Yi Lydia
- #4** Lai Hor Ying Matilda



SEASON SUMMARY

This season represents a defining chapter in Singapore 3x3 basketball. The programme competed at the highest levels of regional and global competition, produced historic results, and demonstrated consistent upward trajectory across both the men's and women's programmes.

Tournament	Men's Result	Women's Result
FIBA 3x3 U23 Youth Nations League 2025	4th (Conference)	4th (Conference)
FIBA 3x3 U21 Youth Nations League 2025	5th (Conference)	5th (Conference)
SEA Games 2025	 Silver Medal	5th Place
FIBA 3x3 Asia Cup 2026	10th Place	7th Place
FIBA 3x3 World Cup Qualifiers 2026	6th Place	4th Place
Glasgow 2026 Commonwealth Games	6th Place	9th Place

LOOKING AHEAD

Building on this season's results, BAS will continue to invest in the 3x3 pathway – developing young talent through the U21 and U23 programmes, pursuing further FIBA-sanctioned tournament hosting opportunities in Singapore, and targeting sustained elite-level performance at the SEA Games, Asian Games, and future World Cup qualification cycles.

5x5 NATIONAL TEAM – SEASON IN REVIEW

1

Tournament

6th

Men's Finish

6th

Women's Finish

Singapore's Men's and Women's 5v5 National Teams competed at the SEA Games 2025, representing the nation on Southeast Asia's premier multi-sport stage. Both squads delivered committed performances across the tournament, competing against top regional programmes in a compact and highly competitive format. The SEA Games remains the primary international proving ground for Singapore 5v5 basketball, and each campaign contributes to the long-term development trajectory of the national programme.



SEA GAMES 2025

“Every SEA Games campaign is a benchmark — not just of where we are today, but of how far we have to go. The experience gained here is foundational to the next cycle of growth.”

Men's National Team

The Singapore Men's 5v5 National Team competed in the SEA Games 2025, finishing 6th overall in the men's basketball tournament. Competing in a tough regional field that included established basketball nations, the team demonstrated strong team cohesion and commitment across every game of the campaign.

The SEA Games provided the Men's National Team with critical high-intensity competition exposure — playing against opponents of a calibre that sharpens technical execution, tactical discipline, and mental resilience. These gains compound directly into the programme's long-term competitive development.

Men's National Team

 **6th**

Place
SEA Games 2025

#1 Jay Shay Lin

#2 Zachary Jian-Kai Helzer

#3 Ren Wen Louis Ho

#4 Bryant Yu Ming Tan

#5 Cheng Shan Tan

#6 V Lavin Raj

#7 Aakash Ganeshram

#8 Siew Hang Jeryl Gan

#9 Jun Hao Mah

#10 Carl Yi Wei Belanger

#11 John Jing Lun Ng

#12 Min Han Chong



Women's National Team

The Singapore Women's 5v5 National Team also competed at SEA Games 2025, finishing 6th overall. The Women's programme continues to build on a foundation of regional competition exposure, with the SEA Games serving as both a performance benchmark and a development accelerator for the squad's core players.

The Women's National Team campaign at the SEA Games reflected the sustained investment BAS has made into the women's basketball pathway – from grassroots participation through to national team representation. Each successive SEA Games campaign strengthens the talent pipeline and reinforces Singapore's commitment to the growth of women's basketball at all levels.



Women's National Team

 **6th**

Place
SEA Games 2025

#1 Ariel Loiter Xiang Ying

#2 Chan Chu Yin

#3 Lim Jia Min

#4 Lim Yi Jieh, Edna

#5 Lim Zhi Yan, Amanda

#6 Low Engie

#7 Nar Jie Shi, Jessie

#8 See Kai Ting, Shermaine

#9 Tan Wei Xuan, Rachel

#10 Wan Shi Ting, Dawn

#11 Wong Shuting, Valentia

#12 Yeow Jia Jing, Crystal

Looking Ahead

BAS remains committed to the continued growth and competitiveness of the 5v5 national programme across both the men's and women's divisions. Key priorities for the coming cycle include strengthening the national league competition structure to provide more high-quality games for national team candidates, increasing the frequency of international exposure through regional tournaments and friendly competitions, and deepening the connection between the youth development pathway and the senior national programme.

With the next SEA Games on the horizon, BAS will work with coaches and the national selection committee to assess the squad's strengths, address competitive gaps, and build a programme capable of challenging for a podium finish in the cycle ahead.

YOUTH DEVELOPMENT BUILDING SINGAPORE'S NEXT GENERATION OF BASKETBALL

5

Youth
Programmes

48

NYDP
Athletes

U23 TOURNAMENT

New in 2026

Youth development is the cornerstone of Singapore basketball's long-term competitive ambition. BAS operates a structured, multi-tiered development ecosystem that spans grassroots participation through to elite national youth pathway programming—connecting school leagues, regional training centres, national development programmes, and international competition exposure into a single, coherent pipeline. This season saw significant milestones across every tier of the youth basketball development landscape.



The BAS Youth Development Pathway

BAS has built a structured development architecture designed to identify, develop, and transition talented young players from school basketball through to the national team. The pathway provides clarity of progression at every stage, ensuring no talent falls through the gaps.



U16 Regional Training Centre

BAS x ActiveSG Basketball Academy (ABA) collaboration
Players grouped by region for training access
Inter-regional competitions to raise level of play
Key feeder into NYDP U19 programme
Covers both 3x3 and 5v5 formats

NYDP – Under-19

BAS, Sport Singapore (HPSI) & Singapore Sports School
48 athletes: 24 boys and 24 girls
Ages 17–19 (born 2007–2009 for 2026 intake)
Holistic model: basketball, sports science & education
Covers SSP and non-SSP student-athletes
2nd batch onboarding: 7 September 2026

U23 Tournament (New 2026)

Launched in 2026 to bridge youth-to-senior gap
Tied to establishment of U23 National Youth Teams
Open to all communities living in Singapore
Platform to prove readiness for senior competition
Men's and Women's divisions
Commenced August 2026 at Singapore Basketball Centre

LOOKING AHEAD

Youth development remains a key long-term investment for BAS's competitive sustainability. The infrastructure built across this season – from the NYDP's second intake cohort, to the launch of the U23 competition tier, to Singapore's growing status as a regional host for international youth events – provides a strong foundation for the cycles ahead.

Key priorities for the coming year include deepening the NYDP programme's sports science and performance support, expanding the U16 RTC's regional footprint, driving further growth in Youth Cup participation, and continuing to strengthen Singapore's role as a regional host for international youth basketball events.

The pipeline from school to national team continues to become clearer and more connected. The work being done at the youth level today is the foundation of Singapore basketball's ambitions for the SEA Games, Asian Games, and beyond.

TECHNICAL & OFFICIALS DEVELOPMENT



46

Officials
Certified

9

Courses & Clinic
Runs

15+

Intl Assignments
(Leong C.W.)

2

FIBA VO
Licenses

5

Intl Events
Hosted

113

TC Members
Registered

FY2025/26 marked a significant year of growth, development, and international exposure for Singapore's Technical Officials. With an increased number of international tournaments hosted in Singapore, Technical Officials across various disciplines were actively involved – providing them with valuable opportunities to officiate, observe, and learn at the highest levels of basketball.

This expanded involvement enhanced both practical competencies and technical knowledge, contributing to the overall strengthening of officiating standards across different levels of the game, from youth to elite senior competitions. Three achievements defined the year:

#1

Singapore became the only country in Asia with two active FIBA Video Operators – both from Singapore.

#2

Technical Officials gained direct exposure to world-class officiating through the NBA Rising Stars Invitational, FIBA Intercontinental Cup, and Basketball Without Borders Asia clinics.

#3

A total of 46 new officials were certified through the BAS Referee & Table Official Courses, growing the local pool for domestic and international competition.

Local Licensing – Courses & Workshops

BAS's domestic licensing programme underpins the entire officiating ecosystem. FY2025/26 saw five structured licensing and training activities delivered across the year, ensuring a sustainable pipeline of trained Technical Officials to support both community and elite competitions.

Referee + Table Official Course (Apr Edition)

- Date: 8–27 April 2025
- Venue: Pasir Ris Sports Hall
- Participants: 25
- Passed (Class C): 23
- Partial Pass (Table Only): 1
- New module: Mental Strength Training
- Covers IOT, 2-Person Mechanics, Table Officiating

BAS Referee Course L1 Bowen Secondary School

- Date: 3 & 6 June 2025
- Participants: 18
- Introducing officiating to school-level referees
- Interactive sessions for young aspiring officials
- Community outreach – school environment pipeline

Referee + Table Official Course (Dec Edition)

- Date: 29 Nov – 11 Dec 2025
- Venue: Pasir Ris Sports Hall
- Participants: 23
- Passed (Class C): 22
- Partial Pass (Table Only): 1
- Includes Mental Strength Training module
- Local Licensing: On-Court & Table Official

Referee + Table Official Course (Apr Edition)

- Date: 6–7 December 2025
- Venue: SBC / Pasir Ris Sports Hall
- Participants: 8
- Pass rate: 100% (8/8 passed)
- Local licensing for statisticians
- Equips officials with knowledge of FIBA statistics systems

ABA x BAS Mini Basketball Referee Course

On 22 November 2025, BAS partnered with the ActiveSG Basketball Academy to deliver the ABA x BAS Mini Basketball Referee Course at ACS Barker Indoor Sports Hall. The session reached 228 participants – ABA players aged 8 to 14 – introducing basic basketball officiating concepts in preparation for their own internal season finale. This is BAS officiating development at its broadest reach: giving young players a direct experience of what it means to be on the other side of the whistle, planting seeds for future officials.

BAS Technical Officials Registration Exercise 2026–2027

On 18 March 2026, BAS convened the annual Technical Officials Registration Exercise for the 2026–2027 season at Singapore Basketball Centre, with 113 officials attending. The session covered the annual registration process, issuance of ANTA uniforms, headshot photography, Code of Conduct briefings, Grading & Evaluation updates from the sub-committee, and a balling session. The 113 attendees reflect the scale and active community of Singapore's officiating pool – a direct output of the sustained investment in licensing and development across prior years.

International Events & Tournaments Hosted in Singapore

FY2025/26 saw an unprecedented concentration of major international basketball events staged in Singapore, each providing BAS's Technical Officials with high-level exposure that cannot be replicated in domestic settings. Officials gained direct experience alongside elite referees, instructors, and administrators with credentials spanning FIBA World Cups, the Olympics, and the NBA.

NBA Rising Stars Invitational 2025

- Dates: 25–29 June 2025
- Venue: Kallang Tennis Hub
- 220 elite youth athletes from 11 countries
- Singapore's Technical Officials officiated the inaugural event
- Exposure to professional tournament-level standards
- Special guests: Yao Ming, Lauren Jackson, Domantas Sabonis, Ryan Dunn

FIBA Intercontinental Cup 2025

- Dates: 18–21 September 2025
- Venue: Singapore Indoor Stadium
- 35th edition of the prestigious global club competition
- 3rd consecutive year Singapore hosted the event
- Continental champion clubs – highest level of international club basketball
- Officials gained invaluable exposure to elite senior competition standards

SEABA U17 3x3 Cup 2025

- Dates: 27–28 September 2025
- Venue: Aperia Mall
- Regional youth 3x3 championship – SEA nations
- BAS referees and technical officials delivered the tournament
- Key exposure in international 3x3 officiating standards
- Strengthened 3x3 officiating capabilities for the SEABA region



International Referee Clinics

BWB Asia 2025 – Referee Clinic

Date: 19–22 June 2025

Venue: Singapore Basketball Centre

Conducted in conjunction with Basketball Without Borders Asia 2025, the clinic featured NBA Referee Operations Team instructors – headlined by Mr Joey Crawford, a former NBA referee who officiated across multiple NBA seasons including numerous NBA Finals. Participants gained rare insights from one of the game's most experienced officials.



Jr. NBA/WNBA Referee Clinic (All Levels / Advanced)

Date: 25 & 26 June 2025

Venue: ITE College West

Held in conjunction with the Jr. NBA Rising Stars Invitational, the two-day clinic was led by Mr Greg Dandridge, former NBA G League Referee. The sessions focused on modern officiating principles, game management, mechanics, and decision-making at a high-performance level – aligned with NBA and WNBA officiating standards.

Milestone: FIBA Video Operator Licensing

Singapore is now home to the only two active FIBA Video Operators in the entire Asia region.

FY2025/26 saw Singapore reach a historic milestone in technical officiating development. Two nominated candidates successfully obtained their FIBA Video Operator (VO) licences – making Singapore the only country in Asia with active FIBA Video Operators. FIBA Video Operators play a critical role in monitoring and evaluating refereeing during FIBA competitions, capturing data through referee calls using the ERIC DESKTOP and ERIC DATA systems for subsequent analysis by referee instructors.

This achievement reflects years of structured development planning, the commitment of these officials to continuous professional improvement, and the growing recognition of Singapore's technical officiating capability at the international level.

Toby Mok Ho Yuen FIBA Video Operator

- FIBA Basketball World Cup 2027 Asian Qualifiers Window 1 (Remote)
- FIBA Basketball World Cup 2027 European Qualifiers Window 2 (Remote)
- FIBA Basketball World Cup 2027 African Qualifiers Window 2 (Remote)
- FIBA Women's Basketball World Cup 2026 Qualifying Tournament – Wuhan, China (11–17 Mar 2026)

Benjamin Mok Heng Quan FIBA Video Operator

- FIBA Basketball World Cup 2027 Asian Qualifiers Window 1 (Remote)
- FIBA Basketball World Cup 2027 European Qualifiers Window 2 (Remote, 27 Feb & 1 Mar 2026)

International Technical Official (ITO) Nominations FY2025/26

BAS's licensed officials were nominated to a broad range of international competitions across FIBA, FIBA 3x3, SEABA, EASL, IWBf, and invitational circuits. The breadth and frequency of these appointments reflects the growing reputation of Singapore's officials on the regional and global stage.

Official	Licence	Key Assignments (selected)
Leong Chuen Wing	FIBA + 3x3 B	BCL Asia; FIBA Women's Asia Cup; FIBA U16 Asia Cup; WBLA; EASL (10+ legs); FIBA WC 2027 Qualifiers; SEA Games 3x3; 4 FIBA 3x3 Challengers
Allan Cheong	FIBA	FIBA U16 Asia Cup SABA Qualifiers; EASL (4 legs)
Ong Jin Leong	FIBA	SABA Club Championship; IBL Playoffs; FIBA U16 Women's Asia Cup (Div A & B); SEA Games; EASL (5 legs); IBL 2026; William Jones Cup
Jeremy Goh Wen Jie	FIBA	FIBA U16 Asia Cup; EASL (3 legs); FIBA U16 Women's Asia Cup SEABA Qualifiers; Super Kung Sheung Cup
Tsen Chian Yie Michelle	FIBA	FIBA U16 Women's Asia Cup (Div A & B); 33rd SEA Games
Rahyann Shanker	FIBA 3x3 C	FIBA 3x3 Youth Nations League (Palau); FIBA 3x3 Shanghai Chongming Quest
Chua Ee Juan	FIBA Commissioner	Active licence holder
Tan Hui Ling Gwendolyn	FIBA Commissioner	FIBA U16 Women's Asia Cup SEABA Qualifiers (Hanoi)
Chong Sin Sen	IWBf Referee	13th ASEAN Para Games (Thailand)
Ho Shuet Mei	IWBf Referee	13th ASEAN Para Games (Thailand)
Zhang Shao Hui	IWBf Referee	Active licence holder

SEASON AT A GLANCE

Activity	Date	Participants	Category
Referee + Table Official Course (Apr)	8–27 Apr 2025	25	Local Licensing
BAS Referee Course L1 – Bowen Sec	3 & 6 Jun 2025	18	Local Licensing
BWB Asia 2025 Referee Clinic	19–22 Jun 2025	–	International
Jr. NBA/WNBA Referee Clinic	25–26 Jun 2025	–	International
NBA Rising Stars Invitational 2025	25–29 Jun 2025	220 athletes	International
FIBA Intercontinental Cup 2025	18–21 Sep 2025	Elite clubs	International
SEABA U17 3x3 Cup 2025	27–28 Sep 2025	–	International
ABA x BAS Mini Basketball Referee Course	22 Nov 2025	228	Local Licensing
FIBA Video Operator Licensing	Nov 2025 onwards	2 licensed	FIBA Licensing
Referee + Table Official Course (Dec)	29 Nov – 11 Dec 2025	23	Local Licensing
BAS Statistician Course 2025	6–7 Dec 2025	8	Local Licensing
TC Registration Exercise 2026–2027	18 Mar 2026	113	Administrative

CONCLUSION

FY2025/26 has been a defining year for the BAS Technical Committee. The convergence of major international events hosted locally and a structured domestic licensing framework created an environment conducive to learning, growth, and excellence. The active involvement of Technical Officials in high-level international competitions enhanced individual competencies and elevated collective standards across officiating, table operations, statistics, and video operations.

The successful attainment of FIBA Video Operator licensing by two Singapore officials stands as a significant milestone – reinforcing Singapore's position as a trusted and capable contributor within the international basketball officiating ecosystem. Singapore is now the only country in Asia with active FIBA Video Operators, a distinction that reflects the TC's long-term investment in elite technical development.

At the local level, sustained licensing and development courses delivered a total of 46 new certified officials and re-engaged 113 active members through the annual registration exercise, ensuring both the growth and quality of the officiating pool across all competition levels.

The foundation laid in FY2025/26 positions Singapore's Technical Officials strongly for future challenges and opportunities. Continued investment in education, international exposure, and leadership development will be key in advancing officiating standards and strengthening Singapore's role on the regional and global basketball stage.

PARTNERS & SPONSORS

SUPPORTING BAS DURING THE REPORTING PERIOD

The Basketball Association of Singapore extends its sincere gratitude to all sponsors and partners who have supported BAS and Singapore basketball throughout the year. Your commitment – whether through financial support, in-kind contributions, or institutional collaboration – makes it possible for us to grow the sport at every level, from grassroots participation to national team competition on the regional and world stage. None of these achievements would have been possible without your support.



MEDIA & OUTREACH

Media and outreach sits at the intersection of everything BAS does – it is how Singapore’s basketball community stays connected, how achievements are celebrated, how the sport attracts new participants, and how BAS engages its members, partners, and the wider public. This section presents BAS’s media and outreach activities across the year, covering our digital presence, earned media, community programming, and content output.

BAS maintains an active presence across multiple social media platforms, delivering content that spans national team competition updates, youth programme highlights, event promotions, officiating community engagement, and basketball culture. The goal is to grow Singapore’s basketball community by making the sport visible, accessible, and exciting – for participants, supporters, and prospective players alike.

14,000+

Social Media Followers

540,000+

Total Reels Views



Alongside BAS's owned channels, Singapore basketball received coverage across national and regional media outlets throughout the year – driven by the strong competition results, major international events hosted in Singapore, and milestone achievements from national team athletes and officials.



Exciting Basketball Action For All At The FIBA 3x3 Asia Cup 2025 With Free Entry On First Two Days



By The Kallang
Published on 15 Jan 2025



Basketball community unites at FIBA 3x3 Asia Cup 2025 with activities for everyone, event boasts continued sustainability efforts

Tuesday, March 25, 2025

SEA U-17 tourney key to Singapore's lofty goals for 3x3 basketball

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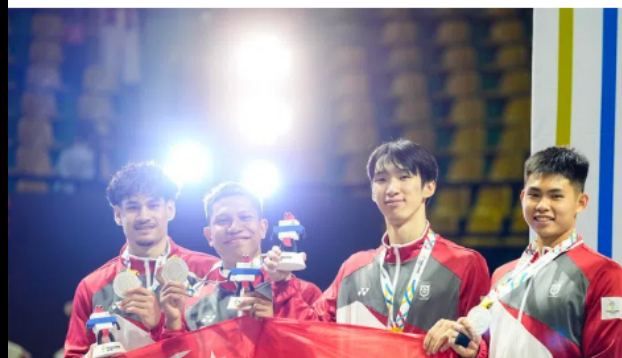
Singapore to host Fiba 3x3 World Cup in 2027

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Hosts Singapore to compete in FIBA 3x3 World Cup Qualifier

[Sign up now](#): Get the biggest sports news in your inbox



LOOKING AHEAD

BAS's media and outreach strategy will continue to evolve alongside the growth of Singapore basketball. As the sport reaches new audiences – through international event hosting, youth programme expansion, and national team success – communications will play a critical role in translating on-court achievement into community pride and sustained participation growth.

Key priorities for the coming year include deepening content quality across social media platforms, growing the BAS digital community, strengthening relationships with mainstream and sports media partners, and ensuring every major BAS initiative – from youth competitions to national team campaigns – is accompanied by a compelling, well-distributed media narrative.

CORPORATE GOVERNANCE

The Basketball Association of Singapore (BAS) was established on 28 February 1967 as a registered society and recognised as a charity under the Charities Act on 21 June 2010. BAS holds Institution of a Public Character (IPC) status, reaffirming its commitment to serving the community through the sport of basketball. The Association is governed in accordance with its Constitution, which serves as the organisation's governing instrument.

Unique Entity Number	S67SS0001J
Registered Address	601 Aljunied Avenue 1, #01-04 Basketball Centre, Singapore 389862
Bankers	United Overseas Bank Limited
Auditor	S B Tan Audit PAC
Legal Advisors	Mr Gerry Gan, Mr Cory Wong
Board Advisor	Ms Tin Pei Ling

OBJECTIVES OF THE ASSOCIATION

- Promote, develop, and increase participation in Basketball in Singapore.
- Foster community engagement, health and wellness, and social inclusiveness through Basketball.
- Provide access to Basketball for vulnerable segments, including youth at risk and the less privileged.
- Unify, coordinate, sanction, and organise Basketball activities including national and international events.
- Raise competitive standards for elite-level performance at international competitions.
- Provide pathways for athletes, coaches, and technical officials to progress and advance.

KEY GOVERNANCE POLICIES

Safe Sport Policy: All participants are entitled to a safe, respectful environment free from harassment and abuse. BAS ensures all are aware of their rights and expected standards of behaviour.

Conflict of Interest Policy: Board members must disclose any direct or indirect interest in a matter prior to deliberation, offer to withdraw from the discussion, and refrain from voting.

Whistle-Blowing Policy: A secure and confidential process is in place for reporting suspected fraud, corruption, or misconduct, reinforcing the organisation's commitment to integrity.

Integrity & Safeguarding: Guided by FIBA, athletes are subject to strict liability. Betting and match-fixing are prohibited. Any suspicion of misconduct must be reported to BAS and CPIB.

TERM LIMIT OF BOARD

The term of office of Elected Board members shall be three (3) years, with staggered elections to ensure continuity. Appointed Board Members serve up to two (2) years.

Board Members may serve a maximum tenure of eight (8) consecutive years from 2019, and are eligible for re-election only after a lapse of at least two (2) years. Based on BAS records reviewed, no current Board member has been identified as exceeding the constitutional tenure limit.

The Treasurer appointment is capped at four (4) consecutive years, with re-appointment eligible only after a lapse of at least two (2) years.

REMUNERATION & BENEFITS

During the financial year, no Board member received any remuneration or benefits from the Association. No paid staff member is a close family member of any key officer or Board member who receives more than S\$50,000 during the year.

RESERVES POLICY

The Association maintains restricted and unrestricted funds. Funds established for specific purposes are classified as restricted funds. All other income and expenses are recorded in the unrestricted fund's statement of comprehensive income. Board members review the Association's financial position at every Board meeting to ensure BAS maintains sufficient operational reserves.

ONLINE EVALUATION CHECKLIST

BAS, as an Institution of a Public Character (IPC), has duly submitted the Online Evaluation Checklist at the Charity Portal in compliance with regulatory requirements.

* The governance information in this report is a summary for reference.
The BAS Constitution and formally adopted policies remain the authoritative documents.

FINANCIAL INFORMATION

S B Tan Audit PAC

*Public Accountants &
Chartered Accountants*

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118 Aljunied Avenue 2 #06-104
Singapore 380118
Tel: 6844 8626 Fax: 6844 8627
E-mail: admin@sbtan.com
<http://www.sbtan.com>

Basketball Association of Singapore

Registration No. S67SS0001J

Registered office: 601 Aljunied Avenue 1, #01-04
Singapore 389862

Annual Report for the Year Ended 31 March 2026

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Management Committee's Report

We, the undersigned Management Committee, submit this annual report to the members together with the audited financial statements of Basketball Association of Singapore for the financial year ended 31 March 2026.

Management Committee Members

The Management Committee Members at the date of this report are as follows:

Name	Designation
Seah Liang Bing, PBM	President
Low Kwang Chin	Vice President
Alan Eucharis Choo	Vice President
Ng Choon Hong	Deputy Vice President
Kelvin Tan Ching Yi	Secretary
Kervin Ong Zhi Yong	Treasurer
Ethan Ong Lien Wan	Assistant Treasurer
Pang Chin Keong	Board Member
Jeffrey Kua	Board Member
Chin Wan Qing	Board Member
Steve Goh Poh Seng	Board Member

Auditors

S B Tan Audit PAC, has expressed willingness to accept re-appointment as auditor.

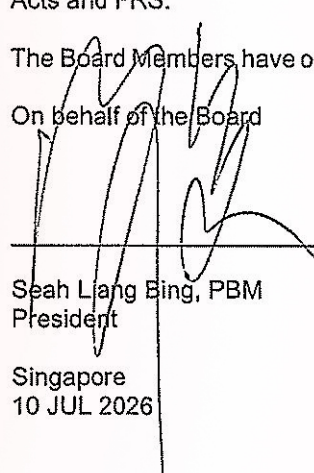
Statement by Board Members

The Board of Basketball Association of Singapore is responsible for the preparation and fair presentation of these financial statements in accordance with the Societies Act, Charities Act and Singapore Financial Reporting Standards (FRS). This responsibility includes selecting and applying appropriate accounting policies and making accounting estimates that are reasonable in the circumstances.

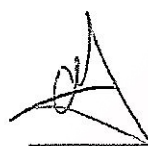
In our opinion, the accompanying financial statements are drawn up so as to give a true and fair view of the state of affairs of the Association as at 31 March 2026, and of the results, changes in funds and cash flows of the Association for the year ended on that date in accordance with the provisions of the Acts and FRS.

The Board Members have on the date of this statement, authorised these financial statements for issue.

On behalf of the Board


Seah Liang Bing, PBM
President

Singapore
10 JUL 2026


Kervin Ong Zhi Yong
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 2026, 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 Societies Act, Charities Act and Financial Reporting Standards in Singapore ("FRSs") so as to give a true and fair view of the financial position of the Association as at 31 March 2026 and of the financial performance, 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 Management Committee's report on page 1. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statement 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.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with the Societies Act ("Act"), Charities Act and other relevant regulations ("Act"), and Singapore Financial Reporting Standards ("FRS"), and for devising and maintaining a system of internal accounting controls sufficient to provide a reasonable assurance that assets are safeguarded against loss from unauthorized use or disposition; and transactions are properly authorized and that they are recorded as necessary to permit the preparation of true and fair financial statements and to maintain accountability of assets.

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

The Management's responsibilities include overseeing the Association's financial reporting process.

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
BASKETBALL ASSOCIATION OF SINGAPORE**

Auditor's Responsibility 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 judgment and maintain professional skepticism throughout the audit. We also:

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

We communicate with the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
BASKETBALL ASSOCIATION OF SINGAPORE**

Report on Compliance with other Legal and Regulatory Requirements

In our opinion, the accounting and other records required by the Act to be kept by the Association have been properly kept in accordance with the provisions of the Act.

During the course of our examination, nothing came to our attention that caused 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;
- b) the Association has not complied with the requirements of Regulation 15 of the Charities (Institutions of a Public Character) Regulations; and
- c) the Association has not complied with the requirements of Regulation 7 of the Charities (FundRaising Appeals for Local and Foreign Charitable Purposes) Regulations.

The engagement partner on the audit resulting in this independent auditor's report is Yong Seet Lee.



S B TAN AUDIT PAC
Public Accountants and
Chartered Accountants
Singapore
10 JUL 2026

Statement of Financial Position
As at 31 March 2026

	Note	2026 \$	2025 \$
Property, plant and equipment	3	216,666	241,589
Current Assets			
Trade and other receivables	4	290,774	356,914
Prepayment		6,404	7,270
Cash and cash equivalents	5	1,435,663	1,722,653
		1,732,841	2,086,837
Current Liabilities			
Trade and other payables	6	521,043	442,540
		521,043	442,540
Net Current Assets		1,211,798	1,644,297
Net Assets		<u>1,428,464</u>	<u>1,885,886</u>
<i>Representing:</i>			
Unrestricted Fund	7	821,804	1,342,511
Restricted Fund		606,660	543,375
		<u>1,428,464</u>	<u>1,885,886</u>

The accompanying notes form part of the financial statements

Statement of Comprehensive Income
For the financial year ended 31 March 2026

	Note	2026				2025				
		Unrestricted Funds	Designated Funds		Restricted Funds	Unrestricted Funds	Designated Funds		Restricted Funds	Total
		Accumulated fund	Building fund	Referee fund	One Team Singapore Fund	Accumulated fund	Building fund	Referee fund	One Team Singapore Fund	
Income	11	3,093,858	-	-	188,915	2,822,972	-	-	160,870	2,983,842
Other Income		32,347	-	-	-	61,922	-	-	-	61,922
		32,347	-	-	-	61,922	-	-	-	61,922
Total Income		3,126,205	-	-	188,915	2,884,894	-	-	160,870	3,045,764
Expenditures										
Depreciation of property, plant and equipment		5,309	22,613	-	-	10,107	7,538	-	-	17,645
Employee benefits expense		723,154	-	-	-	848,041	-	-	-	848,041
Events and functions		323,131	-	-	-	392,232	-	-	-	392,232
Fundraising expenses		30,175	-	-	-	-	-	-	-	-
Rental of SportSG facilities		549,098	-	-	-	549,098	-	-	-	549,098
Repair and maintenance		68,272	-	-	-	190,163	-	-	-	190,163
Coach fee and allowance		68,567	-	-	853	39,410	-	-	-	39,410
Grant receivables written off		-	-	-	-	152,997	-	-	-	152,997
Professional and legal fees		233,526	-	-	-	26,750	-	-	-	26,750
Transportation and travelling		332,927	-	-	55,379	141,252	-	-	17,829	159,081
Utilities		42,691	-	-	-	42,691	-	-	-	42,691
Referee fees		611,526	-	-	-	586,750	-	-	120	586,870
Rental of court		10,865	-	-	-	-	-	-	-	-
Rental of copier machine		3,597	-	-	-	3,597	-	-	-	3,597
SpexTag allowance		(21,364)	-	-	-	20,531	-	-	-	20,531
Spex Team allowance		475,000	-	-	-	460,000	-	-	-	460,000
Other operating expenses		213,754	-	-	23,469	300,184	-	-	39,458	339,642
		3,670,228	22,613	-	79,701	3,756,651	7,538	-	57,407	3,821,596
Total Expenditures		3,670,228	22,613	-	79,701	3,756,651	7,538	-	57,407	3,821,596
(Deficit) before taxation		(544,023)	(22,613)	-	109,214	(871,757)	(7,538)	-	103,463	(775,832)
Taxation	18	-	-	-	-	-	-	-	-	-
Net surplus / (deficit) after tax, representing total comprehensive income / (expenditure)		(544,023)	(22,613)	-	109,214	(871,757)	(7,538)	-	103,463	(775,832)

The accompanying notes form part of the financial statements

Statement of Changes in Funds
For the year ended 31 March 2026

	Note	2026 \$	2025 \$
Unrestricted Funds			
Balance brought forward		1,342,511	2,214,268
Transfer fund from restricted fund		23,316	-
Deficit after taxation		(544,023)	(871,757)
Balance carried forward		821,804	1,342,511
Total unrestricted funds		821,804	1,342,511
Restricted Funds:			
Building fund			
Balance at beginning of year		252,037	259,575
Depreciation of renovation		(22,613)	(7,538)
Balance at end of year	8	229,424	252,037
Referee fund			
Balance at beginning of year		10,909	10,909
Fund utilised during the year		-	-
Balance at end of year	9	10,909	10,909
One Team Singapore Fund (OTSF) Donation			
Balance at beginning of year		163,195	153,085
Transfer from unrestricted fund		565	-
Donations		175,915	10,110
Fund utilised during the year		-	-
Balance at end of year	10	339,675	163,195
One Team Singapore Fund (OTSF) Matching Grant			
Balance at beginning of year		117,234	23,881
Transfer to unrestricted fund		(23,881)	-
Matching grant received		13,000	150,760
Fund utilised during the year		(79,701)	(57,407)
Balance at end of year	10	26,652	117,234
Total Restricted Funds		606,660	543,375
Total Funds		1,428,464	1,885,886

The accompanying notes form part of the financial statements

Statement of Cash Flows
For the year ended 31 March 2026

	Note	2026 \$	2025 \$
Cash Flows From Operating Activities:			
Deficit before taxation		(457,422)	(775,832)
Adjustments for:			
Depreciation of property, plant and equipment	3	27,922	17,645
Grant receivables written off		-	152,997
Interest income from fixed deposit		(9,376)	(44,070)
Operating cash flow before working capital changes		(438,876)	(649,260)
Change in operating assets and liabilities:			
Trade and other receivables		67,006	240,741
Trade and other payables		78,503	29,040
Net cash used in operating activities		(293,367)	(379,479)
Cash Flows From Investing Activities:			
Purchase of property, plant and equipment	3	(2,999)	(230,167)
Interest received from fixed deposits		9,376	44,070
Net cash generated from / (used in) investing activities		6,377	(186,098)
Net decrease in cash and cash equivalents		(286,990)	(565,576)
Cash and cash equivalents at beginning of year		1,722,653	2,288,229
Cash and cash equivalents at end of year		1,435,663	1,722,653

The accompanying notes form part of the financial statements

These notes form an integral part of and should be read in conjunction with the accompanying Financial Statements.

1 General

Basketball Association of Singapore (the "Association") is registered in Singapore with its registered office at 601 Aljunied Avenue 1, #01-04 Singapore 389862. Basketball Association of Singapore became a charity organisation from 21 June 2010 and is an Institution of a Public Character.

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

The financial statements were authorised for issue by the Management Committee on 10 July 2026.

2 Significant Accounting Policies

2.1 Basis of Preparation

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

The financial statements are presented in Singapore Dollar (S\$), which is the 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 that in the current financial year, the Association has adopted all the new and amended standards which are relevant to the Association and are effective for annual financial periods beginning on or after 1 April 2025. The adoption of these standards did not have any material effect on the financial performance or position of the Association.

2.3 Standards Issued But Not Yet Effective

A number of new standards and amendments to standard that have been issued are not yet effective and have not been applied in preparing these financial statements.

The management expect that the adoption of these new and amended standards will have no material impact on the financial statements in the year of initial application.

2.4 Revenue Recognition

Income 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.

Income 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) Membership subscription fee

The Association generates income from collecting membership subscriptions. These payments allow the members to continue enjoy the benefits as a member of the Association. Membership subscription fee is recognised over the membership period.

2.4 Revenue Recognition (Cont'd)**(ii) Rental income**

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

(iii) Donations and cash sponsorships

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

(iv) Sponsorship in-kind

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

(v) Tournaments and events income

Tournaments and events income are recognised when the events take place.

2.5 Government grants

Government grants are recognised as a receivable when there is reasonable assurance that the grant will be received and all attached conditions will be complied with.

When the grant relates to an expense item, it is recognised as income on a systematic basis over the periods that the related costs, for which it is intended to compensate, are expensed. When the grant relates to an asset, the fair value is recognised as deferred income on the statement of financial position and is recognised as income in equal amounts over the expected useful life of the related asset.

2.6 Foreign Currency transactions and balances

Transactions in foreign currencies are measured in the functional currency of the Association and are recorded on initial recognition in the functional currency at exchange rates approximating those ruling at the transaction dates. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the reporting date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rates as at the dates of the initial transactions.

Exchange differences arising on the settlement of monetary items or on translating monetary items at the end of the reporting period are recognised in profit or loss.

2.7 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 on the straight-line method to write off the cost of the assets over their estimated useful lives as follows:

	<u>Number of years</u>
Computers	1 year
Equipment	5 years
Sport equipments	5 years
Furniture and fittings	5 years
Renovation	10 years
Leasehold improvements	16 years

2.7 Property, Plant and Equipment (Cont'd)

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 residual values, useful life and depreciation method are reviewed at each financial year-end, and adjusted prospectively, if appropriate.

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.

Fully depreciated property, plant and equipment are retained in the financial statements until they are no longer in use and no further charge for depreciation is made in respect of these assets.

2.8 Cash and Cash Equivalents

Cash and cash equivalents comprise cash at bank, fixed deposit that is readily convertible to a known amount of cash and are subject to an insignificant risk of changes in value.

2.9 Employee Benefits*Defined contribution plan*

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.

Short-term employee benefits

Short-term employee benefit obligations are measured on an undiscounted basis and are expensed as the related service is provided. A liability is recognised for the amount expected to be paid if the Association has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee, and the obligation can be estimated reliably.

2.10 Impairment of Financial Assets

The Association recognises an allowance for expected credit losses (ECLs) for all debt instruments not held at fair value through profit or loss (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 contractual payments are 30 days past due. However, in certain cases, the Association may also consider a financial asset to be 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.

2.11 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, where applicable, 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 comprehensive income statement.

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 comprehensive income statement.

2.12 Financial Instruments**(a) Financial Assets****(i) Initial recognition and measurement**

Financial assets are recognised on the Association's statement of financial position when the Association becomes a party to the contractual provisions of the instrument.

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

Trade 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 receivables do not contain a significant financing component at initial recognition.

(ii) Subsequent measurement

Subsequent measurement of debt instruments depends on the Association's business model for managing the asset and contractual cash flow characteristic of the asset. The three measurement categories for classification of debt instruments are amortised at cost, fair value through other comprehensive income (FVOCI) and FVPL.

Financial assets that are held for the collection of contractual cash flows where those cash flows represent solely payments of principal and interest are measured at amortised cost. Financial assets are measured at amortised cost using the effective interest method, less impairment. Gains and losses are recognised in profit or loss when the assets are derecognised or impaired, and through the amortisation process.

(iii) 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 comprehensive income statement.

(b) Financial Liabilities**(i) Initial recognition and measurement**

Financial liabilities are recognised on the Association's statement of financial position when the company becomes a party to the contractual provisions of the 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.

2.12 Financial Instruments (Cont'd)**(ii) 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 as well as through the amortisation process. Liabilities of short duration are not discounted.

(iii) Derecognition

The Association derecognises financial liabilities when, and only when, the Association's obligations are discharged, cancelled or expired. On derecognition, the difference between the carrying amounts and the consideration paid is recognised to comprehensive income statement.

2.13 Provisions

Provisions are recognised when the Association has a present obligation (legal or constructive) where, as a result of a past event, and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are reviewed at each balance sheet date and adjusted to reflect the current best estimate. Where the effect of time value of money is material, the amount of the provision is the present value of the expenditure expected to be required to settle the obligation.

2.14 Leases***Lessee***

According to FRS 116, lessee shall measure the lease liability at the present value of the lease payments that are not paid at that date. The lease payments shall be discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the lessee shall use the lessee's incremental borrowing rate. Besides, FRS 116 paragraph 53(g) required the lessee to disclose the total cash outflow for leases for the reporting period.

All leases of the Association are non-cash facilities provided by SportSG. There is no cash payment, so FRS 116 is not applicable to the Association.

Short-term leases

The Association applies the short-term lease recognition exemption to its short-term leases of court, equipment and copier machine (i.e. those leases that have a lease term of 12 months or less from the commencement date and do not contain a purchase option). Lease payments on short-term leases are recognised as expense on a straight-line basis over the lease term.

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 interest 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 members to continue to remain on the MC.

2.16 Reserve Policy

The Association maintains restricted funds and unrestricted funds. Funds set up for specific purposes are classified as restricted funds. All income and expenses other than those attributable to restricted funds and common overheads are recorded in the unrestricted fund's statement of comprehensive income.

In order to ensure observance of limitations and restrictions placed on the use of the resources available to the Association the financial statements of the Association are maintained such that the resources for various purposes are classified for accounting and reporting purposes that are in accordance with activities or objectives specified.

3 Property, Plant and Equipment

	Computer \$	Equipment \$	Sport equipments \$	Furniture and fittings \$	Renovation \$	Leasehold improvements \$	Total \$
At 1 April 2024	19,084	115,155	239,243	156,930	184,514	1,000,000	1,714,926
Additions	4,033	-	-	-	226,134	-	230,167
At 31 March 2025 and 1 April 2025	23,117	115,155	239,243	156,930	410,648	1,000,000	1,945,093
Additions	2,999	-	-	-	-	-	2,999
At 31 March 2026	26,116	115,155	239,243	156,930	410,648	1,000,000	1,948,092
At 1 April 2024	17,487	112,240	239,243	156,887	160,002	1,000,000	1,685,859
Charge for the financial year	5,630	614	-	43	11,358	-	17,645
At 31 March 2025 and 1 April 2025	23,117	112,854	239,243	156,930	171,360	1,000,000	1,703,504
Charge for the financial year	875	614	-	-	26,433	-	27,922
At 31 March 2026	23,992	113,468	239,243	156,930	197,793	1,000,000	1,731,426
At 31 March 2026	2,124	1,687	-	-	212,855	-	216,666
At 31 March 2025	-	2,301	-	-	239,288	-	241,589

The amount of depreciation for renovation amounting to \$22,613 (2025: \$7,538) was charged to the restricted fund (Note 8).

4 Trade and Other Receivables

	2026	2025
	\$	\$
Trade receivables	124,479	150,244
Accrued revenue	60,091	55,196
Less: Allowance for expected credit losses	(5,845)	(5,845)
	<u>178,725</u>	<u>199,595</u>
Deposits	62,163	61,663
Grant receivables	-	42,000
Advances	-	5,000
Other receivables	49,886	48,656
	<u>290,774</u>	<u>356,914</u>

Grant receivables are amount due from Sport Singapore (SportSG) which are expected to receive in subsequent disbursement. This is computed based on actual utilisation and approved grant by SportSG.

Trade receivables are non-interest bearing and are generally based on 30 days terms (2025: 30 days term).

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

The movement in allowance for expected credit losses of trade receivables computed based on lifetime ECL was as follows:

	2026	2025
	\$	\$
At 1 April 2025	5,845	55,845
Addition during the year	-	-
At 31 March 2026	<u>5,845</u>	<u>5,845</u>

5 Cash and Cash Equivalents

	2026	2025
	\$	\$
Cash and bank balances	804,226	575,982
Fixed deposits	631,437	1,146,671
	<u>1,435,663</u>	<u>1,722,653</u>

Fixed deposit has maturity of 3 to 12 months (2026: 3 to 12 months) and earn interest at 0.3% - 1.5% (2025: 1.25% - 2%) per annum.

	2026	2025
	\$	\$
Cash and cash equivalents - restricted in use	606,660	543,375
Cash and cash equivalents - non restricted in use	829,003	1,179,278
	<u>1,435,663</u>	<u>1,722,653</u>

UOB and DBS bank are the banks of the Association.

6 Trade and Other Payables

	2026	2025
	\$	\$
Trade payables	149,462	118,692
Accrued expenses	208,858	181,966
Amount refund to Sport Sg	95,000	-
Other payables	28,063	69,711
Advance billing	-	38,605
Deferred income	39,660	33,566
	<u>521,043</u>	<u>442,540</u>

7 Reserve policy

The Association's ratio of reserve to annual operating expenditure is as follows:

	2026	2025
	\$	\$
Unrestricted Funds - Accumulated Fund	821,804	1,342,511
Restricted/Designated Funds:		
- Building Fund	229,424	252,037
- Referee Fund	10,909	10,909
- One Team Singapore Fund	366,327	280,429
Total Funds	<u>1,428,464</u>	<u>1,885,886</u>
Annual Operating Expenditure	3,670,228	3,756,651
Ratio of Unrestricted Reserves to Annual Operating Expenditure	0.22	0.36

8 Building fund

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

	2026	2025
	\$	\$
Balance at beginning of year	252,037	259,575
Depreciation of renovation (note 3)	(22,613)	(7,538)
Balance at end of year	<u>229,424</u>	<u>252,037</u>

This represents property, plant and equipment financed by building fund. The depreciation with respect to the aforesaid assets is charged to the building fund.

9 Referee fund

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

10 One Team Singapore Fund

	2026	2025
	\$	\$
Balance at beginning of year	280,429	153,085
Deficit attributable to		
Donation income	175,915	10,110
One Team Singapore Fund:	13,000	117,234
Reclassification of account	(23,316)	-
Less: Utilisation	(79,701)	-
Balance at end of year	<u>366,327</u>	<u>280,429</u>

11 Revenue

Revenue mainly includes contributions received and receivable for sports activities conducted during the year.

	2026	2025
	\$	\$
Grant from SportSG	2,048,532	1,928,056
Course fees	469,013	393,491
Donation income	181,557	10,340
Sponsorship received	19,300	29,656
Tournaments and events income	351,104	278,807
Matching grant	13,000	150,760
Membership subscription fee	13,000	21,775
Rental of court	181,249	166,357
Necessary yield cost	6,018	4,600
	<u>3,282,773</u>	<u>2,983,842</u>

12 Management Committee's remuneration

The Management Committee has not received any form of remuneration from Association for the year, except for those disclosed in Note 15.

13 Key Management Personnel Costs

	2026	2025
	\$	\$
Top key management's annual remuneration (Including CPF and bonuses)	<u>101,765</u>	<u>172,400</u>

There is no paid staff who is close member of the family of the Management or Management Committee member, who receives more than S\$50,000 during the year.

Top 3 staff annual remuneration (Including CPF and bonuses)	<u>331,702</u>	<u>359,917</u>
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Number of top 3 staff in remuneration bands:
\$100,001 - \$200,000
Below \$100,000

3	2
-	1

14 Tax-Exempt Receipts

	2026	2025
	\$	\$
Tax-exempt receipts issued for donations collected	<u>174,525</u>	<u>8,500</u>

15 Related Party Transactions

The Association's related party transactions during the year are as follows:

	2026	2025
	\$	\$
Referee allowances paid to a committee member	6,993	18,531
Event management fee paid for a committee member's business	-	16,000

16 Overseas Expenditure

The Association incurred the following overseas expenditure:

	2026	2025
	\$	\$
Total Overseas travel/accommodation/allowances/training	<u>360,166</u>	<u>242,130</u>

17 Fund Raising Event

	2026	2025
	\$	\$
Fundraising income	170,000	-
Less: Fund raising expenditure	(30,175)	-
Net surplus	<u>139,825</u>	<u>-</u>
Fundraising spending over income ratio	18%	N/A

18 Taxation

The income of the Association is exempted from tax under Section 13 of the Singapore Income Tax Act Cap. 134.

19 Financial Risk Management Objectives and Policies

The Association's activities expose it to a variety of financial risks from its operations. The key financial risks include liquidity risk and credit risk. The policies for managing each of these risks are summarised as follows:

Liquidity risk

The Association's financing activities are managed by maintaining an adequate level of cash and cash equivalents to finance the operations. The Association monitors and maintains a level of cash and cash equivalents to finance the Association's operations and mitigate the effects of fluctuation in cash flows to manage liquidity risk. Grant income from Sport Singapore ensures continuity of the Association.

The maturity profile of the financial liabilities of the Association is as follows. The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months approximate their carrying amounts as the impact of discounting is insignificant.

	2026	2025
	\$	\$
Trade and other payables	481,383	370,369
< 12 months	<u>481,383</u>	<u>370,369</u>

Financial Risk Management Objectives and Policies

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 receivables to third parties. The Association minimises credit risk by dealing exclusively with high credit rating counterparties. The Association performs ongoing credit evaluation of its counterparties' financial condition and generally do not require a collateral.

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.

19 Financial Risk Management Objectives and Policies (Cont'd)

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

The table below details the credit quality of the Association's financial assets, as well as maximum exposure to credit risk by credit risk rating categories:

	12-month or lifetime ECL	Category	Gross carrying amount \$	Loss allowance \$	Net carrying amount \$
31 March 2026					
Trade receivables	Lifetime ECL (simplified)	Note 1	184,570	(5,845)	178,725
Other receivables	12-month ECL	I	112,049	-	112,049
31 March 2025					
Trade receivables	Lifetime ECL (simplified)	Note 1	205,440	(5,845)	199,595
Other receivables	12-month ECL	I	157,319	-	157,319

Trade receivables (Note 1)

For trade receivables, the Association has applied the simplified approach in FRS 109 to measure the loss allowance at lifetime ECL. The Association determines the ECL by using a provision matrix, estimated based on historical credit loss experience based on the past due status of the debtors, adjusted as appropriate to reflect current conditions and estimates of future economic conditions. Accordingly, the credit risk profile of trade receivables is presented based on their past due status in terms of the provision matrix.

Receivables that are past due but not impaired

The age analysis of trade receivables past due but not impaired is as follows:

	2026 \$	2025 \$
<u>Days past due:</u>		
1 - 30 days	5,106	42,033
31 - 60 days	-	3,510
61 - 90 days	2,405	-
More than 90 days	44,498	109,616

There were no trade receivables at year-end of the Association that were impaired. There were no adjustments upon initial adoption of FRS 109 as the impact was not material.

20 Fair Values of Financial Instruments

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, 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 and trade payables

The carrying amounts of these receivables and payables (including trade balances) approximate their fair values as they are subject to normal trade credit terms.

Financial instruments by category

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

	2026 \$	2025 \$
<i>Financial assets measured at amortised cost</i>		
Trade and other receivables	290,774	356,914
Cash and cash equivalents	1,435,663	1,722,653
Total financial assets measured at amortised cost	<u>1,726,437</u>	<u>2,079,567</u>
<i>Financial liabilities measured at amortised cost</i>		
Trade and other payables	<u>481,383</u>	<u>370,369</u>

Fair value hierarchy

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

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

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

21 Accounting Estimates and Judgement in Applying Accounting Policies

The Association makes estimates and assumptions that affect the reported amounts of assets and liabilities within the next financial year. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Management is of the opinion that there are no significant judgements 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.

22 Capital Management

The primary objective of the management of the Association's capital structure is to maintain an efficient mix of debt and funds in order to achieve a low cost of capital, while taking into account the desirability of retaining financial flexibility to pursue opportunities and adequate access to liquidity to mitigate the effect of unforeseen events on cash flows.

The Management regularly review the Association's capital structure and make adjustments to reflect economic conditions, strategies and future commitments.

The Association did not breach any gearing covenants during the financial years ended 31 March 2026 or 31 March 2025. In the same period, no significant changes were made in the objectives, policies or processes relating to the management of the Association's capital structure.

Basketball Association of Singapore

Reg no. S67SS0001J
601 Aljunied Ave 1, #01-04
Singapore 389862

Date: 10 JUL 2026

S B Tan Audit PAC
Public Accountants &
Chartered Accountants
118 Aljunied Avenue 2 #06-104
Singapore 380118

Dear Sir:

**Basketball Association of Singapore
Letter of Representation
Audit for year ended 31 March 2026**

This representation letter is provided in connection with your audit of the financial statements of Basketball Association of Singapore for the year ended 31 March 2026 for the purpose of expressing an opinion as to whether the financial statements give a true and fair view in accordance with Societies Act, Chapter 311, Charities Act, Chapter 37 and Singapore Financial Reporting Standards ("FRS").

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

Financial Statements

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement dated 4 October 2023, for the preparation of the financial statements in accordance with the provisions of the Societies Act (the "Act"), Charities Act (the "Act") and Singapore Financial Reporting Standards, in particular the financial statements give a true and fair view in accordance therewith.
- Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
- Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of Singapore Financial Reporting Standards.
- All events subsequent to the date of the financial statements and for which Singapore Financial Reporting Standards require adjustment or disclosure have been adjusted or disclosed.
- The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole.

Information Provided

- We have provided you with:
 - Access to all information of which we are aware that is relevant to the preparation of the financial statements such as records, documentation and other matters;
 - Additional information that you have requested from us for the purpose of the audit; and
 - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- All transactions that should have been recorded have been recorded in the accounting records and are reflected in the financial statements.
- We acknowledge our responsibility for the design and implementation of internal control to prevent and detect fraud or error. As we have disclosed to you before, the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud is low.
- We have disclosed to you that we are not aware of any information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves:
 - Management;
 - Employees who have significant roles in internal control; or
 - Others where the fraud could have a material effect on the financial statements.
- We have disclosed to you that we are not aware of any information in relation to allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators or others.
- We have disclosed to you that we are not aware of any known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements.
- We have disclosed to you that we are not aware of any non-compliance with AML and CFT legislations.
- We declare that the information provided in these forms is true and correct. We are aware that we may be subject to prosecution and criminal sanctions under written law if we found to have made any false statement which we know to be false or which we do not believe to be true, or if we have intentionally suppressed any material fact.

Basketball Association of Singapore

- We have disclosed to you the identity of the entity's related parties and all the related party relationships, transactions and balances of which we are aware of as follows:

Name of related party	Nature of relationship	Transactions and Balances
Lau Kok Lin	Committee member	Referee allowances paid to a committee member - \$6,993

Signed:  _____

Management



BASKETBALL
ASSOCIATION
OF SINGAPORE

601 Aljunied Ave 1, #01-04, Singapore, 389862
<https://bas.org.sg/>