



sdeo

singapore drama
educators association

18TH ANNUAL GENERAL MEETING

TUESDAY, 13 OCTOBER 2020, 7.30PM
ZOOM

2019-2020 ANNUAL REPORT
PERIOD UNDER REVIEW
1 APRIL 2019 - 31 MARCH 2020



CONTENTS OF ANNUAL REPORT

1. PRESIDENT'S MESSAGE.....	2
2. OVERVIEW OF SDEA.....	4
a) Brief Introduction	
b) Vision, Mission, and Values	
c) The Elected Committee of SDEA	
d) The Secretariat	
e) Major Achievements in the Past 17 Years	
f) Secretariat's Report	
i) Overview of SDEA Activities and Events	
ii) Committee Meeting Attendance	
3. MEMBERSHIP & RECRUITMENT REPORT.....	10
a) Membership Numbers for 2019/2020	
b) Interest Groups	
c) Let's Connect: Reflections	
d) Let's Connect & Level Up!	
e) Let's Connect: Book-Huggers	
4. SDEA SIGNATURE EVENTS.....	12
a) Connections 2020: Inspiring Engagement - Swiping Right On The Arts	
b) SDEA Theatre Arts Conference	
5. CET DEPARTMENT REPORT.....	14
a) CET: Essentials of Teaching and Learning Approaches '05 (ETLA'05)	
b) Post ETLA'05 Faculty Meeting	
c) Level Up! Fest 2019	
6. ADVOCACY & CONNECTING THE COMMUNITY.....	18
a) COVID-19 Response Initiatives	
7. LOOKING AHEAD.....	20
8. TREASURY REPORT.....	21
a) Charity Status	
b) Financial Statement	



PRESIDENT'S MESSAGE

Wow! What a year this has been!

It doesn't seem right to talk about this year and where SDEA is at today without bringing up the infectious elephant in the room, but let's save that until a little bit later.

The end of August 2019 saw this mainly first-timer, diverse Committee step up and take the SDEA reins, steering it headlong into the newly initiated *Level Up! Fest* in November 2019. An initiative put forward by our Secretariat, the *Level Up! Fest* clearly fulfills SDEA's mission: to advance the profession of drama/theatre educators and to advocate for the practice and value of drama and theatre. However, in true SDEA fashion, it did more than that. *Level Up! Fest* not only created a space where our members and non-members could grow, connect and learn, but it also allowed both our Committee and Secretariat a chance to step up and step forward as leaders, with various Committee members taking on the four strands of the festival – self, profile, skill and career – and creating a festival that celebrated not only the up and coming practitioner, but also the practitioners more established in their practice.

This theme of leadership, advancement and advocacy has carried through in a number of ways in this last year, even more remarkable considering what is happening in the world today: COVID-19.

2020 started off as a promising year – we were granted Charity Status in February, an arduous process that the 2017-2019 Committee had started and one that is necessary for us to achieve as an NAC Major Company Scheme recipient. Of course the hard work hasn't stopped there and this Committee has been working hard at sorting out all our SOPs required to maintain Charity Status as well as working towards IPC status, which, apart from also being a necessary requirement, means that we will be able to offer 250% tax rebates on all donations made to SDEA. Having said that, even without IPC status, SDEA is already eligible to apply for the Cultural Matching Fund and we have started the fundraising process on our Giving.sg page.

We also ran our 5th iteration of ETLA, our *Drama Pedagogy: Essentials of Teaching and Learning Approaches* course. This year's ETLA has evolved into a 49-hour course with improved and more up to date content, including a section on basic contract law and negotiation strategies. This was included based on feedback from a similar talk that was held as part of *Level Up! Fest* and has continued as an undercurrent theme throughout the year, in particular with the effects the pandemic has had on freelance drama and arts educators.

While COVID-19 has undoubtedly been an incredibly stressful and traumatic time, I am very proud of how this Committee, invaluable supported by the Secretariat, have mindfully kept calm and carried on. In spite of unexpectedly losing our Treasurer at the start of the pandemic and with a number of Committee members unsure of their own security and well-being, a number of events and, more importantly, advocacy initiatives have sprung forth. Connections 2020 forged on, moving the event online and continuing its tradition of connecting stakeholders and arts practitioners; data was gathered from arts practitioners with a survey sent out by SDEA ascertaining the financial impact of COVID-19, with the results shared with MOE. This, along with the continued conversation about contracts with lawyer Roland Samosir, eventually led to an initial conversation with both MOE and MOM highlighting the difficulty with the current standard terms and conditions in freelancer contracts; additionally, information was aggregated by SDEA to help further support theatre/drama educators in this time. This included information on financial support, increasing skills and knowledge, and community building and support; and all of this in the first month of the pandemic!

Ultimately, SDEA is about you, its members, and the work the 2019-2021 Committee is doing aims to reflect this. This year so far has really been about widening the landscape that serves and supports the drama/theatre practitioner, in as many different ways as possible, and as we move into our second year, we want to deepen that groundwork and that connection. So, with that, I encourage you to come forward and share ideas, join committees and walk the landscape with us – maybe even literally, as part of an interest group!

Stay safe.

With much love,

ROSEMARY MCGOWAN

PRESIDENT

SDEA (TERM 2019-2021)

OVERVIEW OF SDEA

BRIEF INTRODUCTION

The Singapore Drama Educators Association (SDEA) was registered as a society in 2002. The organisation was established to represent the interests of a growing community of loosely connected, independent drama educators and teaching artists in Singapore.

Over the past 16 years, SDEA has played an integral role in advancing the understanding and practice of drama/theatre and applied drama/theatre in Singapore. The organisation has facilitated dialogues and collaborations between various stakeholders in the arts and education sectors, including artists, applied drama/theatre practitioners, teachers, academics, and government agencies. SDEA's signature events and outreach efforts have encouraged the wider public to experience drama/theatre and applied drama/theatre processes first hand, and have provided an audience for practitioners to demonstrate and showcase their work.

In recent years, SDEA's priority has been to set a baseline standard for professional practices in Singapore through its continuing education and training programmes, and to advocate for and support the study and research of drama education through the sharing of research and resources with members and partners. In recognition of its advocacy and professional development efforts, SDEA continues to be supported by the National Arts Council's Major Company Scheme.

VISION

- **INTERNATIONALLY RECOGNISED AS THE ORGANISATION FOR CONNECTING STAKEHOLDERS IN THEATRE AND DRAMA EDUCATION IN SINGAPORE TO INSPIRE CHANGE.**

MISSION

- **TO ADVANCE THE PROFESSION OF THE DRAMA/THEATRE EDUCATOR.**
- **TO ADVOCATE FOR THE PRACTICE AND VALUE OF DRAMA AND THEATRE IN PERFORMANCE, EDUCATION AND COMMUNITY.**

VALUES

- **CARE, INTEGRITY, TEAMWORK, AND EMPOWERMENT.**

THE ELECTED COMMITTEE OF SDEA (TERM 2019-2021)

ROSEMARY MCGOWAN

..... **PRESIDENT**

MUHAMAD KHAIRULNIZAM BIN HAMID

..... **VICE-PRESIDENT**

IVAN CHOONG

..... **TREASURER, 2019-2020**

CHOY WAI WAN

..... **SECRETARY**

AISHWARIYAH SHANMUGANATHAN

..... **COMMITTEE MEMBER**

ELLISON TAN YUYANG

..... **COMMITTEE MEMBER**

EZZAT ALKAFF

..... **COMMITTEE MEMBER**

FARAH ONG

..... **COMMITTEE MEMBER**

FAZLI AHMAD

..... **COMMITTEE MEMBER**

THE SECRETARIAT

BANUPRIYA PONNARASU

..... **ADMIN & FINANCE**

MARK BENEDICT CHEONG

..... **COMMUNICATIONS & IT**

TAN ZI YANG

..... **MEMBERSHIP & DATA MANAGEMENT**

PEARLYN CAI

..... **BUSINESS DEVELOPMENT**

2002

- SDEA was registered as a society
- SDEA held its inaugural Swopshop - a networking and sharing session of drama activities and approaches
- SDEA collaborated with NAC and NIE (VPA) to organise the NAC-AEP workshop

2004

- SDEA launched its Institutional Membership

2007

- SDEA held a commissioned workshop by MOE: 'An Introduction to Incorporating Drama activities and Theatre Games into the Classroom', facilitated by Christina Sergeant
- SDEA was invited by WDA to participate in setting the competency standards for arts educators in the creative industries

2008

- SDEA took part in a 'Teach Less, Learn More' project using drama pedagogy in mathematics

2013

- SDEA first received the NAC Major Company Scheme Grant
- The SDEA Secretariat was first established
- A Code of Professional Practice was adopted by all SDEA members

2014

- SDEA was invited to the Asia-Pacific Drama Education Conference 2014 co-organised by UNESCO-RLCCE and IDEA

MAJOR ACHIEVEMENTS IN THE PAST 17 YEARS

2005

- The SDEA Outreach Fund was established, and funded by creative communities in Singapore for the years of 2005-2007
- The first issue of Dramatise, SDEA's in-house journal, was launched
- SDEA held its inaugural drama festival: Celebrate Drama! - a community outreach event

2006

- Connections: 'Artist in School' was held at the Asian Civilisations Museum. Connections is a platform for the exchange and discussion of ideas and practices between educators, drama educators and artists

2010

- SDEA was invited to write resource packs for teachers for four shows at the Singapore Arts Festival: 'Cool', 'Gatz', 'Emily of Emerald Hill' and 'Those Who Can't Teach'

2011

- SDEA first received the NAC Seed Grant/ Consultancy and Start Up Grant
- SDEA first received the NAC Arts Housing Scheme Grant
- SDEA began to offer certified professional development training
- SDEA held its inaugural SDEA Theatre Arts Conference at LASALLE College of the Arts, featuring over 60 presentations and workshops from local and international practitioners and academics

2015

- SDEA started the Tina Sergeant Professional Development Initiative for Theatre Practitioners and Drama Educators
- SDEA was selected as one of the beneficiaries of the Singapore Gold Cup by ToteBoard and Singapore Turf Club

2016

- SDEA launched the pilot of the ETLA Course

2017

- SDEA attended the IDEA General Council Meeting in Portugal

2018

- SDEA underwent a restructuring of the organisation and the secretariat
- SDEA announced the waiver of its membership fees

2019

- A change in the Constitution was proposed
- SDEA attended the IDEA Conference in China
- SDEA held Connections 2019: The (R)Evolution of Inclusivity in Education in partnership with The Finger Players

OVERVIEW OF 17TH ANNUAL GENERAL MEETING

The 17th Annual General Meeting took place on 24th August 2019 at the Black Box in Centre42. A total of 36 members attended the meeting, where the Financial Report (FY 2018/2019) and Annual Report (FY 2018/2019) were adopted. The outgoing Committee also proposed several changes to SDEA's Constitution, which were adopted by the membership. This year was also an election year for SDEA, and a new committee was elected for the Term 2019-2021.

Members also heard about the programmes and events that happened in 2018/2019 and the upcoming events in the next few months shared by the respective committee members. At the AGM, key changes and initiatives announced included SDEA's application for Charity status, the pilot of Level Up! Fest 2019, and a call to action for existing members to offer skills and expertise in developing workshops and master classes for the wider arts community.

SECRETARIAT'S REPORT

OVERVIEW OF SDEA ACTIVITIES & EVENTS

No	Event	Date	Venue	Participants
1	Self-Care Interest Group	2 May 2019	Goodman Arts Centre	9
2	Let's Connect: Reflections	31 May 2019	Goodman Arts Centre	45
3	SDEA 17th Annual General Meeting	24th August 2019	Centre42	36
4	Level Up! Fest	November 2019	Goodman Arts Centre Lowercase, LASALLE College of the Arts	72
5	Let's Connect & Level Up!	2 November 2019	Lowercase, LASALLE College of the Arts	26
6	CET: Essentials of Teaching and Learning Approaches - 5th Intake	3 February - 24 March 2020	Goodman Arts Centre	13
7	Let's Connect: Book-Huggers	20 March 2020	Huggs-Epigram Coffee Bookshop	22

COMMITTEE MEETING ATTENDANCE

Name/Date	26/09/2019	09/10/2019	23/10/2019	06/11/2019	20/11/2019	06/12/2019	08/01/2020	22/01/2020	05/02/2020	19/02/2020	04/03/2020	18/03/2020
Rosemary McGowan	1	1	1	1	1	1	1	ABS	1	1	1	ABS
Muhamad Khairulnizam Bin Hamid	1	1	1	1	1	1	1	1	1	1	1	1
Ivan Choong	1	1	1	1	1	1	ABS	1	1	1	1	1
Choy Wai Wan	1	1	1	1	1	1	1	1	1	1	1	1
Aishwariyah Shanmuganathan	1	1	ABS	1	1	1	1	1	ABS	1	1	ABS
Ellison Tan Yuyang	1	ABS	1	ABS	1	ABS	1	1	ABS	1	ABS	1
Ezzat Alkaff	1	1	1	1	ABS	ABS	1	1	1	ABS	1	1
Farah Ong	1	1	1	1	ABS	1	1	ABS	ABS	1	1	1
Fazli Ahmad	1	1	ABS	1	1	1	1	1	1	1	1	ABS

PRESENTING THE
SDEA COMMITTEE
2019-2021!



MEMBERSHIP & RECRUITMENT REPORT

MEMBERSHIP NUMBERS FOR 2019/2020

Since the last AGM in 2019, 32 members have joined SDEA, bringing our membership numbers to 148 as of 13th October 2020.

INTEREST GROUPS

At Let's Connect: Interweave (17th February 2019), SDEA kick-started its Interest Groups, a ground-up initiative for members to explore their own areas of interest. As of 31st March 2020, there have been five pitches for Interest Groups, with one taking off.

SDEA hosted 9 attendees at its first ever Interest Group session on 2nd May 2019. Led by Rosemary McGowan, the Interest Group looked at the topic of self-care and its importance to drama educators and drama practitioners.

However, since the first Self-Care Interest Group session, there have been challenges in sustaining the momentum for these Interest Groups, with most of the attrition coming from the leap between ideation and execution. This suggests that the formerly open-ended structure of Interest Groups may need to be reviewed in order for the concept to be more sustainable in the long-term. While the Self-Care Interest Group is currently inactive, the topic of self-care is still very pertinent, and was subsequently included as one of the four main areas of focus during the conceptualisation of SDEA's inaugural Level Up! Fest.

Despite the challenge in sustaining Interest Groups, two members of the elected committee (Term 2019-2021) were members who had previously pitched ideas of an Interest Group. As such, regardless of the nature of the Interest Groups, the inherent benefit of being able to identify potential leaders or active volunteers is still present within this form of engagement. Moving forward, the SDEA Committee is looking to review the current framework of the Interest Groups, and will continue canvassing for Interest Groups.

LET'S CONNECT: REFLECTIONS

Let's Connect is an informal gathering where new and potential SDEA members, as well as existing members, get to network with each other on top of a sharing by SDEA's Secretary on SDEA and its Vision, Mission, and plans for the year. Let's Connect is, and will continue to be, conducted quarterly. The event gives everyone a clearer understanding of the work of SDEA as well as its background, while helping our members to connect in meaningful ways.

SDEA hosted 45 attendees during the 5th installment of Let's Connect on 31st May 2019, held at Blk O, Goodman Arts Centre. Of the 45 attendees present, 19 (~42%) were non-members. The 5th edition of Let's Connect was themed 'Reflections' based on the premise of SDEA reflecting on the year so far, and sharing its reflections with both members and non-members alike. Notable sharings included SDEA member Tan Beng Tian's sharing on Connections 2019, as well as the ETLA'04 graduation ceremony.

LET'S CONNECT & LEVEL UP!

SDEA hosted 26 attendees during the 6th installment of Let's Connect on 2nd November 2019, held at Lowercase, LASALLE College of the Arts. Of the 26 attendees present, 10 (~38%) were non-members. The 6th edition of Let's Connect marked the start of SDEA's inaugural Level Up! Fest, and served as a platform to launch the event. By holding Let's Connect in tandem with Level Up! Fest, SDEA was able to engage with attendees through the exploration of what leveling up meant to them relative to the four strands (Skills, Profile, Career, Self), as well as the kind of professional development programmes they would like to see moving forward, as well as the people industry that they would like to hear from.

LET'S CONNECT: BOOK-HUGGERS

SDEA hosted 22 attendees during the 7th installment of Let's Connect on 20th March 2019, held at Huggs-Epigram Coffee Bookshop. Of the 22 attendees present, 9 (~41%) were non-members. The 7th edition of Let's Connect was themed 'Book-Huggers' based on the premise of having both members and non-members alike share knowledge and inspiration with each other. To facilitate this, the SDEA Committee prepared a gallery walk of books and texts that have influenced them in their work, as well as held a sharing session where they either shared more about the book(s), or performed dramatised readings. Despite hosting less attendees compared to previous iterations of Let's Connect due to the then-escalating COVID-19 situation, it allowed for better quality engagement due to the intimate setting. Attendees were able to engage with the Committee members present to learn more about the books they brought or the work that they do, and vice versa. Holding the event at Huggs-Epigram Coffee Bookstore was also beneficial as the staff present recommended books based on the attendees' interests.

SDEA SIGNATURE EVENTS

CONNECTIONS 2020: INSPIRING ENGAGEMENT - SWIPING RIGHT ON THE ARTS

Connections is SDEA's non-partisan platform for connecting stakeholders in the education sector through open dialogues on current challenges, issues, and developments with the aim to inspire change.

In this iteration of Connections, the Sub-Committee led by Ellison Tan and Farah Ong, and supported by Choy Wai Wan and Ghazali Muzakir, aimed to unpack the topic of arts engagement by inviting participants from different stakeholder groups (parents, students, artists, educators, and policy-makers) to engage with one another in a safe and facilitated space. Through this discussion, the Sub-Committee hoped to address some of the misconceptions surrounding arts engagement, as well as to acknowledge new perspectives.

Some questions that the programming committee aimed to unpack include:

- What do we desire from the Arts?
- What is effective engagement?
- How do we measure the quality/effectiveness of the Arts?

Connections 2020 was initially scheduled for the 15th of February 2020. A week before the event, Singapore raised the DORSCON level to 'Orange' in view of the escalating COVID-19 pandemic. The SDEA Committee decided to postpone the event to the second half of 2020, at the same time exploring the possibility of taking the existing format of Connections and conducting it on a digital platform.

Connections 2020 was moved online and occurred between June-July 2020. The topic for Connections 2020 was also updated to discuss pertinent issues surrounding the use of Digital Engagement – a response to the uptick in digital events hosted by Arts companies. A full report of Connections 2020 - Digital Arts Engagement: Zoom Ahead or Hit Pause? will be reflected in the Annual Report for FY2020-2021.

SDEA THEATRE ARTS CONFERENCE

The SDEA Theatre Arts Conference (TAC) began planning in November 2019 with a programming committee co-chaired by Rosemary McGowan and Ezzat Alkaff. Also on the programming committee are Elaine Ng, Grace Lee-Khoo, and Izzaty Ishak, community theatre makers and educators with a focus on early childhood education, inclusivity and applied theatre. The committee is being mentored by Elvira Holmberg, previous SDEA President (Term 2017-2019) and chair of the previous TAC programming committee.

The theme of the 2021 conference is “Creative Disruption: Exploring New Ground”. The programming committee hopes to challenge ideas of inclusivity, community, and creativity through four primary strands of focus within the conference - citizenship, community, education and health.

Initially the Theatre Arts Conference was planned from 27th-30th May 2021. However, due to the disruption caused by COVID-19, the Theatre Arts Conference programming committee and the SDEA committee of 2019-2021 have taken the step to move the conference online. This move will make the conference more accessible to delegates and presenters who otherwise may not have been able to make it due to financial or travel restrictions. The new dates of the conference are 22nd-30th May 2021.

In principle, the programming committee has received positive responses from the four keynote speakers - Koh Hui Ling and Xue Mei of Drama Box (Singapore/Community and Performance), Dr Phoebe Chan (Hong Kong/Community and Citizenship), Dr Jennifer Hartley (UK/Health and Performance), and Professor Helen Nicholson (UK/Education). Each of the keynote speakers brings a unique perspective on the various focus strands as well as a unique body of work to the conference. Keynote speakers will each be delivering a keynote address, two 3-hour master-classes, be part of a panel discussion as well as moderate a Pecha Kucha presentation.

The proposal call for the Theatre Arts Conference was sent out on the 1st of April 2020 and remains open until the 31st of October 2020.

CET DEPARTMENT REPORT

CET: ESSENTIALS OF TEACHING AND LEARNING APPROACHES '05 (ETLA'05)

SDEA ran its fifth installment of Drama Pedagogy: Essentials of Teaching and Learning Approaches (ETLA'05) from the 3rd of February until the 24th of March 2020. This 49-hour certification course was managed by Aishwariyah Shanmuganathan alongside Elaine Ng, and was facilitated by Elvira Holmberg, Michele Lim, Noorlinah Mohamed, Oniatta Effendi, Roland Samosir, and Sean Tobin. It was conducted on weekday nights and Saturdays.

The key differences for this ETLA intake were:

- Extending the course to 49 hours (from 40 hours previously)
- Extending the *Drama as Critical Pedagogy: Embodied Learning as Holistic Development* (DCP) module from 6 to 9 hours (based on feedback from ETLA'03 and ETLA'04 cohorts).
- Including Basic Contract Law and Negotiation Strategies, thus extending the *Professional Code of Practice for Drama and Theatre Educators* (PCOP) module from 6 to 9 hours (based on feedback from ETLA'04 faculty).
- Including *The Reflective Practitioner* (TRP) module (3 hours), based on feedback from both the ETLA'04 faculty and cohort.
- Breaking up the module, *Assessment and Evaluation* (A&E) into *Assessment of a Drama Session* (ADS), and *Evaluation in the Drama Classroom*, both of which are 3 hours long.

All 13 participants in this intake had at least 2 years of teaching experience in the classroom; because of this, the faculty was able to dive deeper in the modules and cover a higher level of content with the participants. The participants consisted of three MOE teachers, nine freelancers, and one co-artistic director of a theatre company.

POST ETLA'05 FACULTY MEETING

SDEA held a faculty meeting on 8th April 2020 with the six ETLA'05 facilitators to review the programme structure, as well as the students' learning and feedback. The facilitators shared their individual class experiences and recommendations.

One of the key recommendations was to review the level at which the course is being offered. As the cohort this time around came from diverse backgrounds, they were able to offer a lot more than the previous batches. Hence, the course this time around was of a higher level than a certificate course in order to suit the needs of the participants. There was also a recommendation of further profiling the students, to ascertain if they needed help with lesson-planning, micro-teaching, or both. Another suggestion was to create a stackable course structure with core and elective modules.

Moving forward, SDEA is currently in discussion to run ETLA again in the later part of 2020. For the next run, ETLA will explore the option of moving to a digital platform in lieu of the current COVID-19 situation.



LEVEL UP! FEST 2019

Level Up! Fest is SDEA's new platform to recognise, celebrate, and bring focus to the importance of professional development of the drama/theatre educator. The inaugural Level Up! Fest marked the beginning of an initiative that SDEA hopes to grow and develop, bringing benefit and value to not only SDEA's members, but also to the larger community that SDEA is a part of.

Prior to Level Up! Fest, SDEA would hold a series of workshops and masterclasses annually. While these programmes were generally well-received, feedback gathered indicated that the dates and timings of these one-off programmes affected participants' attendance. SDEA reviewed the calendar year and decided to focus on November as the month of professional development, given that the school term would have ended by then, and the frequency of school programmes would have dwindled. By dedicating an entire month to professional development, SDEA hopes that both members and non-members alike would dedicate the time to review and focus on their own self-development.

Apart from retaining workshops and masterclasses as a way to advance the skills of drama educators/practitioners, SDEA also wanted to expand the programmes available and adopt a holistic approach to professional development.

From on-the-ground research done by the SDEA Secretariat, there were some clear gaps that needed to be filled, such as:

- The lack of affordable, quality headshots
- Those starting out in the industry were unsure of pathways available to them
- Those mid-career were looking at other avenues to develop themselves

With the holistic approach to professional development in mind, Level Up! Fest was conceptualised. To facilitate this, Level Up! Fest programmes were divided into four strands:

- Skills - Focusing on how one can improve their skills
- Profile - Focusing on how one presents themselves
- Career - Focusing on how one can develop their career
- Self - Focusing on taking care of one's physical and emotional well-being

A total of 72 participants attended the various programmes that SDEA organised. Apart from SDEA's own programmes, SDEA also highlighted professional development opportunities organised by other companies and organisations, including the new Arts Resource Hub by the National Arts Council, as part of SDEA's mission to advance the profession of its members by aggregating and curating quality programmes for professional development.

The list of SDEA's Level Up! Fest programmes were as follows:

- A Conversation on Arts Advocacy with SDEA and Michele Lim
- A Workshop on Negotiating an Artiste Engagement Contract with Roland Samosir
- Career Chats with Jeffrey Tan, Noorlinah Mohamed, Sofia Begum, and Thong Pei Qin
- Get Headshot by a Pro! with Boban James
- Swopshop: Let's Play! with Ahmad Musta'ain Bin Khamis
- Writing Scripts for Young People with Michelle Tan
- Yoga at Goodman
- Zumba at Goodman

A Conversation on Arts Advocacy, A Workshop on Negotiating an Artiste Engagement Contract, Get Headshot by a Pro!, and Yoga at Goodman were held in partnership with The Arts House, and were part of The Arts House's Goodman: B-Sides 2019.

Throughout the course of Level Up! Fest, SDEA also met up with the Arts Resource Hub, Centre 42, Esplanade, Lowercase (at LASALLE), and The Theatre Practice to discuss possible collaborations for future Level Up! Fests.



ADVOCACY & CONNECTING THE COMMUNITY

COVID-19 RESPONSE INITIATIVES

When the first wave of announcements on the cancellation of enrichment and co-curricular programmes occurred in March, many freelance and self-employed arts practitioners/educators (members and non-members alike) reached out to the SDEA Committee to talk about their plight and/or gather details about the situation.

As a way to ease the anxieties of the many educators and practitioners, SDEA consolidated the relevant information and resources available and aggregated them on the SDEA website. Aggregated information was also categorised accordingly in order to ensure clarity and ease of understanding.

Subsequently, a survey was sent out to members and non-members in order to gain a wider perspective of the situation, and the impact of COVID-19 on freelance or self-employed arts educators/practitioners. The preliminary findings of the survey were collated into a report and sent to the Ministry of Education (MOE) on 26th March 2020 when SDEA got in touch with them to better understand how freelancers and self-employed arts practitioners/educators can receive compensation for the work lost in schools due to COVID-19.

When the second wave of announcements on the cancellation of enrichment and co-curricular programmes for the whole of term 2 occurred, anxiety amongst arts practitioners/educators rose yet again as these programmes served as the only source of income for these practitioners/educators. In addition to drama educators/practitioners, SDEA also received calls, emails, and messages from members of the dance, music, and visuals arts fraternities. SDEA then got in touch with MOE again on 31st March 2020, and received a reply requesting that SDEA wait for more information.

As a result of the cancellations, SDEA realised that many individuals who work with schools were unable to receive proper compensation for the work lost due to the way their contracts were worded, and some individuals did not even have contracts. SDEA felt that there was a need to put together a document outlining ideal terms and conditions for stakeholders to refer to prior to hiring or being hired for projects.

A focus group discussion was then organised with contract lawyer Roland Samosir on 11th April 2020, where he facilitated a session on the discussion of ideal terms and conditions in contracts for arts practitioners/educators. This focus group discussion served as a platform for Roland to hear from the ground, and would subsequently inform the ideal terms and conditions document. A major point brought up during the session was how the Force Majeure clause in Annex E of the Invitation to Quote (ITQ) does not cover or protect the income of freelancers/self-employed individuals.

Following the session, SDEA wrote to MOE and the Ministry of Manpower (MOM) on 16th April 2020 with the updated survey report as of 15th April 2020 alongside the information gathered during the focus group discussion. In the email to MOE and MOM, SDEA brought focus to the standard terms and conditions in the ITQ used by schools, and highlighted how many arts educators/practitioners have lost all sources of income due to the cancellations as well as the lack of compensation. This email was also forwarded to NAC upon their request. SDEA will continue to engage the relevant parties in conversations to advocate for fairer standard terms and conditions for freelancers.



LOOKING AHEAD

Looking ahead, SDEA will continue its advocacy work by strengthening its engagement with various stakeholders including, but not limited to, art-making companies, freelancers, in-service teachers, as well as graduating students or fresh graduates. SDEA will do so by continuing to review and improve its signature programs such as Let's Connect, Connections, and the Theatre Arts Conference, while developing and growing new initiatives through its Interest Groups.

SDEA recognises the ongoing challenges and issues arising from the global COVID-19 pandemic, and will continue to aggregate useful information as well as work closely to support and connect the voices of its members to governing bodies and institutions within the Arts sector.



TREASURY REPORT

(PERIOD: 1 APRIL 2019 TO 31 MARCH 2020)

CHARITY STATUS

SDEA was granted Charity Status on the 20th of February 2020, and is now in the process of developing the necessary governance SOPs required of charity organisations. To build SDEA's capabilities in this aspect, both Committee and Secretariat alike will be sent for relevant training courses.

SDEA has also since started a Giving.sg account, and is looking to have a Giving.sg campaign launched by the end of March 2021. SDEA also plans to form a fund-raising sub-committee, and is currently seeking members to be a part of this sub-committee.

Aside from donations, SDEA intends to write to foundations and organisations for long-term funding and partnerships, and is hoping to build partnerships as well as training and business opportunities with other arts industry partners. This will help us to add value through SDEA's expertise in facilitation, drama education, and applied theatre, allowing SDEA to diversify its income streams.

Additionally, with the Charity Status and plans for fundraising, SDEA plans to apply for the Cultural Matching Fund as well. In the long run, SDEA will also be applying for IPC status, which will allow SDEA's donors to qualify for tax exemptions.

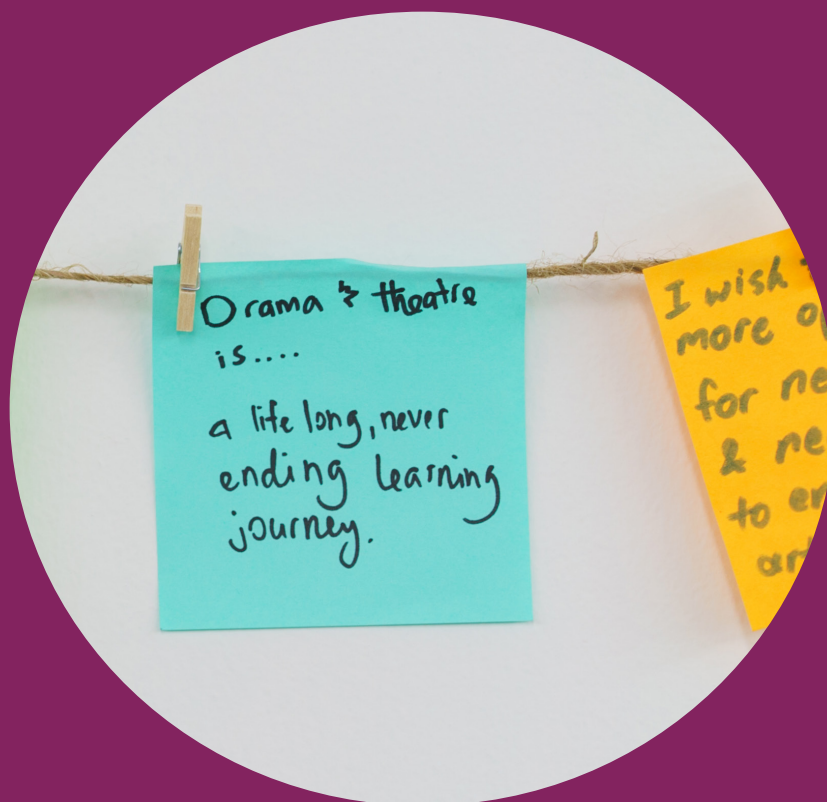
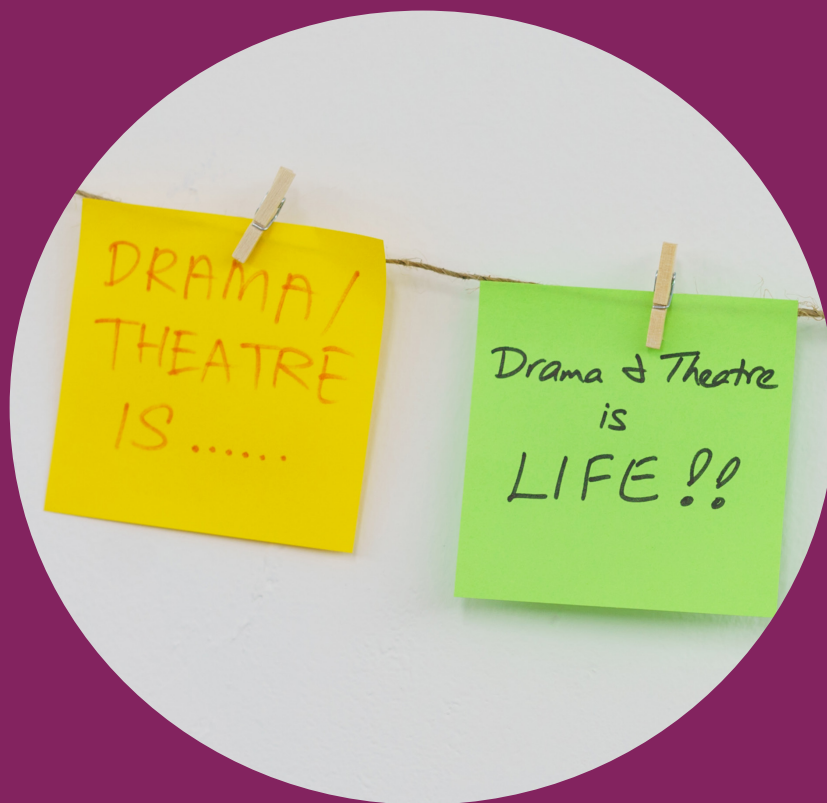
FINANCIAL STATEMENT

As of 31st March 2020, the association has:

- A deficit (after tax): \$97,749
- Members' fund (net worth of the association): \$321,717

	2020		2019
Income	\$160,006.00	Income	\$291,802.00
Expenditure	\$3,606.00	Expenditure	\$20,173.00
Administration	\$254,149.00	Administration	\$154,887.00
Deficit (Before Tax)	\$97,749.00	Surplus (Before Tax)	\$116,742.00
Deficit (After Tax)	\$97,749.00	Surplus (After Tax)	\$107,082.00

[Please refer to the inserted audited accounts report (for the year ended 31 March 2020) prepared by KLP LLP- ANNEX A]





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singapore drama
educators association

Singapore Drama Educators Association
(Unique Entity Number: T02SS0123G)

**Statement by the Management Committee
and Financial Statements
Financial Year Ended 31 March 2020**

KLP LLP

CHARTERED ACCOUNTANTS

Associated worldwide with Abacus Worldwide

13A MacKenzie Road Singapore 228676

Tel: 6227 4180 Fax: 6324 0213

Singapore Drama Educators Association General Information and Table of Content

Members of the Management Committee

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

<u>Name</u>	<u>Designation</u>
Rosemary U-Ling McGowan	President
Muhammad Khairulnizam Hamid	Vice-President
Fazli Bin Ahmad	Interim Treasurer
Choy Wai Wan	Secretary
Aishwariyah Shanmuganathan	Committee Member
Tan Yuyang	Committee Member
Ahmad Ezzat Alkaff	Committee Member
Farahliza Jasmine Ong	Committee Member

Auditor

KLP LLP

Principal Bankers

Oversea-Chinese Banking Corporation Limited
Hong Leong Finance Limited

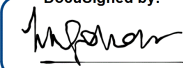
Index	Page
<u>Statement by Management Committee</u>	<u>1</u>
<u>Independent Auditor's Report</u>	<u>2</u>
<u>Statement of Financial Position</u>	<u>5</u>
<u>Statement of Comprehensive Income</u>	<u>6</u>
<u>Statement of Changes in Funds</u>	<u>7</u>
<u>Statement of Cash Flows</u>	<u>8</u>
<u>Notes to the Financial Statements</u>	<u>9</u>

**Singapore Drama Educators Association
Statement by Management Committee
For the financial year ended 31 March 2020**

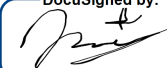
We state that, in the opinion of the Management Committee,

- (a) the financial statements of Singapore Drama Educators Association (the "Association") are drawn up so as to give a true and fair view of the financial position of the Association as at 31 March 2020 and the financial performance, changes in funds and cash flows of the Association for the year ended; and
- (b) at the date of this statement, there are reasonable grounds to believe that the Association will be able to pay its debts as and when they fall due.

On behalf of the Management Committee

DocuSigned by:

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Rosemary U-Ling McGowan
President

DocuSigned by:

4A82B477AFD24EC...

Fazli Bin Ahmad
Interim Treasurer

Singapore, 28 September 2020



KLP LLP
 13A MacKenzie Road
 Singapore 228676
 Tel: (65) 6227 4180
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Independent Auditor's Report to the members of Singapore Drama Educators Association

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Singapore Drama Educators Association (the "Association"), which comprise the statement of financial position as at 31 March 2020, the statement of comprehensive income, statement of changes in funds and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements are properly drawn up in accordance with the provisions of the Societies Act, Chapter 311 (the "Societies Act"), the Charities Act, Chapter 37 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 state of affairs of the Association as at 31 March 2020 and the results, changes in funds and cash flows of the Association for the year ended on that date.

Basis for Opinion

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

Other Matter

The financial statements of the Association for the year ended 31 March 2019 were audited by another firm of auditors who expressed an unmodified opinion on those statements on 16 August 2019.

Other information

Management Committee are responsible for other information. The other information comprises Statement by Management Committee 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 the fact. We have nothing to report in this regard.





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

Management Committee's Responsibilities for the Financial Statements

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

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 Committee's responsibilities include overseeing the Association's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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





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

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


- Conclude on the appropriateness of 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 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 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 Association have been properly kept in accordance with the provisions of the Societies Regulations enacted under the Societies Act, the Charities Act and Regulations; and
- There was no fund-raising event held by the Association during the financial year ended 31 March 2020.

DocuSigned by:

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KLP LLP
 Public Accountants and
 Chartered Accountants

Singapore, 28 September 2020



Singapore Drama Educators Association
Statement of Financial Position
As at 31 March 2020

	Note	2020 S\$	2019 S\$
Assets			
Non-current assets			
Plant and equipment	4	8,742	16,514
Current assets			
Other receivables	5	17,027	2,870
Prepayments		926	-
Fixed deposit	6	104,298	104,298
Cash and cash equivalents	7	307,724	402,690
		<u>429,975</u>	<u>509,858</u>
Total assets		<u>438,717</u>	<u>526,372</u>
Funds and liabilities			
Accumulated fund		321,717	419,466
Project Outreach fund	8	63,340	63,340
Tina Sergeant Professional Development Initiative	9	11,190	11,190
Total funds		<u>396,247</u>	<u>493,996</u>
Current liabilities			
Other payables	10	32,820	17,992
Amount due to related party	11	-	1,243
Provision for income tax		9,650	13,141
		<u>42,470</u>	<u>32,376</u>
Total liabilities		<u>42,470</u>	<u>32,376</u>
Total funds and liabilities		<u>438,717</u>	<u>526,372</u>

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

Singapore Drama Educators Association
Statement of Comprehensive Income
For the financial year ended 31 March 2020

	<u>Note</u>	<u>2020</u> <u>S\$</u>	<u>2019</u> <u>S\$</u>
Income			
Membership fees		3,541	5,990
Major Grant Scheme		139,500	250,000
Connections - Sponsorship		-	4,924
Continuing Education Training		8,250	1,863
Continuing Education Training - Sponsorship		-	2,400
Let's Connect Interweave		-	160
SDEA Workshops		1,938	3,650
Level Up! Fest 2019		2,599	-
Totalisator Board Gold Cup 2015		-	15,000
Interest income		-	144
Donation		10	-
Other income		4,168	7,671
		<u>160,006</u>	<u>291,802</u>
Items of expenditure			
Projects costs	12	(3,606)	(20,173)
Administrative expenses	13	(254,149)	(154,887)
		<u>(257,755)</u>	<u>(175,060)</u>
(Deficit)/Surplus before income tax		<u>(97,749)</u>	<u>116,742</u>
Income tax expense	15	-	(9,660)
(Deficit)/Surplus after income tax		<u><u>(97,749)</u></u>	<u><u>107,082</u></u>

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

Singapore Drama Educators Association
Statement of Changes in Funds
For the financial year ended 31 March 2020

	Unrestricted funds			Total funds
	Accumulated fund	Project Outreach fund	Tina Sergeant Professional Development Initiative	
	S\$	S\$	S\$	
Balance as at 1 April 2018	312,384	63,340	11,190	386,914
Total surplus for the year	107,082	-	-	107,082
Balance as at 31 March 2019	419,466	63,340	11,190	493,996
Total deficit for the year	(97,749)	-	-	(97,749)
Balance as at 31 March 2020	<u>321,717</u>	<u>63,340</u>	<u>11,190</u>	<u>396,247</u>

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

Singapore Drama Educators Association
Statement of Cash Flows
For the financial year ended 31 March 2020

	2020	2019
	S\$	S\$
Cash flows from operating activities		
(Deficit)/Surplus before income tax	(97,749)	116,742
<u>Adjustments for:</u>		
Depreciation of plant and equipment	8,271	9,687
Interest received	-	(144)
Operating cash flow before working capital changes	(89,478)	126,285
<i>Changes in working capital:</i>		
Prepayments	(926)	-
Other receivables	(14,157)	7,550
Other payables	13,585	(59,992)
Net cash flows (used in)/generated from operating activities	(90,976)	73,843
Interest received	-	144
Income tax paid	(3,491)	-
Net cash flows (used in)/generated from operating activities	(94,467)	73,987
 Cash flows from investing activities		
Purchase of plant and equipment	(499)	-
Fixed deposit placement	-	(104,298)
Net cash flows used in investing activities	(499)	(104,298)
 Net decrease in cash and cash equivalents	(94,966)	(30,311)
Cash and cash equivalents at the beginning of financial year	402,690	433,001
Cash and cash equivalents at the end of financial year		
(Note 7)	307,724	402,690

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

Singapore Drama Educators Association
Notes to the Financial Statements
For the financial year ended 31 March 2020

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

1. General

Singapore Drama Educators Association (the "Association") is an Association registered in Singapore under Societies Act, Cap. 311 with its registered office and principal place of business at 90 Goodman Road, Blk B, #04-02, Goodman Arts Centre, Singapore 439053.

The principal objective of the Association is to foster and establish drama education as a profession by promoting, advocating and advancing the study and development of a drama and theatre education in Singapore.

The Association is registered as a charity on 20 February 2020.

2. Summary of significant accounting policies

2.1 Basis of preparation

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

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

2.2 Adoption of new and amended standards and interpretations

The accounting policies adopted are consistent with those of the previous financial year except in the current financial year, the Association has adopted all the new and revised standards which are relevant to the Association and are effective for annual financial periods beginning on or after 1 April 2019. The adoption of the new standards do not have any material effect on the financial performance or position of the Association.

2.3 Standards issued but not yet effective

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

<i>Description</i>	<i>Effective for annual periods beginning on or after</i>
Amendments of References to the Conceptual Framework in FRS Standards	1 January 2020
Amendments to FRS 1 and FRS 8 Definition of Material	1 January 2020

The Management Committee expect that the adoption of the standards above will have no material impact on the financial statements in the year of initial application.

Singapore Drama Educators Association
Notes to the Financial Statements
For the financial year ended 31 March 2020

2. Summary of significant accounting policies (continued)

2.4 Plant and equipment

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

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

	Years
Furniture and fittings	5
Office equipment	3
Renovations	5

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

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

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

2.5 Impairment of non-financial assets

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

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

Impairment losses are recognised in profit or loss.

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

Singapore Drama Educators Association
Notes to the Financial Statements
For the financial year ended 31 March 2020

2. Summary of significant accounting policies (continued)

2.6 Financial instruments

(a) Financial assets

Initial recognition and measurement

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

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

Subsequent measurement

Financial assets at amortised cost

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

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

Derecognition

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

(b) Financial liabilities

Initial recognition and measurement

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

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

Subsequent measurement

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

Derecognition

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

Singapore Drama Educators Association
Notes to the Financial Statements
For the financial year ended 31 March 2020

2. Summary of significant accounting policies (continued)

2.7 Impairment of financial assets

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

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

The Association considers a financial asset in default when contractual payments are 60 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.

2.8 Cash and cash equivalents

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

2.9 Income 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 customer, 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 customer, which is when the customer obtains control of the good or service. A performance obligation may be satisfied at a point in time or over time. The amount of revenue recognised is the amount allocated to the satisfied performance obligation.

(a) Government grant

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

(b) Membership fee

Income from membership subscription is recognised as performance obligation satisfied over time.

(c) Project income

The Association received income from course and seminar held for the members and participants. Revenue from event income is recognised at point in time on receipt basis.

Singapore Drama Educators Association
Notes to the Financial Statements
For the financial year ended 31 March 2020

2. Summary of significant accounting policies (continued)

2.10 Gift in kind

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

2.11 Employee benefits

Defined contribution plans

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

2.12 Taxes

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

2.13 Conflict of interest policy

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

2.14 Funds

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

Unrestricted funds

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

The Association classifies its accumulated fund, Project Outreach Fund and Tina Sergeant Professional Development Initiative as unrestricted funds.

3. Significant accounting judgments and estimates

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

Singapore Drama Educators Association
Notes to the Financial Statements
For the financial year ended 31 March 2020

3. Significant accounting judgments and estimates (continued)

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

4. Plant and equipment

	Furniture and fittings	Office equipment	Renovations	Total
	S\$	S\$	S\$	S\$
Cost				
At 1 April 2018 and at 31 March 2019	34,973	17,051	9,361	61,385
Additions	-	499	-	499
At 31 March 2020	34,973	17,550	9,361	61,884
Accumulated depreciation				
At 1 April 2018	14,295	15,621	5,268	35,184
Depreciation	6,893	1,430	1,364	9,687
At 31 March 2019	21,188	17,051	6,632	44,871
Depreciation	6,893	14	1,364	8,271
At 31 March 2020	28,081	17,065	7,996	53,142
Carrying amount				
At 31 March 2019	13,785	-	2,729	16,514
At 31 March 2020	6,892	485	1,365	8,742

5. Other receivables

	2020	2019
	S\$	S\$
Deposits	878	878
Others receivables	2,274	1,992
JSS - Grant receivable	13,875	-
	17,027	2,870

Other receivables are denominated in Singapore Dollar.

6. Fixed deposit

Fixed deposit has maturity of 12 months (2019: 12 months) and earn interest at 0.45% (2019: 0.45%) per annum.

Fixed deposit is denominated in Singapore Dollar.

Singapore Drama Educators Association
Notes to the Financial Statements
For the financial year ended 31 March 2020

7. Cash and cash equivalents

	2020	2019
	S\$	S\$
Cash at bank	305,125	399,219
Cash on hand	2,599	3,471
	<u>307,724</u>	<u>402,690</u>

Cash and cash equivalents are denominated in Singapore Dollar.

8. Project Outreach fund

	2020	2019
	S\$	S\$
Balance at beginning and end of the year	<u>63,340</u>	<u>63,340</u>

The Project Outreach fund was set up for commission and/or fund projects that would benefit the less fortunate, tapping on the experience of drama or theatre practitioners to run projects or initiatives that would serve the underprivileged.

As the fund aims to sustain and support drama education programmes to meet the social needs of the community, the funding process involves identifying facilitators with a background in both drama and social needs/practice and matching them to a corresponding welfare organisation. Once both parties agree to a working relationship, either the member or the welfare organisation may then submit a proposal requesting for funding. The Outreach Fund Committee will evaluate the proposal and fund up to 50% of the total cost of the programme.

This fund had not been utilised during the year.

9. Tina Sergeant Professional Development Initiative

	2020	2019
	S\$	S\$
Balance at beginning and end of the year	<u>11,190</u>	<u>11,190</u>

This initiative is named after Christina Sergeant, one of the founding members of the Association. The purpose of this initiative is to encourage theatre practitioners and drama educators to start make professional development a regular part of their practice.

This initiative had not been utilised during the year.

10. Other payables

	2020	2019
	S\$	S\$
Accruals	17,937	12,370
Others payables	1,008	5,622
JSS - Grant receivable	13,875	-
	<u>32,820</u>	<u>17,992</u>

Other payables are denominated in Singapore Dollar.

Singapore Drama Educators Association
Notes to the Financial Statements
For the financial year ended 31 March 2020

11. Amount due to related party

The amount due to related party is non-trade, unsecured, interest free and has no fixed terms of repayment.

12. Project costs

	2020	2019
	S\$	S\$
Celebrate Drama	-	1,383
Connections	-	9,257
Continuing Education Training	906	5,959
Membership engagement	-	2,861
Level Up! Fest 2019	2,000	-
SDEA Workshops	700	713
	<u>3,606</u>	<u>20,173</u>

13. Administrative expenses

	2020	2019
	S\$	S\$
Accommodation	502	-
Accounting fee	3,000	-
Audit fee	5,900	3,750
AGM expenses	-	870
Depreciation of plant and equipment	8,271	9,687
Entertainment	5,500	-
General expenses	215	218
Membership fees	-	545
Office expenses	1,464	997
Other expenses	264	-
Planning session	-	1,215
Postage and stationery	2,217	213
Professional fees	41,304	55,200
Repair and maintenance	710	-
Resource expense	-	270
Short-term leases	11,159	8,405
Employee benefits expenses (Note 14)	163,538	69,174
Training	308	-
Transport	1,035	141
Travelling	1,215	-
Telephone and website expenses	4,517	2,482
Tax agent fees	800	-
Utilities	2,230	1,720
	<u>254,149</u>	<u>154,887</u>

Singapore Drama Educators Association
Notes to the Financial Statements
For the financial year ended 31 March 2020

14. Employee benefits expenses

	2020	2019
	S\$	S\$
Salaries, bonuses and allowance	143,230	61,635
CPF and SDL	20,308	5,320
Other benefits	-	2,219
	<u>163,538</u>	<u>69,174</u>

15. Taxation

Relationship between tax expense and (loss)/income

A reconciliation between tax expense and the product of (loss)/income multiplied by the applicable income tax rate for the financial years ended 31 March 2020 and 2019 were as follows:

	2020	2019
	S\$	S\$
(Loss)/Income before income tax	<u>(97,749)</u>	<u>116,742</u>
Income tax rate using the statutory tax rate of 17% (2019: 17%)	(16,617)	19,846
Tax effects of:		
Non-deductible expenses	-	247
Capital allowances and timing differences	-	78
Income exempted from tax	<u>16,617</u>	<u>(10,511)</u>
Income tax expense recognised in profit or loss	<u>-</u>	<u>9,660</u>

The Association was registered as an approved charity under the Charities Act, Chapter 37 effective from 20 February 2020. No provision for taxation has been made in the financial statements as the Association is exempt from income tax in accordance with the provisions of the Income Tax Act, Chapter 134.

16. Financial risk management

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

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

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

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

Singapore Drama Educators Association
Notes to the Financial Statements
For the financial year ended 31 March 2020

16. Financial risk management (continued)

Credit risk

Credit risk refers to the risk that the counterparty will default on its contractual obligations resulting in a loss to the Association. The Association's exposure to credit risk arises primarily from cash and cash equivalents and receivables.

The maximum exposure to credit risk is the total of the fair value of the financial assets at the end of the reporting year. Credit risk on cash balances with banks and other financial instruments is limited because of the counter parties are entities with acceptable credit ratings.

Cash and cash equivalents are also subject to the impairment requirements of the standard of financial instruments. There was no identified impairment loss.

The Association's other receivables comprise of receivables with good credit ratings. These receivables are considered to be low credit risk as these have low risk of default and the counterparty has a strong capacity to meet its contractual obligation if demanded in the near term.

Liquidity risk

Liquidity risk refers to the risk that the Association will encounter difficulties in meeting its short-term obligations due to shortage of funds. The Association's exposure to liquidity risk arises primarily from mismatches of the maturities of financial assets and liabilities. It is managed by matching the payment and receipt cycles. The Association's objective is to maintain an adequate level of cash and cash equivalents to finance the Association's operations. The Association's operations are financed mainly through the funding from National Arts Council. The management committee members are satisfied that funds are available to finance the operations of the Association.

Analysis of financial instruments by remaining contractual maturities

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

	Carrying amount	Contractual cash flows	One year or less
	S\$	S\$	S\$
31 March 2020			
Financial assets:			
Other receivables	17,027	17,027	17,027
Fixed deposit	104,298	104,298	104,298
Cash and cash equivalents	307,724	307,724	307,724
Total undiscounted financial assets	<u>429,049</u>	<u>429,049</u>	<u>429,049</u>
Financial liabilities:			
Other payables	32,820	32,820	32,820
Total undiscounted financial liabilities	<u>32,820</u>	<u>32,820</u>	<u>32,820</u>
Total net undiscounted financial assets	<u><u>396,229</u></u>	<u><u>396,229</u></u>	<u><u>396,229</u></u>

Singapore Drama Educators Association
Notes to the Financial Statements
For the financial year ended 31 March 2020

16. Financial risk management (continued)

Liquidity risk (continued)

Analysis of financial instruments by remaining contractual maturities (continued)

	Carrying amount	Contractual cash flows	One year or less
	S\$	S\$	S\$
31 March 2019			
Financial assets:			
Other receivables	2,870	2,870	2,870
Fixed deposit	104,298	104,298	104,298
Cash and cash equivalents	402,690	402,690	402,690
Total undiscounted financial assets	<u>509,858</u>	<u>509,858</u>	<u>509,858</u>
Financial liabilities:			
Other payables	17,992	17,992	17,992
Amount due to related party	1,243	1,243	1,243
Total undiscounted financial liabilities	<u>19,235</u>	<u>19,235</u>	<u>19,235</u>
Total net undiscounted financial assets	<u><u>490,623</u></u>	<u><u>490,623</u></u>	<u><u>490,623</u></u>

17. Reserve Policy

	2020	2019
	S\$	S\$
Unrestricted fund	396,247	493,996
Annual operating expenditure	257,755	175,060
Ratio of reserves to annual expenditure	<u>1.54</u>	<u>2.82</u>

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

18. Fair values

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

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

Cash and cash equivalents, fixed deposit, other receivables, other payables and amount due to related party

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

Singapore Drama Educators Association
Notes to the Financial Statements
For the financial year ended 31 March 2020

19. Financial instruments by category

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

	<u>2020</u>	<u>2019</u>
	<u>S\$</u>	<u>S\$</u>
Financial assets measured at amortised cost		
Other receivables (Note 5)	17,027	2,870
Fixed deposit (Note 6)	104,298	104,298
Cash and cash equivalents (Note 7)	307,724	402,690
Total financial assets measured at amortised cost	<u>429,049</u>	<u>509,858</u>
Financial liabilities measured at amortised cost		
Other payables (Note 10)	32,820	17,992
Amount due to related party (Note 11)	-	1,243
Total financial liabilities measured at amortised cost	<u>32,820</u>	<u>19,235</u>

20. Fund management

The primary objective in the management of the Association's funds is to ensure that it maintains a strong and healthy level of reserves and working fund ratio in order to support its operations. The Management Committee reviewed the capital structure of the Association at least annually to ensure the Association will be able to continue as going concern. The capital structure of the Association comprises of accumulated fund, outreach fund and Tina Sergeant Professional Development Initiative. The Association's overall strategy remained unchanged since the previous financial year.

21. Events occurring after the reporting period

The Coronavirus Disease ("Covid-19") outbreak and the measures taken to contain the spread of the pandemic have created a high level of uncertainty to global economic prospects and this has impacted the Association's activities and its financial performance subsequent to the financial year end.

On 3 April 2020, the Singapore Government has implemented an elevated set of safe distancing measures as a circuit breaker from 7 April 2020 to curb the spread of the Covid-19 outbreak in Singapore. As a result, the Association suspended its activities from 7 April 2020 to 1 June 2020. A series of measures to curb the Covid-19 outbreak have been and continue to be implemented by the Association. The Association consider this outbreak as non-adjusting post balance sheet event. Consequently, there is no impact on the recognition and measurement of assets and liabilities as at 31 March 2020.

As the situation continues to evolve with significant level of uncertainty, the Association do not consider is practicable to provide a quantitative estimate of the potential impact of these economic conditions on the Association. The Association will continuously monitor the impact of Covid-19 and respond proactively to mitigate the impact on the Association's financial performance and financial position.

22. Authorisation of financial statements for issue

The financial statements for the financial year ended 31 March 2020 were authorised for issue by the Management Committee on the date of the Statement by Management Committee.