



Waterways Watch Society

Annual Report 2019

Celebrating 21 years of our beloved environment



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About WWS

WWS was officially registered as a not-for-profit society with 27 members in 1999; over the years the organisation has expanded to about 500 dedicated and passionate members, with ages ranging between 14 to 70 years, from diverse backgrounds (professionals, students, civil servants, housewives, and retirees) and with multi-racial representation. In 2013, WWS qualified to be an Institution of a Public Character (IPC), a prestigious status that only a few select charities hold, enabling their donors to claim tax relief. WWS started its initial work with boat patrols and has since expanded its activities to include public education at fairs, school programmes, and Clean and Green Week activities. It also routinely participates in World Water Day, World Environment Day, International Coastal Cleanups and the World Water Monitoring Day.

WWS is well-positioned to promote public awareness of conserving, valuing and enjoying Singapore's water resources while encouraging good social behaviour, translating into reduced litter and pollution of our environment. The Public Utilities Board (PUB), National Environment Agency (NEA) and several other government agencies are key partners of WWS, a recipient of the President's Environmental Award in 2006. In addition, our founder and then-Chairman Mr Eugene Heng received the same award in an individual capacity in 2014. WWS has also received other environmental awards, such as the PUB Watermark Honorary Award in 2007 and the NEA EcoFriend Award in the same year.

|| · OUR MISSION · ||

Waterways Watch Society (WWS) is a special, independent volunteer group, bringing people together to love our waters and to inspire stewardship for our environment.





Founder and CEO's Message

Dear Members and Friends,

It was another great year for Waterways Watch. While our donations and sponsorship always challenging, we thank our sustainable supporters like Pratt and Whitney, NWCDC, Powerseraya, Capital International, MPA, Goldman Sachs, SPH and of course the few individual loyal partners.

In the year under review, we achieved an increase of 15.8% in programme delivery for schools and corporates. A total of 188 for the whole year. While the actual numbers engaged were slightly lower this year, we still managed to engage a total of 21138 thousand students and preschoolers in period.

To the Waterways Watch engagement and mentoring our young remains our main focus although we still do sharing with the young adults, the merdeka and pioneer generation. If you are willing to invest some time, we are willing to share, show and tell. Its all about awareness and taking more ownership. This year onwards we are also including in our programme activities for those who are differently-abled as we believe in being more inclusive in our environmental work.

As we celebrate our Bicentennial 200 year in 2019, we are making an extra effort to canvass and encourage more donations due to the generous dollar for dollar matching given by the government under their Bicentennial Community Fund. We encourage those who care and can, please support us with your donation.

As we close our financial year 2018/2019, we open our new branch office at Lakeside Gardens. Like in Punggol Branch, we hope to encourage and sign-up residents there to help us in our sustainable environment work. Come join us. Our official launch on 18th. August 2019 was a great success and we thank NParks and PUB for their kind support and invite.





We would also like to thank our new partners and sponsors like Glorious (Singapore) Pte Ltd, Straits Construction and Woh Hup.

On the home front, we stand as of 31st. March 2019 with a total of 585 members (an increase of about 17%). Our Admin Staff today is well strengthen with a current strength of 6 full-time staff and a good number of reliable and passionate part-time volunteers. Well appreciated and something we like to increase our numbers here. If any of you have the time and interest, please contact us. Special thanks to the Diane and the team (Wai Tong, Lijean, Anqi and newly hired Simon). Thank you the Committee for your support this past year.

Finally, I like to say, thank you to all you members for believing in our work and your weekend and weekday contributions in Marina, Punggol and now Lakeside. As we enter into 2020, wish all of you the very best and good health.



Sincerely,

Eugene Heng





Chairman's Message

Dearest friends and members of WWS,

We've had an incredibly busy year last year, with a 10% increase year on year in total hours on activities, even though total participants declined. Programmes are more meaningful and engaging and we are seeing a shift from water based to more land based activities, the greatest number coming from River Monster and Learning Trails (WWE) for schools.



Although the overall earnings are reduced, we are heartened to see that one of our objectives of reaching out and educating our next generation is taking a forefront. As we celebrate the bicentennial this year, it is even more important for us to instil the urgency on caring for our environment, especially our waters to our young ones, so a strong foundation can be built for the next 200 years.

This increase in activities could only have been achieved through the efforts of our office staff and volunteers, lead by Diane and Wai Tong. On behalf of the Committee, we sincerely thank CEO Eugene and the team for their passion and commitment to our cause and ensuring our programmes run smoothly.

The positive experience that many programme participants enjoy while with us have also allowed us to engage many public agencies on a deeper level, and our volunteers on patrol now have increased confidence when engaging the public due to the recognition granted by their authority cards. In the year ahead, we look forward to a more exciting partnership with OBS and NVPC.

Meanwhile, please enjoy this new Annual Report format, thanks to Eugene and Chia Chia. Looking forward to your continued support for WWS.

Sincerely,

A handwritten signature in black ink, appearing to read 'Ivan Teo', written over a white background.

Ivan Teo

|| · Special Report · ||

Mr Gan Kong Nam joined Waterways Watch Society since 13th January 2017, and have since been helping out with WWS' weekly patrols both on bike and on the power-boat. Mr Gan sees the importance in inculcating good environmental values since young and encouraged his family members to join him on this journey.



Mr Gan Kong Nam

What motivated you to join Waterways Watch Society?

My volunteering began as I felt its time to contribute back to the community and society. It happens when I came across WWS through my company CSR initiative. From the first event I had with WWS, the organization values and objectives have inspired me to join them as a member. What inspires me are the dedication in protecting and preserving our environment and the waterways.

After you joined Waterways Watch Society, you also invited your family members to join the society. How did you convince them to come along with you?

I strongly believe the same values need to extend to our younger generations. My first approach was sharing my volunteering activities like bike patrol, kayaking, public education/engagement as to create a shared values that they will appreciate. This follow by inviting them to join me in the activities. I'm very proud as my family do felt the importance in education, along with those valuable and fun activities.



Gan's son, Gan Jun Fei (in black shirt) also joined WWS



Mr Gan with his wife and daughter

Waterways Watch Society is a true partner with a responsible group of volunteers who engage in environmental public education and engagement in a proper manner. Our regular activities include patrolling on bicycles, boats or kayaks. Not to forget our inspiring educational programmes with schools and corporates by sharing the importance of preserving our mother nature and the right etique towards our environment (parks) and waterways.



Mr K.T. joined Waterways Watch Society since 11th September 2016. With his dedication to the environment, Mr K.T. has also encouraged his wife and daughter to join WWS weekly environmental patrols.



Mr K.T. with his wife and daughter in front of our Jurong Branch Office

How do you get to know WWS?

I never knew about WWS until I come across WWS' Punggol branch container office while taking a walk at the Punggol Waterways with my family.

What motivated you to join Waterways Watch?

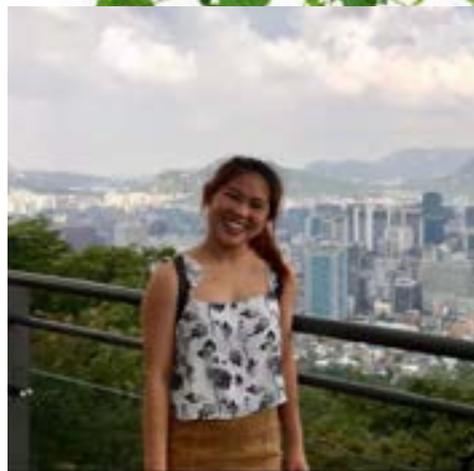
I find it interesting and meaningful to safeguard our water source, especially in Singapore. With this, I signed up online and never turned back. The experience was extremely enriching, and encouraged my daughter to join, to learn about our water sources in Singapore as we exercise. My wife joined after attending our annual World Water Day Carnival.



As WWS opens its new branch in Jurong, Mr Gan and Mr K.T. has also dedicated their time to do environmental patrols with our other fellow volunteers along Jurong Lake whenever their time permits.

|| · Special Report · ||

Ms Wee Jieqi, currently an undergraduate in Environmental Studies at the National University of Singapore (NUS), volunteered to do an internship with Waterways Watch Society on her own in the pursuit of her passion for the environment.



Why do you choose to do your internship at Waterways Watch Society (WWS)?

I decided to intern at WWS because I wanted an insight of how an NGO functions and the difficulties they may face. Furthermore, I was inspired by the outreach programmes and the ability of the organisation to reach out to the masses, from kindergarten kids all the way to adults!

How was the internship experience? Was there anything out of your expectation?

The internship experience at WWS was very eye-opening and insightful to say the least. I was inspired by the volunteers who showed that no matter how old you are, you can make a difference to society and educate those around you if you have the passion and willingness to do so. The message which WWS spreads to the public gives me hope that change can be made, and through the many programmes that is held each week, it shows that the public is also interested in the environment and are willing to learn more about Singapore's water issues! the internship also made me more aware about Singapore's waters and the need for us, the younger generation to step up and make a change.



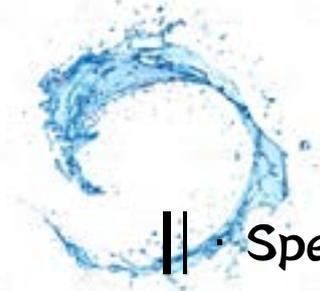
What is your biggest takeaway from this internship at WWS?

I think the biggest takeaway from WWS is the opportunity it gave for me to step out of my comfort zone and make a difference to society. Interacting with the people all walks of life taught me about confidence when i am presenting a particular section, and also better understanding the needs of the public. WWS also showed me how important and close-knitted an organisation has to be in order to function properly. As an NGO and a volunteer organisation, there needs to be good dynamics in order for smooth running of programmes and events. All in all, it showed that a family can be formed in the midst of all of this ;) And of course, interning at WWS made me more aware of the environment and the need for more action to be taken. It made me realise that there may be campaigns already put out there to raise awareness about litter or Singapore waters, however, the public is still unaware. Thus, I personally feel that more efforts can definitely be done to increase education and awareness of the issue.

What changes do you hope to see in the general environmental landscape in singapore?

For me, I definitely want to see Singapore as a clean and green city, one where the masses is able to take charge of their own environment and be aware of the environmental issues which can impact Singapore. I hope to be able to see a Singapore where people are responsible of their actions and under how they can impact the environment. Like the use of single-use disposables!! It can definitely be avoided if we put in some effort and bring our own reusable cutleries out!! This small action can decrease waste generated very quickly. I believe that more focus has been placed on the environment in recent years, and I hope that change can be felt and seen soon.





|| · Special Report · ||

Are we really ready for development?

As I pitched my choice of courses in the respective Chinese universities back then, I had two main courses in mind: Governance and Environmental Science. No doubt, the most commonly asked question was simply "Why do you want to study governance/ environmental science in China? Wouldn't Singapore be a more suitable place to study these courses?".



Well, I beg to differ. Studying these courses in China is a whole new fruitful experience. China is a huge country with a wide mix of diversities. As I travel to different cities in China, I got to observe the different cultures and language the people share. Many tend to always refer Singapore as a clean and green city, a place where strict environmental laws are enforced, hence also commonly known as a proud "fine" city. However, as we all know, though the implementation and enforcement of hard laws may seem as a good deterrent for offenders, but what if no one else is looking? Are we still going to exercise that sense of environmental consciousness?

Laws and regulations are not the elements that constitute a city, it is always the people who shape and define it. This goes the same when we speak about the environmental sector. A lot of netizens may reason that the key to Singapore being a clean garden city is the good enforcement of environmental laws. Well, this does constitute validity to a certain extent, but why are we still seeing ungracious behaviors and unsightly litter around our waterways and parks? Is there a need to hire a great ratio of cleaners to clean after us? This brings in the following question into light: Is enforcement of laws enough to sustain a clean and green environment? I would not say so. Only when a clear environmental mindset is instilled in the people, then I will be proud to say that we are an eco-city, with not a sense of hesitation.



When people speak of the environmental conditions in China, the first thing that comes to mind is none other than the skepticism about the air quality in the big cities such as Beijing or the rate of pollution in their underground waters. It is uncommon (or never) that people start to appreciate and praise the efforts of environmentalism there.

I was fortunate to be able to visit a lot of cities in China during my undergraduate stay in China. Every city has its gem, but what amazed me was my recent trip to Tianjin, one of the eco-cities in China. I was blessed to travel to the more residential part of Tianjin, where I got to observe the way of life and the general environment. What impressed me was the really clean streets (and I mean really clean – where not a single prominent sweet wrapper can be found). Bins in every city in China are also standardised, 85% of the bins in China are usually what I will consider as "two-in-one" bin, where it clearly separates recyclables and non-recyclables.



Back in Beijing, whenever we walk through the different housing estates, there is always 3 clear recycling bins in sight (Paper, Plastic and Cans) along with a big general waste bin at its side. This subtle presence of recycling bins helps to instil an inherent mindset in people to a certain extent. The major cities in China are starting to progress, with Shanghai taking its lead in recycling efforts by drawing lessons from Japan. It is undeniable that changing lifestyle habits aren't the easiest, but with adequate ground work and the willingness to give it a chance and time to settle in, I believe its already a step forward. China are moving ahead, despite the inevitable sentiments from the ground. I believe Singapore can do it as well, and hopefully, even better.

Goh Chia Chia, WWS Volunteer, 20 years old

Singaporean Undergraduate at Peking University (Beijing, China)

List of Programmes and Events

|| · Programmes · ||



Assembly / Lunchtime Talks



Kayak Programme



River Monster Junior



Waterway Clean-up (Foot)



Bicycle Waterway Clean-up



Environmental Booths



Pedal-Boat Programme



Coastal Clean-Up



Coney Island Discovery Trail



River Monster



Waterways Watch Explorer



Camp Enviro-wareness

|| · Programmes List · ||

- Waterways Clean-up (Foot)
- Bicycle Waterways Clean-up
- Kayak Waterways Clean-up
- Pedal-Boat Waterways Clean-up
- Powerboat Waterways Clean-up
- River Monster
- River Monster Junior
- Waterways Watch Explorer (WWE)
- Assembly/ Lunchtime Talks
- Environmental booths
- Coastal Clean-up
- Coney Island Discovery Trail
- Lorong Halus Discovery Trail
- Camp Enviro-wareness
- L.O.V.E. Punggol Bike Trail
- L.O.V.E. Jurong Bike Trail



L.O.V.E. Punggol Bike Trail

|| · Events · ||



WWS Try-Amazing Race 2018



WWS Carnival 2019

Programmes Review (2019)

|| · Waterways Clean-Up (Foot) · ||

The Waterway Clean-up begins with a presentation on the issues facing our water resources in Singapore. After which, participants will embark on a short walk to a litter hotspot area and perform a litter survey. The programme ends with a reflection session, where a facilitator will lead a discussion on what we can do to help protect our precious water resources. This activity is suitable for all ages.

This year, WWS reached out to a total of more than 928 participants from different schools and corporates who have gone on the Waterway Clean-Up (foot) with us.



|| · Bicycle Waterway Clean-Up · ||

The Bicycle Waterway Clean-Up takes a casual cycling excursion to the next level. Participants will be brought on a tour of Marina Reservoir to discover the historical significance of the area. They will learn how littering not only causes problems in terms of public health and safety, it would also affect the quality of our supply of drinking water.

This year, WWS reached out to a total of more than 811 participants from 40 different schools and corporates who have gone on the Waterway Clean-Up (bicycle) with us.



|| · Kayak Waterway Clean-Up · ||



The Kayak Waterway Clean-Up provides participants the opportunity to be in direct contact with nature and to learn about the impact of litter on wildlife and the environment. Participants will have the opportunity to visit litter hot-spots while exploring the Marina Reservoir. This year, WWS reached out to a total of more than 2314 participants from different schools and corporat es through our kayaking programme.

WWS provides opportunities for members to develop and contribute towards environmental conservation. A haven for like minded n passionate individuals coming together to be supported and inspire others.

Kian Seng, Voliunteer at WWS



|| · Pedal-Boat Waterway Clean-Up · ||

The Powerboat Waterway Clean-Up is a unique opportunity to explore and care for the environment in the safety and comfort of a pedal-boat. Armed with pails, gloves and nets, participants will have a direct hand in caring for the environment, while learning about how litter accumulates in the water and a better idea of the magnitude of resources that go into cleaning the environment. Participants will also see for themselves the thriving biodiversity of these waters, including (but not limited to) the resident otters.

This year, this activity reached out to a tota l of more than 178 participants from different schools and corporates for the pedal boat waterway clean up programme.



|| · Power-Boat Waterway Clean-Up · ||

The Powerboat Waterway Clean-Up is a unique opportunity to explore and care for the environment in the safety and comfort of a powerboat. A trained guide will bring participants on a tour of Marina Reservoir. Armed with pails, gloves and nets, participants will have a direct hand in caring for the environment, while learning about how litter accumulates in the water and a better idea of the magnitude of resources that go into cleaning the environment. While on patrol, participants will also see for themselves the thriving biodiversity of these waters, including (but not limited to) the resident otters.

This year, WWS reached out to a total of more than 122 participants for the boat waterway clean up programme.



PIONEER-MULTI BOAT

As Singapore continues to work towards becoming a more inclusive society, Waterways Watch Society sees the value in serving participants who are differently abled. It is WWS's fervent belief to provide opportunities for all to participate in our unique experiential learning programmes.



WWS makes use of our new Pioneer-Multi Boat to facilitate the safe management of differently-abled groups participating in our Values in Action programmes. WWS look forward to more opportunities in using this boat for our activities. We would also like to thank our sponsors for making this possible.

|| · Assembly/ Lunchtime Talks · ||

Our environmental awareness presentations cover water and environmental issues such as climate change, responsible water usage, water scarcity, the causes and impacts of pollution, the four National Taps, the Singapore Water Story, the 3Rs of reduce, reuse and recycle, ending with a call to volunteerism and how to take personal action to combat these issues. Over the past year, WWS has done 116 assembly / lunchtime talks with many different schools and corporate groups.

Besides our usual environmental talks, our Founder and CEO of Waterways Watch Society, Mr Eugene Heng, have also been invited to various panel discussions and interview sessions by both corporate and student groups.



Our environmental booths also offer an engaging session with participants, spreading the awareness of anti-littering and love our waters. Our school booths also include simple interactive games which will captivate the attention of the little ones while learning about our environment. WWS has done a total of 14 outreach booths over the past year.

Really, my involvement in WWS thus far had given me the belief that we, the citizens, are 'too well taken care off' here that we've taken many things for granted. In WWS there are many passionate likeminded people whom we can learn to share and work together to look after our environment.

– Kok Wai Tong, Volunteer at WWS –





|| · L.O.V.E. *Punggol* Bike Trail · ||



The L.O.V.E Punggol Bike Trail is a cycling environmental awareness and educational programme which focuses on the history, features and development of the waterfront town Punggol. It provides participants with the opportunity to learn the importance of our waterways and environmental issues while biking around the Punggol area. WWS have done a total of 11 L.O.V.E. Punggol Bike trails from April 2018 to March 2019.



|| · L.O.V.E. *Jurong* Bike Trail · ||

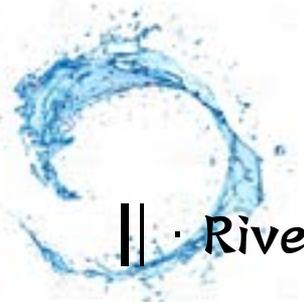
The L.O.V.E Jurong Bike Trail is a cycling environmental awareness and educational programme which focuses on the history, features and development of Lakeside Garden. Participants will observe and learn how Jurong changed from a freshwater swamp in the past to what it is today.



WWS does great work educating the community on the importance of preserving our environment. I'm extremely proud to be a part of setting up the new Jurong branch. This shows that the mission and interest from the public to do their part is growing.

Rachel Yip, Volunteer at WWS





|| · River Monster · ||

The River Monster is an environmental awareness programme which consists of a presentation of water and environmental issues such as scarcity and pollution. Participants would then have a hands-on experience to observe, monitor and pick up litter from the shores of the Marina Reservoir.

This year, WWS reached out to a total of more than 1325 participants from different schools and corporates for the River Monster programme.



|| · River Monster Junior · ||

River Monster Junior is an environmental awareness programme which is tailored for pre-schoolers (3 years and up) and lower primary students. The programme starts with an interactive story-telling session introducing environmental topics such as pollution and sustainability. Participants would then have a hands-on experience to observe, monitor and pick up litter from the shores of the Marina Reservoir. The programme ends off with a hands-on upcycling session.

This year, WWS reached out to more than 337 participants for the River Monster Junior programme.



|| · Waterways Watch Explorer · ||



Waterways Watch Explorer (WWE) is a interactive programme at an ABC Water Site where participants will get to learn more about its unique features and how they relate to our Singapore Water Story. There will be exciting and meaningful activities that deal with issues of climate change, water pollution and water sustainability.



Water-testing and Litter-picking activity

Our current Waterways Watch Explorer (WWE) programmes are mainly held in the following reservoirs/rivers; Kallang River, Lower Seletar Reservoir, Yishun Pond, Pang Sua Pond, Punggol Waterways, Macritchie Reservoir, Lorong Halus Wetlands and Sungei Ulu Pnadan. Our WWE programme reached out to more than 1365 participants over the past year.

WWS would also like to take this opportunity to thank our supportive sponsors for the Waterways Watch Explorer (WWE) programme. They include North West CDC, Singapore Press Holdings (SPH), Powerseraya and Pratt and Whitney.

WWS is a civil society which provides good educational programmes about the environment for the next generation."

— Eddie Wai Seng Lee, Volunteer at WWS —



|| · Coney Island Discovery Trail · ||

Coney Island Discovery Trail (CIDT) is a learning trail on foot where participants will visit Coney Island, an island located off the north-eastern coast of Singapore. Coney Island is an area that has been developed for recreational use while having its natural features preserved. Being rich in history, this discovery trail will enable participants to observe a wide variety of fauna and flora, including plants which have been presumed nationally extinct in the wild, as well as learn more about the historical significance of the island.



Waterways Watch Society had good platform for all different background of people with great passion towards our environment and come together to fulfil a common mission. It always been enjoyable to work with all these volunteers.

— Low Joo Kek, Volunteer at WWS —





|| · Lorong Halus Discovery Trail · ||

This is a learning adventure where participants will visit Lorong Halus Wetlands and learn more about its unique history as a former landfill site, and how it relates to our Singapore Water Story. Using innovative methods with the aid of technology, the area was transformed into a water catchment area with beautiful scenery for all to enjoy.



Education is the key to a sustainable environment for all. WWS offers a great opportunity to cultivate a good environmental mindset and practices through the different fun activities. Everyone plays a part in our environment, and I certainly want to play mine as well.

Diane Neo, Volunteer at WWS



|| · Coastal Clean-Up · ||

The coastal clean-up programme (CCP) is an environmental awareness programme focusing specially on marine litter and its effects on the environment. Participants will have a hands-on experience to observe, monitor and pick up litter from a coastal site. WWS have done a total of 11 coastal clean-ups, reaching out to more than 434 participants from April 2018 to March 2019.



|| · Camp Enviro–Awareness · ||

Camp Enviro–Awareness is a camp which integrates fun and learning together. Its packed itinerary of games and activities is designed to promote team–bonding, awareness of environmental issues and to encourage individual stewardship for the environment.

This year, WWS organised a total of 4 camps, reaching out to more than 110 participants.



|| · Garden Inter–Active Programme (GIAP) · ||

The Garden Inter–Active Programme (GIAP) is an interactive self–learning adventure on foot where participants are given visual clues that will lead them to hidden checkpoints at interesting locations around the Waterways Watch Society premises, such as the Eco–Pond and the Bio–diversity Garden. Participants then brainstorm for solutions to complete each station, with key topics that range from food sustainability to green energy.





Event Highlights

|| · Pratt and Whitney Try–Amazing Race · ||



Waterways Watch Society organised its very first Try–Amazing Race with our long–time partner Pratt and Whitney on 13th October 2018, with a total of 130 participants in total. This is WWS' very first organised sporting event with the staff of Pratt and Whitney, with its activities fully incorporated with many different environmental elements. From running, cycling to kayaking, participants go through different station games and activities along different routes around the Marina Reservoir, our largest local reservoir. They include water testing and small quizzes relating to our four national taps and our local reservoirs.

Waterways Watch Society looks forward to the continual sustainable partnership with Pratt and Whitney to make this Try–Amazing Race an annual event.



This is the first time WWS had planned and in collaboration with Pratt & Whitney for this type of combination event with a large group of participants. WWS was also able to mobilize a great number of our volunteers/members to assist this event. The event were successfully executed and all the participants had an enjoyable race. We look forward to the race again next year.

Low Joo Kek, Organising Committee of Try–Amazing Race 2018



|| · WWS Carnival 2019 · ||

In commemoration of World Water Day, WWS held its annual eco-carnival on the 31st March 2019 (third annual event) with an exciting line-up of activities in store for participants. These activities include free kayak, pedal-boat, power-boat and bike tours for participants to learn more about our waterways, especially Singapore's first and only City Reservoir, our Marina Reservoir.

The theme for the carnival this year is "Everyone Counts". Waterways Watch Society (WWS) hopes to rally people from all walks of life to take action today in conserving our water resources to achieve a sustainable future for everyone. From the engaging heritage bike tours to the exciting kayak expeditions, participants get to learn about the dirty litter hotspots around the area and do their part in taking care of our water resources by removing litter from our water and shorelines.



WWS Carnival 2019 also advocates less usage of non-recycleables, especially single-use plastics. Participants have to bring along their reusable containers and cups to enjoy the scrumptious food and drinks at the event!

WWS Volunteers

"20 Years down the road, I wish to live in a place that is cleaner than what it is right now. I hope my sharing with the new members as a volunteer will inspire them to make a change in their lifestyle. "

Dexter, WWS Youth Volunteer, 13 years old.



Waterways Watch Society (WWS) has progressed consistently over the past 20 years, constantly in search of more passionate individuals in Singapore to care for the environment. From April 2018 to March 2019, the number of duty hours completed by our volunteers on weekends has exceeded 3,500 hours, and the number of members volunteering on weekends is often more than 12. This has been an encouraging trend and we thank our passionate members for such support. During our weekend patrols, a total of over 260 illegal fishing engagements and 2300 anti-littering engagements were performed in the year.



It is with great pleasure to see the growing camaraderie among our regular members regardless of age, race or economic background. WWS is happy to observe volunteers from all walks of life share a common passion in working towards a more sustainable environment for everyone. The use of our NEA Community Volunteer Card and PUB Authority Card has helped us become more effective in our work.



I joined WWS as a volunteer since 2014. Waterways Watch Society has given me a golden opportunity to grow and interact with other members. As we conduct our environmental patrols every weekend, we also connect different people from all walks of life and create something more important and meaningful for our society. Good environment is a collective effort from all, and it requires cooperation, passion and ownership to maintain it.

— Adrian William Kiang Hwee Chng, 57, Volunteer at WWS —



Fishing engagements



Anti-littering engagements



Orientation for new members

Back in 2000, after coming back from sea as a Marine Engineer and with a love for the sea, I joined WWS after being introduced by a friend to volunteer patrolling our rivers (before the barrage was built) clearing the floating debris and keeping it clean. Though it was a challenge those days but nonetheless we kept cleaning with determination and creating awareness with the hope that the public would give it a thought about not polluting our rivers and waterways. After some time, it began to pay off when the conditions got better, the satisfaction began and the rest is history.

— Edward John Sebastian, Volunteer at WWS —



WHY DO YOU JOIN WWS?



Being able to commit in coming together voluntarily and doing things we believe in working together as a team during our weekly patrol.

Cordelia, Volunteer at WWS

I joined WWS in 2012 to fulfil my required CIP hours and enjoy cycling every weekend. Being exposed to outdoor activities also gave me the appropriate skills to join and lead programmes and spread our cause. Every little action counts and I just want to contribute in any way possible.

Joseph Tay,
Volunteer at WWS



Environmental work is a sense of social responsibility, its our way of giving back to the society. With a common passion, WWS build relationships and social connectivity with peers and like-minded people.

Alex, Volunteer at WWS

The friendships and bonds forged at WWS is priceless as everyone works towards a common goal. The strong community spirit in WWS is what drives me to continue contributing more. It is also heartening to see more and more individuals joining our environmental cause.

Juin Fei, Volunteer at WWS



WWS provides a great opportunity for the greater community who genuinely cares for the environment to gether together and contribute back to society in their own ways. Environmental work is a long-term investment, it takes time and patience for the seeds to flower.

Shawn Tan, Volunteer at WWS



I started out of curiosity when jogging past wws and also had an interest in the water environment work. overtime, it is still enjoyable to be with a team to share the meaningful programs and continue appreciating the waterways.

Hwee Shan,
Volunteer at WWS



WHAT DOES WWS MEAN TO YOU?

I have been with WWS since 2015. Throughout the years, the dedication and esprit de corp of WWS volunteers and staff to uphold the society's mission constantly motivates me. WWS has made me more patriotic, and increased my awareness of the importance of clean water, and the need for a sustainable environment.

Edwin See, Volunteer at WWS





I was invited to a meeting by M/s Low Ping Ping in the year 2000. The chairman Mr Eugene Heng briefed us the reason for the start of Waterways Watch Society which will involve checking and reporting of litters in our waters in Kallang basin. At that time it was still sea water. Punggol marina donated 2 boats for this purpose. Therefore he needed a few boat drivers. That's how and why I became a member. Today we have more than 70 boat drivers.

Uncle Joe, Volunteer at WWS

I am happy to be a part of WWS because here I have found a lot of friends. These people have life values similar with mine. And I really enjoy every our common meeting on Sunday. And every week here happens something unusual. We save river inhabitants from poachers, seek pollution sources, direct fishermen to the proper fishing area, catch the 7-meters python and more other things that I never made before in my life.

-- Pavel Kuzmin, Volunteer at WWS --



I love volunteering in WWS and I am glad to see more colleagues and members joining our big family. We are not only just members of WWS but also family members taking care of one another while we are on duty. It is of great honour for me to tell others what we are capable of, to educate the public about our lovely environment.

-- Mohamed Imran, Volunteer at WWS --



I joined WWS because I like water sports and liked the thought of doing it while contributing to society with my actions. I'm still contributing because I really enjoy meeting new people and seeing how the programmes change their mindsets. Also I really like kayaking!

Myra Goon, Volunteer at WWS



I love sports, the outdoors & feel at home with nature. A big but quiet believer of preservation/conservation. Dislike wastage in any form. If I can *walk, cycle, paddle, kayak & drive boat to do good & help in any way, why not? Went for it, like it, enjoying it.... One important point – a willing heart.

Alvin Tay, Volunteer at WWS



Waterways watch has a ripple effect with our environment education programmes – awareness leads to positive action for the environment.

I joined in 2013/2014 with my daughter. Then my son and his scout group joined. After that, more scouts joined. We help in programmes thus letting us share and bring awareness up – best evidence of ripple effect

-- Carolyn Ann Phillips, Volunteer at WWS --



HOW WILL YOU DESCRIBE WWS?



"Water is most precious"

Bee Lian, Volunteer at WWS



"Caring for our waters"

Anqi, Volunteer at WWS

"A Kumpong community in making a cleaner future"

Yanping, Volunteer at WWS



"COMMUNITY"

Rebecca,
Volunteer at WWS



"Eco-warriors and Water Guardians"

Phillip,
Volunteer at WWS



"Passionate and lovely"

Ben,
Volunteer at WWS



"Being good stewards to watch-on... for our future generations"

Eric, Volunteer at WWS



"Amazing"

Victoria, Volunteer at WWS





Governance Report

Waterways Watch Society has been registered as a Charity under the Charities Act (Chapter 37) since 1999 and an institution of a Public Character (IPC No. 000778) from 01 January 2014 to 30 November 2021. The administration of the society is entrusted to a Management Committee (also known as the Board) whose officers are elected at the alternate Annual General Meeting. The Management Committee appoints a CEO to run the day to day operations of the society.

|| · Management Committee · ||

Details of the Management Committee and their attendance at Management Committee meetings for the period 01 April 2018 to 31 March 2019 are:

Office Bearer	Position Held	Position Held Since	Office Bearer Since	Meeting Attendance
Teo Cheow Yan Ivan	President	Aug 2017	Oct 2011	4
Ng Shiang Nee	Vice-President	Aug 2017	Sep 2013	3
Lee Woei Shyuan	Treasurer	Aug 2017	Oct 2011	4
Low Joo Kek	Assistant Treasurer	Aug 2017	Aug 2017	4
Tan Yanping	Secretary	Aug 2015	Aug 2015	4

*The above meeting attendance is based on the total of 4 meetings held in the period.

The Assistant Secretary position remains vacant for the period.

No officers of the Management Committee receive remuneration for their services on the Committee.

The Management Committee appointed Founder of Waterways Watch Society, Heng Chin Hien Eugene, as the Chief Executive Officer since August 2017. The CEO's annual remuneration does not exceed \$100,000.



|| · Conflict of Interest · ||

The Management Committee, staff and volunteer members of Waterways Watch Society are required to declare at least annually and whenever changes occur, actual or potential conflict of interests to WWS in written form.

A conflict of interest arises when the personal interests of the member may potentially interfere with the performance of his/her duties in WWS. When actual, potential or perceived conflict of interest arises, the integrity, fairness and accountability of the person may be affected, which could impede the best interest of WWS. The affected member should abstain from discussion and decision-making and voting on the matter observed.



WATERWAYS WATCH SOCIETY
FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
31 MARCH 2019

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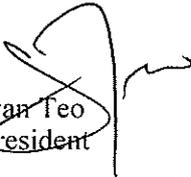
WATERWAYS WATCH SOCIETY

(Registered in Singapore under the Societies Act, Cap. 311)

STATEMENT BY MANAGEMENT COMMITTEE

On behalf of the Management Committee, we do hereby state that in our opinion, the financial statements of Waterways Watch Society (the "Society") as set out on pages 5 to 18 are properly drawn up in accordance with the Societies Act, Chapter 311, Charities Act, Chapter 37 and other relevant regulations and Financial Reporting Standards in Singapore so as to present fairly, in all material respects, the financial position of the Society as at 31 March 2019, and of the financial performance, changes in fund and cash flows of the Society for the financial year ended on that date.

On behalf of the Management Committee


Ivan Teo
President

01 SEP 2019


Victoria Lee
Treasurer

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
WATERWAYS WATCH SOCIETY**

(Registered in Singapore under the Societies Act, Cap. 311)

Report on the Audit of the Financial Statements***Opinion***

We have audited the accompanying financial statements of Waterways Watch Society (the "Society") as set out on pages 5 to 18, which comprise the balance sheet as at 31 March 2019, and the statement of comprehensive income, statement of changes in fund and statement of cash flows for the financial 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, Chapter 311 (the "Societies Act"), Charities Act, Chapter 37 and other relevant regulations (the "Charities Act and Regulations") and Financial Reporting Standards in Singapore ("FRSs") so as to present fairly, in all material respects, the financial position of the Society as at 31 March 2019, and of the financial performance, changes in fund and cash flows of the Society for the financial year ended on that date.

Basis for Opinion

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

Other Information

The Management Committee is responsible for the other information. The other information comprises the Statement by the Management Committee as set out on page 1.

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

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

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
WATERWAYS WATCH SOCIETY (cont'd)**

(Registered in Singapore under the Societies Act, Cap. 311)

Report on the Audit of the Financial Statements (cont'd)

Responsibilities of the Management Committee for the Financial Statements

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

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

The Management Committee is responsible for overseeing the Society's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Society's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management Committee.

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
WATERWAYS WATCH SOCIETY (cont'd)**

(Registered in Singapore under the Societies Act, Cap. 311)

Report on the Audit of the Financial Statements (cont'd)

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

- Conclude on the appropriateness of the Management Committee's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Society to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

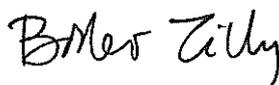
We communicate with the Management Committee regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on Other Legal and Regulatory Requirements

In our opinion, the accounting and other records required to be kept by the Society have been properly kept in accordance with the provisions of the Societies Regulations enacted under the Societies Act, the Charities Act and Regulations.

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

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



Baker Tilly TFW LLP
Public Accountants and
Chartered Accountants
Singapore

1 September 2019

WATERWAYS WATCH SOCIETY

(Registered in Singapore under the Societies Act, Cap. 311)

STATEMENT OF COMPREHENSIVE INCOME**For the financial year ended 31 March 2019**

	Note	2019 \$	2018 \$
Income			
Donations	3	50,253	58,174
Service fees		312,259	211,570
Sponsorship income		29,494	20,670
Government grants		41,462	38,601
Others		5,986	1,012
		<hr/>	<hr/>
		439,454	330,027
Less expenses			
Administrative expenses	4	358,870	255,172
Depreciation	5	52,331	53,363
Other expenses		44,138	24,828
		<hr/>	<hr/>
		455,339	333,363
Total deficit and comprehensive loss for the financial year		<hr/>	<hr/>
		(15,885)	(3,336)

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

WATERWAYS WATCH SOCIETY

(Registered in Singapore under the Societies Act, Cap. 311)

BALANCE SHEET

At 31 March 2019

	Note	2019 \$	2018 \$
Non-current asset			
Property, plant and equipment	5	112,961	89,072
		<hr/>	<hr/>
Current assets			
Service fees receivables	6	54,860	23,650
Deposit, prepayments and other receivables		20,529	12,555
Cash and bank balances		165,802	219,319
		<hr/>	<hr/>
		241,191	255,524
		<hr/>	<hr/>
Total assets		354,152	344,596
		<hr/>	<hr/>
Current liability			
Other payables and accrued operating expenses		33,968	8,527
		<hr/>	<hr/>
Net assets		320,184	336,069
		<hr/>	<hr/>
Accumulated Fund		320,184	336,069
		<hr/>	<hr/>

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

WATERWAYS WATCH SOCIETY
(Registered in Singapore under the Societies Act, Cap. 311)

STATEMENT OF CHANGES IN FUND
For the financial year ended 31 March 2019

	Accumulated Fund \$
Balance as at 1 April 2016	339,405
Total deficit and comprehensive loss for the financial year	(3,336)
Balance as at 31 March 2018	<hr/> 336,069
Total deficit and comprehensive loss for the financial year	(15,885)
Balance as at 31 March 2019	<hr/> 320,184 <hr/>

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

WATERWAYS WATCH SOCIETY

(Registered in Singapore under the Societies Act, Cap. 311)

STATEMENT OF CASH FLOWS**For the financial year ended 31 March 2019**

	2019 \$	2018 \$
Cash flows from operating activities		
Deficit for the financial year	(15,885)	(3,336)
Adjustment for:		
Depreciation	52,331	53,363
Gain on disposal of property, plant and equipment	(5,500)	–
Operating cash flows before working capital changes	30,946	50,027
Receivables	(39,185)	(6,033)
Payables	21,900	2,872
Net cash generated from operating activities	13,661	46,866
Cash flows from investing activities		
Purchase of property, plant and equipment (Note A)	(72,678)	(10,750)
Proceeds from disposal of property, plant and equipment	5,500	–
Net cash used in investing activities	(67,178)	(10,750)
Net (decrease)/increase in cash and cash equivalents	(53,517)	36,116
Cash and cash equivalents at beginning of financial year	219,319	183,203
Cash and cash equivalents at end of financial year	165,802	219,319

Cash and cash equivalents represent cash and bank balances shown on the balance sheet.

Note A: Included in payables at year end is \$3,542 for purchase of property, plant and equipment.

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

WATERWAYS WATCH SOCIETY

(Registered in Singapore under the Societies Act, Cap. 311)

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2019

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

1. General information

The Society is registered and domiciled in Singapore with its principal place of operations at 4876 Beach Road, Singapore 199587. The principal activities of the Society are to promote public awareness and concern for a clean environment in Singapore.

2. Significant accounting policies

a) Basis of preparation

The financial statements are presented in Singapore dollar (“\$”), which is the functional currency of the Society, have been prepared in accordance with the Societies Act, Chapter 311, Charities Act, Chapter 37 and other relevant regulations and Financial Reporting Standards in Singapore (“FRSs”). The financial statements have been prepared under the historical cost convention except as disclosed in the accounting policies below.

The preparation of financial statements in conformity with FRSs requires the use of estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the financial year. Although these estimates are based on management’s best knowledge of current events and actions and historical experiences and various other factors that are believed to be reasonable under the circumstances, actual results may ultimately differ from those estimates.

Use of estimates and judgements

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods. There were no significant judgements and estimates made during the financial year.

The carrying amounts of cash and bank balances, receivables and payables approximate their respective fair values due to the relatively short-term maturity of these financial instruments.

New and revised standards

In the current financial year, the Society has adopted all the new and revised FRSs and Interpretations of FRSs (“INT FRSs”) that are relevant to its operations and effective for the current financial year. The adoption of these new and revised FRSs and INT FRSs did not have any material effect on the financial statements except for updates made to the accounting policy of financial assets [Note 2(f)], income recognition [Note 2(c)] and change in classification of the financial assets effective from 1 April 2018 (Note 7) as required by FRS 109 Financial Instruments and FRS 115 Revenue from Contracts with Customers.

New standards, amendments to standards and interpretations that have been issued at the balance sheet date but are not yet effective for the financial year ended 31 March 2019 have not been applied in preparing these financial statements. None of these are expected to have a significant effect on the financial statements of the Society.

2. Significant accounting policies (cont'd)

b) Property, plant and equipment

Property, plant and equipment are stated at cost less accumulated depreciation and any impairment loss where its recoverable amount is estimated to be lower than its carrying amount.

Depreciation is calculated on a straight-line basis to allocate the depreciable amount of the assets over their estimated useful lives at the following annual rates:

Boats	-	20%
Bicycles	-	20%
Office equipment	-	20%
Renovation	-	33 1/3%

The residual values, estimated useful lives and depreciation method of property, plant and equipment are reviewed, and adjusted as appropriate, at each balance sheet date. The effects of any revision are recognised in the statement of comprehensive income when the changes arise.

On disposal of a property, plant and equipment, the difference between the net disposal proceeds and its carrying amount is recognised in the statement of comprehensive income.

Fully depreciated assets are retained in the financial statements until they are no longer in use.

c) Income recognition

The Society recognises revenue from service fees for environmental awareness programmes and events offered to schools and corporations.

The Society has the right to such service fees as the performance obligation is satisfied overtime. Due to short-term duration of the services, revenue is recognised as income upon completion of the service.

Donations are recognised on receipt basis.

Sponsorship are taken up on receipt basis.

Grant income is recognised where there is reasonable assurance that the grant will be received and all attaching conditions will be complied with.

d) Taxation

The Society is a registered charity under Charities Act and is exempted from income tax under the provisions of the Singapore Income Tax Act.

2. Significant accounting policies (cont'd)

e) Employee benefits

Defined contribution plans

Defined contribution plans are post-employment benefit plans under which the Society pays fixed contributions into separate entities such as the Central Provident Fund, and will have no legal or constructive obligation to pay further contributions once the contributions have been paid. Contributions to defined contribution plans are recognised as an expense in the period in which the related service is performed.

Employee leave entitlement

Employee entitlements to annual leave are recognised when they accrue to employees. An accrual is made for the estimated liability for annual leave as a result of services rendered by employees up to the balance sheet date.

f) Financial assets

The accounting policy for financial assets before 1 January 2018 is as follows:

Classification

The Society's only financial assets are loans and receivables which comprise cash and bank balances, service fees receivables, deposits, prepayments and other receivables.

Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are included in current assets, except those maturing later than 12 months after the balance sheet date which are classified as non-current assets. Loans and receivables are presented as "Cash and bank balances", "Service fees receivables" and "deposit, prepayments and other receivables" (excluding prepayments) on the balance sheet.

Recognition and derecognition

Regular purchases and sales of financial assets are recognised on trade-date - the date on which the Society commits to purchase or sell the asset. Financial assets are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and the Society has transferred substantially all risks and rewards of ownership. On disposal of a financial asset, the difference between the net sale proceeds and its carrying amount is recognised in profit or loss. Any amount in the fair value reserve relating to that asset is also transferred to profit or loss.

Initial measurement

Financial assets are initially recognised at fair value plus transaction costs.

Subsequent measurement

Loans and receivables and held-to-maturity financial assets are carried at amortised cost using the effective interest method, less impairment.

2. Significant accounting policies (cont'd)

f) Financial assets (cont'd)

The accounting policy for financial assets before 1 January 2018 is as follows (cont'd):

Impairment

The Society assesses at each balance sheet date whether there is objective evidence that a financial asset or a group of financial assets is impaired.

Loans and receivables

Significant financial difficulties of the debtor, probability that the debtor will enter bankruptcy or financial reorganisation, and default or delinquency in payments are considered indicators that the receivable is impaired.

The carrying amount of these assets is reduced through the use of an impairment allowance account, and the amount of the loss is recognised in profit or loss. The allowance amount is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the original effective interest rate. When the asset becomes uncollectible, it is written off against the allowance account. Subsequent recoveries of amounts previously written off are recognised against the same line item in profit or loss.

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

The accounting policy for financial assets from 1 January 2018 onwards is as follows:

Recognition and derecognition

Regular way purchases and sales of financial assets are recognised on trade date - the date on which the Society commits to purchase or sell the asset. Financial assets are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and the Society has transferred substantially all risks and rewards of ownership.

Financial assets are initially measured at fair value. Transaction costs that are directly attributable to the acquisition of financial assets (other than financial assets at fair value through profit or loss) are added to the fair value of the financial assets on initial recognition. Transaction costs directly attributable to acquisition of financial assets at fair value through profit or loss are recognised immediately in profit or loss.

Classification and measurement

All financial assets, which comprise cash and bank balances and trade and other receivables (excluding prepayments) are subsequently measured in their entirety at amortised cost.

2. Significant accounting policies (cont'd)

f) Financial assets (cont'd)

The accounting policy for financial assets from 1 January 2018 onwards is as follows (cont'd):

Subsequent measurement

Amortised cost

The Society measures financial assets at amortised cost if both of the following conditions are met:

- The financial asset is held within a business model with the objective to hold financial assets in order to collect contractual cash flows; and
- The contractual terms of the financial asset give rise on specific dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Financial assets at amortised cost are subsequently measured using the effective interest rate (EIR) method and are subject to impairment. Gains and losses are recognised in profit or loss when the asset is derecognised, modified or impaired. Interest income from these financial assets is included in interest income using the EIR method.

Impairment

The Society recognises an allowance for expected credit losses (“ECLs”) for financial assets carried at amortised cost. ECLs are based on the difference between the contractual cash flows due in accordance with the contract and all the cash flows that the Society expects to receive, discounted at an approximation of the original effective interest rate.

The impairment methodology applied depends on whether there has been a significant increase in credit risk. 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 required for credit losses expected over the remaining life of the exposure, irrespective of the timing of the default (a lifetime ECL).

For trade receivables that do not have a significant financing component, the Society applies a simplified approach to recognise a loss allowance based on lifetime ECLs at each reporting date.

If the Society has measured the loss allowance for a financial asset at an amount equal to lifetime ECL in the previous reporting period, but determines at the current reporting date that the conditions for lifetime ECL are no longer met, the Society measures the loss allowance at an amount equal to 12-month ECL at the current reporting date.

Offset

Financial assets and liabilities are offset and the net amount presented on the balance sheet when, and only when the Society has a legal right to offset the amounts and intends either to settle on a net basis or to realise the assets and settle the liability simultaneously.

2. Significant accounting policies (cont'd)

g) Financial liabilities

Financial liabilities, which comprise other payables and accrued operating expenses, are initially measured at fair value, and are subsequently measured at amortised cost, using effective interest method.

h) Impairment of non-financial assets

Non-financial assets are reviewed for impairment at each balance sheet date or whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. Whenever the carrying amount of an asset exceeds its recoverable amount, an impairment loss is recognised in the statement of comprehensive income.

Reversal of impairment losses recognised in prior years is recorded when there is an indication that the impairment losses recognised for the asset no longer exist or have decreased. The reversal is recorded in surplus or deficit. However, the increased carrying amount of an asset due to a reversal of an impairment loss is recognised to the extent it does not exceed the carrying amount that would have been determined (net of amortisation or depreciation) had no impairment loss been recognised for that asset in prior years.

i) Provisions

Provisions are recognised when the Society has a present legal or constructive obligation as a result of past event, and it is probable that an outflow of economic resources will be required to settle that obligation and the amount can be estimated reliably. Provisions are measured at management's best estimate of the expenditure required to settle the obligation at the balance sheet date. Where the effect of the time value of money is material, the amount of the provision shall be discounted to present value using a pre-tax discount rate that reflects the current market assessment of the time value of money and risks specific to the obligation.

When discounting is used, the increase in the provision due to passage of time is recognised as a finance cost in surplus or deficit.

j) Operating leases

Leases where a significant portion of the risks and rewards incidental to ownership are retained by the lessor are classified as operating leases. Payments made under operating leases (net of any incentives received from the lessor) are taken to surplus or deficit on a straight-line basis over the period of the lease.

When an operating lease is terminated before the lease period expires, any payment required to be made to the lessor by way of penalty is recognised as an expense in the period in which termination takes place.

k) Government grants

Government grants are recognised at their fair value where there is reasonable assurance that the grant will be received and all attaching conditions will be complied with. Where the grant relates to an asset, the fair value is recognised as deferred capital grant on the balance sheet and is amortised to surplus or deficit over the expected useful life of the relevant asset by equal annual instalments.

When the grant relates to an expense item, it is recognised in surplus or deficit over the period necessary to match them on a systematic basis to the costs that it is intended to compensate.

3. Donations

Included in donations received during the financial year are donations with tax-deductible receipts issued totalling \$47,404 (2018: \$30,036).

4. Administrative expenses

Included in administrative expenses are staff costs, CPF and land rental expense of \$133,047 (2018: \$84,033), \$20,679 (2018: \$12,832) and \$36,884 (2018: \$34,668) respectively.

None of the three highest paid staff received remuneration exceeding \$100,000.

The rental expense is subsidised by the Ministry of the Environment and Water Resources.

5. Property, plant and equipment

	Boats \$	Bicycles \$	Office equipment \$	Renovation \$	Total \$
2019					
Cost					
At 1 April 2018	258,295	58,357	52,844	82,781	452,277
Additions	49,178	7,500	–	19,542	76,220
Disposal	(17,000)	–	–	–	(17,000)
At 31 March 2019	290,473	65,857	52,844	102,323	511,497
Accumulated depreciation					
At 1 April 2018	197,114	49,780	37,167	79,144	363,205
Depreciation charge	34,983	6,095	6,541	4,712	52,331
Disposal	(17,000)	–	–	–	(17,000)
At 31 March 2019	215,097	55,875	43,708	83,856	398,536
Net carrying value					
At 31 March 2019	75,376	9,982	9,136	18,467	112,961

5. Property, plant and equipment (cont'd)

	Boats \$	Bicycles \$	Office equipment \$	Renovation \$	Total \$
2018					
Cost					
At 1 April 2017	253,200	58,357	57,434	78,416	447,407
Additions	5,095	–	1,290	4,365	10,750
Write-off	–	–	(5,880)	–	(5,880)
At 31 March 2018	258,295	58,357	52,844	82,781	452,277
Accumulated depreciation					
At 1 April 2017	161,347	41,276	35,554	77,545	315,722
Depreciation charge	35,767	8,504	7,493	1,599	53,363
Write-off	–	–	(5,880)	–	(5,880)
At 31 March 2018	197,114	49,780	37,167	79,144	363,205
Net carrying value At 31 March 2018	61,181	8,577	15,677	3,637	89,072

6. Service fees receivables

Included in previous year's receivables is unbilled accrued revenue of \$1,890.

7. Financial instruments**a) Categories of financial instruments**

Financial instruments as at the balance sheet date are as follows:

	2019 \$	2018 \$
<i>Financial assets</i>		
Loans and receivables	–	248,943
Financial assets at amortised cost	225,475	–
<i>Financial liabilities</i>		
Financial liabilities at amortised cost	33,968	8,527

7. Financial instruments (cont'd)

b) Financial risk management

The Society's activities expose it to minimal financial risks and overall risk management is determined and carried out by the Management Committee.

The Society's exposure to interest rate risk and foreign currency risk is minimal as the Society has no interest-bearing assets or liabilities and transactions are substantially denominated in Singapore dollars. The Society exercises prudent liquidity and cash flow risk management policies and aims at maintaining sufficient cash and bank balances.

Credit risk

Credit risk refers to the risk that a counterparty will default on its contractual obligations resulting in financial loss to the Society. As the Society does not hold any collateral, the maximum exposure to credit risk is the carrying amount of each class of financial instruments presented on the balance sheet. The Society has no significant concentration of credit risk. Cash and cash equivalents are placed in banks and financial institution with good credit rating.

The Society trades only with creditworthy third parties. It is the Society's policy that all customers who wish to trade on credit-terms are subject to credit verification procedures. In addition, debtors balances are monitored on an ongoing basis with the result that the Society's exposure to bad debts is not significant.

The following sets out the Society's internal credit evaluation practices and basis for recognition and measurement of expected credit losses ("ECL"):

Description of evaluation of financial assets	Basis for recognition and measurement of ECL
Counterparty has a low risk of default and does not have any past due amounts	12-month ECL
Contractual payments are more than 30 days past due or where there has been a significant increase in credit risk since initial recognition	Lifetime ECL - not credit-impaired
Contractual payments are more than 90 days past due or there is evidence of credit impairment	Lifetime ECL - credit-impaired
There is evidence indicating that the Society has no reasonable expectation of recovery of payments such as when the debtor has been placed under liquidation or has entered into bankruptcy proceedings	Write-off

Credit risk exposure in relation to financial assets at amortised costs as at 31 March 2019 is insignificant, and accordingly no credit loss allowance is recognised as at 31 March 2019.

7. Financial instruments (cont'd)

b) Financial risk management (cont'd)

Credit risk (cont'd)

Previous accounting policy for impairment of financial assets

Financial assets that are neither past due nor impaired

Receivables that are neither past due nor impaired are credit worthy debtors with good payment record with the Society. Bank balance is placed with a reputable bank in Singapore.

Financial assets that are past due and/or impaired

There is no other class of financial assets that are past due and/or impaired except for receivables. The Society has no financial assets which are impaired.

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

	2018 \$
Past due 0 - 60 days	730
Past due more than 61 days	1,800
	<hr/>
	2,530
	<hr/>

c) Fair values of financial assets and liabilities

The carrying amounts of the financial assets and financial liabilities recorded in the financial statements of the Society approximate their respective fair values due to their relatively short-term maturity.

8. Fund management

The Society's objectives when managing its funds are to safeguard and to maintain adequate working capital to continue as a going concern and to develop its principal activities over the longer term through its service income.

The Society's fund management remains unchanged from 2018.

9. Authorisation of financial statements

The financial statements of the Society for the financial year ended 31 March 2019 were authorised for issue in accordance with a resolution of the Management Committee dated 1 September 2019.