ANNUAL REPORT 2025/26
For Financial Year Ended 31 March 2026

Singapore Judo Federation
UEN: S65SS0037A

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www.sjf.sg

Contents

About Us

Singapore Judo Federation (SJF) serves as the national governing body for judo in Singapore. Our mission is to promote and advance the sport by organising national competitions, training qualified officials and coaches, and providing a clear pathway for athletes to succeed through an accessible and merit-based high-performance system.

SJF is affiliated with key organisations such as Sport Singapore (SportSG), the Singapore National Olympic Council (SNOC), the International Judo Federation (IJF), the Judo Union of Asia (JUA), the Southeast Asia Judo Federation (SEAJF), the General Association of World Sports Federation (GAWSF), and the Kodokan Judo Institute.

Additionally, we are proud to be a corporate partner of the People's Association (PA).

Our Vision

The vision of SJF is for judo to be practised in all regions of Singapore and for judo to be a safe, clean and exciting sport for Singaporeans of all ages and walks of life.

Our Mission

Our Mission is to develop the core infrastructure of the sport of judo at the national level so that our stakeholders may propagate judo at the school and community levels.

Our Core Values

Our core values are integrity, trust and transparency. We strive to be open and honest to our stakeholders in our dealings and the management of the federation.

Overview

The Singapore Judo Federation (SJF) was registered as a society under the Societies Act on 25 May 1965 and as a charity under the Charities Act on 11 April 2011. The Federation is governed by a Board, with elections held every two years and additional members appointed in accordance with the SJF Constitution.

The Board is led by the President who is supported by the Senior Vice President, the Vice-President, the Secretary-General, the Treasurer, the Assistant Secretary-General, the Assistant Treasurer, and other Board members.

The Federation's day-to-day operations are supported by the Secretariat and technical personnel, including the Administrative Manager, the National Squad Administrative Assistants, the Sport & Event Director, the IT Director, the Coaching & Education Director, the Safe Sport Officers, the Referee Director, the National Head Coach, the Kata Coach and the other National Coaches.

UEN
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Registered Address
1 Guillemard Crescent, Singapore 399913

Auditor
S B Tan Audit PAC

Banker
Standard Chartered Bank (Singapore)

Physiotherapist
Mr Anson Wong Swie Sern

Adviser
Mr Parga Singh s/o Sardara Singh

Medical Adviser
Dr Henry Kothagoda

Technical Adviser
Mr Shinro Fujita

Patron
Mr Yutaka Shimizu

Foreword by the President

The financial year ended 31 March 26 (FY25/26) was one of continued progress and renewal for Singapore Judo Federation (SJF). As we continue to strengthen the foundations of judo in Singapore, our focus remains clear: to provide our athletes with meaningful opportunities to develop and excel, uphold high standards of governance and sporting integrity, and build a stronger and more united judo community.

Our athletes continued to represent Singapore with commitment and distinction at regional and international competitions. Their achievements reflect not only their dedication, but also the collective efforts of our coaches, officials, volunteers, clubs, parents and supporters. I would like to express my sincere appreciation to everyone who has contributed their time, expertise, support and encouragement throughout the year.

A key priority for SJF remains the long-term development of our National Training Squad (NTS) and National Development Team (NDT), supported by clear athlete pathways and a more structured high-performance environment. In collaboration with Sport Singapore and our partners, we continue to strengthen the support, training opportunities and performance frameworks needed for our athletes to compete successfully at major games and international competitions.

As part of this effort, the NTS and the NDT have commenced training at the Singapore Combat Sports Centre in Bedok in June 2026. This marks an important step towards creating a more focused, consistent and performance-oriented training environment, supported by shared expertise and resources.

Looking ahead, SJF will host the Southeast Asia Judo Championship 2027 in March 2027. We look forward to welcoming athletes, coaches and officials from across the region, and to showcasing SJF's organisational capabilities and the strength of Singapore's judo community.

Preparations are also underway for the 2027 Southeast Asian Games in Malaysia. We are pleased to have Iwahori Tomokazu Sensei from Japan assisting in our preparations, bringing valuable technical experience and guidance to our athletes and coaches as we work towards stronger performances on the regional stage.

Beyond competitive results, our responsibility is to build sustainable systems and pathways for Singapore judo. This includes developing athletes from the developmental to elite levels, strengthening our coaches and technical officials, and ensuring our programmes are supported by sound governance and a culture of sporting excellence.

The years ahead will require discipline, cooperation and a shared commitment to continuous improvement. With the support of our stakeholders and the wider judo fraternity, I am confident that SJF can continue to strengthen athlete development, enhance our technical capabilities and grow judo as a safe, respected and inspiring sport in Singapore.

On behalf of the Board, I thank all our members, partners and supporters for your continued trust and commitment to Singapore judo.

Mr Yeo Chin Seng
President
Singapore Judo Federation

Board Members

President: Mr Yeo Chin Seng
Occupation: Businessman
Date of first appointment: 20 September 2015
Date of current appointment: 28 September 2025

Senior Vice President: Mr Parga Singh s/o Sardara Singh
Occupation: Businessman
Date of first appointment: 27 June 2022
Date of current appointment: 28 September 2025

Vice-President: Mr Stephen Chee Hiaw Kong
Occupation: Businessman
Date of first appointment: 31 August 2015
Date of current appointment: 28 September 2025

Secretary-General: Mr Wong Quee Quee, Jeffrey
Occupation: Lawyer
Date of first appointment: 9 September 2019
Date of current appointment: 28 September 2025

Treasurer: Mr Kong Fook Wai
Occupation: Chief Coach
Date of first appointment: 22 December 2017
Date of current appointment: 28 September 2025

Assistant Treasurer: Mr Adrian Koh Hwan Chieh
Occupation: Businessman
Date of first appointment: 26 September 2021
Date of current appointment: 28 September 2025

Assistant Secretary-General: Mr Zhou Yujie
Occupation: Underwriter
Date of first appointment: 28 September 2025
Date of current appointment: 28 September 2025

Committee Member: Mr Mohamad Faizal Bin Mohamad Noor
Occupation: Judo Coach/Businessman
Date of first appointment: 22 September 2017
Date of current appointment: 28 September 2025

Committee Member: Mr Lin Yu Sheng
Occupation: Judo Coach/Businessman
Date of first appointment: 31 August 2015
Date of current appointment: 28 September 2025

Committee Member: Mr Huang Zujie Jeremy
Occupation: Analyst
Date of first appointment: 9 October 2021
Date of current appointment: 28 September 2025

Committee Member: Mr Bryan Ng Sai Lin
Occupation: Marine Biologist

Date of first appointment: 4 October 2021
Date of current appointment: 28 September 2025

Committee Member: Mr Ho Han Ming
Occupation: Lawyer
Date of first appointment: 27 June 2022
Date of current appointment: 28 September 2025

Committee Member: Ms Yeo Shu Ling, Celine
Occupation: Senior Project Manager
Date of first appointment: 28 September 2025
Date of current appointment: 28 September 2025

Committee Member and Athletes' Commission Chairman: Mr Koh Yu Ze
Occupation: Engineer
Date of first appointment: 30 September 2025
Date of current appointment: 30 September 2025

Secretariat and Others

Administrative Manager
Mr Dale Aiden Le Tian

Sport Logistics Coordinator (until 31 March 2026)
Mr Goh Yik Seng, Ryan

National Squad Administrative Assistant (from 1 April 2026)
Mr Zhou Yujie
Ms Zhen Yuxuan

Sport & Event Director (until 28 September 2025)
Mr Stephen Chee Hiaw Kong

Sport & Event Director (from 1 April 2026)
Ms Phua Eng Sze

IT Director
Mr Kong Fook Wai

Coaching & Education Director (until 31 March 2026) and Safe Sport Officer
Ms Phua Eng Sze

Coaching & Education Director (from 1 April 2026)
Ms Huang Zujie Jeremy

Safe Sport Officer (from 17 August 2026)
Mr Huang Zujie Jeremy

Referee Director
Mr Phua Jun Han

National Head Coach
Mr Tang Soon Onn

National Kata Coach
Mr Stephen Chee Hiaw Kong

National Coach (from 1 April 2026)
Mr Goh Yik Seng, Ryan

National Coach (from 1 April 2026)
Ms Tang Jingfang

Organizational Structure

Singapore Judo Federation	
President Mr Yeo Chin Seng	
Sub-Committees	**Secretariat & Others**
Audit Committee Mr Stephen Chee Hiaw Kong (Chairman) Mr Thomas Teo Mr Kong Fook Wai Mr Adrian Koh Hwan Chieh **Appeals Committee** Mr Kong Fook Wai (Chairman) Mr Phua Eng Sze Mr Mohamad Faizal Bin Mohamad Noor Mr Chris Gomez **Disciplinary Committee** Mr Wong Quee Quee, Jeffrey (Chairman) Mr Jason Seow Mr Ferhad Bin Johari **Finance Committee** Mr Kong Fook Wai (Chairman) Mr Bryan Ng Sai Lin Mr Adrian Koh Hwan Chieh **Grading Commission** Mr Yeo Chin Seng (Chairman) Mr Stephen Chee Hiaw Kong (Grading Director) **Kodokan-Singapore Committee** Mr Yeo Chin Seng Mr Tang Soon Onn Mr Stephen Chee Hiaw Kong Mr Low Chee Kiang **Referee Commission** Mr Tang Soon Onn (Chairman) Mr Phua Jun Han (Referee Director) **Selections Committee** Mr Choo Kah Wah (Chairman) Mr Chng Kiong Choon Mr Bryan Ng Sai Lin **Athletes' Commission** Mr Koh Yu Ze (Chairman) Mr Goh Yik Seng, Ryan Ms Tang Jingfang Ms Zhen Yuxuan Mr Zhou Yujie	**Administrative Manager** Mr Dale Aiden Le Tian **Sports Logistics Coordinator (until 31 March 2026)** Mr Goh Yik Seng, Ryan **National Squad Administrative Assistant (from 1 April 2026)** Mr Zhou Yujie Ms Zhen Yuxuan **Sport & Event Director (until 30 September 2025)** Mr Stephen Chee Hiaw Kong **Sport & Event Director (from 1 April 2026)** Ms Phua Eng Sze **IT Director** Mr Kong Fook Wai **Coaching & Education Director (until 31 March 2026) and Safe Sport Officer** Ms Phua Eng Sze **Coaching & Education Director (from 1 April 2026)** Mr Huang Zujie Jeremy **Safe Sport Officer (from 17 August 2026)** Mr Huang Zujie Jeremy **Referee Director** Mr Phua Jun Han **National Head Coach** Mr Tang Soon Onn **National Kata Coach** Mr Stephen Chee Hiaw Kong **National Coach (from 1 April 2026)** Mr Goh Yik Seng, Ryan **National Coach (from 1 April 2026)** Ms Tang Jingfang

Financial Highlights of the Year

Singapore Judo Federation (SJF) remained financially stable during the financial year ended 31 March 2026 (FY25/26). An audit conducted by S B Tan Audit PAC confirmed that SJF's accounts were properly prepared in accordance with the Societies Act, the Charities Act, and Singapore Financial Reporting Standards (FRS), providing a true and fair view of SJF's financial position as at FY25/26.

Summary Financial Performance

Total Revenue: $440,283
Total Expenditure: $495,422

The deficit for the year was $55,139, compared with a surplus of $17,447 in the previous financial year.

Major Financial Transactions

Payment of Lease Liabilities: $71,626
Expenditure on the National Team: $95,781

Purpose of Assets Held

The SJF maintains restricted and unrestricted funds. The unrestricted funds of $83,607 represent the accumulated reserves of the SJF and are held to ensure operational sustainability. The SJF does not maintain any other funds that are in deficit.

Revenue and Expenditure Breakdown

Revenue

Total Revenue: $440,283.

Subsidies from Sport Singapore: $242,752 (55.14%)
Registration and affiliation fees: $101,145 (22.97%)
Service Income: $76,855 (17.46%)
Rental Income: $16,950 (3.85%)
Other Income: $2,581 (0.58%)

Expenditure

Total Expenditure: $495,422

Administrative expenditure: $161,611 (32.62%)
National Team expenditure: $95,781 (19.33%)
Activities expenditure: $144,728 (29.21%)
Depreciation of property, plant, equipment and right-of-use assets: $68,706 (13.87%)
Other expenses: $24,596 (4.97%)

Programmes and Activities

During FY25/26, the Singapore Judo Federation organised and supported a number of local competitions across the school, club and tertiary levels.

1. The National School Games Judo Championship 2025 for the ‘A’ and ‘B’ Divisions was held on 9 and 10 April 2025 at OCBC Arena Hall 1A, with competition set-up carried out on 8 April 2025. A total of 205 athletes participated, comprising 139 boys and 66 girls. The two-day competition was successfully completed.

2. The Singapore National Judo Championship 2025 was held on 15 June 2025 at the premises of Singapore Judo Federation. The ranking competition attracted 40 participants from 11 clubs, comprising 27 male and 13 female athletes.

3. The National School Games Judo Championship 2025 for the ‘C’ Division was held on 24 and 25 July 2025 at Hougang Secondary School. A total of 156 athletes participated, comprising 102 boys and 54 girls.

4. The Pesta Sukan Judo Championship 2025 was held on 2 and 3 August 2025 at Delta Sports Hall. The event attracted 288 participants from 20 clubs, comprising 210 male and 78 female athletes, and was successfully completed.

5. The Singapore Inter-Club Judo Championship 2025, originally scheduled for 16 November 2025, was cancelled due to insufficient participation interest due to the year-end holiday period and other prevailing circumstances.

6. The Singapore Kyu Grade Judo Championship 2026 was held on 24 and 25 January 2026 at Heartbeat@Bedok Sports Hall, Level 4. The event recorded the highest participation among the Federation’s local competitions during the financial year, with 464 participants from 21 clubs, comprising 328 male and 136 female athletes. The event was also one of the Federation’s ranking competitions.

7. The Singapore Inter-Tertiary Judo Championship 2026 was held on 14 and 15 March 2026 at Heartbeat@Bedok Sports Hall, Level 4. A total of 177 participants from nine clubs took part, comprising 114 male and 63 female athletes. The event was also one of the Federation’s ranking competitions.

National Head Coach Report

Introduction

This report provides a summary of the actions undertaken by the National Head Coach, Mr Tang Soon Onn, in FY25/26. Under Mr Tang's guidance, the national team has experienced significant growth, notably in the expansion of both the Junior and Senior team memberships.

There are currently 47 members in the National Development Team (NDT) and 25 members in the National Training Squad (NTS). Currently, we have 7 carded members who have access to Singapore Sport Institute (SSI) facilities and medical services.

Day	Time	Training	Venue	NTS/NDT
Mon	7pm to 9pm	Judo	SJF Dojo	NTS & NDT
Tue	7pm to 9pm	Physical Training	SSI	NTS
Wed	7pm to 9pm	Judo	SJF Dojo	NTS & NDT
Thu	Rest			
Fri	7pm to 9pm	Strength & Conditioning	SSI	NTS
Sat	9am to 12pm	Judo	SJF Dojo	NTS & NDT
Sun	Rest			

Training Schedule

Members of the National Training Squad (NTS) train up to five times a week. Their program consists of one running and stairs session, strength and conditioning, and three Judo training sessions. Members of the National Development Team (NDT), who also attend school training, are required to attend at least two Judo sessions a week.

There is a minimum attendance requirement of 75% for both NTS and NDT members. In the two months leading up to international competitions, this requirement is to be maintained throughout at 75%.

Competition results

Table.1 list of the competitions and training camps attended by the Singapore national team

Date	Participation	Competition / Training Camp	Location	Medal Tally
Apr 25	Seniors Juniors	Penang Invitational JICA Judo Championships 2025	Penang, Malaysia	Gold × 6 Silver × 4 Bronze × 2
Jul 25	Seniors	SEA Judo Championships 2025	Manila, Philippines	Gold × 4 Silver × 2 Bronze × 3
Oct 25	Seniors	Japan Training Camp	Osaka, Japan	—
Dec 25	Seniors Kata	SEA Games 2025	Bangkok, Thailand	Bronze × 3

Future Plans

With the approval of the Board, two National Coaches, Mr Goh Yik Seng, Ryan and Ms Tang Jingfang, have been engaged by SJF to assist the National Head Coach in day-to-day training and program delivery. This initiative also serves to nurture new coaches who can continue contributing to the team in the future. In preparation for the Southeast Asia Judo Championship 2027 in Singapore and the 2029 SEA Games in Singapore, the aim is to develop a new generation of athletes who are equipped with the necessary skills and competition experience to perform at the highest level.

Conclusion

In conclusion, with the team's continued growth and expansion, we sincerely hope our athletes will remain dedicated and committed to their training, striving to reach their fullest potential in the upcoming competitions.

We also warmly invite members of the wider community to join our end-of-month open mat sessions, typically held on weekends. Your participation and support will not only strengthen our national team but also contribute to the growth and development of the entire judo community as we work together to excel in this sport.

Tang Soon Onn, 8^{th} Dan SJF
National Head Coach

National Kata Coach Report

I was appointed as the Kata In-Charge in July 2024. Since then, Kata training has been conducted at the SJF Dojo every Monday and Friday from 7:00 PM to 9:00 PM.

The only Kata pair nominated to join the SJF National Kata Training programme was Ms Jaslyn Chin Jia Hui and Ms Jolene Han Zi Ying. Their training focused exclusively on Ju-no-Kata in preparation for competition.

I closely supervised and monitored their training as part of their preparation for the 2025 Southeast Asian Games in Thailand. To further enhance their technical proficiency, they attended the Kodokan Kata Training Camp in Tokyo, Japan, from 19 to 25 October 2025.

At the 2025 Southeast Asian Games, held in Thailand from 11 to 13 December 2025, the pair delivered a commendable performance in the Ju-no-Kata event and achieved 5th place out of 8 participating countries.

Mr Stephen Chee Hiaw Kong, 8th Dan SJF
National Kata Coach and Vice-President
Singapore Judo Federation

The Year Ahead FY26/27

In FY26/27, the Singapore Judo Federation (SJF) will continue to strengthen the foundations needed for the sustainable development of judo in Singapore.

SJF will place emphasis on improving athlete pathways, coaching standards, referee development, competition management and administrative capabilities. Greater attention will also be given to creating clearer progression opportunities for younger judoka, while supporting clubs and coaches in developing the next generation of athletes.

SJF will continue to review and improve its policies, governance processes and organisational practices in line with the expectations of a modern National Sports Association and registered charity. This includes strengthening committee structures, formalising relevant policies and improving accountability, transparency and operational effectiveness.

SJF also intends to deepen engagement with affiliated clubs, schools, athletes, coaches, officials and other stakeholders. By improving communication and encouraging greater participation across the judo community, SJF aims to build a stronger and more connected ecosystem for the sport.

These efforts will support SJF’s longer-term objective of developing a broader base of participants, stronger technical capabilities and a sustainable pipeline of athletes, coaches and officials for the future.

Mr Yeo Chin Seng
President
Singapore Judo Federation

Governance

Constitution

SJF has its constitution as its governing instrument. A copy of the constitution can be accessed on the website of SJF.

Role of the Governing Board

The Board is the governing body of SJF. The Board's role is to provide strategic direction and oversight of SJF's programmes and objectives and to steer SJF towards fulfilling its vision and mission through good governance. As part of its role, the following matters fall within the purview of the Board:

1. Approve budget for the Financial Year
2. Monitor expenditure against budget
3. Monitor the progress of SJF's programmes
4. Appoint additional headcount where there is a need
5. Approve major capital purchases and expenditure exceeding $3,000 and
6. Approve any changes to operational policies adopted by SJF.

Term Limit of Board

To enable succession planning and steady renewal in the spirit of sustainability of SJF, Board members may only serve a maximum tenure of 10 consecutive years on the Board, counting from the year 2019. Upon reaching this tenure limit, such Board Member(s) shall only be eligible for re-election or re-appointment to the Board after a lapse of at least 2 years.

The Treasurer has a term limit of 4 years. Upon reaching this tenure limit, such Board Member shall only be eligible for re-election or re-appointment to the Board as a Treasurer after a lapse of at least 2 years.

At present, there are no Board members who have served more than 10 consecutive years counting from 2019. However, certain Board members have served for more than 10 consecutive years since the date of their first appointment, being Mr Yeo Chin Seng, Mr Stephen Chee Hiaw Kong, Mr Kong Fook Wai and Mr Lin Yu Sheng. Mr Yeo Chin Seng been duly elected to the Board by the Full Members of SJF at the annual general meeting held on 28 September 2025. Mr Stephen Chee Hiaw Kong, Mr Kong Fook Wai and Mr Lin Yu Sheng were unanimously co-opted by the elected Board members taking into account their past contributions to SJF and their ability to further contribute in their capacity as Board members.

Board Meeting and Attendance

There were seven Board meetings in the financial year ended 31 March 2026. As only five Board members (being Mr Yeo Chin Seng, Mr Wong Quee Quee, Jeffrey, Mr Adrian Koh Hwan Chieh, Mr Mohamad Faizal Bin Mohamad Noor and Mr Zhou Yujie) were elected at the annual general meeting of SJF (2025 AGM) held on 28 September 2025, the remaining members of the Board were co-opted pursuant to the first Board meeting of the new term on 28 September 2025. An election for the SJF Athletes' Commission was held in September 2025 pursuant to which Mr Koh Yu Ze was elected as the Chairman of the Athletes' Commission with effect from September 2025, replacing Ms Zhen Yuxuan. Mr Tang Soon Onn, Mr Phua Junhan and Ms Leong Chooi Peng ceased to be Board members following the 2025 AGM. The following sets out the individual Board member's attendance at the Board meetings for FY25/26:

Name	Attendance	Attendance (%)

Yeo Chin Seng	7/7	100%
Parga Singh s/o Sardara Singh [1]	5/7	71%
Stephen Chee Hiaw Kong [1]	4/7	57%
Wong Quee Quee, Jeffrey	7/7	100%
Kong Fook Wai [1]	5/7	71%
Adrian Koh Hwan Chieh	6/7	86%
Zhou Yujie [2]	4/7	57%
Mohamad Faizal Bin Mohamad Noor	6/7	86%
Lin Yu Sheng [1]	4/7	57%
Huang Zujie Jeremy [1]	3/7	43%
Bryan Ng Sai Lin [1]	3/7	43%
Ho Han Ming [1]	1/7	14%
Yeo Shu Ling Celine [1]	0/7	0%
Koh Yu Ze [3]	0/7	0%
Tang Soon Onn [4]	3/7	43%
Phua Jun Han [4]	1/7	14%
Zhen Yuxuan [5]	1/7	14%
Leong Chooi Peng [4]	1/7	14%

Notes:

1. Co-opted to the Board pursuant to the first Board meeting of the new term in September 2025.
2. Elected to Board pursuant to the 2025 AGM.
3. Appointed as Chairman of the Athletes' Commission after the first Board meeting of the new term held in September 2025.
4. Ceased to be Board member after the 2025 AGM.
5. Ceased to be Chairman of the Athletes' Commission in September 2025 after the Athletes' Commission election

Sub-Committees

Audit Committee
Chairman: Mr Stephen Chee Hiaw Kong
Member: Mr Thomas Teo
Member: Mr Kong Fook Wai
Member: Mr Adrian Koh Hwan Chieh

Activities of Committee in FY 25/26:
During the financial year, the Committee reviewed the organisation's internal controls, financial and administrative processes, and supported improvements to ensure proper governance, accountability, efficiency, and compliance with established policies and procedures.

Appeals Committee
Chairman: Mr Kong Fook Wai
Member: Mr Phua Eng Sze
Member: Mr Mohamad Faizal Bin Mohamad Noor
Member: Mr Chris Gomez

Activities of Committee in FY 25/26:
There were no appeals made by participating SJF athletes, coaches or external members of the public during the period from April 2025 to March 2026.

Disciplinary Committee
Chairman: Mr Wong Quee Quee, Jeffrey
Member: Mr Jason Seow
Member: Mr Ferhad Bin Johari

Activities of Committee in FY 25/26:
The Disciplinary Committee makes recommendations to the Board regarding disciplinary actions of SJF. There was no disciplinary action undertaken by SJF against any person in FY25/26.

Finance Committee
Chairman: Mr Kong Fook Wai
Member: Mr Bryan Ng Sai Lin
Member: Mr Adrian Koh Hwan Chieh

Activities of Committee in FY 25/26:
During the financial year, the Finance Committee reviewed SJF's financial matters, monitored income and expenditure, and provided oversight on budgeting and financial management to support sound financial governance, accountability, and the effective use of SJF's resources.

Grading Commission

Chairman: Mr Yeo Chin Seng
Member: Mr Stephen Chee Hiaw Kong (Grading Director)

Activities of Committee in FY 25/26:
SJF Kyu and Mon grading examinations were conducted at affiliated clubs by SJF-approved graders on behalf of the Singapore Judo Federation. These examinations are held quarterly, in March, June, September, and December.

Singapore Judo Federation also continues to issue its National Dan (SJF) certificates to successful candidates following their Black Belt Dan promotions.

The following individuals are registered as SJF Mon/Kyu Graders for the 2025-2026 calendar year. All registered graders are required to be SJF-registered coaches and hold a minimum rank of 3rd Dan.

- Mr Tang Soon Onn, 8th Dan
- Mr Stephen Chee Hiaw Kong, 8th Dan
- Mr Yeo Chin Seng, 7th Dan
- Mr Tan Yi, 5th Dan
- Mr Lin Yu Sheng, 4th Dan
- Mr Kong Fook Wai, 4th Dan
- Ms Ngo Yee Ling, 3rd Dan
- Mr Chong Cheng Kiat, 3rd Dan
- Mr Muhammad Azfar Bin Ali, 3rd Dan
- Mr Mohamad Faizal Bin Mohamad Noor, 3rd Dan
- Mr Gary Chow Weng Luen, 3rd Dan

Kodokan-Singapore Committee

Chairman: Mr Yeo Chin Seng
Member: Mr Tang Soon Onn
Member: Mr Stephen Chee Hiaw Kong
Member: Mr Low Chee Kiang

Activities of Committee in FY 25/26:
The President of the Kodokan Institute, Japan, approved the extension of the Kodokan-Singapore Committee (KSC), authorising SJF-appointed Kodokan Examiners to conduct Kodokan grading examinations from 1st Dan to 3rd Dan.

On Sunday, 24 August 2025, the SJF–Kodokan Dan Grading Exercise was conducted at the Singapore Judo Federation premises, in accordance with the SJF 2025 calendar. A total of 18 candidates participated, comprising 17 candidates for 1st Dan and one candidate for 2nd Dan. Of these, 11 candidates were successful, while the remaining seven will be required to participate in the next Dan Grading Exercise.

For the 2025 Dan Grading, the 11 successful candidates received their promotion certificates from the Singapore Judo Federation. Their Kodokan certificates are currently being processed.

Referee Commission

Chairman: Mr Tang Soon Onn
Member: Mr Phua Jun Han (Referee Director)

Activities of Committee in FY 25/26:

The Referee Commission of Singapore Judo Federation (SJF) is responsible for overseeing and managing the refereeing aspects of judo competitions. Their main roles and responsibilities include: training and certifying referees at various levels, from national to international; conducting seminars and workshops to enhance the knowledge and skills of referees; reviewing and analysing referee performances to ensure consistency and fairness in decision-making; providing support and guidance to referees during competitions.

In summary, the Referee Commission of SJF plays a crucial role in maintaining the integrity and quality of judo refereeing by establishing and implementing the necessary standards, training, and support for referees. All referees must attend one referee seminar and act as referees twice in a year.

Selections Committee

Chairman: Mr Choo Kah Wah
Member: Mr Chng Kiong Choon
Member: Mr Bryan Ng Sai Lin

Activities of Committee in FY 25/26:
The Selections Committee remained responsible for independent and impartial assessment and selection of eligible judo athletes for nomination to represent Singapore in international judo tournaments and Major Judo Games.

Where required, the Committee will consider judo athletes based on the National Selection Criteria and also take into account all relevant information such as attendance data and feedback provided by the National Head Coach, as well as other relevant feedback from judo athletes themselves and SJF officials.

The Committee will convene as and when required to impartially consider and select the most suitable judo athletes to represent the nation. In the event of an equality of votes, the Chairman would exercise the casting vote. During FY 25/26, there was no necessity for the Selections Committee to convene for selection exercises or other matters.

Athletes' Commission

Chairman: Mr Koh Yu Ze
Member: Mr Goh Yik Seng, Ryan
Member: Ms Tang Jingfang
Member: Ms Zhen Yuxuan

Member: Zhou Yujie

Activities of Committee in FY 25/26:
During FY25/26, the Athletes' Commission continued to serve as a communication channel between the Federation and its national athletes, providing a platform for athletes to raise feedback, concerns and matters relating to their welfare, training, competition participation and overall athlete experience.

The Chairman of the Athletes' Commission also participated in Board meetings as a member of the Board, providing athlete representation and contributing the athletes' perspective to relevant discussions and decisions.

There were no other specific initiatives or activities undertaken by the Athletes' Commission during FY25/26.

Other Disclosures

Remuneration of Board Members

SJF does not remunerate any members for being a member of the Board. The following Board members provide services to SJF through a Contract for Service arrangement:

1. Mr Tang Soon Onn as National Head Coach – S$33,000.00 in FY25/26
2. Mr Stephen Chee Hiaw Kong as National Kata Coach -S$9,000.00 in FY25/26

Mr Stephen Chew Hiaw Kong also received a honorarium for serving as Sport & Event Director for each SJF event in which he acts in such capacity at rates that are in accordance with applicable SJF policies.

None of the above Board members receive remuneration exceeding $100,000.

In addition, the following Board members are registered referees and receive honorarium for serving as referees for SJF events at rates that are in accordance with applicable SJF policies:

1. Mr. Wong Quee Quee, Jeffrey
2. Mr Lin Yu Sheng
3. Mr Huang Zujie Jeremy

Paid Staff Who Are Close Family Members of the Board

The SJF does not employ any paid staff who is a close family member of the Board members.

Whistleblower Policy

SJF has a whistle blowing framework that allows whistle blowers to report improprieties. In alignment with SportSG's SafeSport guidelines, SJF has appointed an independent Safe Sport Officer to receive whistleblowing complaints. All instances of whistleblowing will be independently reviewed and investigated by a Board of Inquiry set up by the SJF Board. Results of the investigation will be reported to the Board. The whistle blower's identity and the concerns raised will be kept confidential, unless as required by the law to reveal to parties such as lawyers, the police or relevant authorities.

Disclosure of Remuneration of 3 Highest Paid Staff Above $100,000.

None of the staff receives more than $100,000 in annual remuneration each.

Reserves Policy

SJF maintains restricted and unrestricted funds. Funds set up for specific purposes are classified as restricted funds. All income and expenses other than those attributable to restricted funds and common overheads are recorded in the unrestricted fund's statement of comprehensive income. In order to ensure observance of limitations and restrictions placed on the use of the resources available to SJF, the financial statements of the SJF are maintained such that the resources for various purposes are classified for accounting and reporting purposes that are in accordance with activities or objectives specified.

A part of the unrestricted funds of the SJF are designated as operating reserves. Operating reserves are calculated as the sum of estimated overhead costs of maintaining the SJF Secretariat with one full-time staff for a period of one year.

From Financial Year 2023 onward, the operating reserves of the SJF are set at $50,000. Where the SJF's unrestricted fund falls to $50,000, the authorisation to utilise the operating reserves can only be made pursuant to an Extraordinary General Meeting or an Annual General Meeting.

Reserves Position

The reserves of SJF provide financial stability and the means for the development of SJF's activities. The Board reviews the level of reserves regularly for SJF's continuing obligations.

Reserves	2026	2025
Unrestricted Funds – Accumulated Funds	$83,607	$138,746
Annual Operating Expenditures	$495,422	$518,872
Ratio of Reserves to Annual Operating Expenditure	0.17	0.27

Conflict of Interests Policy

Board members are expected to avoid actual and perceived conflicts of interests. Where Board members have personal interest in business transactions or contracts that SJF may enter into, or have vested interest in other organisations that SJF have dealings with or is considering to have dealings with, they are expected to declare such interest to the Board as soon as possible and abstain from discussion and decision-making on the matter.

Where such conflicts exist, the Board will evaluate whether any potential conflicts of interest will affect the continuing independence of Board members and whether it is appropriate for the Board member to remain on the Board.

Board members are expected to sign a Declaration of Conflict-of-Interest form on the day they are appointed or elected into the Board. The declaration of conflict of interest is to be updated every Financial Year. Board members with actual, perceived or potential conflicts of interest in a matter that is being discussed by the Board will exit the place of meeting and be physically absent for the duration of the discussion of the matter. The member will only be allowed back into the meeting after the rest of the Board has decided on the matter and moved ahead in the agenda. The SJF does not have any related entities with which it has business transactions.

Governance Evaluation Checklist

SN	Call for Action	Code ID	Did the charity put this principle into action?	If you have indicated "No" or 'Partial Compliance", please explain.	Score
Principle 1: The charity serves its mission and achieves its objectives.					
1	Clearly state the charitable purposes (For example, vision and mission, objectives, use of resources, activities, and so on) and include the objectives in the charity's governing instrument. Publish the stated charitable purposes on platforms (For example, Charity Portal, website, social media channels, and so on) that can be easily accessed by the public.	1.1	Yes		2
2	Develop and implement strategic plans to achieve the stated charitable purposes.	1.2	Yes		2
3	Have the Board review the charity's strategic plans regularly to ensure that the charity is achieving its charitable purposes, and monitor, evaluate and report the outcome and impact of its activities.	1.3	Yes		2
4	Document the plan for building the capacity and capability of the charity and ensure that the Board monitors the progress of this plan. "Capacity" refers to a charity's infrastructure and operational resources while "capability" refers to its expertise, skills and knowledge.	1.4	Yes		2
Principle 2: The charity has an effective Board and Management.					
5	The Board and Management are collectively responsible for achieving the charity's charitable purposes. The roles and responsibilities of the Board and Management should be clear and distinct.	2.1	Yes		2
6	The Board and Management should be inducted and undergo training, where necessary, and their performance reviewed regularly to ensure their effectiveness.	2.2	Yes		2
7	Document the terms of reference for the Board and each of its committees. The Board should have committees (or designated Board member(s)) to oversee the following areas*, where relevant to the charity: a. Audit b. Finance * Other areas include Programmes and Services, Fund-raising, Appointment/	2.3	Partial Compliance	Terms of reference are in place for some of the committees. The Board shall work with the various committees to adopt terms of reference in the coming year.	1

	Nomination, Human Resource, and Investment.				
8	Ensure the Board is diverse and of an appropriate size, and has a good mix of skills, knowledge, and experience. All Board members should exercise independent judgement and act in the best interest of the charity.	2.4	Yes		2
9	Develop proper processes for leadership renewal. This includes establishing a term limit for each Board member. All Board members must submit themselves for re-nomination and reappointment, at least once every three years.	2.5	Yes		2
10	Develop proper processes for leadership renewal. This includes establishing a term limit for the Treasurer (or equivalent position). For Treasurer (or equivalent position) only: a. The maximum term limit for the Treasurer (or equivalent position like a Finance Committee Chairman, or key person on the Board responsible for overseeing the finances of the charity) should be four consecutive years. If there is no Board member who oversee the finances, the Chairman will take on the role. i. After meeting the maximum term limit for the Treasurer, a Board member's reappointment to the position of Treasurer (or an equivalent position may be considered after at least a two-year break. ii. Should the Treasurer leave the position for less than two years, and when he/she is being re-appointed, the Treasurer's years of service would continue from the time he/she stepped down as Treasurer.	2.6	Yes		2

11	Ensure the Board has suitable qualifications and experience, understands its duties clearly, and performs well. a. No staff should chair the Board and staff should not comprise more than one-third of the Board.	2.7	Yes		2
12	Ensure the Management has suitable qualifications and experience, understands its duties clearly, and performs well. a. Staff must provide the Board with complete and timely information and should not vote or participate in the Board's decision-making.	2.8	Yes		2
13	The term limit for all Board members should be set at 10 consecutive years or less. Re-appointment to the Board can be considered after at least a two-year break. For all Board members: a. Should the Board member leave the Board for less than two years, and when he/she is being re-appointed, the Board member's years of service would continue from the time he/she left the Board. b. Should the charity consider it necessary to retain a particular Board member (with or without office bearers' positions) beyond the maximum term limit of 10 consecutive years, the extension should be deliberated and approved at the general meeting where the Board member is being re-appointed or re-elected to serve for the charity's term of service. (For example, a charity with a two-year term of service would conduct its election once every two years at its general meeting). c. The charity should disclose the reasons for retaining any Board member who has served on the Board for more than 10 consecutive years, as well as its succession plan, in its annual report.	2.9a 2.9b 2.9c	Partial Compliance	The 10-year term limit shall apply from the year 2019.	1

14	For Treasurer (or equivalent position) only: d. A Board member holding the Treasurer position (or equivalent position like a Finance Committee Chairman or key person on the Board responsible for overseeing the finances of the charity) must step down from the Treasurer or equivalent position after a maximum of four consecutive years. i. The Board member may continue to serve in other positions on the Board (except the Assistant Treasurer position or equivalent), not beyond the overall term limit of 10 consecutive years, unless the extension was deliberated and approved at the general meeting – refer to 2.9.b.	2.9d	Yes		2
Principle 3: The charity acts responsibly, fairly and with integrity.					
15	Conduct appropriate background checks on the members of the Board and Management to ensure they are suited to work at the charity.	3.1	No	SJF does not currently conduct background checks. The Board shall evaluate in the coming year what types of background checks can feasibly be conducted.	0
16	Document the processes for the Board and Management to declare actual or potential conflicts of interest, and the measures to deal with these conflicts of interest when they arise. a. A Board member with a conflict of interest in the matter(s) discussed should recuse himself/herself from the meeting and should not vote or take part in the decision-making during the meeting.	3.2	Yes		2
17	Ensure that no Board member is involved in setting his/her own remuneration directly or indirectly.	3.3	Yes		2
18	Ensure that no staff is involved in setting his/her own remuneration directly or indirectly.	3.3	Yes		2
19	Establish a Code of Conduct that reflects the charity's values and ethics and ensure that the Code of Conduct is applied appropriately.	3.4	Partial Compliance	SJF has a Code of Conduct for Athletes. It shall develop an SJF Code of Conduct in the coming year.	1
20	Take into consideration the ESG factors when conducting the charity's activities.	3.5	Yes		2
Principle 4: The charity is well-managed and plans for the future.					

21	Implement and regularly review key policies and procedures to ensure that they continue to support the charity's objectives. a. Ensure the Board approves the annual budget for the charity's plans and regularly reviews and monitors its income and expenditures (For example, financial assistance, matching grants, donations by board members to the charity, funding, staff costs and so on).	4.1a	Yes		2
22	Implement and regularly review key policies and procedures to ensure that they continue to support the charity's objectives. b. Implement appropriate internal controls to manage and monitor the charity's funds and resources. This includes key processes such as: i. Revenue and receipting policies and procedures; ii. Procurement and payment policies and procedures; and iii. System for the delegation of authority and limits of approval.	4.1b	Yes		2
23	Seek the Board's approval for any loans, donations, grants, or financial assistance provided by the charity which are not part of the core charitable programmes listed in its policy. (For example, loans to employees/subsidiaries, grants or financial assistance to business entities).	4.2	Yes		2
24	Regularly identify and review the key risks that the charity is exposed to and refer to the charity's processes to manage these risks.	4.3	Yes		2
25	Set internal policies for the charity on the following areas and regularly review them: a. Anti-Money Laundering and Countering the Financing of Terrorism (AML/CFT); b. Board strategies, functions, and responsibilities; c. Employment practices; d. Volunteer management; e. Finances; f. Information Technology (IT) including data privacy management and cyber-security; g. Investment (obtain advice from qualified professional advisors if this is deemed necessary by the Board); h. Service or quality standards; and i. Other key areas such as fund-raising and data protection.	4.4	Partial Compliance	SJF currently has some of relevant policies and the Board shall work on adopting relevant policies for the remaining areas.	1

26	The charity's audit committee or equivalent should be confident that the charity's operational policies and procedures (including IT processes) are effective in managing the key risks of the charity.	4.5	Yes		2
27	The charity should also measure the impact of its activities, review external risk factors and their likelihood of occurrence, and respond to key risks for the sustainability of the charity.	4.6	Partial Compliance	SJF considers the risks to its activities but does not have a formalised enterprise risk management framework.	1
Principle 5: The charity is accountable and transparent.					
28	Disclose or submit the necessary documents (such as Annual Report, Financial Statements, GEC, and so on) in accordance with the requirements of the Charities Act, its Regulations, and other frameworks (For example, Charity Transparency Framework and so on).	5.1	Yes		2
29	Generally, Board members should not receive remuneration for their services to the Board. Where the charity's governing instrument expressly permits remuneration or benefits to the Board members for their services, the charity should provide reasons for allowing remuneration or benefits and disclose in its annual report the exact remuneration and benefits received by each Board member.	5.2	Yes		2
30	The charity should disclose the following in its annual report: a. Number of Board meetings in the year; and b. Each Board member's attendance.	5.3	Yes		2
31	The charity should disclose in its annual report the total annual remuneration (including any remuneration received in the charity's subsidiaries) for each of its three highest-paid staff, who each receives remuneration exceeding \$100,000, in incremental bands of \$100,000. Should any of the three highest-paid staff serve on the Board of the charity, this should also be disclosed. If none of its staff receives more than \$100,000 in annual remuneration each, the charity should disclose this fact.	5.4	Yes		2
32	The charity should disclose in its annual report the number of paid staff who are close members of the family of the Executive Head or Board members, and whose remuneration exceeds \$50,000 during the year. The annual remuneration of such staff should be listed in incremental bands of \$100,000. If none of its staff is a close member of the family of the Executive Head or Board	5.5	Yes		2

	members and receives more than $50,000 in annual remuneration, the charity should disclose this fact.				
33	Implement clear reporting structures so that the Board, Management, and staff can access all relevant information, advice, and resources to conduct their roles effectively. a. Record relevant discussions, dissenting views and decisions in the minutes of general and Board meetings. Circulate the minutes of these meetings to the Board as soon as practicable.	5.6a	Yes		2
34	Implement clear reporting structures so that the Board, Management, and staff can access all relevant information, advice, and resources to conduct their roles effectively. a. The Board meetings should have an appropriate quorum of at least half of the Board, if a quorum is not stated in the charity's governing instrument.	5.6b	Yes		2
35	Implement a whistle-blowing policy for any person to raise concerns about possible wrongdoings within the charity and ensure such concerns are independently investigated and follow-up action taken as appropriate.	5.7	Yes.		2
Principle 6: The charity communicates actively to instil public confidence.					
36	Develop and implement strategies for regular communication with the charity's stakeholders and the public (For example, focus on the charity's branding and overall message, raise awareness of its cause to maintain or increase public support, show appreciation to supporters, and so on).	6.1	Yes		2
37	Listen to the views of the charity's stakeholders and the public and respond constructively.	6.2	Yes		2
38	Implement a media communication policy to help the Board and Management build positive relationships with the media and the public.	6.3	Partial Compliance	SJF does not have a formal media communication policy although currently the SJF informally requires that only authorised persons are empowered to speak to the media on behalf of SJF. The SJF shall be adopting a formal media communication policy in the coming year.	1

Total Score	68
Percentage = (Total Score/Full Marks of 76) x 100%	89%

Audited Financial Statements 2025/26

S B Tan Audit PAC

Public Accountants &
Chartered Accountants
Reg no. 201709525H
118 Aljunied Avenue 2 #06-104
Singapore 380118
Tel: 6844 8626   Fax: 6844 8627
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Singapore Judo Federation

Registration No. S65SS0037A

Registered office: Judo House,
1 Guillemard Crescent, Singapore 399913

Annual Report for the Year Ended 31 March 2026

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EXECUTIVE COMMITTEE MEMBERS' REPORT

We, the undersigned Executive Committee Members, submit this annual report to the members together with the audited financial statements of Singapore Judo Federation for the financial year ended 31 March 2026.

Executive Committee Members

The office bearers of the Executive Committee Members at the date of this report are as follows:

Mr Yeo Chin Seng	-	President
Mr Parga Singh s/o Sardara	-	Senior Vice-President
Mr Stephen Chee Hiaw Kong	-	Vice-President
Mr Wong Quee Quee, Jeffrey	-	Secretary-General
Mr Zhou Yujie	-	Assistant Secretary-General
Mr Kong Fook Wai	-	Treasurer
Mr Adrian Koh Hwan Chieh	-	Assistant Treasurer

Auditors

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

Statement by Executive Committee Members

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

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

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

On behalf of the Executive Committee

Mr Yeo Chin Seng
President

Mr Kong Fook Wai
Treasurer

Singapore
15 JUL 2026

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF SINGAPORE JUDO FEDERATION

Report on the Audit of the Financial Statements

Opinion
We have audited the financial statements of **Singapore Judo Federation** (the "Federation") which comprises the statement of financial position as at 31 March 2026, the statement of comprehensive income, statement of changes in funds and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements are properly drawn up in accordance with the Societies Act, Charities Act and Singapore Financial Reporting Standards ("FRS") so as to give a true and fair view of the financial position of the Federation as at 31 March 2026 and of the financial performance, changes in funds and cash flows of the Federation 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 Federation in accordance with the Accounting and Corporate Regulatory Authority ("ACRA") Code of Professional Conduct and Ethics for Public Accountants and Accounting Entities ("ACRA Code") together with the ethical requirements that are relevant to our audit of the financial statements in Singapore, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ACRA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information
Management is responsible for the other information. The other information comprises the Executive Committee Members' Report on page 1. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial 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.

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

In preparing the financial statements, management is responsible for assessing the Federation'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 Federation or to cease operations, or has no realistic alternative but to do so.

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

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF SINGAPORE JUDO FEDERATION

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Federation's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Federation'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 Federation to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
SINGAPORE JUDO FEDERATION

Report on Compliance with other Legal and Regulatory Requirements
In our opinion, the accounting and other records required by the Act to be kept by the Federation have been properly kept in accordance with the provisions of the Act.

During the course of our examination, nothing came to our attention that caused us to believe that during the year:

a) the Federation has not used the donation moneys in accordance with its objectives as required under Regulation 11 of the Charities (Institutions of a Public Character) Regulations;

b) the Federation has not complied with the requirements of Regulation 15 of the Charities (Institutions of a Public Character) Regulations; and

c) the Federation has not complied with the requirements of Regulation 7 of the Charities (Fund Raising Appeals for Local and Foreign Charitable Purposes) Regulations.

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

S B TAN AUDIT PAC
Public Accountants &
Chartered Accountants

Singapore
15 JUL 2026

Statement of Financial Position
As at 31 March 2026

	Note	2026 $	2025 $
Non-Current Assets			
Property, plant and equipment	3	-	-
Right-of-use assets	4	45,781	44,552
		45,781	44,552
Current Assets			
Other receivables	5	107,973	29,679
Prepayments		2,991	2,411
Cash and cash equivalents	6	183,216	306,534
		294,180	338,624
Current Liabilities			
Trade and other payables	7	45,678	71,172
Lease liabilities	9	49,811	49,811
		95,489	120,983
Net Current Assets		198,691	217,641
Non-Current Liabilities			
Lease liabilities	9	-	-
Net Assets		244,472	262,193
Representing:			
Unrestricted Funds	8	83,607	138,746
Restricted Funds		160,865	123,447
		244,472	262,193

The accompanying notes form part of the financial statements

Statement of Comprehensive Income
For the year ended 31 March 2026

	Note	2026 $	2025 $
Revenue	13	420,752	431,824
Rental income		16,950	94,200
Other income		2,581	10,295
		440,283	536,319
Less Expenditure			
Activities expenditure		144,728	113,573
Administrative expenditure		161,611	183,051
Depreciation of property, plant and equipment	3	-	4,601
Depreciation of right-of-use assets	4	68,706	68,296
National team expenditure		95,781	100,958
Other operating expenditure		24,596	48,254
Realised foreign exchange loss		-	139
		(495,422)	(518,872)
(Deficit) / Surplus before taxation		(55,139)	17,447
Taxation	17	-	-
(Deficit) / Surplus after taxation		(55,139)	17,447
Other comprehensive expenditure		-	-
Total comprehensive (expenditure) / income for the year		(55,139)	17,447

The accompanying notes form part of the financial statements

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

	Note	2026 $	2025 $
Restricted Funds:			
One Team Singapore Fund Donation			
Balance at beginning of year		70,568	55,149
Transfer to unrestricted fund		-	10,218
Donation received		30,979	5,201
Less: Utilisation		-	-
Balance at end of year	10	101,547	70,568
SportSG One Team Singapore Fund			
Balance at beginning of year		52,879	40,410
Transfer to unrestricted fund		-	5,487
Matching Grant received		13,309	6,982
Less: Utilisation		(6,870)	-
Balance at end of year	11	59,318	52,879
Total Restricted Funds		160,865	123,447
Unrestricted Funds:			
Balance at beginning of year		138,746	137,004
Transfer from restricted fund		-	(15,705)
Total comprehensive (expenditure) / income for the year		(55,139)	17,447
Balance at end of year		83,607	138,746
Total Unrestricted Funds		83,607	138,746
Total Funds		244,472	262,193

The accompanying notes form part of the financial statements

Statement of Cash Flows
For the year ended 31 March 2026

	Note	2026 $	2025 $
Cash Flows From Operating Activities:			
(Deficit) / Surplus before taxation		(55,139)	17,447
Adjustments for:			
Depreciation of property, plant and equipment	3	-	4,601
Depreciation of right-of-use assets	4	68,706	68,296
Interest expense on lease liabilities		1,691	4,386
Operating cash flow before working capital changes		15,258	94,730
Change in operating assets and liabilities:			
Other receivables		(78,294)	-
Prepayments		(580)	(673)
Trade and other payables		(25,494)	24,156
Net cash (used in) / generated from operating activities		(89,110)	118,213
Cash Flows From Financing Activities:			
Interest paid on lease liabilities	9	(1,691)	(4,386)
Repayments of lease liabilities	9	(69,935)	(67,240)
One Team Singapore Donation Fund (net)	10	30,979	5,201
SportSG One Team Singapore Fund (net)	11	6,439	6,982
Net cash used in financing activities		(34,208)	(59,443)
Net (decrease) / increase in cash and cash equivalents		(123,318)	58,770
Cash and cash equivalents at beginning of year		306,534	247,764
Cash and cash equivalents at end of year		183,216	306,534

The accompanying notes form part of the financial statements

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

1 **General**

Singapore Judo Federation (the "Federation") is registered in the Republic of Singapore and has its registered office at 1 Guillemard Crescent, Singapore 399913. The Federation is registered as a charity on 12 January 2011 and is an Institution of Public Character.

The principal activities of the Federation are those relating to the promotion of the game of judo in Singapore and to arrange and organise judo tournaments locally and with other countries.

The financial statements were authorised for issue by the Management Committee on 15 July 2026.

2 **Significant Accounting Policies**

2.1 ***Basis of Preparation***

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

The financial statements are presented in Singapore dollars (S$), which is Federation's functional currency.

2.2 ***Adoption of New and Amended Standards and Interpretations***

The accounting policies adopted are consistent with those of the previous financial year except that in the current financial year, the Federation has adopted all the new and amended standards which are relevant to the Federation and are effective for annual financial periods beginning on or after 1 April 2025. The adoption of these standards did not have any material effect on the financial performance or position of the Federation.

2.3 ***New Standards and Interpretations Not Yet Effective***

The Federation has not applied the new/revised accounting standards (including its consequential amendments) and interpretations that have been issued as of the date of the statements of financial position but are not yet effective. The initial application of these standards and interpretations is not expected to have any material impact on the Federation's financial statements.

The Federation has not considered the impact of accounting standards issued after the date of the statements of financial position.

2.4 ***Reserve Policy***

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

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

2.5 *Fair Value Measurement*

Historical cost is generally based on the fair value of the consideration given in exchange for goods and services.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique. In estimating the fair value of an asset or a liability, the Federation takes into account the characteristics of the asset or liability which market participants would take into account when pricing the asset or liability at the measurement date.

In addition,for financial reporting purposes, fair value measurements are categorised into Level 1, 2 and 3 based on the degree to which the inputs to the fair value measurements are observable and the significance of the inputs to the fair value measurement in its entirety, which are described as follows:

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

Financial Instruments - Financial assets and financial liabilities are recognised on the statement of financial position when the Federation becomes a party to the contractual provisions of the instrument.

2.6 *Revenue Recognition*

Membership fee is recognised on accrual basis when due and payable.

Registration fee is recognised when the event takes place.

Sponsorship and contribution is recognised upon receipt.

Subsidies from government that compensate the Federation for expenses incurred are recognised as revenue in the income statement on a systematic basis in the same periods in which the expenses are incurred.

2.7 *Government grants*

Government grants are recognised when 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 statement of financial position and is amortised to profit or loss over the expected useful life of the relevant asset by equal annual installments. Where loans or similar assistance are provided by governments or related institutions with an interest rate below the current applicable market rate, the effect of this favourable interest is regarded as additional government grant.

2.8 *Property, Plant and Equipment*

All items of property, plant and equipment are initially recorded at cost. Subsequent to recognition, property, plant and equipment are measured at cost less accumulated depreciation and any accumulated impairment losses. The cost of an item of property, plant and equipment is recognised as an asset if, and only if, it is probable that future economic benefits associated with the item will flow to the Federation and the cost of an item can be measured reliably.

2.8 *Property, Plant and Equipment (cont'd)*

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

	Number of years
Sports equipment	3

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

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

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

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

2.9 *Foreign Currencies*

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

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

2.10 *Cash and Cash Equivalents*

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

2.11 *Provisions*

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

2.12 *SportSG Grant For Assets*

SportSG grant for assets is recognised as deferred income upon receipt and reduced over the useful life of the assets in line with its depreciation.

2.13 *Impairment of Non-Financial Assets*

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

2.13 ***Impairment of Non-Financial Assets (cont'd)***

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

Impairment losses are recognised in comprehensive income statement.

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

2.14 ***Employee Benefits***

(a) Defined contribution plans

The Federation 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.

b) Short-term employee benefits

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

2.15 ***Impairment of Financial Assets***

The Federation 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 Federation expects to receive, discounted at an approximation of the original effective interest rate. The expected cash flows will include cash flows from the sale of collateral held or other credit enhancements that are integral to the contractual terms.

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

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

The Federation considers a financial asset in default when contractual payments are 60 days past due. However, in certain cases, the Federation may also consider a financial asset to be in default when internal or external information indicates that the Federation is unlikely to receive the outstanding contractual amounts in full before taking into account any credit enhancements held by the Federation. A financial asset is written off when there is no reasonable expectation of recovering the contractual cash flows.

2.16 ***Financial Instruments***

a) Financial assets

(i) Initial recognition and measurement

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

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

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

(ii) Subsequent measurement

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

(iii) Derecognition

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

b) Financial liabilities

(i) Initial recognition and measurement

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

(ii) Subsequent measurement

After initial recognition, financial liabilities that are not carried at FVPL are subsequently measured at amortised cost using the effective interest method. Gains and losses are recognised in comprehensive income when the liabilities are derecognised, and through the amortisation process. Liabilities of short duration are not discounted.

(iii) Derecognition

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

2.17 ***Leases***

The Federation assesses at contract inception whether a contract is, or contains, a lease. That is, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

(a) **As lessee**

The Federation applies a single recognition and measurement approach for all leases, except for short-term leases and leases of low-value assets. The Federation recognises lease liabilities representing the obligations to make lease payments and right-of-use assets representing the right to use the underlying leased assets.

Right-of-use assets

The Federation recognises right-of-use assets at the commencement date of the lease (i.e. the date the underlying asset is available for use). Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, and lease payments made at or before the commencement date less any lease incentives received. Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets, as follow:

Land and Office premise	- 1 years

If ownership of the leased asset transfers to the Federation at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset. The right-of-use assets are also subject to impairment. The accounting policy for impairment is disclosed in Note 2.15.

Lease liabilities

At the commencement date of the lease, the Federation recognises lease liabilities measured at the present value of lease payments to be made over the lease term. The lease payments include fixed payments (including in-substance fixed payments) less any lease incentives receivable, variable lease payments that depend on an index or a rate, and amounts expected to be paid under residual value guarantees. The lease payments also include the exercise price of a purchase option reasonably certain to be exercised by the Federation and payments of penalties for terminating the lease, if the lease term reflects the Federation exercising the option to terminate. Variable lease payments that do not depend on an index or a rate are recognised as expenses (unless they are incurred to produce inventories) in the period in which the event or condition that triggers the payment occurs.

In calculating the present value of lease payments, the Federation uses its incremental borrowing rate at the lease commencement date because the interest rate implicit in the lease is not readily determinable. After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made. In addition, the carrying amount of lease liabilities is remeasured if there is a modification, a change in the lease term, a change in the lease payments (e.g. changes to future payments resulting from a change in an index or rate used to determine such lease payments) or a change in the assessment of an option to purchase the underlying asset.

The Federation's lease liabilities are disclosed in Note 9.

2.17 ***Leases (cont'd)***

(b) As intermediate lessor

In classifying a sublease, the Federation as an intermediate lessor classifies the sublease as a finance or an operating lease with reference to the right-of-use asset arising from the head lease, rather than the underlying asset.

When the sublease is assessed as an operating lease, the Federation recognise lease income from sublease in profit or loss within “Rental income”. The right-of-use asset relating to the head lease is not derecognised.

For contract which contains lease and non-lease components, the Federation allocates the consideration based on a relative stand-alone selling price basis.

2.18 ***Conflict of Interest Policy***

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

3 **Property, Plant and Equipment**

	Sports equipment	Total
	$	$
Cost:		
At 1 April 2024	68,581	68,581
Additions	-	-
At 31 March 2025 and 1 April 2025	68,581	68,581
Additions	-	-
At 31 March 2026	68,581	68,581
Accumulated Depreciation:		
At 1 April 2024	63,980	63,980
Charge for the financial year	4,601	4,601
Disposals	-	-
At 31 March 2025 and 1 April 2025	68,581	68,581
Charge for the financial year	-	-
At 31 March 2026	68,581	68,581
Net Book Value:		
At 31 March 2026	-	-
At 31 March 2025	-	-

4 Right-of-use Assets

	Property
	$
Cost:	
At 1 April 2024	443,069
Additions	-
At 31 March 2025 and 1 April 2025	443,069
Additions	69,935
At 31 March 2026	513,004
Accumulated Depreciation:	
At 1 April 2024	330,221
Current year depreciation	68,296
At 31 March 2025 and 1 April 2025	398,517
Charge for the year	68,706
At 31 March 2026	467,223
Net Book Value:	
At 31 March 2026	45,781
At 31 March 2025	44,552

5 Other Receivables

	2026	2025
	$	$
Other receivables:		
Deposit	17,178	29,679
Other debtors	78,795	-
Cash advance	12,000	-
	107,973	29,679
	107,973	29,679

6 Cash and Cash Equivalents

	2026	2025
	$	$
Cash and cash equivalents - restricted	160,865	123,447
Cash and cash equivalents - unrestricted	22,351	183,087
	183,216	306,534

Standard Chartered Bank is the banker of the Federation.

7 Trade and Other Payables

	2026	2025
	$	$
Trade payables:		
Unutilised funds due to SportSG	29,045	29,982
	29,045	29,982
Other payables:		
Accrual	15,423	18,816
Advance Income	1,200	1,200
Other payables	10	16,774
Rental deposits received	-	4,400
	16,633	41,190
	45,678	71,172

Unutilised funds due to Sport Singapore pertains to excess annual grant disbursed by SportSG to NSA for NSA's operations and Sport Excellence Training Assistance Grant, SpexTag.

8 Reserves

	2026	2025
	$	$
Unrestricted Funds - Accumulated Funds	83,607	138,746
Annual Operating Expenditure	495,422	518,872
Ratio of Reserves to Annual Operating Expenditure	0.17	0.27

The reserves of the Federation provide financial stability and the means for the development of the Federation's activities. The Executive Committee review the level of reserves regularly for the Federation's continuing obligations.

9 Lease Liabilities

	2026	2025
	$	$
Lease liabilities instalments:		
- payable within 1 year	49,811	49,811
- payable after 1 year	-	-
	49,811	49,811

The weighted average incremental borrowing rate applied to lease liabilities recognised in the statement of financial position is 5.25%.

A reconciliation of lease liabilities to cash flows arising from financing activities is as follows:

	2026	2025
	$	$
Balance at the beginning of the year	49,811	117,051
Addition of lease liabilities	69,935	-
Payment of lease liabilities	(71,626)	(71,626)
Interest expense on lease liabilities	1,691	4,386
Balance at the end of the year	49,811	49,811

10 **One Team Singapore Fund Donation**

This represents funds received and designated according to One Team Singapore Fund terms and agreements.

11 **SportSG One Team Singapore Fund**

These funds are matching grants given by SportSG for donation of One Team Singapore Fund (Note 10).

12 **Board Members' remuneration**

The Board has not received any form of remuneration for their Board services from the Federation during the year.

13 **Revenue**

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

	2026	2025
	$	$
Subsidies from Sport Singapore	242,752	271,114
Registration and affiliation fees	101,145	79,780
Service income	76,855	80,930
	420,752	431,824

14 **Tax-Exempt Receipts**

	2026	2025
	$	$
Tax-exempt receipts issued for donations collected	30,979	4,701

15 **Key Management Personnel Costs**

	2026	2025
	$	$
Key management staff annual remuneration (Including CPF and bonuses)	33,000	24,000

	2026	2025
	$	$
Top three executives' annual remuneration (Including CPF and bonuses)	100,985	82,600

Number of executives in remuneration bands:		
- Less than S$100,000	3	3

16 **Leases**

Federation as a lessee

The Federation has lease contracts for property.

a) Carrying amounts of right-of-use assets

	Property	
	2026	2025
	$	$
Balance at the beginning of the year	44,552	112,848
Addition	69,935	-
Depreciation	(68,706)	(68,296)
Balance at the end of the year	45,781	44,552

b) Lease liabilities

The carrying amount of lease liabilities is disclosed in Note 9 and the maturity analysis of lease liabilities is disclosed in Note 9.

c) Amounts recognised in comprehensive income

	2026	2025
	$	$
Depreciation of right-of-use assets	68,706	68,296
Interest expense on lease liabilities	1,691	4,386
Total amount recognised in comprehensive	70,397	72,682

d) Total cash outflow

The Federation had total cash outflows for leases of $71,626 in 2026 (2025: $71,626).

e) Operating lease commitments

As at year end, the Federation has commitment for futture lease payments under non-cancellable operating lease as follows:

	2026	2025
	$	$
Payable:		
- within one year	53,720	46,082
- within 2 to 5 years	-	-
	53,720	46,082

Leases where the lessor effectively retains substantially all risks and benefits of ownership of the leased items are classified as operating leases.

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

Federation as an intermediate lessor

The Federation acts as an intermediate lessor under arrangement in which it sub-leases out the hall in the leasehold property to third parties for monthly lease payments. The sub-lease periods do not form a major part of the remaining lease terms under the head leases and accordingly, the sub-leases are classified as an operating leases.

Income from subleasing the hall of its leasehold property recognised during the financial year 2026 was $14,400 (2025: $93,400).

17 **Taxation**

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

18 **Related Party Transactions**

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

	2026	2025
	$	$
Coaching fees paid to EC members	9,000	30,000
Honorarium fees paid to EC members	3,228	9,053
Per Diem paid to EC members	2,905	6,810

19 **Overseas Expenditure**

The Federation incurred the following overseas expenditure:

	2026	2025
	$	$
Total Overseas travel / accommodation / allowances / training	95,781	100,958

20 **Financial Risk Management Objectives and Policies**

The main risks arising from the Federation's financial instruments are liquidity risk and credit risk. The policies for managing each of these risks are summarised as follows:

Liquidity risk

The Federation's financing activities are managed by maintaining an adequate level of cash and cash equivalents to finance the operations. Grants from Sport Singapore and sponsorship ensure continuity of funding.

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

31 March 2026

	Within 1 year	1 - 2 years	Total
	$	$	$
Trade and other payables	44,478	-	44,478
Lease liabilities	49,811	-	49,811
	94,289	-	94,289

31 March 2025

	Within 1 year	1 - 2 years	Total
	$	$	$
Trade and other payables	69,972	-	69,972
Lease liabilities	49,811	-	49,811
	119,783	-	119,783

20 Financial Risk Management Objectives and Policies (cont'd)

Credit risk
Credit risk arises mainly from the risk on counterparties defaulting on the terms of their agreements. The carrying amounts of cash and cash equivalents, trade debtors, other debtors represent the Federation's maximum exposure to credit risk in relation to financial assets.

The Federation monitors the exposure to credit risk on an ongoing basis and credit evaluations are performed on customers requiring credit over a certain amount. Cash terms or advance payments are required for customers of low credit standing. The credit risk on balances of cash and cash equivalents is low as these balances are placed with a reputable bank.

21 Fair Values of Financial Instruments

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

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

Cash and cash equivalents, other receivables and other payables
The carrying amounts of these balances approximate their fair values due to the short-term nature of these balances.

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

Classification of Financial Instruments

Set out below is a comparison by category of carrying amounts of all the Federation's financial instruments that are carried in the financial statements:

	2026	2025
	$	$
Financial assets		
Other receivables	95,973	29,679
Cash and cash equivalents	183,216	306,534
Cash advance	12,000	-
	291,189	336,213
Financial liabilities		
Trade and other payables	44,478	69,972
Lease liabilities	49,811	49,811
	94,289	119,783

22 Accounting Estimates and Judgement in Applying Accounting Policies

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

Key source of estimation uncertainty

The key assumptions concerning the future and other key sources of estimation uncertainty at the balance sheet date, that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next financial year are discussed below:

Depreciation of property, plant and equipment

The cost of property, plant and equipment are depreciated on a straight-line basis over their respective useful lives. Management estimates the useful lives of this property, plant and equipment to be within 3 years. The carrying amount of the Federation's property, plant and equipment is stated in Note 3. Changes in the expected level of usage and technological developments could impact the economic useful lives and the residual values of these assets. Therefore future depreciation charges could be revised and impact the profit in future years.

Impairment loss on other receivables

The Federation evaluates whether there is any objective evidence that other receivables are impaired and determine the amount of impairment loss as a result of the inability of the debtors to make required payments. The Federation bases the estimates on the ageing of the other receivables balance, credit-worthiness of the debtors and historical write-off experience. If the financial conditions of the debtors were to deteriorate, actual write-offs would be higher than estimated.

23 Capital Management

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

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

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

24 Fund Raising Event

The Federation had no fund raising event during the year.