ANNUAL REPORT
2025 / 2026

VISION

To attain our vision through athlete-centric programs that creates pathways to competitive achievement and beyond

MISSION

To develop and sustain ourselves as a major sport through good management and effective programs

OUR VALUES

Professionalism . **R**espect . **I**ntegrity . **D**edication . **E**ducation .

CUESPORTS SINGAPORE

Annual Report 2025/2026

CONTENTS

OVERVIEW OF CUESPORTS SINGAPORE

Cuesports Singapore (referred to as "CS") is the sole governing body for billiards, snooker, pool and carom sports in Singapore.

CS was first named as Singapore Billiards & Snooker Council and registered with the Registry of Societies on 27 July 1965. It was renamed as Cuesports Singapore on 11 August 2004. It was converted to a charity with UEN number S65SS0011D on 19 January 2011 under Ministry of Culture, Community and Youth (MCCY) and Sport Singapore (SportSG). The governing instrument of CS is its constitution.

In addition, Cuesports Singapore has been accorded Institution of a Public Character (IPC) status from 15 April 2024 to 15 April 2026 which has since been renewed for a further three years from 16 April 2026 to 15 April 2029. This status enables the association to receive tax-deductible donations.

REGISTERED ADDRESS:
3 Stadium Drive #01-33 Sports Hub, Singapore 397630.

AUDITOR:
CA Assurance LLP

OUTSOURCE ACCOUNTANT:
AST Corporate Services Pte Ltd

BANKERS:
DBS Bank Ltd
UOB Bank

CUESPORTS SINGAPORE'S OBJECTIVES:

i. Promote, develop and increase participation for the sport of Billiards, Snooker and Pool in Singapore.

ii. Promote physical activity for health and wellness, foster community engagement and bonding for social inclusiveness and integration, and inspire the Singapore Spirit through Billiards, Snooker and Pool.

iii. To engage communities and provide Billiards, Snooker and Pool access to vulnerable segments of the community such as youth at risk and the less privileged.

iv. Unify, co-ordinate, sanction and organise Billiards, Snooker and Pool activities in Singapore, including national and international Billiards, Snooker and Pool tournaments and events.

v. Raise the competitive standards of Billiards, Snooker and Pool athletes in Singapore for sustainable elite level performance at international competitions and multi-sport major games.

vi. Provide sport pathways and o pportunities for the progression and advancement of Billiards, Snooker and Pool athletes, coaches and technical officials in Singapore.

vii. Raise the technical capability of Billiards, Snooker and Pool coaches and technical officials in Singapore.

viii. Do all things complementary or incidental to attain the aforesaid objectives.

CS IS AFFILIATED TO THE FOLLOWING BODIES:

LOCAL:

i. Singapore National Olympic Council (SNOC) – to be able to take part in major events i.e. SEA Games, Asian Games.

INTERNATIONAL:

i. World Pool-Billiard Association (WPA) - to be able to take part in international events for pool.

ii. Asian Confederation Billiards Sports (ACBS) - to be able to take part in regionally sanctioned events for billiards and snooker.

iii. International Billiards and Snooker Federation (IBSF) - to be able to take part in World Championships for billiards & snooker.

iv. World Snooker Federation (WSF) - to be able to take part in regionally sanctioned events for billiards and snooker.

PRESIDENT'S MESSAGE

Dear Affiliates, Members, Partners, and Friends of Cuesports Singapore (CS),

As I look back to 2025, I am filled with immense pride and forward-looking optimism. The past year was a landmark period for our community, defined by two pivotal milestones: the performance of Team Singapore at the 2025 SEA Games and the strategic establishment of our new Cuesports Singapore National Training Centre (NTC) as a national Centre of Excellence (COE). Together, these achievements mark both a triumphant validation of our efforts and the exciting foundation for our future.

REVIEW OF 2025 - 2026

CELEBRATING EXCELLENCE: OUR 2025 SEA GAMES CAMPAIGN

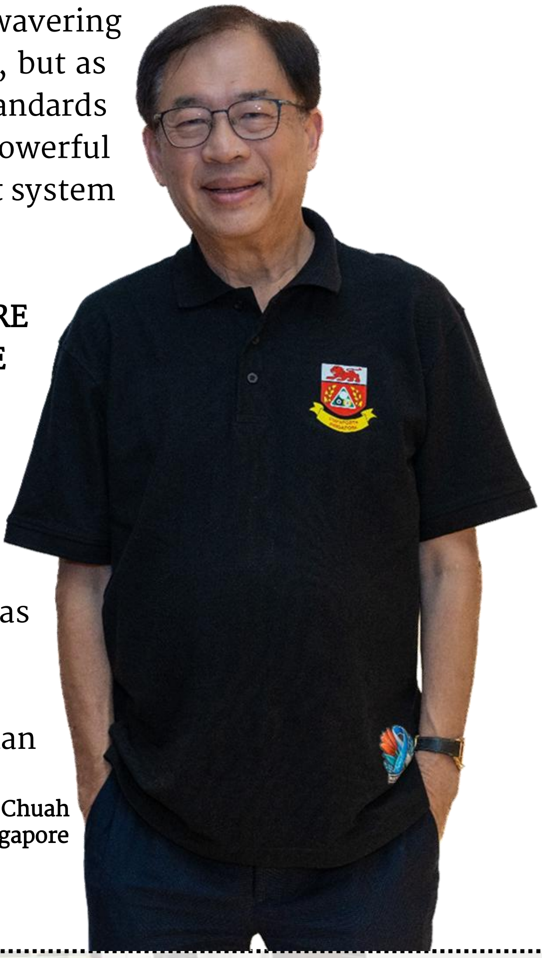
The 33rd SEA Games in Bangkok-Chonburi, Thailand, will be remembered as a watershed moment for Singaporean sports. Team Singapore, our largest contingent ever, delivered the nation's best-ever medal haul at an away Games, securing a total of 202 medals and finishing a commendable 5th in the overall standings. Within this national success story, our Cuesports athletes carved out a chapter of brilliance and resilience. Competing in the disciplines of billiards and snooker, our contingent contributed significantly to the national tally, showcasing skill, strategy, and sportsmanship at the highest regional level.

Our Medal Achievement stood at 1 Gold, 1 Silver, 3 Bronzes. Each medal represents countless hours of focused practice, mental fortitude, and unwavering dedication. Our athletes competed not just for personal glory, but as proud representatives of Singapore, upholding the highest standards of our sport. Their success on this regional stage is a powerful testament to their individual talent and the structured support system we are building together.

BUILDING THE FUTURE: THE CUESPORTS SINGAPORE NATIONAL TRAINING CENTRE AS A CENTRE OF EXCELLENCE

While we celebrate our achievements, our responsibility is to ensure the champions of tomorrow have an even stronger platform. This vision is now being realised through the Cuesports Singapore National Training Centre, officially designated as our Centre of Excellence (COE) which was officially opened on 30 May 2026.

Located at 371, Tanjong Katong Road, the Academy is more than a venue—it is the beating heart of our high-performance strategy. It serves as the official training ground for our



Mr Christopher Chuah
President, Cuesports Singapore

national athletes and development squads, providing them with tournament-quality equipment and facilities.

STRATEGIC OBJECTIVES OF OUR CENTRE OF EXCELLENCE:

· Talent Development Pipeline: We will implement structured training programmes catering to all levels, from our national team to youth development squads.

· Solving a Critical Barrier: For too long, the development of youth cuesports has been hampered by age restrictions common in many public venues. The NTC directly solves this by providing a fully accessible, training-friendly facility open to all ages, thereby democratising access to the sport.

· Creating Career Pathways: By expanding our COE network and national ranking tournaments, we aim to create sustainable career pathways for athletes. This includes opportunities to transition into Spex Potential and Spex for athletes who show potential, certified coaching and officiating roles, ensuring that our veterans remain integral to the ecosystem.

· Transforming Perceptions: We are acutely aware of the outdated stereotypes associated with cuesports. The NTC is a cornerstone of our mission to rebrand it as a modern, disciplined “gentleman's game” and a sport which can be enjoyed at all levels and ages by the community.

A UNIFIED VISION FOR GROWTH

Our journey does not end here. The success at the SEA Games and the launch of the COE are interconnected catalysts. The medals inspire our next generation, and the Academy provides them the tools to achieve their own dreams.

Our immediate roadmap includes:

· Expanding the COE Network: We intend to collaborate with corporate and community partners to develop more such centres across Singapore, widening our geographical reach and talent pool.

· Strengthening Competitions: We are committed to revitalising our national competition structure, including hosting National and ranking championships and tournaments, increasing the number of ranking tournaments to provide regular, high-quality competitive exposure for our athletes.

A GRATEFUL ACKNOWLEDGMENT

This progress is impossible without collective effort. My deepest gratitude extends to:

· Our athletes, for your sacrifice and for inspiring us all.

· Our coaches and officials, for your expertise and dedication.

· Sport Singapore for their steadfast support.

· Our families and sponsors, for being our foundation and believers.

· Every member of the cuesports community, for your passion.

JOIN US ON THIS JOURNEY

The Cuesports Singapore National Training Centre is open to the public to join as our member. Whether you are a seasoned player, a curious beginner, or a parent interested in a constructive sport for your child, we welcome you to visit us, experience our facilities, and be part of our growing community. Details of membership and the various packages which the Centre can offer are found in the Newsletter.

Together, let us build on the legacy of 2025. Let us support our athletes as they aim for even greater heights, and let us nurture the raw talent that will one day bring more glory to Singapore. The future of Singapore Cuesports is bright, strategic, and inclusive.

Onward and upward,

Mr Christopher Chuah
President
Cuesports Singapore

Board (2025–2027), Sub Committee and Secretariat Team
Cuesports Singapore

CUESPORTS SINGAPORE BOARD 2025-2027

Mr Christopher Chuah
President

Mr Dominic Pan
Vice President

Mr Ivan Lim
Vice President

Mr Vincent Sum
Vice President

Mr Sean Mathews
Honorary Secretary

Mr Cheung Yew Tak
Honorary Treasurer

Mr Emrys Phua
Assistant Treasurer

Mr Ang Chor Ho
Board Member

Ms Hong Jia Yu
Independent Board Member

Mr Terence Teo
Independent Board Member

Mr Vijay Sabapathy
Independent Board Member

Mr Marvin Lim
Athletes Commission Chairperson

CUESPORTS SINGAPORE BOARD

NAME	POSITION	OCCUPATION	PRIOR APPOINTMENT/S in Cuesports
Mr Christopher Chuah Chee Kian	President	Managing Director	President (June 2023 to present) President (June 2014 to June 2021) Board Member (June 2013 to June 2014)
Mr Dominic Pan Ji Yeh	Vice President	Business Development Manager	Vice President (June 2025 to present)
Mr Ivan Lim Wi Aun		Executive Vice President, HR	Vice President (June 2023 to present) Vice President (June 2013 to June 2021)
Mr Sum Kak Seng Vincent		Construction Project Management	Vice President (June 2025 to present) Hon. Secretary (June 2023 to June 2025) Board Member (June 2021 to June 2023)
Mr Sean Mathews	Honorary Secretary	Self-employed	Hon. Secretary (June 2025 to Present) Board Member (June 2023 to June 2025)
Mr Cheung Yew Tak	Honorary Treasurer	APAC Quality Lead, Service Logistics	Hon. Treasurer (June 2025 to present) Vice President (June 2023 to June 2025)
Mr Phua Kang Sheng Emrys	Assistant Treasurer	Director	Assistant Treasurer (June 2023 to present)
Mr Ang Chor Ho	Elected Board Member	Retiree	Board Member (June 2021 to present)
Mr Sabapathy Ravindranath Vijay *	Independent Board Member	Director	Independent Board Member (July 2023 to present)
Mr Teo Chen Wei Terence *	Independent Board Member	Managing Director	Independent Board Member (July 2023 to present)
Ms Hong JiaYu *	Independent Board Member	Associate	Independent Board Member (July 2023 to present)
Mr Lim Chun Kiat Marvin#	Athlete Commission Chairman	Free Lance Coach	Athlete Commission (July 2023 to present)

** Re-appointed on 28 June 2025*
 # Re-elected on 25 July 2025

SUB-COMMITTEES

AUDIT

Mr Ang Chor Ho

Chair

Mr Dominic Pan

Member

Mr Vijay Sabapathy

Member

APPEALS

Mr Cheung Yew Tak

Chair

Mr Sean Tan

Member

Mr Ivan Lim

Member

DISCIPLINARY

Mr Christopher Chuah

Chair

Mr Ivan Lim

Member

Mr Dominic Loh

Member

SELECTIONS

Mr Ivan Lim

Chair

Mr Dominic Pan

Member

Mr Sean Tan

Member

SUB-COMMITTEES

HIGH PERFORMANCE, COACHING & YOUTH DEVELOPMENT


Mr Ivan Lim
Chair


Mr Dominic Pan
Co-Chair


Mr Ang Chor Ho
Co-Chair


Mr Sean Matthews
Member (Snooker)


Mr Sean Tan
Member (Snooker)


Mr Tan Zhong Wei
Member (Snooker & Heyball)


Mr Chris Chew
Member (Billiards & Snooker)


Mr Russell
Member (Snooker)


Mr Justin Chen
Member

TOURNAMENT & REFREE


Mr Vincent Sum
Chair


Mr Dominic Pan
Member


Mr Ang Chor Ho
Member


Mr Sean Matthews
Member


Mr Sean Tan
Member


Mr Ivan Lim
Member


Mr Steve Chua
Member


Mr Tan Zhong Wei
Member


Mr Chris Chew
Member

SUB-COMMITTEES

OFFICE & FINANCE

Mr Cheung Yew Tak
Chair

Mr Sean Tan
Member

Mr Emrys Phua
Member

Mr Ong Ken Lun
Member

MARKETING & SPONSORSHIPS

Mr Christopher Chuah
Chair

Mr Justin Chen
Member

Mr Sean Tan
Member

HEYBALL COMMITTEE

Mr Ivan Lim
Chair

Mr Tan Zhong Wei
Member

Mr Christopher Chuah
Member

Mr Sean Tan
Member

ATHLETE COMMISSION

Mr Marvin Lim
Chair

Mr Aloysius Yapp
Member

Mr Bernard Tey
Member

Mr Jaden Ong Jia Jun
Member

Mr Sunny Wang
Member

SUB-COMMITTEES

CUESPORTS SINGAPORE ACADEMY

Mr Christopher Chuah
Chair

Mr Dominic Pan
Member

Mr Ivan Lim
Member

Mr Vincent Sum
Member

Mr Sean Matthews
Member

Mr Cheung Yew Tak
Member

Mr Emrys Phua
Member

Mr Paul Pang
Member

Mr Terence Teo
Member

Mr Vijay Sabapathy
Member

Ms Hong Jia Yu
Member

NATIONAL COACHES

Mr Toh Lian Han
National & Intermediate Squad Pool Coach

Mr Bernard Tey
National & Intermediate Squad Snooker Coach

Mr Marvin Lim
Youth, Development & Women Snooker Coach

Mr Ricky Chew
Youth & Development Pool Coach

Mr Jason Colebrook
National Billiards Coach for National and Development Squad

SECRETARIAT

CUESPORTS SINGAPORE SECRETARIAT

Mr James Soh

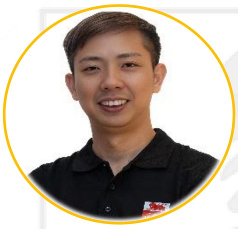
General Manager
Appointed since Oct'23

Ms Lim Voon Nna

Finance Manager
Appointed since Aug'15

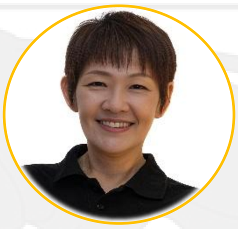
Ms Ashley Lim

Admin & Accounts Senior Executive
Appointed since Jul'22



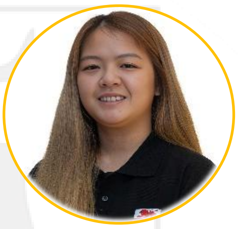
Mr Desmond Goh

High Performance Manager
Appointed since Sep'21



Ms Liew Lily

Sports Development Manager
Appointed since Sep'17



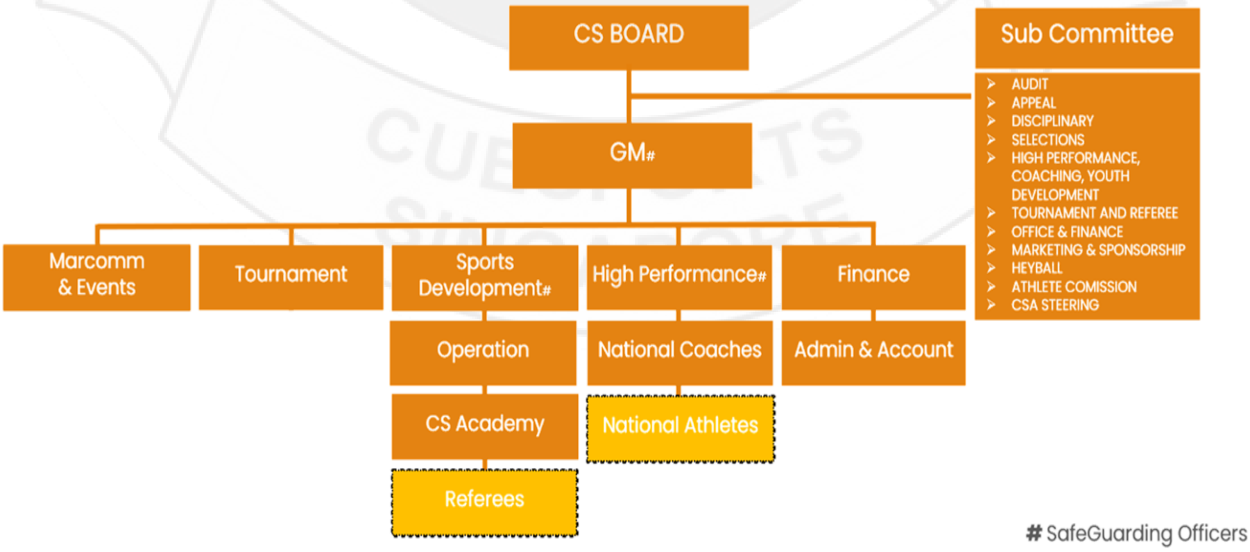
Ms Jermaine Soong

Tournament Manager
Appointed since Jan'22

Mr Marcus Yong

Operation Executive
Appointed since Aug'25

ORGANISATIONAL STRUCTURE



OUR AFFILIATES

As at the date of this Annual Report, Cuesports Singapore has **14 Full Members** and **9 Associate Members**:

FULL MEMBERS	
1	Changi Beach Club
2	Chinese Swimming Club
3	Civil Service Club
4	Club HDB
5	Orchid Country Club
6	Serangoon Gardens Country Club
7	SIA Group Sports Club
8	Singapore Cricket Club
9	Singapore Island Country Club
10	Singapore Recreation Club
11	The Keppel Club
12	The National University of Singapore Society
13	The Tanglin Club
14	Warren Golf & Country Club

ASSOCIATE MEMBERS	
1	Cuecraft Pte Ltd
2	Klassic Club Pte Ltd
3	Lagoon Billiard Room Pte Ltd
4	Lagoon Snooker Centre Pte Ltd
5	National Service Resort & Country Club
6	Play@GovTech
7	Punggol Billiard Pte Ltd
8	Singapore Snooker Club Pte Ltd
9	West Coast Billiard Saloon Pte Ltd

SPORTS DEVELOPMENT

18 National & 1 Regional Competitions

1,024 Participants

24 Technical Officials

NATIONAL COMPETITION

(C) Champion
(R) Runner Up

1	**National 10 Ball Open Championship** 6 - 20 April 2025 Aspire Recreation Centre	*C*	Aloysius Yapp
		R	Chan Keng Kwang
2	**National 10 Ball Women Championship** 6 - 20 April 2025 Aspire Recreation Centre	*C*	Venus Lim
		R	Suvene Ng
3	**National Women 6 Red Ranking** *3 – 11 May 2025* *Lagoon Billiard Room*	*C*	Charlene Chai
		R	Neo Yue Xuan
4	**ARC U25 9 Ball Ranking** 19 May – 8 June 2025 Aspire Recreation Centre	*C*	Nicholas Tan
		R	Leong Kim Yang
5	**Klassic Club 6-Red Ranking** 14 to 29 June 2025 Aspire Recreation Centre	*C*	Nicholas Tan
		R	Marvin Lim
6	**National U28 Snooker Ranking** *10 – 17 August 2025* *Klassic Club*	*C*	Wang Zhang Feng
		R	Lee Han Qiang
7	**National Snooker Ranking** *30 August – 7 September 2025* *Aspire Star Arena*	*C*	Chan Keng Kwang
		R	Marvin Lim
8	**National 9 Ball Women Championship** *6 – 7 September 2025* *Aspire Recreation Centre*	*C*	Venus Lim
		R	Yu AnRan
9	**National 9 Ball Open Championship** *8 – 21 September 2025* *Aspire Recreation Centre*	*C*	Nicholas Tan Guo En
		R	Desmond Goh
10	**National Billiards Championship** *22 – 28 September 2025* *Aspire Star Arena*	*C*	Alex Puan
		R	Toh Lian Han
11	**2nd National Snooker Ranking** *25 October – 2 November 2025* *Lagoon Billiard Room*	*C*	Marvin Lim
		R	Gary Alexander Davner
12	**ARC Open 9 Ball Ranking** *5 – 9 November 2025* *Aspire Recreation Centre*	*C*	Aloysius Yapp
		R	Ang Boon Lay
13	**ARC Women 9 Ball Ranking** *5 – 9 November 2025* *Aspire Recreation Centre*	*C*	Venus Lim
		R	Suvene Ng
14	**National 10 Ball Open Championship** *19 January – 1 February 2026* *Aspire Recreation Centre*	*C*	Toh Lian Han
		R	Louis Cai

15	**National 10 Ball Women Championship** *19 January – 1 February 2026* *Aspire Recreation Centre*	*C*	Venus Lim
		R	Yu AnRan
16	**National Billiard Ranking** *2 – 8 February 2026* *Aspire Star Arena*	*C*	Karthik Ramaswamy
		R	Ong Kuan Chung
17	**National HeyBall Ranking** *21 February – 1 March 2026* *Aspire Star Arena*	*C*	Ivan Tan Zhong Wei
		R	Tan Bee Yen
18	**National Snooker Championship** *4 – 15 March 2026* *Lagoon Billiard Room*	*C*	Chan Keng Kwan
		R	Marcu Toh Chin Poh

REGIONAL COMPETITION			
1	**SongHe SG Snooker Open 2025** *15 November – 4 December 2025* *Klassic Club*	Champion	Rory Thor
		Runner up	Lim Kok Leong
		Semi Finalist	Jaden Ong
			Sunny Wang

TECHNICAL OFFICIALS

REFEREE GLOBAL INVOLVEMENT

<table>
<tr><th colspan="3">2025 BELGIAN OPEN (17–18 MAY) AND EUROPEAN OPEN (19 – 21 MAY) IN BRUGES, BELGIUM</th></tr>
<tr><td>Date</td><td colspan="2">17th – 21th May 2025</td></tr>
<tr><td colspan="3">Our team of Singapore referees was invited to officiate at both the Belgium Open and the European Open, two prestigious international events sanctioned by World Billiards.

Referee Lily Liew was honoured to be appointed as the Tournament Director, overseeing the overall conduct and administration of both championships. This appointment reflects the international recognition of her capabilities and experience in tournament management.

Fellow Singapore officials Serene Ong, Stefan Ng, and Georjoe Goh also demonstrated exceptional professionalism and officiating standards throughout the events. Their outstanding performances earned them key appointments, including semi-final matches, as well as the prestigious roles of Final Referee and Scorer for the Grand Final of the European Open.

The contributions of the Singapore officiating team were highly commended by World Billiards, the tournament organisers, and participants, further enhancing Singapore's reputation for excellence in international cue sports officiating.</td></tr>
<tr><td rowspan="2">Referees involved</td><td>Stefan Ng</td><td>Serene Ong</td></tr>
<tr><td>Georjoe Goh</td><td>Liew Lily</td></tr>
<tr><td colspan="3">EVENT PHOTOS & LETTER OF RECOGNITON</td></tr>
</table>

World Billiards Limited
75 Whiteladies Road,
Bristol,
United Kingdom,
BS8 2NT

e: events@world-billiards.com

26th May 2025

Cuesports Singapore
Via email

RE: 2025 Belgian Open and European Open

Dear Cuesports Singapore,

World Billiards would like to acknowledge the contribution from the Singaporean referees at our recent events at 'The Trickshot' in Bruges.

We are grateful for the support of Lily Liew, Stefan Ng, Georjoe Goh and Serene Ong at the Belgian Open (17-18th May), followed by the European Open (19th-21st May). We were delighted to work with them once again, and we hope they will join us again in the near future.

Lily was the Tournament Controller for both events, this being the first time she has undertaken this role for World Billiards. Each day of the event ran smoothly, and she ensured all of WBL's procedures were followed.

Stefan, Georjoe and Serene refereed a busy schedule across all five days of play. We were pleased to award Georjoe the final of the Belgian Open, and Stefan was selected as the referee for the European Open final.

Thank you for your continued support.

Yours sincerely,

Chris Coumbe
Director & Company Secretary
World Billiards Ltd.

WORLD BILLIARDS LIMITED
Company No 7865373. Registered in England.
Directors: Jason Colebrook, Chris Coumbe, Jim Burke, Darren Clark, Aonghus McAnally, Paul Collier, Paul Lloyd
Honorary President: Roxton Chapman

www.world-billiards.com

TECHNICAL OFFICIALS

REFEREE GLOBAL INVOLVEMENT

SEA GAMES THAILAND 2025		
Date	9h – 19th December 2025	
Referees George Goh and Winston Tang were honoured to be nominated to represent Singapore at the 2025 SEA Games in Bangkok, Thailand, from 9 to 19 December 2025, for the cue sports events. Both Referee Georjoe Goh and Winston Tang demonstrated professionalism and a high standard of officiating throughout the Games, further enhancing Singapore's reputation for excellence in international cue sports officiating.		
Referees involved	Georjoe Goh	Winston Tang
EVENT PHOTOS		

HIGH PERFORMANCE

HIGH PERFORMANCE OVERVIEW

2 spexScholars

16 Carded Athletes

23 Intermediate Athletes

35 Development & Youth Athletes

5 National Coaches

61 Overseas Tournament

21 Podium finishes

spexScholarship

ALOYSIUS YAPP

	COMPETITION	
May 2025	WNT Scottish Open	Runner-up
	WNT UK Open	**Champion**
July 2025	WNT Universal x CPBA 99 Open	Quarterfinals
	WNT World Pool Championship	Last 64
August 2025	WNT Florida Open	**Champion**
	WNT Battle of the Bull	Last 16
	WNT US Open	**Champion**
	ACBS Formosa Cup	**Champion**
September 2025	WNT Zen & Yuan 8 Open	Last 32
October 2025	WNT Peri Open	Last 32
	WNT Hanoi Open	Last 16
November 2025	WNT International Open	**Champion**
	WNT International Bigfoot 10 Ball	**Champion**
December 2025	WNT Chinese Taipei Open	Last 32
	WNT Reyes Cup	**Team ASIA**

AWARD & ACHIEVEMENT	
Matchroom WNT MVP 2025	First ever player to win 3 Matchroom majors in a row
Matchroom World	Ranked #3 (as of 31st March 2026)
Singapore Sports Awards 2025	Sportsman of the Year Finalists
The Straits Times	Athlete of the Year nominee

SPORT EXCELLENCE (spex) ATHLETES

spexScholarship

PETER GILCHRIST

	COMPETITION	
April 2025	Irish Open	Runner-up
	World Matchplay Championship	Semi-finalist
	IBSF World Championship	Last 16
May 2025	Belgian Open	Runner-up
	European Open	**Champion**
June 2025	Walter Lindrum Open	Runner-Up
August 2025	Jim Williamson Open	Semi-finals
September 2025	Sydney Open	**Champion**
	Auckland Open	**Champion**
	New Zealand Open	**Champion**
October 2025	English Open	Last 16
	World Billiards Championship	Last 16
November 2025	British Open	Runner-Up
December 2025	SEA Games - Singles	**GOLD**
	SEA Games - Team	SILVER
	AWARD & ACHIEVEMENT	
World Ranking #2 (as of 31st March 2026)		
Singapore Sports Awards 2025	Meritorious Award	

SPORT EXCELLENCE (spex) ATHLETES

spexCARDING ATHLETES	
1	Alex Puan
2	Aloysius Yapp
3	Chan Chee Keong
4	Chan Keng Kwang
5	Charlene Chai
6	Desmond Goh
7	Jaden Ong Jia Jun
8	Karthik Ramaswamy
9	Lim Chun Kiat Marvin
10	Nicholas Tan
11	Peter Gilchrist
12	Sunny Wang
13	Tan Hui Ming Jessica
14	Tey Choon Kiat
15	Toh Lian Han
16	Wang Zan Feng

The number of carded athletes has increase from 15 in FY2024.

COMPETITIONS AND HIGHLIGHTS

*(RP) Representing Athletes

April 2025

World Billiards Irish Open & World Matchplay Championships, IRELAND

*RP	Peter Gilchrist & Alex Puan

Peter Gilchrist finished runner-up and semi-finalist respectively. Alex Puan reached the knockout round of World Matchplay Championships.

May 2025

World Women's Snooker Championship 2025, CHINA

*RP	Charlene Chai & Jef Tan

Charlene Chai finishes in last 32
Special mention: Audrey Chua & Toh Hong Lay

May 2025

WNT UK Open 2025, England

*RP	Aloysius Yapp, Toh Lian Han & Nicholas Tan

Aloysius Yapp emerges Champion! Nicholas Tan lost in the last 32 stage to Aloysius.

June 2025

ACBS Asian 6 Red Championships 2025, SRI LANKA

*RP	Jaden Ong & Sunny Wang

Sunny Wang finishes in the top 8, beating former champions Ali Alobaidili (QAT) and Muhammad Sajjad (PAK) along the way. Jaden Ong finishes in the top 16.

WB European Open, Belgium

*RP	Peter Gilchrist - Champion

July 2025

WNT CPBA 99 Open, VIETNAM

*RP	Aloysius Yapp, Toh Lian Han & Nicholas Tan

July 2025

Commonwealth Billiards Championships, MAURITIUS	
	Jaden Ong - Men's Snooker
	Jef Tan - Women's Snooker
*RP	Audrey Chua - Women's Snooker
	Venus Lim - Women's 10 Ball
	Ivan Tan - Men's Heyball
Women's 10 Ball: Gold – Venus Lim Women's Snooker: Silver – Audrey Chua	

Predator PBC Indonesia Women's Open, INDONESIA	
*RP	Jef Tan & Joleen Soh

Aug 2025

WNT Florida Open & US Open 2025, USA

Sept 2025

WNT ZEN AND YUAN 8 OPEN, CHINA	
*RP	Aloysius Yapp, Toh Lian Han & Nicholas Tan

WB Sydney, Auckland & New Zealand Open
Singapore's Peter Gilchrist has just completed a successful trifecta in Australia and New Zealand winning the Sydney Open, Auckland Open and New Zealand Open, dominating all three tournaments.

Oct 2025

WB English Open & World Billiards Championships 2025, ENGLAND	
*RP	Peter Gilchrist & Karthik Ramawsamy

Oct 2025

Wiraka Classic Cup, MALAYSIA	
*RP	Sunny Wang, Jaden Ong, Chan Keng Kwang, Bernard Tey & Marvin Lim

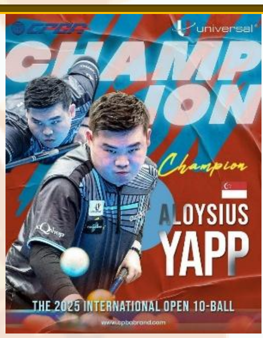
Nov 2025

IBSF World Snooker Championships, QATAR	
*RP	Chan Keng Kwang, Sunny Wang, Jaden Ong, Charlene Chai & Audrey Chua
Chan Keng Kwang qualifies for the main event and eventually finishes in the Last 16	

Nov 2025

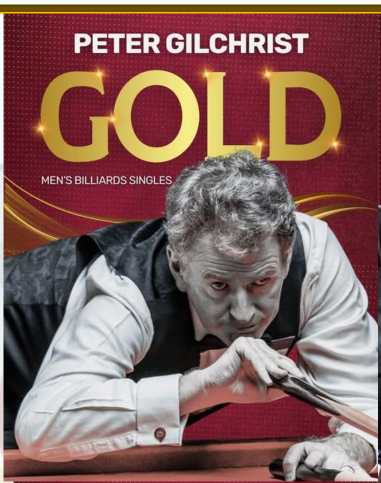
WB Queensland Open, AUSTRALIA	
*RP	Karthik Ramaswamy
Singapore's Karthik Ramaswamy has won the Queensland Open Billiards, a level 3 World Ranking event.	

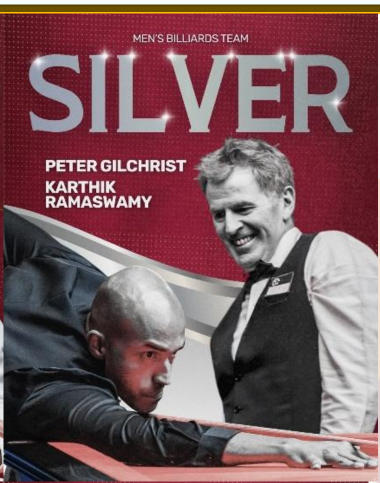
WNT/WPA International 9-Ball Open 2025, USA	
*RP	Aloysius Yapp & Nicholas Tan
Aloysius Yapp continues his amazing run and successfully defends his title as the defending champion of this event for the third year in a row.	

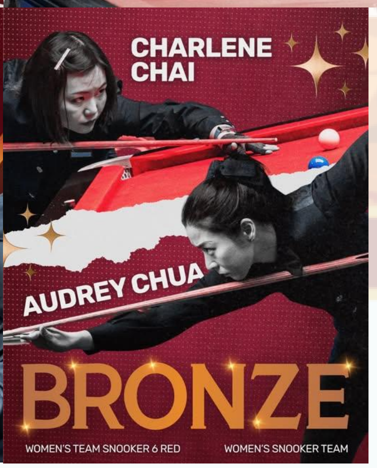


December 2025

33rd SEA Games 2025, THAILAND	
*RP	Men's Snooker – Jaden Ong & Chan Keng Kwang Women's Snooker – Audrey Chua & Charlene Chai Enlgish Billiards – Peter Gilchrist & Karthik Ramawsamy Coach – Bernard Tey Team Manager – Vincent Sum & Lily Liew
Medals	Gold – English Billiards Singles – Peter Gilchrist Silver – English Billiards Team – Peter Gilchrist & Karthik Ramaswamy Bronze – Men's Snooker 6 Red Team – Jaden Ong & Chan Keng Kwang Bronze – Women's Snooker 6 Red Team - Audrey Chua & Charlene Chai Bronze - Women's Snooker 15 Red Team - Audrey Chua & Charlene Chai







Jan 2026

4U Snooker Tournament 2026, MALAYSIA	
RP	Jaden Ong & Sunny Wang

Feb 2026

ACBS Asian 10 Ball Championship 2026, INDONESIA	
RP	Men - Aloysius Yapp & Nicholas Tan Women – Venus Lim, Jef Tan & Joleen Soh

MARKETING
&
SPONSORSHIP

MEMBERSHIP & SOCIAL MEDIA ENGAGEMENT

4,011 Individual Members

23 Affiliates Members

13,825 Facebook followers

728 Instagram followers

Highest Live viewership
7,623 views

Fundraising
(One Team Singapore Fund)
$ 191,200

MEMBERSHIP & SOCIAL MEDIA ENGAGEMENT

Cuesports Singapore continued to record strong growth in digital engagement over the past financial year, reflecting its sustained efforts to build awareness and deepen connection with the wider community. As at FY2025, the organisation's social media following reached **13,825** on Facebook and **728** on Instagram.

Throughout the year, Facebook content generated **2,415,422** views and 17,574 interactions, while Instagram content achieved **558,946 views** and 2,607 interactions. These results represent a significant year-on-year increase in both reach and audience engagement across both platforms, underscoring the growing visibility of the organisation's digital presence.

This progress aligns with Cuesports Singapore's ongoing objective to engage the community more effectively and attract a broader audience, including new fans and members of the public, through consistent updates on CS events and the production of high-quality, engaging content.

MEDIA COLLABORATION AND RECOGNITION EFFORT

MEDIA OUTREACH
Cuesports Singapore's ongoing poster outreach initiatives have been complemented by partnerships with various stakeholders, enabling more effective engagement with target audiences and enhanced visibility. These efforts also serve to express appreciation to all supporters while recognising the valuable contributions of everyone involved.

MEDIA COVERAGE

In addition to regular updates on Cuesports Singapore events and national team developments, the Association continues to foster strong partnerships with local media outlets and strategic stakeholders. These collaborations play a key role in broadening outreach, enhancing community engagement, and elevating the visibility of the sport and its programmes.

The following section highlights media coverage and collaborative initiatives undertaken in FY2025.

najor breakthrough for Aloysius Yapp v ory

newsletters delivered to your inbox

ıs green jacket for the victor, Singapore's Aloysius Yapp lifts the US Open Barry Behrm dented three consecutive Matchroom major titles on Aug 23. ²OOL

ation despite win streak as S'pore's Pe eyes World Billiards C'ship redemptior

newsletters delivered to your inbox

rist (right) receiving the New Zealand Open trophies from organiser Wayne Carey. He is name engraved on the main trophy. NGAPORE

ethic behind Aloysius Yapp's most c season as he seals International (ick

Get the biggest sports news in your inbox

(left) with Spain's Francisco Sanchez Ruiz after beating him 13-11 in the final t tive International 9-Ball Open title. PHOTO: THE INTERNATIONAL OPEN

25 Athlete of the Year nominee: Aloysius p

traits Times is celebrating outstanding Singaporeans selected for ST Athlete of the Year award, backed by 100Plus. To get to know tes better, we asked them what it took to accomplish their vements last year and how that changed them. This is what pool ius Yapp told David Lee.

now: Get the biggest sports news in your inbox

re pool pro Aloysius Yapp lifting the Florida Open trophy in August for one of his 10 titles MATCHROOMPOOL/INSTAGRAM

app continues winning streak with Fo i Pool Open title

ewsletters delivered to your inbox

op (right) posing with Taiwanese Ko Ping-chung before the Formosa Cup Taipei Pool ACKIE KU

sius Yapp wins Florida O

ivered to your inbox

d Nineball Tour major title at the Florida Open on Aug 11 M

anks mum after winning

livered to your inbox

winning his first major title after beating Spaniard Jonas M

EA Games 2025: Singapore's Peter Gilchrist eclaims English billiards men's singles title

ı up now: Get the biggest sports news in your inbox

gapore's Peter Gilchrist celebrates his English billiards men's singles gold medal at the SEA Games OTO: KELLY WONG/SNOC

rds player Peter Gilchrist v ld No. 1 spot

lelivered to your inbox

ist won the European Open on May 21 after beating Englan

us Lim claims 10-ball title Billiards C'ships

livered to your inbox

Commonwealth Billiards Championships 10-ball title, whil

Aloysius Yapp looking for ım Asia retain Reyes Cup

livered to your inbox

ccessful Reyes Cup title defence on Oct 19 will provide M

us Yapp pays it forward a 50k payday at world c'sh

vered to your inbox

after clinching the UK Open title in May for his first Wo 4

SOCIAL MEDIA STREAMING AND COVERAGE

The Cuesports Singapore YouTube channel recorded a total of **52,272** views from its live streaming content during FY25.

Event	SINGAPORE VS THAILAND SNOOKER INVITATIONAL
Date	7 June 2025
Highest Viewership	7,623

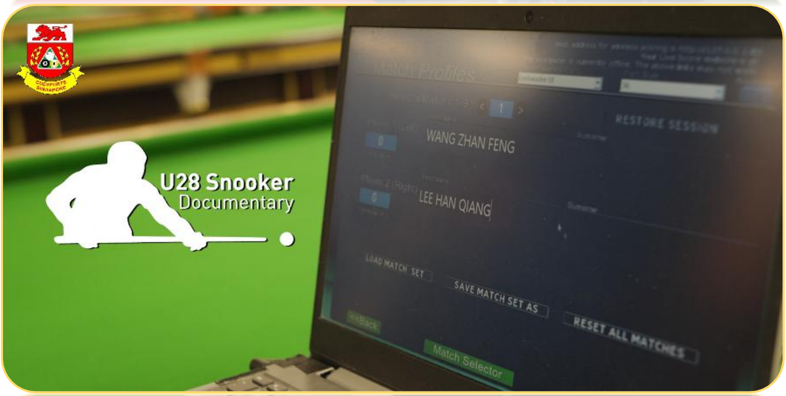
LIVE STREAMING	
NATIONAL SNOOKER CHAMPIONSHIP	NATIONAL SNOOKER RANKING
NATIONAL BILLIARDS RANKING	NATIONAL 9 BALL WOMEN CHAMPIONSHIP
NATIONAL 10 BALL OPEN CHAMPIONSHIP	CHAMPION OF CHAMPIONS 2024/2025
NATIONAL 10 BALL WOMEN CHAMPIONSHIP	KLASSIC 6 RED SNOOKER RANKING
SONGHE SG SNOOKER OPEN 2025	ARC U25 9 BALL RANKING
2ND NATIONAL SNOOKER RANKING	NATIONAL WOMEN 6 RED SNOOKER RANKING
NATIONAL BILLIARDS CHAMPIONSHIP	National U28 Snooker Ranking
NATIONAL 9 BALL OPEN CHAMPIONSHIP	

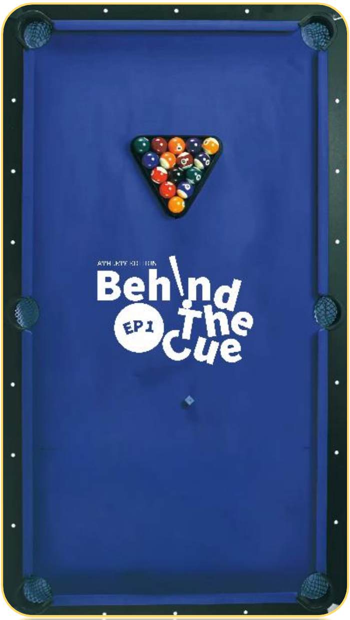
CUESPORTS SINGAPORE X SINGAPORE POLYTECHNIC (SPARK) BRANDING DESIGN & VIDEO CONTENT CREATION

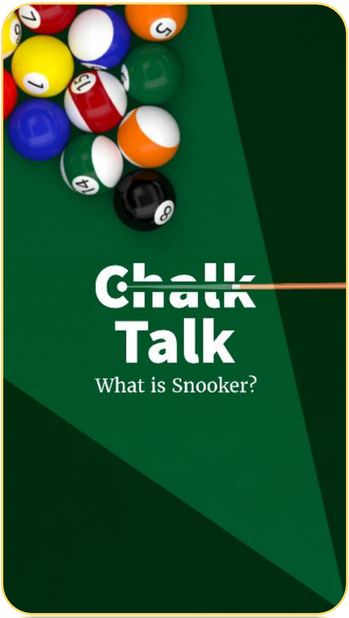
As part of its commitment to innovation and community engagement, Cuesports Singapore partnered with the Media, Arts & Design (MAD) School at Singapore Polytechnic through SPARK Agency, a student-led digital marketing and creative agency established in collaboration with DDB Group.

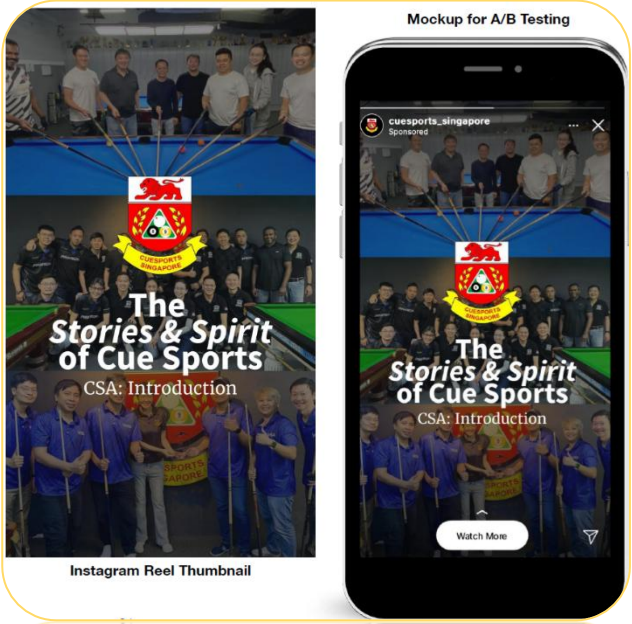
The collaboration provided students with the opportunity to apply their academic knowledge to real-world industry challenges, developing creative and strategic communication solutions aligned with the Association's objectives. Through fresh perspectives and innovative ideas, students proposed integrated marketing and communication initiatives aimed at enhancing the visibility of cuesports, strengthening audience engagement, and increasing public awareness of the sport.

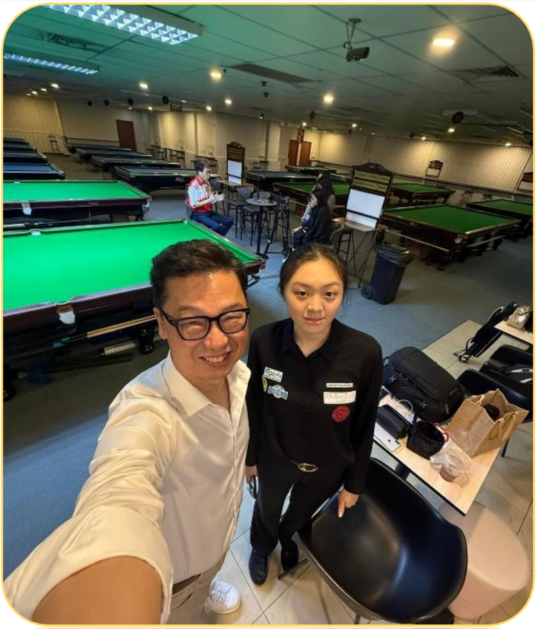
The project supported Cuesports Singapore's broader marketing transformation efforts, including plans to refresh its National Training Centre (NTC), website, social media platforms, and overall brand identity. The initiative reflects the Association's commitment to nurturing young talent, fostering industry partnerships, and exploring innovative approaches to grow and promote cuesports in Singapore.




Behind the Cue
EP1


Chalk Talk
What is Snooker?


Mockup for A/B Testing
The Stories & Spirit of Cue Sports
CSA: Introduction
Instagram Reel Thumbnail
cuesports_singapore
Sponsored
The Stories & Spirit of Cue Sports
CSA: Introduction
Watch More




Mike Koo
Referee
Yao Ming
Chief Referee


BEHIND THE SCENES
BEHIND THE SCENES
BEHIND THE SCENES

FUND-RAISING EFFORT

PARTNERSHIP & CAMPAIGN	
Date	April 2025 – March 2026
In FY2025, Cuesports Singapore identified fundraising as a strategic priority to support the long-term sustainability and growth of its programmes and initiatives. As part of efforts to diversify revenue streams beyond SportSG funding, the Association strengthened collaborations with sponsors and partners through targeted event-based activations and engagement opportunities. In addition, a public fundraising campaign was launched to support key development areas, including the National Team, High Performance Programme, and enhancements to the CS Academy and National Training Centre facilities. These initiatives have helped broaden financial support, strengthen stakeholder partnerships, and reinforce the foundation for the continued development of cuesports in Singapore.	

CONCLUSION

The CS Marketing & Sponsorship Committee extends its heartfelt appreciation to all stakeholders whose unwavering support, commitment, and contributions have played a vital role in the achievements of the past year. We are deeply grateful to our Board members for their guidance and leadership, our secretariat and staff for their dedication, our volunteers for their invaluable service, and our sponsors and partners for their continued trust and collaboration.

We would also like to thank the growing community of cuesports enthusiasts and supporters who have engaged with us through our digital platforms. Your interest, encouragement, and interaction inspire us to continually elevate our outreach efforts and create meaningful content that promotes and celebrates the sport.

As we look ahead, we remain committed to building stronger partnerships, attracting new sponsors and supporters, and expanding the reach of cuesports in Singapore. Together, we aim to create sustainable opportunities, strengthen the sport's ecosystem, and support the long-term growth and success of Cuesports Singapore for future generations.

THANK YOU FOR YOUR GENEROUS SUPPORT!

CORPORATE GOVERNANCE

TERM LIMIT OF BOARD

To encourage leadership renewal and rejuvenation, the term of office for all Board Members elected at the Annual General Meeting and Appointed Board Members shall be two years.

Counting from 2021, Board members may serve a maximum tenure of eight (8) consecutive years on the Board and upon reaching this tenure limit, shall only be eligible for re-election or reappointment to the Board after a lapse of at least two (2) years.

A Board Member may only hold the appointment of Treasurer for a maximum of four (4) consecutive years and may only be considered for re-appointment as a Treasurer after a lapse of at least two (2) years.

BOARD MEETINGS AND ATTENDANCE

The current Board was elected on 28 June 2025 at AGM and a total of 6 board meetings during the financial year 2025/2026. The following sets out the individual Board member and appointed member's attendance at the meetings:

Board Member	Position	Percentage of Attendance
Mr Christopher Chuah Chee Kian	President	100 %
Mr Dominic Pan Ji Yeh *	Vice President	100 %
Mr Ivan Lim Wi Aun	Vice President	100 %
Mr Sum Kak Seng Vincent	Vice President	67 %
Mr Sean Mathews	Honorary Secretary	50 %
Mr Cheung Yew Tak	Honorary Treasurer	67 %
Mr Emrys Phua Kang Sheng	Assistant Treasurer	100 %
Mr Ang Chor Ho	Elected Board Member	100 %
Mr Sabapathy Ravindranath Vijay ±	Independent Board Member	83 %
Mr Teo Chen Wei Terence ±	Independent Board Member	33%
Ms Hong Jia Yu ±	Independent Board Member	50 %
Mr Lim Chun Kiat #	Athlete Commission	60 %

** Elected on 28 June 2025 with 4 meetings*
± Re-appointed on 28 June with 6 meetings
 # Re-elected on 28 July 2025 with 5 meetings

DISCLOSURE OF REMUNERATION AND BENEFITS RECEIVED BY BOARD MEMBERS

The Board members did not receive any remuneration during the financial year.

STAFFING

The Secretariat of Cuesports Singapore is headed by Mr James Soh Poh Leong, the General Manager, who was appointed on 1 October 2023.

As at 31 March 2026, there were 7 full time and 3 part time staff.

DISCLOSURE OF REMUNERATION OF THREE HIGHEST PAID STAFF

One of Cuesports Singapore's staff receives more than $100,000 in annual remuneration.

DISCLOSURE OF THE NUMBER OF PAID STAFF WHO ARE CLOSE MEMBERS OF THE FAMILY OF THE GENERAL MANAGER OR BOARD MEMBERS, WHO RECEIVES REMUNERATION EXCEEDING $50,000 DURING THE YEAR, IN BANDS OF $100,000

CS has no paid staff, who are close members of the family of the General Manager or Board members, who receives remuneration exceeding $50,000 during the year.

RESERVES POLICY

Cuesports Singapore maintains a comprehensive reserve policy designed to ensure the long-term stability and sustainability of its operations. The policy ensures that adequate financial resources are available to support the Association during unforeseen circumstances and to sustain its activities without disruption. As a general guideline, Cuesports Singapore has 0.5 year of operational expenditure kept as reserves. Cuesports Board reviews annually the amount of funds that are required to ensure that they are adequate to fulfil the Association's continuing obligations.

RESERVES POSITION:

	Current Year (31 March 2026)	Previous Year (31 March 2025)	% Increase / (Decrease)
Unrestricted Funds (Reserves)	$ 210,009	$ 387,140	
Restricted / Designated Funds:			
- One Team Singapore Funds (OTSF)	$ 204,428	$ 21,500	
- Others			
Total Funds	$ 414,437	$ 408,640	1.42%
Total Operating Expense	$ 1,544,157	$ 1,286,995	19.98%
Ratio of Reserves to Annual Operating Expenditure	0.14 : 1	0.30 : 1	

For more information on the Cuesports Singapore's reserves policy and purpose of restricted / designated Funds, please refer to the Financial Statements on Page 56.

LIST OF RELATED ENTITIES OF THE CHARITY

Cuesports Singapore's Board Members have declared as follow:

Name	Position within Cuesports Singapore	Related Charities Name	Position in the Charities
Christopher Chuah Chee Kian	President	Asian Pool Federations Ltd Asian Pool Promotions Pte Ltd	Director Director
Dominic Pan Ji Yeh	Vice President	Asian Pool Federations Ltd Asian Pool Promotions Pte Ltd	Director Director
Ivan Lim Wi Aun	Vice President	NIL	NIL
Sum Kak Seng Vincent	Vice President	NIL	NIL
Sean Mathews	Honorary Secretary	NIL	NIL
Cheung Yew Tak	Honorary Treasurer	NIL	NIL
Emrys Phua Kang Sheng	Assistant Treasurer	NIL	NIL
Ang Chor Ho	Board Member	NIL	NIL
Sabapathy Ravindranath Vijay	Independent Board Member	NIL	NIL
Teo Chen Wei Terence	Independent Board Member	NIL	NIL
Hong Jia Yu	Independent Board Member	NIL	NIL
Lim Chun Kiat	Athlete Commission Chairman	NIL	NIL

POLICIES

CHARITIES GOVERNANCE EVALUATION CHECKLIST

In implementing good governance practices, the Association adopted best practices closely aligned to the principles in the Code of Governance for Charities and Institutions of Public Character ("Code"). In adhering to the Charity Council's requirements that all IPC shall disclose the extent of their compliance with the Code, the Association's Governance Evaluation Checklist can be found on the Charity Portal Website www.charities.gov.sg.

CONFLICT OF INTEREST POLICY

Board members shall act in the best interests of Cuesports, and the Board shall set clear policies, procedures and take appropriate measures to declare, prevent and address any conflict of interest that may arise. Whenever a member of the Board is in any way, directly or indirectly, has an interest in a transaction or project or other matter to be discussed at a meeting, the member shall disclose the nature of his interest before the discussion on the matter begins. The Board Member concerned shall then offer to withdraw and leave the meeting and not participate in the discussion or vote on the matter. The Board shall decide if this should be accepted.

FINANCE AND FUNDING

Cuesports Singapore is a non-profit organization which financially supported by Annual Grant from Sport Singapore. CS will also seek for donations from members or public in support of its high-performance sports generally.

As a National Sports Association (NSA) under Sport Singapore, a Financial Policies and Procedures are set to use for Cuesports Singapore (the NSA) and its subsidiary (Cuesports Singapore Academy) in its day-to-day operations to meet below objectives:

1. To ensure that the NSA's financial resources are properly managed and internal controls are in place

2. Assist the NSA in its accountability to stakeholders by stipulating accounting and reporting requirements

3. To ensure consistency of policies and procedures being adopted by the management and its employee.

RESERVES POLICY

Cuesports Singapore maintains a comprehensive reserve policy designed to ensure the long-term stability and sustainability of its operations. The policy ensures that adequate financial resources are available to support the association during unforeseen circumstances and to sustain its activities without disruption.

Below are the key points of our reserves policy:

1. **PURPOSE OF RESERVES**:

    - To provide financial stability and protect the association against unforeseen events such as economic downturns, funding cuts, or unexpected expenses.

    - To ensure the association can continue to meet its commitments and obligations to beneficiaries, staff, and other stakeholders.

2. **DETERMINATION OF RESERVE LEVELS:**

    - The reserve level is determined based on a thorough assessment of the association's operating environment, risk factors, and future plans.

    - The Board has set a target to maintain reserves equivalent to a minimum of six months of average annual operational expenditure. This level is considered sufficient to cover unexpected expenses and maintain operations during periods of financial uncertainty.

    - As of the current fiscal year, the association reserved 14% of its average annual operating expenditure, or around $210k. This ensures that Cuesports Singapore has a back-up fund which can last for 1.63 months.

3. **REVIEW AND ADJUSTMENT OF RESERVE LEVELS:**

    - The reserve level is reviewed annually by the Board to ensure it remains adequate in light of the association's activities, risk profile, and financial position.

    - Adjustments to the reserve level are made based on changes in operational needs, strategic goals, and external conditions.

4. **MANAGEMENT AND MONITORING OF RESERVES:**

    - Reserves are held in a separate bank account to ensure they are readily available and secure.

    - Withdrawals from the reserve account require approval from the Board, ensuring that the funds are used appropriately and strategically.

- The financial performance, including reserve levels, is monitored on a quarterly basis to ensure alignment with the association's financial strategy and goals.

5. USE OF RESERVES:

    - Reserves are primarily intended for use in emergency situations or for significant, one-off expenditures that are critical to the association's mission and cannot be funded through regular income.

6. PURPOSE OF RESTRICTED / DESIGNATED FUND (ONE TEAM SINGAPORE FUND):

    - One Team Singapore Fund("OTSF") is a matching grant of one dollar for every donation raised by the Association provided by the Singapore Government to contribute to enhance the High-Performance Sport ("HPS") system for Team Singapore athletes. The donations and grant received for this fund are restricted to all HPS projects and initiatives that contribute to the HPS System.

SAFE SPORTS POLICY

The Safe Sports policy was put into place on November 2022 to ensure that all participants in our community play, practice, compete, officiate, work, volunteer and interact in a positive environment that is free from harassment and abuse and that all are aware of their rights, responsibilities and the standards of behaviour expected of those participating in our sport.

WHISTLE-BLOWING POLICY

The whistleblowing policy is in place to provide a framework to address concerns about possible wrong-doings or improprieties in financial or other matters, and to nurture a culture of integrity and transparency within the Association. Feedback portal is available where any concerned party may email to cue@cuesports.org.sg for any complaints or feedbacks within the association.

THE YEARS AHEAD FOR 2026 / 2027

CUESPORTS SINGAPORE'S FUTURE PLANS AND COMMITMENT

1. To enhance the operations and functionality of the Cuesports Singapore National Training Centre (NTC) in alignment with our vision, mission, and core values.

2. To garner support from donors and partners through OTSF donations and fundraising initiatives.

3. To increase the number of podium-ready and podium-potential national athletes.

4. Continuously organizing both local and regional competitions and increasing the total number of participants, as well as targeting specific individuals.

5. Reaching out to secondary schools and Institutes of Higher Learning (IHLs) to establish a Youth Talent Development programme aimed at identifying potential new athletes and fostering interest in Cuesports.

6. Strengthen social media engagement with the public and boost membership subscriptions.

7. To conduct Level 1 coach training and C Grade Referee Course.

CUESPORTS SINGAPORE'S FUND-RAISING PLANS AND EXPENDITURE PLANS

1. To strengthen our partnerships and leverage competitions like the Singapore Open to attract sponsors and access the One Team Singapore Fund. In addition, we will explore other matching grant opportunities to sustain and grow our Pathway Development initiatives.

2. Major expenses will include enhancing the training environment for athletes both at the Cuesports Singapore National Training Centre and overseas, organising and participating in competitions, and manpower expenses, especially for the High-Performance and Pathway Development teams to support the growth of community and youth athletes.

APPRECIATION

Cuesports Singapore extends its sincere appreciation to all supporters, members, and sponsors whose generous contributions of time, effort, and resources have been vital in advancing our mission and broadening our impact.

By fostering collaborative partnerships, we have built a strong community grounded in shared commitment and diverse support systems. This foundation enables us to pursue our vision through athlete-centric programmes that drive competitive excellence and beyond.

We remain deeply grateful to everyone who has stood with us over the years, whether through volunteering, financial support, or strategic partnerships, and we look forward to continuing this journey together.

Cuesports Singapore also extends its sincere thanks to the following for their generous support.

Sunray

ATE Techniques

ELITIST DEVELOPMENT PTE LTD

Christopher Chuah Law Chambers LLC

theQshop

ARBOR

Barang B.

ARC ASPIRE RECREATION CENTRE

LAGOON BILLIARD ROOM

Klassic Club

GOVERNANCE EVALUATION CHECKLIST (GEC)

GOVERNANCE EVALUATION CHECKLIST (GEC) FOR THE PERIOD APR 2025 - MAR 2026

S/N	Call for Action	Code ID	Did the charity put this principle into Action	If you have indicated "No" or "Partial Compliance", please explain
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	Develop and implement strategic plans to achieve the stated charitable purposes.	1.2	Yes	
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	
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	
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	
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	
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/ Nomination, Human Resource, and Investment.	2.3	Yes	
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	
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	
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	
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	

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	
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	Yes	
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	
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	Yes	
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	
17	Ensure that no Board member is involved in setting his/her own remuneration directly or indirectly.	3.3	Yes	
18	Ensure that no staff is involved in setting his/her own remuneration directly or indirectly.	3.3	Yes	
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	Yes	
20	Take into consideration the ESG factors when conducting the charity's activities.	3.5	Yes	
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	
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	

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	
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	
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	Yes	
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	
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	Yes	
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	
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	
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	
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	
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 members and receives more than $50,000 in annual remuneration, the charity should disclose this fact.	5.5	Yes	
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	
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	
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	

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	
37	Listen to the views of the charity's stakeholders and the public and respond constructively.	6.2	Yes	
38	Implement a media communication policy to help the Board and Management build positive relationships with the media and the public.	6.3	Yes	

FINANCIAL HIGHLIGHTS

OVERVIEW OF FINANCIAL OPERATIONS

AST Corporate Services Pte Ltd and CA Assurance LLP are the external accountant and auditor handling Cuesports Singapore account, respectively.

RESERVES POSITION:

	Current Year (31 March 2026)	Previous Year (31 March 2025)	% Increase / (Decrease)
Unrestricted Funds (Reserves)	$ 210,009	$ 387,140	
Restricted / Designated Funds:			
- One Team Singapore Funds (OTSF)	$ 204,428	$ 21,500	
- Others			
Total Funds	$ 414,437	$ 408,640	1.42%
Total Operating Expense	$ 1,544,157	$ 1,286,995	19.98%
Ratio of Reserves to Annual Operating Expenditure	0.14 : 1	0.30 : 1	

RESERVES POLICY

Cuesports Singapore maintains a comprehensive reserve policy designed to ensure the long-term stability and sustainability of its operations. The policy ensures that adequate financial resources are available to support the association during unforeseen circumstances and to sustain its activities without disruption. Below are the key points of our reserves policy:

1. PURPOSE OF RESERVES:

   - To provide financial stability and protect the association against unforeseen events such as economic downturns, funding cuts, or unexpected expenses.
   - To ensure the association can continue to meet its commitments and obligations to beneficiaries, staff, and other stakeholders.

2. DETERMINATION OF RESERVE LEVELS:

   - The reserve level is determined based on a thorough assessment of the association's operating environment, risk factors, and future plans.
   - The Board has set a target to maintain reserves equivalent to a minimum of six months of average annual operational expenditure. This level is considered sufficient to cover unexpected expenses and maintain operations during periods of financial uncertainty.

- As of the current fiscal year, the association reserved 14% of its average annual operating expenditure, or around $210k. This ensures that Cuesports Singapore has a back-up fund which can last for 1.63 months.

3. **REVIEW AND ADJUSTMENT OF RESERVE LEVELS:**

   - The reserve level is reviewed annually by the Board to ensure it remains adequate in light of the association's activities, risk profile, and financial position.

   - Adjustments to the reserve level are made based on changes in operational needs, strategic goals, and external conditions.

4. **MANAGEMENT AND MONITORING OF RESERVES:**

   - Reserves are held in a separate bank account to ensure they are readily available and secure.

   - Withdrawals from the reserve account require approval from the Board, ensuring that the funds are used appropriately and strategically.

   - The financial performance, including reserve levels, is monitored on a quarterly basis to ensure alignment with the association's financial strategy and goals.

5. **USE OF RESERVES:**

   - Reserves are primarily intended for use in emergency situations or for significant, one-off expenditures that are critical to the association's mission and cannot be funded through regular income.

6. **PURPOSE OF RESTRICTED / DESIGNATED FUND (ONE TEAM SINGAPORE FUND):**

   - One Team Singapore Fund("OTSF") is a matching grant of one dollar for every donation raised by the Association provided by the Singapore Government to contribute to enhance the High-Performance Sport ("HPS") system for Team Singapore athletes. The donations and grant received for this fund are restricted to all HPS projects and initiatives that contribute to the HPS System.

FINANCIAL POSITION

In the Financial Year 2025/2026, Cuesports Singapore undertook a comprehensive review of its financial procedures to enhance the planning and control of expenses across all events.

CUESPORTS SINGAPORE ACADEMY (CSA):

- The CSA at Katong Shopping Centre ceased operations on 4 November 2024. Following the closure, no revenue was generated for the remainder of the financial year. NSA has since overseen the transition and is preparing for the reopening of a new CSA training centre at 371 Tanjong Katong Road.

- The financial position for FY2025/2026 reflects a net deficit of $45.3K, primarily attributable to increased staffing costs and pre-operational expenses incurred in preparation for the new CSA facility. These costs were necessary to support the establishment and operational readiness of the new centre.

- With the reopening of the new CSA, continued financial discipline and operational efficiency will be essential to support sustainable growth and long-term stability

MAIN ACCOUNT:

- The Main Account recorded a net deficit of $132K for FY2025/2026, after absorbing a deficit of $88K from the SSC account. The OTSF account recorded a balance of $183K.

- Total donations for the year amounted to $196,480, reflecting a significant increase compared to the previous financial year.

- The increase in donations and OTSF matching grants aligns with strategic initiatives, including the establishment of new training facilities to support athlete development, expand participation in international competitions, and facilitate overseas training programmes.

- The increased allocation to the Athlete Development Plan reflects NSA's continued commitment to enhancing athlete performance and improving programme quality.

RESERVES AND OVERALL FINANCIAL HEALTH:

- Total funds for FY2025/2026 increased by **1.42%** compared to the previous financial year, reflecting changes in funding inflows and expenditure patterns.

- The ratio of reserves to annual operating expenditure declined from 30.00% to 14.0%, reflecting increased operating expenditure and changes in funding utilisation during the year.

- Despite the reduction in reserve coverage, NSA continues to maintain prudent financial management, with the reserve position reflecting higher ongoing operational costs associated with the new facilities.

OUTLOOK AND STRATEGIC INITIATIVES

- While NSA has successfully managed expenditures within budget for FY 2025/2026, the Board continues to actively pursue diversified revenue streams and strengthen donor engagement to enhance NSA's financial resilience and support expansion of its operational capacity.

- Efforts include exploring new sponsorship opportunities, developing partnerships with corporate and community stakeholders, and leveraging digital fundraising platforms.

- The Board remains committed to fostering long-term relationships with existing and potential donors to secure stable funding for future growth and programmes development.

- These strategic initiatives are designed to ensure NSA's sustainability while enabling continue funding in athlete development, training programmes, and competitive participation both locally and internationally.

EXPENDITURE PLANS

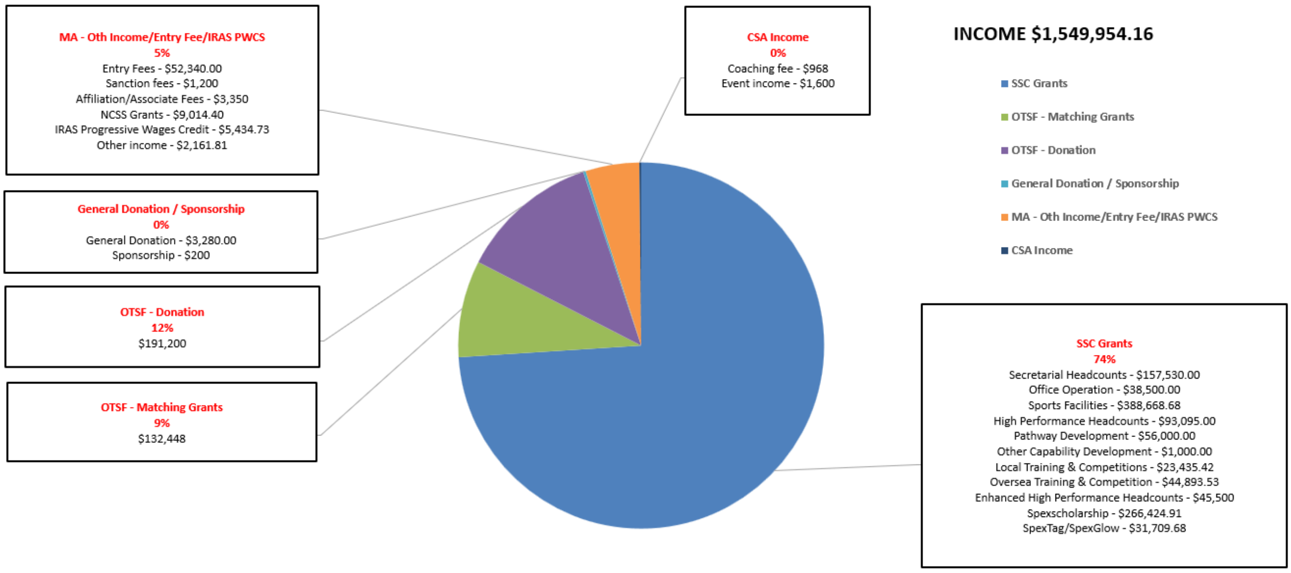
- Major expenses will include enhancing the training environment for athletes both at the Cuesports Singapore National Training Centre and overseas, organising and participating in competitions, and manpower expenses, especially for the High-Performance and Pathway Development teams to support the growth of community and youth athletes.

The following table shows the statement of Comprehensive Income for the period ended 31 March 2026

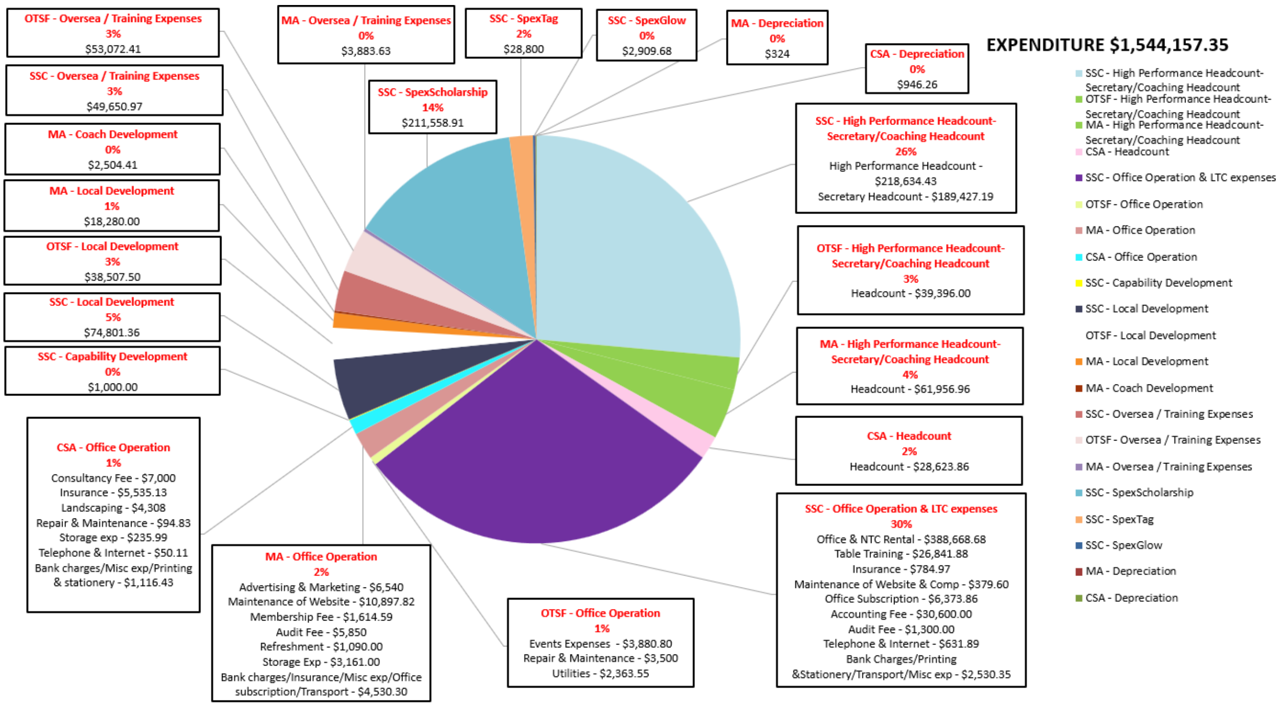
	ACCOUNTS				
	SSC	OTSF	Main Account	Training Academy	GRAND TOTAL
INCOME :					
SSC Grants	1,146,757.22	-	-	-	1,146,757.22
OTSF Donation	-	132,448.00	-	-	132,448.00
Donation for High Performance Sports*1	-	191,200.00	-	-	191,200.00
General Donation*2	-	-	3,480.00	-	3,480.00
MOM Credit	-	-	5,434.73	-	5,434.73
Entry Fees	-	-	52,340.00	-	52,340.00
Other Income	-	-	15,726.21	-	15,726.21
Training Academy Income	-	-	-	2,568.00	2,568.00
TOTAL INCOME	1,146,757.22	323,648.00	76,980.94	2,568.00	1,549,954.16
EXPENDITURE:					
Salaries / CPF / Benefit - Staff / Coaches	408,061.62	39,396.00	61,956.96	28,623.86	538,038.44
Operating Expenses	458,111.23	9,744.35	33,683.71	18,340.49	519,879.78
Capability Development	1,000.00	-	-	-	1,000.00
Local Development	74,801.36	38,507.50	18,280.00	-	131,588.86
Coach Development	-	-	2,504.41	-	2,504.41
Oversea / Training Expenses	49,650.97	53,072.41	3,883.63	-	106,607.01
SpexScholarship Disbursement	211,558.91	-	-	-	211,558.91
SpexTag Disbursement	28,800.00	-	-	-	28,800.00
SpexGlow Disbursement	2,909.68	-	-	-	2,909.68
Depreciation	-	-	324.00	946.26	1,270.26
TOTAL EXPENDITURE	1,234,893.77	140,720.26	120,632.71	47,910.61	1,544,157.35
Surplus / (Deficit)	(88,136.55)	182,927.74	(43,651.77)	(45,342.61)	5,796.81

*1 Donation for High Performance Sports - $176,200 (tax deductible), $15,000 (non-tax-deductible)
*2 General Donation - $3,280 (tax-deductible) and $200 (non-tax-deductible)

INCOME $1,549,954.16



EXPENDITURE $1,544,157.35



CUESPORTS SINGAPORE

(Registration No.: S65SS0011D)

FINANCIAL STATEMENTS

For the financial year ended 31 March 2026

CA Assurance LLP
Public Accountants and Chartered Accountants Singapore

CUESPORTS SINGAPORE
(Registration No.: S65SS0011D)

FINANCIAL STATEMENTS
For the financial year ended 31 March 2026

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CUESPORTS SINGAPORE
Registration No. S65SS0011D

STATEMENT BY THE MANAGEMENT COMMITTEE
For the financial year ended 31 March 2026

In the opinion of the Management Committee,

(a) the financial statements of Cuesports Singapore (the "Society") are drawn up so as to give a true and fair view of the financial position of the Society as at 31 March 2026 and the financial performance, changes in funds and cash flows of the Society for the financial year then ended; and

(b) at the date of this statement, there are reasonable grounds to believe that the Society will be able to pay its debts as and when they fall due.

On behalf of the Management Committee

Christopher Chuah Chee Kian	**Cheung Yew Tak**
President	Honorary Treasurer

Singapore, 19 JUN 2026

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Cuesports Singapore (the "Society") which comprise the statement of financial position of the Society as at 31 March 2026, the statement of comprehensive income, statement of changes in funds and the statement of cash flows of the Society for the financial year then ended, and notes to the financial statements, including material accounting policy information.

In our opinion, the accompanying financial statements are properly drawn up in accordance with the provisions of the Societies Act 1966 (the Societies Act), the Charities Act 1994 and other relevant regulations (the Charities Act and Regulations) and the Charities Accounting Standard (CAS) so as to give a true and fair view of the financial position of the Society as at 31 March 2026 and of the financial performance, changes in funds and cash flows of the Society 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 Society in accordance with the Accounting and Corporate Regulatory Authority (ACRA) Code of Professional Conduct and Ethics for Public Accountants and Accounting Entities (ACRA Code) together with the ethical requirements that are relevant to our audit of the financial statements in Singapore, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ACRA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

The Management Committee is responsible for the other information. The other information comprises the Statement by the Management Committee included on page 1 but does not include the financial statements and our auditor's report thereon.

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

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

Responsibilities of Management Committee for the Financial Statements

The Management Committee is responsible for the preparation of financial statements that give a true and fair view in accordance with the provisions of Societies Act, the Charities Act and Regulations and CAS, and for devising and maintaining a system of internal accounting controls sufficient to provide a reasonable assurance that assets are safeguarded against loss from unauthorised use or disposition; and transactions are properly authorised 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, the Management Committee is responsible for assessing the Society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Society or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

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

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

- 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 Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Society to cease to continue as a going concern.

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

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

Report on Other Legal and Regulatory Requirements

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

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

a) The use of donation moneys was not in accordance with the objectives of the Fund as required under regulation 11 of the Charities (Institutions of a Public Character) Regulations; and

b) The Fund has not complied with the requirements of regulation 15 (Fund-raising expenses) of the Charities (Institutions of Public Character) Regulations.

There were no fund-raising activities for the charity during the period 1 April 2025 to 31 March 2026.

The engagement partner on the audit resulting in this independent auditor's report is Zhai Guangsheng.

CA Assurance LLP
Public Accountants and
Chartered Accountants

Singapore, 19 JUN 2026

STATEMENT OF COMPREHENSIVE INCOME

For the financial year ended 31 March 2026

	Note	2026				2025			
		Unrestricted	**Restricted fund**			Unrestricted	Restricted fund		
		fund	**OTSF**	**SSC**	**Total**	fund	OTSF	SSC	Total
		S$	**S$**	**S$**	**S$**	S$	S$	S$	S$
Income	4	**79,549**	**323,648**	**1,146,757**	**1,549,954**	285,051	116,700	904,976	1,306,727
Less: Expenses									
Air tickets and overseas expenses		**3,884**	**53,072**	**251,163**	**308,119**	7,929	51,000	249,861	308,790
Depreciation of plant and equipment	9	**1,270**	**-**	**-**	**1,270**	772	-	-	772
Depreciation of right-of-use asset	15	**-**	**-**	**-**	**-**	34,929	47,413	35,146	117,488
Employee benefits	5	**88,398**	**39,396**	**385,894**	**513,688**	114,444	-	371,592	486,036
Finance cost	6	**-**	**-**	**-**	**-**	748	938	717	2,403
Rental		**-**	**-**	**415,511**	**415,511**	-	-	65,500	65,500
Other operating expenses	7	**74,991**	**48,252**	**182,326**	**305,569**	80,390	18,849	206,767	306,006
		168,543	**140,720**	**1,234,894**	**1,544,157**	239,212	118,200	929,583	1,286,995
(Deficit)/ Surplus before income tax		**(88,994)**	**182,928**	**(88,137)**	**5,797**	45,839	(1,500)	(24,607)	19,732
Income tax expense	8	**-**	**-**	**-**	**-**	-	-	-	-
(Deficit)/ Surplus for the year		**(88,994)**	**182,928**	**(88,137)**	**5,797**	45,839	(1,500)	(24,607)	19,732

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

STATEMENT OF FINANCIAL POSITION
As at 31 March 2026

	Note	2026 S$	2025 S$
ASSETS			
Non-current assets			
Property, plant and equipment	9	**206,448**	-
Current assets			
Account receivables		**-**	17,072
Other receivables	10	**88,071**	11,615
Cash and cash equivalents	11	**523,873**	638,048
		611,944	666,735
Total assets		**818,392**	666,735
FUNDS AND LIABILITIES			
Funds			
Unrestricted fund		**210,009**	387,140
Restricted funds	12	**204,428**	21,500
Total funds		**414,437**	408,640
Current liabilities			
Other payables	13	**201,238**	258,095
Deferred grant	14	**202,717**	-
		403,955	258,095
Total liabilities		**403,955**	258,095
Total funds and liabilities		**818,392**	666,735

STATEMENT OF CHANGES IN FUNDS
For the financial year ended 31 March 2026

	Unrestricted Funds S$	Restricted Funds OTSF S$	Restricted Funds SSC S$	Total S$
2025				
At 1 April 2024	365,908	23,000	-	388,908
Surplus/ (Deficit) for the year	45,839	(1,500)	(24,607)	19,732
Transfer of funds	(24,607)	-	24,607	-
At 31 March 2025	387,140	21,500	-	408,640
2026				
At 1 April 2025	**387,140**	**21,500**	**-**	**408,640**
(Deficit)/ Surplus for the year	**(88,994)**	**182,928**	**(88,137)**	**5,797**
Transfer of funds	**(88,137)**	**-**	**88,137**	**-**
At 31 March 2026	**210,009**	**204,428**	**-**	**414,437**

STATEMENT OF CASH FLOWS
For the financial year ended 31 March 2026

	Note	2026 S$	2025 S$
Cash flows from operating activities			
Surplus for the year		**5,797**	19,732
Adjustments for:			
Depreciation of property, plant and equipment	9	**1,270**	772
Depreciation of right-of-use asset	15	**-**	117,488
Interest expense	6	**-**	2,403
		7,067	140,395
Changes in working capital:			
Account and other receivables		**(59,384)**	17,508
Other payables		**(56,857)**	(4,756)
Deferred grant		**202,717**	-
Net cash generated from operating activities		**93,543**	153,147
Cash flows from investing activities			
Acquisition of plant and equipment	9	**(207,718)**	-
Net cash used in investing activities		**(207,718)**	-
Cash flows from financing activities			
Payment of principal portion of lease liabilities		**-**	(121,455)
Interest expense on lease liabilities		**-**	(2,403)
Net cash used in financing activities		**-**	(123,858)
Net (decrease) / increase in cash and cash equivalents		**(114,175)**	29,289
Cash and cash equivalents at 1 April		**638,048**	608,759
Cash and cash equivalents at 31 March	11	**523,873**	638,048

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

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

1. Corporate information

Cuesports Singapore (the "Society") is incorporated and domiciled in Singapore.

The address of its registered office and principal place of business is 3 Stadium Drive, #01-33 Sports Hub, Singapore 397630.

The principal activities of the Society are those of providing billiards and snooker facilities, and to provide tournaments for its members.

There have been no significant changes in the nature of these activities during the financial year.

The Society had been accorded the status of an Institution of a Public Character (IPC) for the period from 15 April 2024 to 15 April 2026, with the status subsequently renewed for a further term from 16 April 2026 to 15 April 2029.

2. Material accounting policy information

2.1 Basis of preparation

The financial statements of the Society have been drawn up in accordance with Charities Accounting Standard (CAS). 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 the Society's functional currency.

The financial statements of the Society have been prepared on the basis that it will continue to operate as a going concern.

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 Society has adopted all the new and amended standards which are relevant to the Society 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 Society.

2.3 Standards issued but not yet effective

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

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

2. Material accounting policy information (continued)

2.4 Foreign currency transactions and balances

Transactions in foreign currencies are measured in the functional currency of the Society 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 year are recognised in profit or loss.

2.5 Government grants

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

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

When 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.

2.6 Income recognition

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

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

Government grant

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

2. Material accounting policy information (continued)

2.6 Income recognition (continued)

Donations

Donations are recognised at a point in time when the Society receives the cash donation.

Affiliation fee

Affiliation fee is recognised on receipt basis.

Entry fee

Entry fee for tournament and events are recognised as income when the events take place.

Training academy income

Training academy income is recognised when the services have been performed and rendered.

Sales of drinks

Income is recognised when the goods are delivered to the customer and all criteria for acceptance have been satisfied.

2.7 Employee benefits

Defined contribution plans

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

Short-term employee benefits

Short-term employee benefit obligations are measured on an undiscounted basis and are expensed as the related service is provided. A liability is recognised for the amount expected to be paid if the Society 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.

2.8 Income taxes

The Society is a registered charity under the Charities Act 1994 and is exempted from income tax under Section 13(1)(zm) of the Income Tax Act 1947.

2. Material accounting policy information (continued)

2.9 Provisions

Provisions are recognised when the Society has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and the amount of the obligation can be estimated reliably.

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

2.10 Property, plant and equipment

All items of property, plant and equipment are initially recorded at cost. Subsequent to recognition, property, plant and equipment are measured at cost less accumulated depreciation and any accumulated impairment losses. The cost of property, plant and equipment includes its purchase price and any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management. Dismantlement, removal or restoration costs are included as part of the cost of property, plant and equipment if the obligation for dismantlement, removal or restoration is incurred as a consequence of acquiring or using the property, plant and equipment.

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

	Useful lives
Computers	1 year
Furniture and fittings	3 years
Office equipment	3 years
Renovation	3 years
Sports equipment	3 years

The residual value, useful lives and depreciation method are reviewed at the end of each reporting period, 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.

2. Material accounting policy information (continued)

2.11 Impairment of non-financial assets

The Society 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 Society makes an estimate of the asset's recoverable amount.

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

Impairment losses are recognised in profit or loss.

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

2.12 Financial assets

Initial recognition and measurement

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

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

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

2. Material accounting policy information (continued)

2.12 Financial assets (continued)

Subsequent measurement

Investments in debt instruments

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

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

Derecognition

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

2.13 Financial liabilities

Initial recognition and measurement

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

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

Subsequent measurement

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

Derecognition

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

2. Material accounting policy information (continued)

2.14 Impairment of financial assets

The Society 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 Society 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 Society applies a simplified approach in calculating ECLs. Therefore, the Society does not track changes in credit risk, but instead recognises a loss allowance based on lifetime ECLs at each reporting date. The Society 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 Society considers a financial asset in default when contractual payments are 60 days past due. However, in certain cases, the Society may also consider a financial asset to be in default when internal or external information indicates that the Society is unlikely to receive the outstanding contractual amounts in full before taking into account any credit enhancements held by the Society. A financial asset is written off when there is no reasonable expectation of recovering the contractual cash flows.

2.15 Cash and cash equivalents

Cash and cash equivalents comprise cash at banks and on hand which are subject to an insignificant risk of changes in value. These also include bank overdrafts that form an integral part of the Society's cash management.

2. Material accounting policy information (continued)

2.16 Leases – as lessee

The Society 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.

The Society applies a single recognition and measurement approach for all leases, except for short-term leases and leases of low-value assets. The Society 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 Society 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.

If ownership of the leased asset transfers to the Society 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 2.11.

Lease liabilities

At the commencement date of the lease, the Society 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 Society and payments of penalties for terminating the lease, if the lease term reflects the Society 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 Society 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

2. Material accounting policy information (continued)

2.16 Leases – as lessee (continued)

determine such lease payments) or a change in the assessment of an option to purchase the underlying asset.

Short-term leases and leases of low-value assets

The Society applies the short-term lease recognition exemption to its short-term leases (i.e. those leases that have a lease term of 12 months or less from the commencement date and do not contain a purchase option). It also applies the lease of low-value assets recognition exemption to leases that are considered to be low value. Lease payments on short-term leases and leases of low value assets are recognised as expense on a straight-line basis over the lease term.

2.17 Fund

Fund balances restricted by outside sources are so indicated and are distinguished from unrestricted funds allocated to specific purposes, if any, by action of the Management. Externally restricted funds may only be utilised in accordance with the purposes for which they are established. The Management retains full control over the use of unrestricted funds for any of the Society's purposes.

Transfer of funds

Generally, transfer of funds within the Society involve the transfer of available funds of the Society to the designated fund at the discretion of the management as and when it is deemed appropriate and in furtherance of the objectives and purposes of the designated funds. Approval of transfer is made through a resolution passed by the Management Committee of the Society.

2.18 Fair value

The fair values of current financial assets and liabilities carried at amortised cost approximate their carrying amounts.

2.19 Conflict of interest policy

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

2. Material accounting policy information (continued)

2.20 Related party

Related parties include all of the following:

a) A person or a close member of that person's family is related to the Society if that person:

   i. has control or joint control over the Society;

   ii. has significant influence over the Society; or

   iii. is a member of the key management personnel of the Society or of a parent of the Society.

b) An entity is related to the Society if any of the following conditions applies:

   i. the entity and the Society are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others).

   ii. one entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of a group of which the other entity is a member).

   iii. both entities are joint ventures of the same third party.

   iv. one entity is a joint venture of a third entity and the other entity is an associate of the third entity.

   v. the entity is a post-employment benefit plan for the benefit of employees of either the Society or an entity related to the Society. If the Society is itself such a plan, the sponsoring employers are also related to the Society.

   vi. the entity is controlled or jointly controlled by a person identified in (a).

   vii. a person identified in (a) (i) has significant influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity).

   viii. the entity, or any member of a group of which it is a part, provides key management personnel services to the Society or to the parent of the Society.

3. Significant accounting judgements and estimates

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

3.1 Judgements made in applying accounting policies

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

3.2 Key sources of estimation uncertainty

The key assumptions concerning the future and other key sources of estimation uncertainty at the end of the reporting period are discussed below. The Society based its assumptions and estimates on parameters available when the financial statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising beyond the control of the Society. Such changes are reflected in the assumptions when they occur. There are no key sources of estimation uncertainty to be disclosed as at 31 March 2026.

4. Income

	2026	2025
	S$	S$
Affiliation fee income	**3,350**	5,250
Course/Training fee	**1,000**	1,440
Donations (tax-deductible)	**179,480**	87,600
Donations (non-tax-deductible)	**15,200**	190
Entry fees	**51,340**	45,532
Government assistance	**5,435**	50,602
Locker fee	**-**	50
Member fee	**-**	2,420
NCSS grant	**9,014**	-
Sales of drinks	**-**	3,918
SportSG grant	**1,279,205**	964,076
Training academy income	**968**	137,572
Other income	**4,962**	8,077
	1,549,954	1,306,727

5. Employee benefits

	2026	2025
	S$	S$
Staff salaries and bonus	**447,103**	423,964
Central Provident Fund Contributions	**66,585**	62,072
	513,688	486,036

The remuneration band of the top three paid staff is as follows:

	2026	2025
	S$	S$
Remuneration band		
Remuneration range below S$100,000	**2**	2
Remuneration range S$100,000 - S$200,000	**1**	1

6. Finance cost

	2026	2025
	S$	S$
Interest expenses on lease liabilities	**-**	2,403

7. Other operating expenses

	2026	2025
	S$	S$
Advertising and publicity expenses	**6,540**	6,155
Awards, trophies and prizes, referee fees and tournament expenses	**113,309**	104,258
Athletes' subsidy	**31,710**	26,400
Coaching fees	**23,320**	15,347
Consultancy fee	**7,000**	-
Medical and transport	**1,309**	9,550
Professional fees	**45,440**	52,915
Reinstatement & disposal	**-**	12,556
Repair and maintenance	**14,872**	667
Training incentive	**21,637**	38,137
Utilities charges	**2,363**	15,557
Others	**38,069**	24,464
	305,569	306,006

8. Income tax expense

The Society is a registered charity under the Charities Act 1994. No provision for taxation has been made in the financial statements as the Society is exempt from income tax in accordance with the provisions of the Income Tax Act.

9. Property, plant and equipment

	Computers	Furniture and Fittings S$	Office equipment S$	Renovation S$	Sports equipment S$	Total S$
Cost						
At 1.4.2024	10,727	1,375	16,607	53,603	7,080	89,392
Additions	-	-	-	-	-	-
Disposals	(2,228)	(675)	(5,074)	(53,603)	(4,567)	(66,147)
At 31.3.2025	8,499	700	11,533	-	2,513	23,245
At 1.4.2025	**8,499**	**700**	**11,533**	**-**	**2,513**	**23,245**
Additions	**2,991**	**60,781**	**711**	**143,235**	**-**	**207,718**
At 31.3.2026	**11,490**	**61,481**	**12,244**	**143,235**	**2,513**	**230,963**
Accumulated depreciation						
At 1.4.2024	9,955	1,375	16,607	53,603	7,080	88,620
Depreciation	772	-	-	-	-	772
Disposals	(2,228)	(675)	(5,074)	(53,603)	(4,567)	(66,147)
At 31.3.2025	8,499	700	11,533	-	2,513	23,245
At 1.4.2025	**8,499**	**700**	**11,533**	**-**	**2,513**	**23,245**
Depreciation	**1,171**	**-**	**99**	**-**	**-**	**1,270**
At 31.3.2026	**9,670**	**700**	**11,632**	**-**	**2,513**	**24,515**
Carrying amount						
At 31.3.2025	-	-	-	-	-	-
At 31.3.2026	**1,820**	**60,781**	**612**	**143,235**	**-**	**206,448**

The renovation additions of S$143,235 and furniture and fittings additions of S$60,781 as the assets were not ready for use as at 31 March 2026.

10. Other receivables

	2026 S$	2025 S$
Deposits	**78,929**	5,180
Prepayment	**9,142**	6,435
	88,071	11,615

The carrying amounts of other receivables approximate their fair value.

Other receivables are denominated in Singapore dollars.

11. Cash and cash equivalents

	2026 S$	2025 S$
Cash in bank	**522,973**	637,148
Cash on hand	**900**	900
	523,873	638,048

The carrying amounts of cash and cash equivalents approximate their fair value.

Cash and cash equivalents are denominated in Singapore dollars.

12. Restricted Funds

	2026 S$	2025 S$
<u>Donation</u>		
Balance at beginning of year	**21,500**	23,000
OTSF donation received	**179,200**	36,100
Donation for High-Performance Sport	**12,000**	21,500
Utilisation	**(8,272)**	(59,100)
Balance at end of year	**204,428**	21,500
<u>Matching grant</u>		
Balance at beginning of year	**-**	-
OTSF Matching Grant received	**200,700**	59,100
Utilisation	**(132,448)**	(59,100)
Transfer to deferred grant	**(68,252)**	
Balance at end of year	**-**	-
Total Restricted Fund	**204,428**	21,500

13. Other payables

	2026 S$	2025 S$
Accruals	**185,078**	228,802
CPF payables	**12,983**	8,343
Deposit	**2,690**	3,390
Others	**487**	17,560
	201,238	258,095

The carrying amounts of other payables approximate their fair value.

Other payables are denominated in Singapore dollars.

14. Deferred grant

	2026 S$	2025 S$
Deferred grant in relation to:		
One Team Singapore Fund	**68,252**	-
NSA Annual Grant	**134,465**	-
	202,717	-

15. Lease

Society as a lessee

The Society has lease contracts for offices and printers. The Society's obligations under these leases are secured by the lessor's title to the leased assets. The Society is restricted from assigning and subleasing the leased assets.

15. Lease (continued)

(a) Carrying amounts of right-of-use assets

	2026	2025
	S$	S$
Leasehold buildings		
Cost		
At 1 April	-	334,890
Disposals	-	(334,890)
At 31 March	-	-
Accumulated depreciation		
At 1 April	-	217,402
Depreciation	-	117,488
Disposals	-	(334,890)
At 31 March	-	-
Carrying amounts		
At 31 March	-	-

(b) Lease liabilities

The carrying amounts of lease liabilities and the movements during the year are disclosed as follows:

	2026	2025
	S$	S$
Lease liabilities		
- Current	-	-
- Non-current	-	-
	-	-

A reconciliation of liabilities arising from financing activities is as follows:

			Non-cash items			
	1 April 2025	Cash Flows	Acquisition	Accretion of interests	Others	31 March 2026
	S$	S$	S$	S$	S$	S$
Lease liabilities						
Current	-	-	-	-	-	-
Non-current	-	-	-	-	-	-
	-	-	-	-	-	-

15. Lease (continued)

(b) Lease liabilities (continued)

	1 April 2024 S$	Cash Flows S$	Non-cash items: Acquisition S$	Non-cash items: Accretion of interests S$	Non-cash items: Others S$	31 March 2025 S$
Lease liabilities						
Current	121,455	(123,858)	-	2,403	-	-
Non-current	-	-	-	-	-	-
	121,455	(123,858)	-	2,403	-	-

(c) Amount recognised in profit or loss

	2026 S$	2025 S$
Depreciation of right-of-use assets	**-**	117,488
Interest expense on lease liabilities	**-**	2,403
Expense related to short-term leases not included in lease liabilities	**-**	65,500
Total amount recognised in profit or loss	**-**	185,391

(d) Total cash outflow

During the financial year, the Society had total cash outflows for leases of S$Nil (2025: S$189,358).

16. Significant related party transactions

In addition to the related party information disclosed elsewhere in the financial statements, the following transactions with related parties took place at terms agreed between the parties during the financial year:

	2026 S$	2025 S$
Acquisition of plant and equipment	**59,481**	-
Athletes' subsidy	**2,400**	2,400
Coaching fees	**21,480**	12,080
Consultancy fee	**7,000**	-
Donations income	**52,380**	-
Entry fees	**340**	-
Other income	**-**	1,300
Reinstatement & disposal	**-**	3,706
Repair and maintenance expenses	**6,494**	3,235
Storage expense	**3,161**	1,853
Tournament expenses	**2,730**	1,570
Training facility	**6,544**	2,205
Utilities charges	**900**	-

17. Financial risk management

The Society's activities expose it to a variety of financial risks from its operations. The key financial risks include credit risk, liquidity risk and market risk (including interest rate risk and foreign currency risk).

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

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

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

a) Credit risk

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

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

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

The Society has determined the default event on a financial asset to be when internal and/or external information indicates that the financial asset is unlikely to be received, which could include default of contractual payments due for more than 60 days, default of interest due for more than 30 days or there is significant difficulty of the counterparty.

The Society has no significant concentration of credit risk. The Society has credit policies and procedures in place to minimise and mitigate its credit risk exposure.

b) Liquidity risk

Liquidity risk refers to the risk that the Society will encounter difficulties in meeting its short-term obligations due to shortage of funds. The Society's exposure to liquidity risk arises primarily from mismatches of the maturities of financial assets and liabilities. It is managed by matching the payment and receipt cycles. The Society's objective is to maintain a balance between continuity of funding and flexibility through the use of standby credit facilities. The Society finances its working capital requirements through a combination of funds generated from operations and bank borrowings. The management committee is satisfied that funds are available to finance the operations of the Society.

17. Financial risk management (continued)

b) Liquidity risk (continued)

Analysis of financial instruments by remaining contractual maturities

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

	Carrying amount S$	**Contractual cash flows S$**	**One year or less S$**	**One to five years S$**
2026				
Financial assets				
Other receivables	**78,929**	**78,929**	**78,929**	**-**
Cash and cash equivalents	**523,873**	**523,873**	**523,873**	**-**
Total undiscounted financial assets	**602,802**	**602,802**	**602,802**	**-**
Financial liabilities				
Other payables	**201,238**	**201,238**	**201,238**	-
Total undiscounted financial liabilities	**201,238**	**201,238**	**201,238**	**-**
Total net undiscounted financial assets	**401,564**	**401,564**	**401,564**	**-**

	Carrying amount S$	**Contractual cash flows S$**	**One year or less S$**	**One to five years S$**
2025				
Financial assets				
Account and other receivables	22,252	22,252	22,252	-
Cash and cash equivalents	638,048	638,048	638,048	-
Total undiscounted financial assets	660,300	660,300	660,300	-
Financial liabilities				
Other payables	258,095	258,095	258,095	-
Total undiscounted financial liabilities	258,095	258,095	258,095	-
Total net undiscounted financial assets	402,205	402,205	402,205	-

17. Financial risk management (continued)

c) Market risk

Market risk is the risk that changes in market prices, such as interest rates and foreign exchange rates will affect the Society's income. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return on risk.

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of the Society's financial instruments will fluctuate because of changes in market interest rates. The Society's exposure to interest rate risk arises primarily from cash and cash equivalents.

The Society does not expect any significant effect on the Society's profit or loss arising from the effects of reasonably possible changes to interest rates on interest bearing financial instruments at the end of the financial year.

Foreign currency risk

The Society's foreign exchange risk results mainly from cash flows from transactions denominated in foreign currencies. At present, the Society does not have any formal policy for hedging against currency risk. The Society ensures that the net exposure is kept to an acceptable level by buying or selling foreign currencies at spot rates, where necessary, to address short term imbalances.

The Society has minimum exposure to foreign currency risk as transactions are mainly denominated in Singapore dollars.

18. Financial Instruments by category

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

	2026	2025
	S$	S$
Financial assets measured at amortised cost		
Account and other receivables	**78,929**	22,252
Cash and cash equivalents	**523,873**	638,048
Total financial assets measured at amortised cost	**602,802**	660,300
Financial liabilities measured at amortised cost		
Other payables	**201,238**	258,095
Total financial liabilities measured at amortised cost	**201,238**	258,095

19. Authorisation of financial statements

These financial statements were authorised for issue in accordance with a resolution of the Management Committee of the Society on 19 JUN 2026

CUESPORTS SINGAPORE
Registration No. S65SS0011D

DETAILED INCOME STATEMENT
For the financial year ended 31 March 2026

	2026	2025
Income	**S$**	S$
Affiliation fee income	**3,350**	5,250
Course/Training fee	**1,000**	1,440
Donations (tax-deductible)	**179,480**	87,600
Donations (non-tax-deductible)	**15,200**	190
Entry fees	**51,340**	45,532
Government assistance	**5,435**	50,602
Locker fee	**-**	50
Member fee	**-**	2,420
NCSS grant	**9,014**	-
Sales of drinks	**-**	3,918
SportSG grant	**1,279,205**	964,076
Training academy income	**968**	137,572
Other income	**4,962**	8,077
	1,549,954	1,306,727
Expenses		
Advertising and publicity expenses	**6,540**	6,155
Air tickets and overseas expenses	**308,119**	308,790
Athletes' subsidy	**31,710**	26,400
Awards, trophies and prizes, referee fees and tournament expenses	**113,309**	104,258
Bank charges	**689**	716
Central Provident Fund Contributions	**66,585**	62,072
Coaching fees	**23,320**	15,347
Consultancy fee	**7,000**	-
Cost of selling drinks	**-**	1,116
Depreciation of plant and equipment	**1,270**	772
Depreciation of right-of-use asset	**-**	117,488
Event expenses	**3,881**	533
Interest expense on lease liabilities	**-**	2,403
Insurance expenses	**6,658**	1,251
Medical & transport claims	**1,309**	9,550
Membership renewal fee	**1,615**	1,562
Miscellaneous expenses	**8,040**	190
Office expenses	**6,766**	6,899
Official course fees	**2,504**	1,740
Printing, stationery and office supplies	**2,733**	2,908
Professional fees	**45,440**	52,915
Refreshment & entertainment	**1,104**	1,738
Rental	**415,511**	65,500
Repair and maintenance	**14,872**	667
Reinstatement & disposal	**-**	12,556
Staff salaries & bonus	**447,103**	423,964
Staff work pass processing fee	**-**	296
Storage expense	**3,397**	2,858
Telecommunication expenses	**682**	2,657
Training incentive	**21,637**	38,137
Utilities charges	**2,363**	15,557
	1,544,157	1,286,995
Surplus/(Deficit) before income tax	**5,797**	19,732

This page does not form part of the audited financial statements.

CUESPORTS SINGAPORE

LIST OF BOARD MEMBERS

Name	Position held
Christopher Chuah Chee Kian	President
Dominic Pan Ji Yeh	Vice President
Ivan Lim Wi Aun	Vice President
Sum Kak Seng Vincent	Vice President
Sean Mathews	Honorary Secretary
Cheung Yew Tak	Honorary Treasurer
Phua Kang Sheng Emrys	Assistant Treasurer
Ang Chor Ho	Board Member
Sabapathy Ravindranath Vijay	Appointed Board Member
Teo Chen Wei Terence	Appointed Board Member
Hong JiaYu	Appointed Board Member
Lim Chun Kiat	Appointed Board Member

Auditor
CA Assurance LLP
Public Accountant and Chartered Accountants Singapore
6001 Beach Road, #14-03 Golden Mile Tower,
Singapore 199589

Registered Office
3 Stadium Drive, #01-33 Sports Hub
Singapore 397630

Principal Banker
United Overseas Bank Limited
DBS Bank Ltd

Cuesports Singapore

Charity Registration | UEN No. S65SS0011D

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