



# WHAT IS “METTA”?

“Metta” in Pali means “loving kindness”.

## MOTTO

Compassionate love to share  
Brightens hope to those we care





Certificate No. 5876  
ISO 9001

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## ACKNOWLEDGEMENT

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# ABOUT US

Metta Welfare Association (Metta) was founded in 1992 by Venerable Shi Fa Zhao, Abbot of the Golden Pagoda Buddhist Temple. He is also the President and Abbot of the Buddha Tooth Relic Temple and Museum.

Registered as a society in 1994, Metta is endorsed by the Ministry of Community Development, Youth and Sports (MCYS), now known as Ministry of Social and Family Development (MSF), Ministry of Health (MOH) and Ministry of Education (MOE). We are also members of the National Council of Social Service (NCSS), Singapore Hospice Council and Singapore Disability Sports Council.

## VISION

In accordance with The Great Compassionate Vows of The Buddha of Medicine, Metta aims to provide healthcare and welfare services for the needy and less fortunate, regardless of race or religion.

## MISSION AND OBJECTIVES

Dedicated to the active promotion of humanitarian causes, Metta initiates, assists and organises a wide range of community projects. Our objectives are:

- To provide accessible and affordable medical care to the less fortunate – home hospice care for the terminally ill and day rehabilitative services for elderly and stroke patients
- To provide disability care, respite care, residential care and training for the intellectually disabled
- To provide special education and training for children with mild intellectual disability and/or autism
- To provide community care services for the elderly, students and children
- To develop and provide such forms of medical care and welfare services as required by the community

# OUR WELFARE CENTRES

Playing a pivotal role in realising our mission are nine welfare centres that are located island wide. Currently serving 1,260 beneficiaries, the centres are segregated into the following areas:

## Disability Care

- Metta Day Activity Centre for the Intellectually Disabled (a day care centre for the intellectually disabled)
- Metta Home for the Disabled (a residential home for the disabled)
- Metta Home Day Activity Centre (a day care centre for the disabled)

## Medical Care

- Metta Day Rehabilitation Centre for the Elderly (a day rehabilitation centre for elderly and stroke patients)
- Metta Hospice Care (home hospice care for the terminally ill)

## Children Care

- Metta PreSchool @Simei and Punggol (preschools that offer early intervention programmes to young children aged three to six with special needs)
- SE CDC - Metta Student Care Centre

## Special Education

- Metta School (a special education school for children aged 7 to 18 with mild intellectual disability and/or autism)

## Alumni Care

- Consisting of both Metta Café and Arts@Metta, it provides vocational training and employment opportunities for youths with special needs.

From the young to the elderly, the infirm to the terminally ill, we transcend racial and religious barriers to enhance their quality of life. A challenging task it is but our driving force comes from the satisfaction of seeing them receive proper care and lead fulfilling lives. We take pride in our ability to offer a comprehensive range of services that goes beyond the mere fulfilment of their requirements.





# PRESIDENT'S MESSAGE

As Metta Welfare Association progress into its 22nd year of providing social service, I am jubilant that we have achieved a milestone in momentum, given the challenges of yesteryears.

The past year has seen much improvement and change as we moved ahead in progress of our services. Amid the enhancements in Metta, we upgraded our rehabilitation facilities, vehicles and staff training to augment the recovery of our clients and in readiness of the silver tsunami hitting our shores. Coping with an aging population is both an individual and also collectively a societal concern as the need for geriatric care and long term care of chronic diseases in the elderly increases. We anticipate the wave of those entering their silver years as we prepare ourselves to be better equipped to provide care of the elderly and their growing needs.

Moving on to keep afloat of changing times, this year marks a timely review of our vision and mission, as well as the inclusion of core values that shapes us and clearly define the welfare services provided by Metta and the importance of our partnership with our stakeholders in achieving our mission. Adopting the five core values of Compassion, Integrity, Harmony, Respect and Continuous Improvement, it defines Metta as an organization as we continue to expand and upgrade our service quality to the community.

In our continuous efforts to improve the quality of our welfare services, we are in progression of our Singapore Quality Class (SQC) journey. Through this passage, we have identified and upgraded new existing processes as we commit to attain a quality and holistic improvement to our centres and programmes for the betterment of our clients and staff.

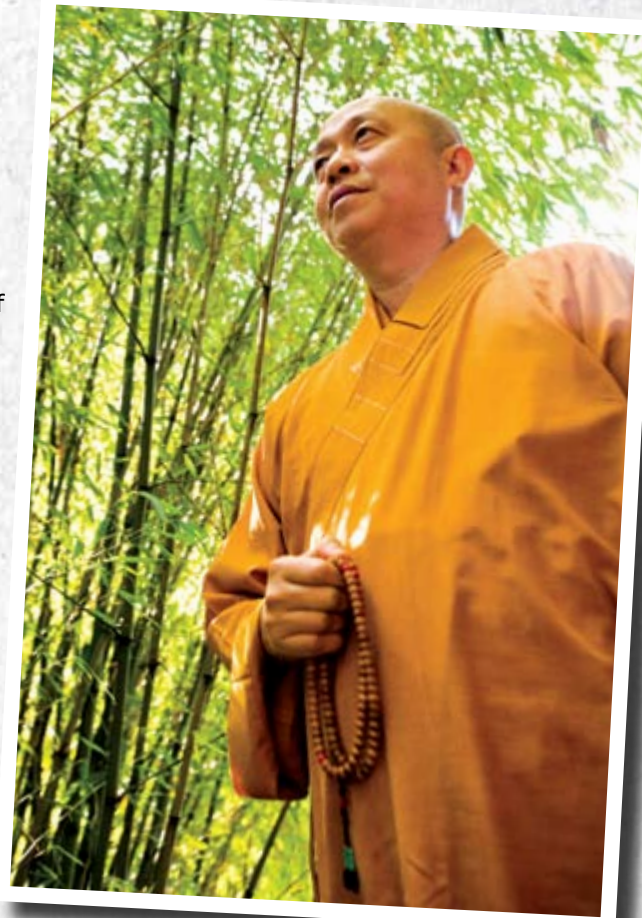
Adding on to Metta's belief in cultivating the spirit of giving, I am heartened that our staff has taken efforts to contribute to our Metta School in Chiang Rai, Thailand, through their community involvement or with financial assistance. Metta School in Chiang Rai was incepted in May 2008 as a means to provide supplementary education to children from local ethnic groups so that they would have the opportunity to advance in higher education for entry into Taiwanese universities. Charity is a virtue that begins at home.

At Metta, we always believe in being dedicated to working closely with our clients, donors, partners, suppliers and community organizations for the provision of welfare services to meet the needs of the community at our centres.

I take this opportunity to offer my sincerest gratitude to each and every one of you who have made a difference in all possible ways. We are members of Metta and each of us is different in our own ways. Together with the continued unwavering support of our corporate and individual donors, volunteers, staff, and committee members, this is all possible as you have shared our passion and belief in our cause.

With Triple Gems Blessings,

Venerable Shi Fa Zhao BBM



# EXECUTIVE DIRECTOR'S MESSAGE

As Metta Welfare Association moves on to a new era since its inception two decades ago, the past year has seen significant changes as we advanced towards better improvements in our governance and management process.

We have embarked on the Singapore Quality Class (SQC) journey to improve on the quality of our welfare services. This move has helped us to take a leap forward as we further upgrade on our organisation model for managing business excellence.

Alongside technological advancements, tablets have been issued to the teachers in our two pre-schools to facilitate the customised learning pathways for our pre-schoolers. Our hospice care team have also been issued with tablets to record, monitor and track the condition of our clients.

To further enhance the quality of life for our hospice clients, we have started an initiative 'Make A Wish' to fulfil their wishes. An inaugural Remembrance Day was held in September 2013 for the families and caregivers of our late clients to come together and share their experiences with their loved ones in journeying through the last phases of their lives.

As of May 2014, we have transferred the services of SE-CDC Metta Student Care Centre to Morning Star Community Service.

Metta constantly looks to upgrade and reinvent itself so as to adapt and meet the needs and changes in society.

We attain the prestigious Environmental & Biodiversity Excellence Award in NParks' Community in Bloom Awards 2014. Our staff and clients have taken much effort and pride into bringing life to our Metta garden through their passion and diligence.

On a final note, I would like to thank all our donors, volunteers, management committee and committee members and staff with deepest sincerity for their unfailing allegiant support and devoted inspiration. May you receive bountiful blessings of peace and love.

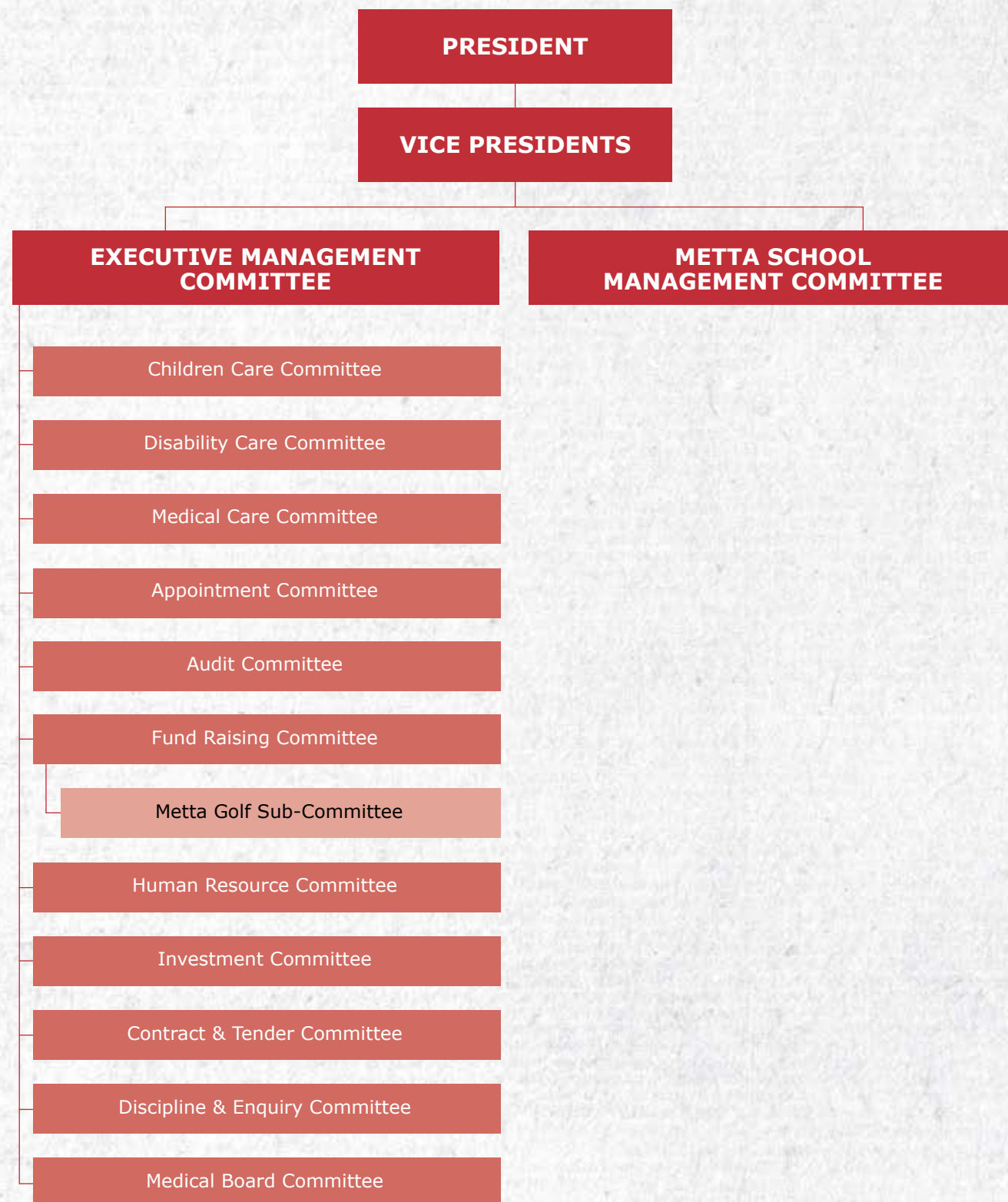
Yours in the Dharma,

Venerable Shi Pu En





# METTA COMMITTEES



## EXECUTIVE MANAGEMENT COMMITTEE

**President**

**1<sup>st</sup> Vice President**

**2<sup>nd</sup> Vice President**

**Honorary Secretary**

**Assistant Honorary Secretary**

**Honorary Treasurer**

**Assistant Honorary Treasurer**

**Members**

Ven Shi Fa Zhao <sup>BBM</sup>

Ven Shi You Wei

Mr Tan Ming Yong

Mr Tan Yen Kee

Mr Khua Kian Kheng, Ivan

Mr Tay Khin Sian, Anthony <sup>PBM, PPA</sup>

Mr Yeong Wai Chee, Raymond

Ms Helen Tan

Mr Lim Yew Si

Mr Neo Siow Hong, Jason

Dr Ngiam Kee Yuan

Mr Poh Yong Meng, Stephen <sup>PBM</sup>

Mr Tan Wui Khiang, Kevin

Mr Tsang Siu For, Thomas

Mr Woo Khai San, Victor



*Front row (from left)* Mr Tan Yen Kee, Ven Shi Pu En, Ven Shi Fa Zhao, Ven Shi You Wei, Mr Tan Ming Yong, Mr Tay Khin Sian

*Back row (from left)* Mr Yeong Wai Chee, Mr Tan Wui Khiang, Mr Woo Khai San, Mr Poh Yong Meng, Dr Ngiam Kee Yuan, Mr Lim Yew Si



## SCHOOL MANAGEMENT COMMITTEE

<b>Chairman</b>	Ven Shi Fa Zhao <sup>BBM</sup>
<b>Supervisor</b>	Ven Shi Pu En
<b>Secretary</b>	Mdm So Kah Lay
<b>Treasurer</b>	Mr Tan Ming Yong
<b>Members</b>	Mr Ee Tiang Hwee Mdm Lau Swee Eng Mr Lim Yew Si Mr Yong Soo Cheng Mr Poh Yong Meng, Stephen <sup>PBM</sup> Mr Tan Yen Kee Mdm Teo Siew Khim <i>(Representative from the Ministry of Education)</i>



(From left) Mdm Teo Siew Khim, Mdm Lau Swee Eng, Mr Tan Yen Kee, Mr Poh Yong Meng, Ven Shi Fa Zhao, Mdm So Kah Lay, Mr Yong Soo Cheng, Mr Ee Tiang Hwee

## CHILDREN CARE COMMITTEE

<b>Advisors</b>	Ven Shi Fa Zhao <sup>BBM</sup> Ven Shi Pu En
<b>Chairman</b>	Mr Neo Siow Hong, Jason
<b>Vice Chairman</b>	Mr Lim Yew Si
<b>Members</b>	Ms Kwa Hui Kuan, Annie Mr Lim Ah Noi, Peter Mr Wong Weng Kay

## DISABILITY CARE COMMITTEE

<b>Advisors</b>	Ven Shi Fa Zhao <sup>BBM</sup> Ven Shi Pu En
<b>Chairman</b>	Mr Tay Khin Sian, Anthony <sup>PBM,PPA</sup>
<b>Vice Chairman</b>	Mr Lim Yew Si
<b>Members</b>	Mr Chua Tiong Bin Mr Heng Mong Yong Mr Koh Lip Koon Mr Ng Kok Hong

## MEDICAL CARE COMMITTEE

<b>Advisors</b>	Ven Shi Fa Zhao <sup>BBM</sup> Ven Shi Pu En Dr Wong Sin Yew Dr Ngiam Kee Yuan Dr Sharon Low Dr Chiam Choon Guan Mdm Giam Lay Eng, Marcellina Dr Lim Chee Chian Mr Tan Yen Kee Mr Thanabal Kaliannan
<b>Chairman</b>	
<b>Vice Chairman</b>	
<b>Members</b>	

## APPOINTMENT COMMITTEE

<b>Advisors</b>	Ven Shi Fa Zhao <sup>BBM</sup> Ven Shi Pu En
<b>Chairman</b>	Mr Tan Yen Kee
<b>Vice Chairman</b>	Mr Tan Ming Yong
<b>Members</b>	Mr Lim Yew Si Mr Tay Khin Sian, Anthony <sup>PBM,PPA</sup> Mr Woo Khai San, Victor

## AUDIT COMMITTEE

<b>Advisors</b>	Ven Shi Fa Zhao <sup>BBM</sup> Ven Shi Pu En
<b>Chairman</b>	Mr Tsang Siu For, Thomas
<b>Vice Chairman</b>	Mr Lim Yew Si
<b>Members</b>	Mr Tay Khin Sian, Anthony <sup>PBM,PPA</sup> Ms Helen Tan Ms Lim Pek Hoon, Patricia Mr Lim Thou Kin, Julian Mr Tan Yen Kee Mr Woo Khai San, Victor Mr Yeong Wai Chee, Raymond

## FUND RAISING COMMITTEE

<b>Advisors</b>	Ven Shi Fa Zhao <sup>BBM</sup> Ven Shi Pu En
<b>Chairman</b>	Mr Lim Yew Si
<b>Vice Chairman</b>	Mr Poh Yong Meng, Stephen <sup>PBM</sup>
<b>Members</b>	Mr Ang Zi Qian Mr Tan Huan Lin, Andrew Mr Tay Khin Sian, Anthony <sup>PBM,PPA</sup> Mr Yeong Wai Chee, Raymond

### Metta Golf Sub-Committee

<b>Chairman</b>	Mr Teoh Khoon Keah
<b>Members</b>	Mr Eric Teoh Mr Poh Yong Meng, Stephen <sup>PBM</sup> Mr Oh Koh Chuan (w.e.f. 31 May 2014) Mr Tan Hock Soon (w.e.f. 31 May 2014)

## HUMAN RESOURCE COMMITTEE

<b>Advisors</b>	Ven Shi Fa Zhao <sup>BBM</sup> Ven Shi Pu En
<b>Chairman</b>	Mr Teoh Khoon Keah
<b>Vice Chairman</b>	Mr Woo Khai San, Victor
<b>Members</b>	Mr Tsang Siu For, Thomas Ms Goh Kah Eem, Evelyn Ms Lai Meow Choo

## INVESTMENT COMMITTEE

<b>Advisors</b>	Ven Shi Fa Zhao <sup>BBM</sup> Ven Shi Pu En
<b>Chairman</b>	Mr Poh Yong Meng, Stephen <sup>PBM</sup>
<b>Vice Chairman</b>	Mr Tan Wui Khiang, Kevin
<b>Members</b>	Mr Chang Kang Yee Ms Loh Phui Yee, Catherine Dr Wong Sin Yew Mr Tay Khin Sian, Anthony <sup>PBM,PPA</sup> Mr Yeong Wai Chee, Raymond

## CONTRACT & TENDER COMMITTEE

<b>Advisors</b>	Ven Shi Fa Zhao <sup>BBM</sup> Ven Shi Pu En
<b>Chairman</b>	Mr Tan Yen Kee
<b>Vice Chairman</b>	Mr Tsang Siu For, Thomas
<b>Members</b>	Mr Lim Yew Si Mr Poh Yong Meng, Stephen <sup>PBM</sup> Mr Tan Ming Yong

## DISCIPLINE & ENQUIRY COMMITTEE

<b>Advisors</b>	Ven Shi Fa Zhao <sup>BBM</sup> Ven Shi Pu En
<b>Chairman</b>	Mr Tan Ming Yong
<b>Vice Chairman</b>	Mr Woo Khai San, Victor
<b>Members</b>	Dr Ngiam Kee Yuan Mr Poh Yong Meng, Stephen <sup>PBM</sup>

## MEDICAL BOARD COMMITTEE

<b>Advisors</b>	Ven Shi Fa Zhao <sup>BBM</sup> Ven Shi Pu En
<b>Chairman</b>	Dr Ngiam Kee Yuan
<b>Vice Chairman</b>	Dr Wong Sin Yew
<b>Members</b>	Mr Woo Khai San, Victor Dr Sharon Low Dr Teoh Tiong Ann

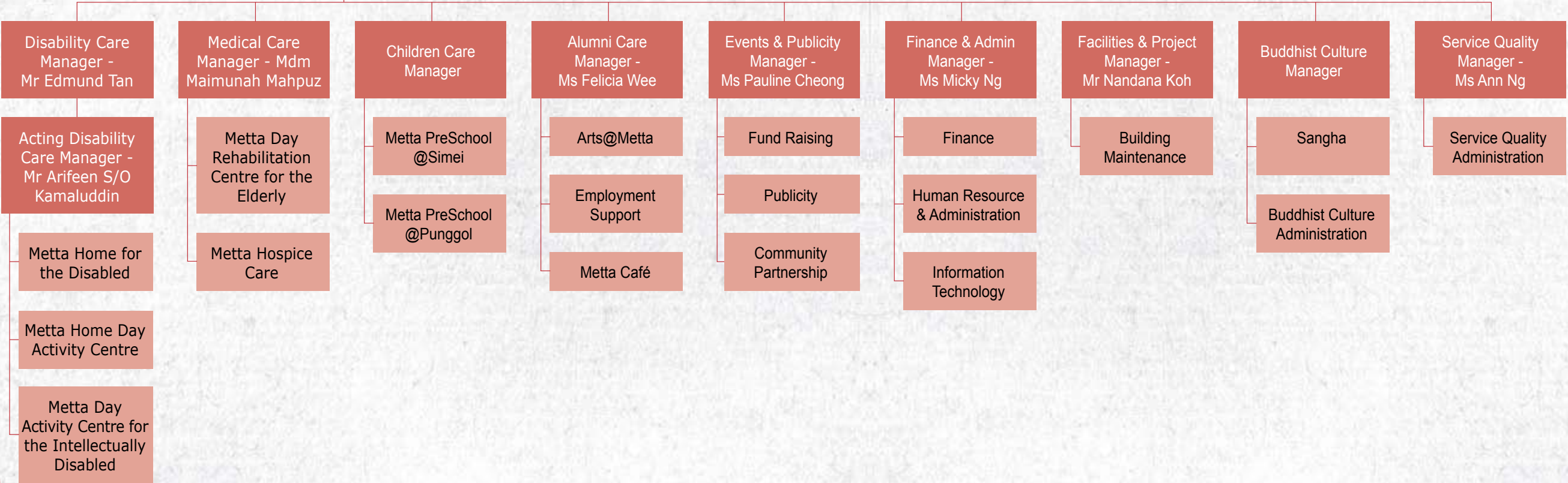


# METTA HEADQUARTERS

(w.e.f. 1 April 2014)



*Front row (from left)* Mr Ee Tiang Hwee, Mr Seah Chee Meng, Ms Felicia Wee Sok Pheng, Ms Melissa Oh, Ms Micky Ng, Ven Shi Pu En, Mr Nigel Lim, Mr Nandana Koh, Mr Chin Swee Hoe, Mr John Num  
*Second row (from left)* Ms Pauline Cheong, Ms Shirley Heng, Ms Neo Ai Chin, Ms Sarah Ting Bee Hong, Mr Roy Lim, Ms Tay Lily, Ms Koh Siew Hong, Ms Ann Ng, Mr Chan Keng Huan  
*Third row (from left)* Ms Cai Jie Wei, Ms Chua Yi Ting, Ms Nurul Aqila Binte Hashari, Ms Siti Nur 'Ain Binte Salleh, Ms Tan Mui Tin, Ms Catherine Wong, Ms Catherine New, Ms Annie Ng, Ms Gloria Raquiza  
*Back row (from left)* Mr Abdul Aziz Bin Othman, Mr Edison Wong





# METTA PRESCHOOL



## Key Facts & Figures (as at 31 March 2014)

55 students (Simei); 79 students (Punggol)

18 staff (Simei); 16 staff (Punggol)

PreSchool @Simei commenced in May 2007; PreSchool @Punggol commenced in June 2010



## PROGRAMMES AND SERVICES

Established in May 2007 and June 2010 respectively, Metta PreSchool @ Simei and Metta @Punggol are non-profit institutions specialising in Early Intervention Programmes for Infants and Children (EIPIC) aged between 2 ½ to 6 from various races and religions who are diagnosed with mild to moderate Autism Spectrum Disorders (ASD) and/or intellectual disabilities.

Our students are referred by hospitals, paediatricians and disability services agency, SG Enable. Supported by the Ministry of Social and Family Development (MSF), National Council for Social Service (NCSS) and Metta Welfare Association, we provide customised intervention programmes for these children in order to address their developmental lags, help them achieve a satisfactory level of independence and realise their potential.

We help our children cope with disabilities and maximise their potential through early diagnosis of their disabilities, coupled with appropriate intervention programmes and the development of individualised education plans (IEP) comprising six domains: fine motor, gross motor, adaptive, cognitive, social communication and social areas. Our IEP includes measurable goals and objectives, which we regularly update parents on through half-yearly Parent-Teacher Conferences (PTC), informal meetings and written notes in the children's communication books. Recognising the significance of play in the lives and development of young children, we have introduced activities such as sand and water play, outings and music and movement sessions as part of our intervention programme. Our ultimate goal is to provide valuable experience and functional skills for the children, and ultimately for them to proceed to mainstream or special education schools for future advancement.

Our programmes are partially funded by MSF, NCSS, the Community Chest and Tote Board.

### Family Support Programme

Our centres adopt a family-centered approach, and work closely with the parents and caregivers to enhance the quality of life of the child and family. To begin with, parents and caregivers are encouraged to be actively involved in their child's learning and to make informed decisions in partnership with the preschool. A caregiver resource cum training area has been set up for parents, enabling them to browse through resource books and to meet with the Trans-Disciplinary Team to discuss any matters concerning their children.

To promote family bonding, interaction and social skills between parents and children, the centre organises activities including kite-flying and water play at Marina Barrage, as well as a mini Mothers' Day celebration. Many mothers, together with their children, participated in the event, creating flowers to celebrate this special occasion.

## ACHIEVEMENTS

We would like to congratulate our children who have graduated and joined mainstream primary schools and Pathlight School. Thanks to the strong support and partnership from parents and dedicated teachers, more than 50% of our cohort enrolled into mainstream schools.

### Staff Training

The Early Intervention Programme for Infants and Children (EIPIC) Consultancy Project at Metta Preschool @Simei commenced on 22 January 2014. The EIPIC Consultancy Project, run by MSF, provides support to help the centre build its capability to better serve the needs of our clients and their families. The EIPIC Consultancy Team comprises early intervention consultants from the KK Women's and Children's Hospital (KKH) and National University Health System (NUHS). The consultants will work with the centre to review the area of service needs and enhance its service standards. They provide the necessary training, guidance and resources to staff.

We recognise the importance of continual training and upgrading to enhance our staff's knowledge and

skills. This past year, they have attended a wide range of professional skills development courses, including: Signposts for Building Better Behaviour, Hand Writing Without Tears, Sensory Profile and Diet, Feeding for ASD – A Multi-disciplinary Approach for Caregivers, Preparing My Child for Mainstream Learning, Moving to Higher Grounds, and Advanced Diploma in Early Childhood Intervention (Special Needs). Our new staff attended the foundation course on understanding children with special needs.

A number of our staff were nominated to sit on the Singapore Quality Class (SQC) working committee, and attended the SQC Training as part of their journey to work with the management to strive for the business excellence standard certification.

In March 2014, a team of eight staff went on a fruitful and enriching learning trip to Hong Kong. They visited special schools and reflected on how their experience could help enhance our centres in areas like the classroom environment, lesson plans, resource library and teaching materials.

### Donors, Volunteers and Community Support

We are heartened and encouraged by the strong continuous support and commitment from our sponsors, donors, volunteers, corporate partners, schools and institutions for the wide range of activities and events they have organised for our clients.

They have truly made a difference to the lives of the children and their families. Our clients look forward to the many outings and indoor activities organised through the donors and sponsors.

One of our corporate volunteers, Standard Chartered Bank and a group of philanthropists brought festive cheer to our clients when they distributed red and green packets and groceries to their homes during various festive seasons.

Standard Chartered Bank's firm stand on corporate social responsibility and staff commitment towards volunteerism has prompted the organisation to contribute and sponsor a wide range of activities and events, including setting up two stalls at the annual Metta Charity Walk cum Family Carnival to raise funds through the sale of ice-cream and cup cakes. In addition, SCB's staff volunteers also organised and spent an enriching half a day with our preschoolers at the S.E.A. Aquarium Marine Life Park.

Giving life to art is another creative project by Standard Chartered Bank in a joint mural painting project with the Nanyang Academy of Fine Arts and Mr Gan You Gon. Colourful depiction of animal murals adorns an otherwise monotonous external wall of our preschool that never fails to brighten the hearts of our young children and the neighbouring community.

For the third year running, United World College East Campus (UWCSEA) collaborated with us in their student-teacher Community Involvement Programme (CIP), organising activities to interact and bond with our children.

Another corporate volunteer, statutory board PUB, brought our children to Marina Barrage, where they spent a sunny morning decorating and flying kites on the roof top garden. It was an outdoor activity that everyone thoroughly enjoyed, unperturbed by the scorching heat and perspiration tickling down their rosy cheeks.

The Lend Lease Community Day held at Metta School's sports hall provided lots of fun and games for our children. Children were divided into groups and played at different game stations. They were also treated to freshly







popped popcorn made in front of them in a popcorn machine brought in especially for the event.

The fun doesn't end there as our children, together with several parents and caregivers, spent another fulfilling interactive day cavorting at the canopy playground, engaging in some craft work, followed by lunch at one of their favourite fast-food outlets with volunteers from KPMG at Changi Airport.

Short 25-minute yoga sessions with our children are also coached by one of our volunteers, Ms Regina Chua from Rainbow Child Yoga, since April 2013. Our children have great fun practicing the yoga poses. Practising yoga enables the children to concentrate better and learn to focus.

#### Donations-in-Kind

We welcome the opportunity for in-kind donation of toys, books, equipment and activity supplies that benefit our children and their families. All donations will be used to help the children's learning.

If you would like us to do the shopping and purchase resources, you may make an online donation or contact us:

Metta website at: <http://www.metta.org.sg/ccare/>

Metta Preschool @Simei at 6580 4632

Metta Preschool @Punggol at 6483 9585

#### FUTURE DIRECTIONS

In line with the Family Support Programme, we will expand the programme to a two-day session to provide better support to parents in their children's learning. The first day of the week is dedicated to trans-disciplinary discussions, parent meetings, parenting talks and workshops, and home and school visits. New intervention hours are from 9.00am to 12.00pm for the morning session, and afternoon session lasts from 1.15pm to 4.15pm.



#### METTA PRESCHOOL @SIMEI

Metta Building (Level 2) 32 Simei St 1 S(529950)

Tel: 6580 4653 Fax: 6580 4650

Email: [preschool@metta.org.sg](mailto:preschool@metta.org.sg)



Like us on  
[facebook.com/MettaPreschoolSimei](https://www.facebook.com/MettaPreschoolSimei)





### METTA PRESCHOOL @PUNGGOL

Block 194 Punggol Road #01-01 S(820194)

Tel: 6483 9585 Fax: 6483 9586

Email: [preschool@metta.org.sg](mailto:preschool@metta.org.sg)

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Like us on  
[facebook.com/MettaPreschoolPunggol](https://facebook.com/MettaPreschoolPunggol)



# SE CDC – METTA STUDENT CARE CENTRE



**Key Facts & Figures (as at 31 March 2014)**

589 students

6 staff

Commenced in June September 1998



## PROGRAMMES AND SERVICES

Jointly spearheaded by the South East Community Development Council (SE CDC) and Metta Welfare Association, our student care centre offers quality yet affordable care services to children aged 7 to 12 from various races, religions and socio-economic backgrounds.

Our primary sources of funding come from Metta and the service fees charged. Our centre provides regular student care services to a total of 95 students. Students from low-income families can apply for the ComCare Student Care Subsidies from the CDCs.

### Integrated Curriculum

In line with our goal to create a conducive environment that supports holistic development, we offer diverse learning opportunities that cater to different types of learners. Structured programmes that provide academic support and enrichment options help nurture our students into confident individuals with a positive attitude towards learning.

The former includes supervision of homework, reinforcement of school curriculum through graded worksheets, group discussions and remedial lessons. At the same time, enrichment programmes like arts and crafts, storytelling, music and dancing are provided.

All these serve to develop the students' interests and talents beyond academia to promote an inquiring spirit, strategic thinking, creativity and valuable life skills.

We encourage our students' personal exploration through recreation and play, and organise regular sports and team-building activities, educational visits and nature trips. We develop their IT competency through programmes that enable them to acquire, evaluate, organise, interpret and communicate information.

Our pupils learn to network with their peers in a conducive environment that encourages them to share their experiences and enhance each other's educational goals. We recognise the community represents an arena where they can maximise their potential. Thus to make a difference in the lives of the underprivileged clients, we provide them with opportunities to participate actively in outreach programmes, thereby facilitating the inculcation of a strong value system.

## ACHIEVEMENTS

Academically, our students have achieved satisfactory results, maintaining a 100% passing rate for their Primary School Leaving Examinations. Our top student managed to achieve an aggregate score of 260.

### Youth Involvement

Our endeavours to build a better future for young people has imbued us with a sense of achievement and fulfilment. Many youth volunteers appointed us as the beneficiaries of their community involvement programmes, which includes mentoring, tutoring, team-building activities, and arts and crafts sessions. Among them were students from Hwa Chong Institution, who spent their time tutoring and mentoring the students at our centre after school and during their term breaks.

Vital to enhancing our programme's diversity and capability are collaborations with various volunteer groups, corporate groups and schools. These rewarding partnerships have supplemented our students' learning, while giving us the opportunity to help our partners develop their civic projects.

### Community Involvement and Donors

The Rotary East Club sponsored a fun-filled National Museum trip for the students, where they got to experience life in the 1960s. The primary students learnt about 1960s fashion and created their own fashion catalogue; role-playing in some of the costumes provided and viewing the exhibits of costumes from different races. The upper primary students learnt about traditional Chinese puppetry and the history of Singapore.

Our students had the chance to learn about the environment through a recycling activity organized by a group of interns from KPMG. This included video presentations, discussions and a quiz on the environment and recycling. The students had fun creating and dressing up the interns using recycled materials.

We collaborated with the Ministry of Social and Family Development (MSF) to enable juvenile probationers to fulfill their Community Service Order at our centre. We believe that allowing them to fulfill meaningful tasks and responsibilities helps to shape their character and develop their sense of purpose. We were heartened to see these rehabilitative stints bringing about positive changes, as displayed in their caring demeanour towards the children.

We appreciate the generous support received from Food from the Heart and Wang-Fu Industries Pte Ltd, who provide the centre with weekly supplies of bread and apples respectively.

### Extended Learning

We believe that learning goes beyond classroom boundaries. Our teachers take on the role of mentors in guiding their students to adapt and excel in diverse aspects of their lives. This would help the students, especially for those who are transiting into adolescence, grow up to be respectable and successful individuals. Hence beyond academic pursuits, the students also enjoy some holiday fun and hands-on activities that expose them to various experiences and life skills.

To extend our children's learning, the students, together with their teachers, baked chocolate chip cupcakes as part of the "Be a Chef" cooking activities. On the sports front, students were organised into upper and lower primary classes for different activities. The upper primary students played friendly soccer match while the lower primary kids engaged in captain's ball. The students also took part in kickboxing exercises, which helped to strengthen their muscles, relax their mind and keep themselves fit.

## FUTURE DIRECTIONS

In order for Metta to streamline its services to better serve the community and in keeping our vision and mission, the operation of SE CDC - Metta Student Care Centre will be transferred to Morning Star Community Services with effect from April 2014.





# METTA DAY ACTIVITY CENTRE FOR THE INTELLECTUALLY DISABLED



**Key Facts & Figures (as at 31 March 2014)**

32 beneficiaries

8 Staff

Commenced in January 1995



PROGRAMMES AND SERVICES

The Metta Day Activity Centre for the Intellectually Disabled (MIDAC) was established in January 1995 to promote quality of life for individuals with intellectual disabilities.

Partially funded by the Ministry of Social and Family Development (MSF) and the National Council of Social Service (NCSS), our day care services cater for beneficiaries aged between 18 to 55 years from various races and religions. The beneficiaries have been diagnosed with different conditions, including Down Syndrome, Autism, Cerebral Palsy and Developmental Delay.

These conditions affect their adaptive functioning skills, such as their communication, self-help and cognitive learning skills. As such, our beneficiaries are trained in four domains, namely: Activity of Daily Living skills (ADL), Community Living Skills (CLS), Social and Recreational Activity skills (SRA) and Pre-Vocational Skills to equip them with the confidence, knowledge and independence to apply these learned skills in their daily lives.

Individual Care Plans

Individual care plans are designed for the beneficiaries to help them achieve maximum gains in their trained skills so that they would have greater quality of life. These learned skills are also carried out at home together with their caregivers so that the beneficiaries can apply these skills both at home and at the centre.

We set measurable goals and objectives regularly for our beneficiaries, to help with subsequent evaluations of their progress. To ensure continuity and progress of their training, we monitor and record the beneficiaries’ developments daily.

At the end of every six months, our professional team holds case conferences with their caregivers to review their performance outcomes and update them on the latest developments. Goal achieving milestones, programmes and behavioural modifications are charted in the future planning

All programme outcomes and results are submitted and assessed by NCSS on a half-yearly basis. In addition to this, we work closely with other governing bodies to project our service model and professional competencies.

Value-Added Programmes

Besides providing quality training for our beneficiaries, we organise activities like karaoke singing sessions, outings to public places, attending grassroots events like Chinese New Year and National Day dinners, participation in Bizlink or other art exhibitions, Special Olympics events and sports tele-matches held by fellow Voluntary Welfare Organisations. We tailor physiotherapy and occupational therapy intervention programmes for beneficiaries with weak motor and gross coordination skills. These include bread-making and drumming sessions, and playing Nintendo Wii games to enhance their sensory stimulation

ACHIEVEMENTS

Sports Involvement

Beneficiaries are constantly trained in sports like bocce and athletics to prepare them for active participation for future competitions with the Special Olympics, Singapore Sports Council for the Disabled and other Voluntary Welfare Organisation tele-matches. This participation instills confidence in our beneficiaries and encourages them to participate in future sports events.

Art Therapy

Art therapy provides an excellent platform for beneficiaries to build on their confidence, patience, creativity, concentration and independence. Our beneficiaries have participated in art competitions organised by Bizlink, HDB, NCSS, and the Community Chest amongst others.

Community Outreach Participation

Our beneficiaries participate in grassroots, community and corporate events, including trips to Gardens by the Bay, Underwater World and other places of interest. This helps integrate them into society, with the hopes of gradually raising public awareness about their disability.

Independent Living Skill

Beneficiaries are trained in bread-making to further enhance their interest in independent living skills. These learned skills could be very beneficial for them in the future as they provide an advantage of transition to open employment and helps them adjust to real-life work settings.

Music and Sensory Therapy

Combining music and sensory therapy is a good way to enhance our beneficiaries’ state of mind. They enter a relaxed and calm mental state as music flows through them, activating a strong connection between the mental and physical states of the body. This activity can decrease negative, as well as increase positive, feelings which in turn enables them to perform tasks assigned to them.

Staff Training

To maintain quality service standards, our staffs are constantly trained to keep pace with the latest developments in disability care, thanks to workshops and seminars organised by NCSS, MSF, Institute of Mental Health (IMH) and other expert leaders in this field. Our staffs attend courses spanning the Diploma in Disability Studies, Certificate in Autism Studies, as well as special needs courses, outcome management courses, and challenging behaviour intervention courses, which help equip them with the necessary skills and knowledge to overcome the many challenges they face in their daily course of work. By attending these relevant courses, our staff share their experiences and learn from fellow peers. This in turn builds a collegial and professional working environment.

FUTURE DIRECTIONS

We will strive to maintain continuous partnerships with our stakeholders to help our beneficiaries achieve a better quality of life. We plan to introduce new programmes like sheltered workshops to further help our beneficiaries transition towards a better working environment.







### METTA DAY ACTIVITY CENTRE FOR THE INTELLECTUALLY DISABLED

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# METTA HOME FOR THE DISABLED & METTA HOME DAY ACTIVITY CENTRE



## Key Facts & Figures (as at 31 March 2014)

93 beneficiaries (Home); 29 beneficiaries (Day Activity Centre)

112 staff (Home); 4 staff (Day Activity Centre)

Commenced in December 2000



### PROGRAMMES AND SERVICES

Funded by the Ministry of Social and Family Development (MSF) and Metta Welfare Association, we provide residential and day care services for individuals with disabilities aged between 18 and 55 years from different racial groups and religious backgrounds.

Our scenic premises offer residential services and user-friendly amenities for a maximum of 103 residents and 50 day care beneficiaries. Currently, Metta Home has 92 residents with five vacancies set aside for respite care and emergency cases. The Day Activity Centre, with a capacity to service 50 clients, has 30 beneficiaries.

All programmes and activities are tailored for our residents and beneficiaries, enabling them to have the best care, training and quality of life in their daily living needs. These learned skills will instill confidence, independence and adaptation in any environment, and we work closely with their caregivers to reinforce these skills.

#### Residential Services

Metta Home comes equipped with rooms that are tastefully furnished with customised fittings. To ensure professional and maximum care is delivered, we organise our residents into small groups so that they have the proper attention and care needed.

#### Other Services

1. Rotational outings for all clients
2. Escorted services for medical appointments
3. Invitations to outdoor events
4. And many other activities, to mirror a homely environment

All residents have Individual Care Plans to help them achieve progress and sustainability in areas like Activity of Daily Living skills (ADL), Community Living Skills (CLS) and Social and Recreational Activity skills (SRA). With these learned skills, their quality of life can be further enhanced.

#### Day Care Services

Located within the Metta Home, our Day Activity Centre adopts a similar curriculum as the Metta Day Activity Centre for the Intellectually Disabled (MIDAC). Individual care plans are designed for the beneficiaries to help them achieve maximum gains in their trained skills so that they can experience greater quality of life. Having well-planned and detailed training in areas such as Activity of Daily Living Skills and Community Living Skills would enable our beneficiaries to be independent and integrate back into society with ease. This training can be also carried out at home together with their caregivers to facilitate normalisation whenever they apply these learned skills either at home or at the centre.

We set measurable goals and objectives regularly for the beneficiaries, to help with subsequent evaluations of their progress. To ensure continuity and progress of their training, we monitor and record their developments.

At the end of every six months, our professional team holds case conferences with their caregivers to review their performance outcomes and update them on the latest developments. Goal achieving milestones, programmes and behavioural modifications are charted in the future planning.

All programme outcomes and results are submitted and assessed by NCSS on a half-yearly basis. In addition to this, we work closely with other governing bodies to project our service model and professional competencies.



### Holistic Professional Team

Our professional team consists of a social worker, staff nurses, enrolled nurses, nursing aides, an occupational therapist, a programmes executive and therapy aides. We run in-house programmes and exercises to help beneficiaries with their sensory issues, physical wellbeing and cognitive participation.

### ACHIEVEMENTS

#### Therapy Programmes

Our beneficiaries participated in a range of new programmes including memory activities (using flash cards showcasing local food and vegetables), music and movement, sensory activities, banana bread-making, ice cream and jam-making, *kuih bahulu* making, drumming, challenging behaviours programme and a special needs programme. We are constantly sourcing for new programmes to challenge our clients' adaptability.

To help with our quest to slow down the brain-ageing process of our clients, we adopted the Xbox Kinect and Nintendo Wii rehabilitation as a platform for them to exercise in fun ways. The virtual games require physical body movements that help build muscle tone, improve balance, weight-bearing and weight-shifting. It also sharpened our clients' eye-hand coordination and increased their range of motion.

To stay active, clients take part in individual and group activities, from weekly bowling sessions, to outings at parks, libraries, shopping centres, the airport, museums and reservoirs.

#### Community Involvement

We aim to help our residents and beneficiaries integrate smoothly back into society. Whenever there are opportunities for community participation and social outings, we encourage our residents and beneficiaries to participate and bond with other members of the community.

We give beneficiaries greater access to communal interaction through social gatherings, charity dinners and variety shows hosted by community clubs, grassroots organisations, religious bodies and other social service providers. Our established network with these groups brings joy and bonding for the residents and beneficiaries.

Student volunteers from various ITE colleges and the Singapore American School continue to be an essential part of volunteerism for Metta Home.

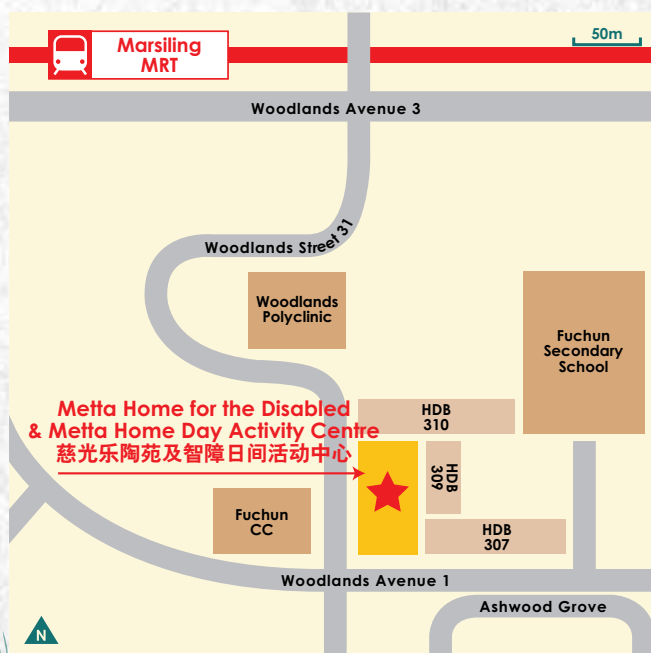
### FUTURE DIRECTIONS

We will explore the possibility of retrofitting the premises with more elder-friendly facilities, as well as changing bedding and furnishings for the Home. New programmes such as sheltered workshops will soon be introduced.

A continuous emphasis on staff development, introducing a new training methodology for beneficiaries, growing a network amongst fellow VWOs, establishing a professional standards framework from NCSS and MSF, and maintaining close relationships with caregivers will go a long way to forging a holistic approach to developing and caring for our beneficiaries. These approaches would further improve and enhance their quality of life.







**METTA HOME FOR THE DISABLED & METTA HOME DAY ACTIVITY CENTRE**

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# METTA DAY REHABILITATION CENTRE FOR THE ELDERLY

**Key Facts & Figures (as at 31 March 2014)**

70 beneficiaries (per day)

16 staff

Commenced in June 1998



## ACHIEVEMENTS

### Training Platform

We served as a training ground for counseling students from UniSim during their practicum. The participants are given the exposure in counselling practicum to deal with psychosocial issues faced by our clients.

The Nitec in Community Care & Social Services is a two-year full-time industrial attachment from ITE College East. The course equips students with the necessary skills and knowledge to provide care and support to clients in nursing homes, community hospitals, community rehabilitation centres, day care centres and senior activity centres. It also provides students with the skills and knowledge to perform administrative tasks including planning, organising and implementing community-based activities and events.

### Youth Involvement

We partnered several schools for their Community Involvement Programmes. This includes the Service Learning Programme by St Hilda's Secondary three students as part of their Character and Citizenship Education. It provides an avenue for the students to carry out service learning as well as meeting the needs of the community. As a part of the programme, the students engaged the clients in games and art and craft activities at our centre.

Another Community Involvement Programme (CIP) involved Hwa Chong Secondary School whose students are accompanied by exchange students from China. The students performed songs and dance at the centre for the clients.

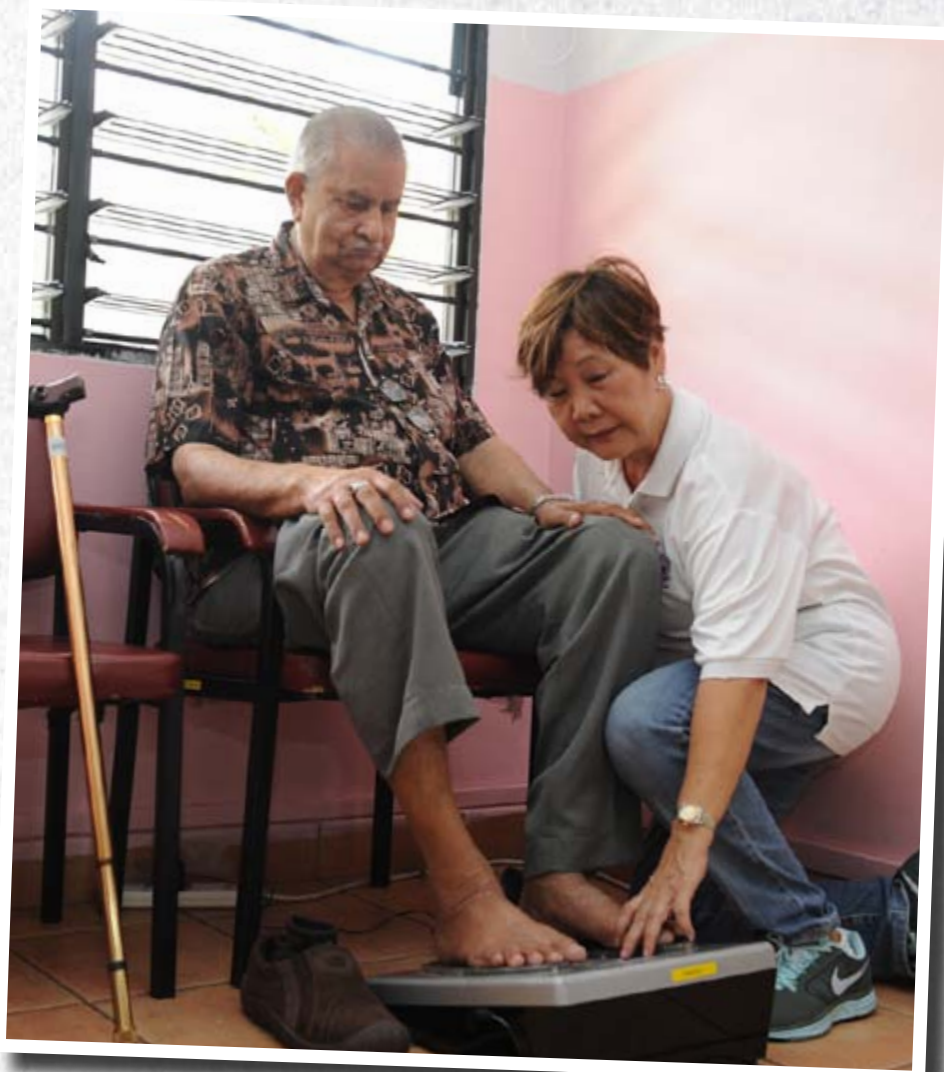
Students from Metta School also had their share in the Community Involvement Programme. To give them an awareness of welfare services in the community, the students did housekeeping such as cleaning of the centre's window, toilets and fans. This programme gives them a sense of satisfaction that they are also contributing towards the community with their cleaning jobs.

### Community Events

As part of Metta's social responsibility to support the community at the national level, a blood donation drive was held on 23 June 2013 at the Changi Simei CC. This joint collaboration was organized by Changi Simei C2E, the CDEC and Singapore Red Cross Society.

### Upgrading of Staff

We organized and conducted regular in-house training for staff on relevant medical topics such as the Fall Risk Management, and topics on Psychosocial and General Wellbeing. Regular continuous clinical meetings for our staff are also arranged with Consultant Physiotherapists and Occupational Therapists to improve our service standards and care. Our staff also attended a stroke and rehabilitation conference in Singapore. For the non-medical staff, we sent our drivers and general workers for therapy aid courses to equip them with additional skills to provide care to our clients. One of our general worker was also sent for a food hygiene course to enhance her role in assisting the cook.



### Upgrading of equipment

We purchased new modern rehabilitative equipment to enhance the recovery of our clients.

### New Programmes

#### Community Integration Programme (CIP)

Community integration is the return to community life, participation in meaningful activities of daily living, and life roles. It encompasses three main areas: independent living, participation in social activity and work or productive activity.

With more patients integrated back to the community, they will be less likely to rely on the rehabilitation services, and are able to use the community services to maintain their physical health.

The objectives of the programme aims to improve the clients' satisfaction through community integration, improve their physical and functional outcomes, and to facilitate better discharge planning.

#### Rangoli art

Rangoli art, also known as kolam or Muggu, is a folk art from India in which patterns are created on the floor in living rooms or courtyards using materials such as colored rice, dry flour, colored sand or flower petals. Volunteer and Art Therapist, Mrs Vijayalakshmi Mohan, conducted Rangoli arts as a complementary therapy to the Rehab clients. The Rangoli art pieces created by our clients were exhibited at Tampines Regional Library and also at Serangoon Road's Deepavali light-up.

#### 3D Punch Art

Our clients were introduced to a new paper craft technique known as the 3D punch art in which 3D designs are created. By using special paper punching tools we are able to create creative shapes and designs into handmade works of art. The clients created a 3D butterfly heart artwork that symbolizes the many stakeholders joining their hearts and hands together to uplift our elderly spirits.

#### Gardening Club

North East CDC provided funding of \$1,000 in its Green Thumbs and Toes project in setting up a gardening club. The funding is used to cover predominantly the gardening programme and other miscellaneous costs such as the purchase of gardening tools, equipments and transportation fees. At present, we have 16 clients enlisted as members of the club. A gardening activity is scheduled bi-weekly. NEA also conducts gardening courses for Metta clients and staff. Much appreciation to Tampines Town Council who have allocated a plot of land next to our centre for us to continue our gardening passion.

### Donors

The Wan Boo Sow Charity Fund Ltd provided lunch for our elderly clients to commemorate the birthday anniversary of the late Mdm Annie Tan (wife of the late Mr Wan Boo Sow) on 4 June and the late Mr Wan Boo Sow on 27 September 2013. This is an annual event from the family of the late Mr Wan Boo Sow in sharing with our clients.



Baxter Healthcare (Asia) Pte Ltd donated a van with wheelchair lifter to ferry our clients from their home to the centre and vice versa. This new van would enhance the flow of transportation, enabling our clients to attend their rehabilitative treatment.

### Outing for Elderly

We received funding from the Community Foundation of Singapore and the Agency for Integrated Care for the Outing for Elderly Fund. With these funds, we brought our clients to view the Lunar New Year light-up, together with some shopping and dinner in Chinatown on 5 February. Our clients also got the chance to visit the Gardens by the Bay and the River Safari on the 21 May and 11 December 2013 respectively. Another outing among the line-up for the clients is an enjoyable trip to the SEA Aquarium at the Resorts World Sentosa on the



26 December 2013.

### Festival Celebrations

We celebrated the following celebrations, much to the delight of our elderly clients:

- Mothers' day Celebration – 8 May 2013
- Vesak Day Celebration – 23 May 2013; Venerable Shi Pu En blessed the Buddhist clients
- Fathers' Day Celebration – 14 June 2013
- Racial Harmony Day Celebration – 5 July 2013; Multi-racial Birthday celebration
- National Day Celebration – 6 August 2013
- Hari Raya Celebration – 14 August 2013
- Deepavali Celebration – 21 November 2013
- Christmas Celebration – 20 December 2013
- Chinese New Year Celebration – 12 January 2014

### Corporate Social Responsibility

In the past year we have collaborated with several companies and organizations for their corporate social responsibility activities:

- The staff at ESW Manage Pte Ltd participated and sponsored the Lunar New Year celebration for our clients on 12 January 2014. They distributed ang pows and oranges to the clients. The centre also organised the God of Fortune and lion dance as part of the entertainment. The celebration ended with a Lou Hei and sumptuous lunch provided by ESW Manage Pte Ltd.
- Goldman Sachs sponsored and participated in a picnic activity on 10 May 2013 with our clients at the Pasir Ris Beach Park. The company also provided lunch to everyone.
- National Service Resort and Country Club held a charity golf tournament - NSRCC Charity Golf on both 18 and 19 May 2013 to raise funds for Metta Day Rehabilitation Centre for the Elderly. Funds raised were channeled towards the purchase of a new vehicle for our clients.
- Statutory board, Public Utilities Board (PUB), organized and invited our clients for a Hari Raya Celebration on 24 August 2013 at the PUB Recreation Club at Woodleigh Park.
- Educational institution, Management Development Institution of Singapore (MDIS) organised and sponsored an outing for our clients to Changi Airport Terminal 1 and Terminal 3 on the 26 September 2013. The programme included a visit to the viewing gallery, rides on the sky train, lunch at "Kopitiam" and a shopping spree at NTUC.
- Baxter Healthcare (Asia) Pte Ltd organized and sponsored an outing for our elderly clients to the Gardens by the Bay on 9 November 2013. They raised another \$46,000 towards the purchase of a new vehicle to top up for the shortfall of \$43,000 raised in 2012. In total, \$89,000 was raised by the staff of Baxter.
- Church members from the Pentecost Methodist Church organized a Christmas celebration for our clients on 10 December 2013 which included caroling and games. They also sponsored Christmas goodies for the clients.
- Staff of Experian Singapore Pte Ltd sponsored an enjoyable Christmas cum birthday celebrations for our clients on 20 December 2013 with Christmas carols, games and goodies for the clients.

### Volunteer Appreciation Day

The event sponsored by donor, Dr Wong Sin Yew, was organised on 7 July 13 at Gurame Restaurant for 40 volunteers. The objective was to express our appreciation and gratitude for the volunteers' continuing support and undivided effort in helping the centre in its operations. It was also a time to create better bonding among the organization and volunteers. The volunteers had assisted in various ways such as being kitchen helpers, in administrative duties, helping to push our clients in their wheelchairs during event outings, housekeeping, granting of wishes to our clients, complementary therapy, grooming (e.g. hair cutting), and medical and nursing support.

### Birthday Celebrations

The centre holds monthly mass birthday celebrations for those born in the same month.

### Caregivers' Training

We are approved by AIC to provide caregiver training for the Foreign Domestic Worker Grant. The training is conducted at the centre every month by a qualified trainer.

Upon completion of the course, the applicant will be entitled to a monthly grant of \$120.

The aim of the training is to equip the caregivers with specific skills in looking after people with disability so that they can be cared for in the community.

### Community Involvement Programme

### Changi Prison

On a quarterly schedule, Prison Supervisors will perform their community involvement programme with our clients. The CIP programme includes befriending, serving food to the clients and putting up a performance for them as well.

### Temasek Secondary School

About 20 teachers from Temasek Secondary School came to Metta Rehab Centre for their staff CIP. Their CIP activities include packing of their donated food items into goody bags, entertaining our elderly clients with a piano recital and a sing-along session.

### Foreign Visitors

Social workers and volunteers from an elderly care centre in Busan, South Korea, visited Metta Rehab Centre as part of their educational tour.

### Metta Rehab Centre's Corporate Social Responsibility

We did our share in being socially responsible by participating in the Darul Ghufuran Mosque free Community Lunch Programme called "Soup Kitchen". The mosque collaborated with Tampines Central CC in the preparation and distribution of lunches to needy families in Tampines. This was extended to Metta Rehab Centre and we assisted in the collection and delivery of the lunches to our needy Chinese clients, as specified by the Mosque.

### Collaboration with ITE College East

In an inaugural event partnered by ITE College East's Opticianry Department and the Society of Opticianry Practitioners (SOP), eye-care practitioners provided awareness on avoidable blindness/visual impairment. ITE students also learnt how to educate the public on eye-care and our clients were given free eye check-up and free spectacles during the event.

### Community Care Outreach Programme

The students from Community Care and Social Service Course invited our clients to their premises for a social activity on 8 November 2013, that aims to allow the students to gain experience and knowledge in working with the elderly.

### Dental Treatment

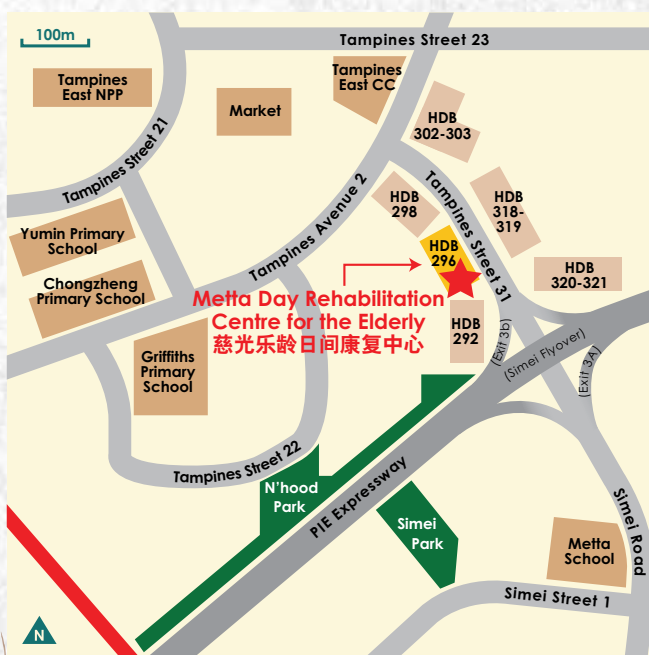
Parkway Dental Pte Ltd (at Pacific Plaza) extended free dental treatment that includes polishing and extraction for our clients who qualified for and possess the Community Health Assist Scheme (CHAS) card since January 2013. Further special discounts are given to clients in need of denture.

### FUTURE DIRECTIONS

We will upgrade the use of IT in our centre to improve our work processes and productivity. We will also continue to upgrade our rehabilitative equipment to motorized and electronically-operated versions.







### METTA DAY REHABILITATION CENTRE FOR THE ELDERLY

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# METTA HOSPICE CARE

**Key Facts & Figures (as at 31 March 2014)**

87 beneficiaries

7 staff

Commenced in June 2000



## ACHIEVEMENTS

### Training Platform

Metta Hospice Care serves as a training ground on clinical home care attachment for NUS medical students, Doctors Post Graduate courses and Basic Palliative Care courses for nurses.

The trainees are given a first-hand overview and experience on Palliative home care service under the guidance of our professional medical and nursing team.

### Community Involvement

#### Blood Donation Drive

A joint social responsibility project held at Changi-Simei community centre on 23 June 2013, and co-organised with Changi Simei C2E, CDEC and Singapore Red Cross Society, this drive marks a part of Metta's social responsibility to support the community at the national level.

#### Flu Vaccination

On 30 November 2013, Metta's volunteer nurses participated in the flu vaccination exercise sponsored by Dr Wong Sin Yew at the Kreta Ayer Community Centre for the elderly residents of Kreta Ayer.

### Birthday Celebration

At Metta Hospice Care, we believe that our clients should enjoy a meaningful and quality way of life. Our staff would celebrate our clients' birthdays with their family members. This is a memorable and touching moment for both the client and their family members as it actually gives the family a sense of satisfaction that they have done something for their loved ones before their departure. The photographs taken during the celebration serves as a memory for the living.

### Upgrading of Staff

Metta strongly encourages the enrichment and upgrading of staff through attending courses and seminars. Staff attends monthly journal clubs organized by the Singapore Hospice Council and Lien Centre for Palliative Care/Duke-NUS.

On a bi-monthly schedule, Metta's medical staff attends the Continuing Medical Clinical and Multi-Disciplinary Round meeting with the Consultant from National Cancer Centre, Dr Deborah Watkinson.

Our first psychosocial consultation was held on Tues, 27 August 2013 with Dr Gilbert Fan, Social Worker and Psychotherapist (Satir). He is the Head of Department of Psychosocial Oncology, National Cancer Centre. This is a platform for our medical staff to review and discuss psychosocial issues presented by Metta's clients. The meeting will be scheduled on a monthly basis.

A conference on Integration and Harmony was attended by Metta's medical staff at the 10th Asia Pacific Hospice Conference held at the Bangkok Convention Centre on 11 to 13 October 2013.



### Annual Staff Lunch Retreat

An annual staff lunch retreat sponsored by outsourced doctor, Dr. Joshua Lau, was held on 22 October 2013 at the Mamanda Restaurant, Arab Street.

The objective of the lunch retreat was the detachment from the office and serves as a platform for our staff and outsourced doctors to meet up and get to know one another better as they discuss the improvements of communication and work flow.

### Donor

Mr KK Teoh has generously topped-up \$20,000 in December 2013 for "The Late Mrs Teoh Siok Loo Fund" in memory of his wife. This donation is used to fund clients under the 80% subsidized rate category for the year 2013/14.

A fund raising event "The Singapore Ireland Fund Annual Emerald Ball 2013" was organized on 16 November 2013 at The St Regis Hotel for the benefit of three hospices in Singapore, among which includes Metta Hospice Care's "Make A Wish Project".

A \$100,000 donation went towards the purchase of a vehicle equipped with wheelchair lifter, together with other various accessories such as the stair crawler, recliner wheelchair and a portable oxygen concentrator as well as the costs for the wishes made by our clients.

See Hoy Chan Sdn Bhd Group donated \$25,000 on 27 December 2013 at the Annual Year-End Party held at St James Power Station. The donation would be used towards funding clients under the 75% subsidized rate category for "The Late Dato' Teo Hang Sam Fund".

Al Istighfar Mosque donated \$1,000 at the *Iftar* event at the mosque on 27 July 2013.

### 1<sup>st</sup> Annual Remembrance Day

This inaugural event was held on 28 September 2013 at Metta Day Rehabilitation Centre premises. Approximately nine late clients' families and caregivers came together and shared their experiences with their loved ones in journeying through the last phases of their lives. The one and a half hour session included craft making with written messages, songs and a tea reception.

### Voices for Hospices Concert 2013

This bi-annual event was held at the Singapore Polytechnic on 12 October 2013. The concert is in conjunction with the World Hospice and Palliative Care Day celebrated worldwide in raising funds and awareness of hospice services. Metta Hospice is one of the members of the organizing committee led by the Singapore Cancer Society.

The event was graced by Guest of Honour Dr Amy Khor, Senior Minister of State, Ministry of Health and Ministry of Manpower, Deputy Government Whip and Mayor of South West District.

### Outings

As part of Metta Hospice's "Make A Wish" initiative, an outing to the River Safari on the 27 October 2013 was arranged for a client and his family members.

#### Fund Raising Event

As part of their fundraising efforts, Metta Hospice Care rode on the Metta Charity Movie Screening 2013 event at The Cathay Cineplex which was organized by Metta Welfare Association and supported by Elite Advisory Services. A total of \$14,680.00 was raised from the combined ticket sales and donations.

### Hari Raya Visits

Hospice staff paid visits to home bound Malay clients to offer their greetings and well wishes as well as to hand out donated Hari Raya goodies to the clients.

## FUTURE DIRECTIONS

Metta Hospice Care aims to continue to increase the involvement of youth volunteers. We plan to upgrade the use of IT in our organization to improve our work processes and productivity. We will also expand in the area of "granting of wishes" for our clients. And lastly, we will organize an annual memorial service to allow the caregivers to share and cope with bereavement.





### METTA HOSPICE CARE

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# METTA SCHOOL



## Key Facts & Figures (as at 31 March 2014)

396 students

120 staff

Commenced in January 2001



INTRODUCTION

Established in 2001 by Metta Welfare Association, Metta School provides special education for students aged 7 to 21. Our students have mild intellectual disability (IQ range of 50 to 70) and/or mild autism spectrum disorder (ASD).

Our mission to provide 'a holistic education that encompasses life skills, vocational skills, functional academics, arts, and physical development' undergirds our vision 'The Metta student leads an independent and meaningful life'.

Metta School's core values - Compassion, Openness, and Respect, exemplify the desired behaviour we aim to achieve in our staff and students.

Supported by MOE, NCSS, and Metta Welfare Association, the professional team of teaching staff, allied health professionals, job placement officers, and administrative officers work synergistically to achieve the vision and fulfil the mission. Persons with intellectual disability face functioning challenges in areas of daily life, such as communication, self-care, and handling social situations.

CORE PROGRAMMES

The school has 4 main programmes (A, B, C and V Programme) to cater to students with Mild Intellectual Disability and/or Autism.

ASD Programme (A Programme)

This Programme caters for the learning and developmental needs of children from age 7 to 18 years old. It aims to develop and improve individual skills in social interaction and communication, behavioural and emotional development, cognitive, as well as, adaptive daily-living skills.

Students with ASD are placed in a more structured and conducive classroom setting where learning is fully maximised and independent skills are greatly enhanced. Structured teaching is adopted with strategies such as daily schedule, work system, physical and visual structure, coupled with other strategies like Picture Communication System (PECS).

Basic and Career Programme (B and C Programme)

The Basic and Career Programme (B and C Programme) caters to children age 7 to 18 years. The curriculum comprises three core learning areas:

- a) Functional Academics includes basic skills in Literacy and Numeracy such as Reading Mastery and Corrective Reading, Workplace Literacy and Numeracy (WPLN), Mother Tongue, and Information Technology.
- b) Independent Living Skills includes the Self Help, Health/Moral/Sexuality Education, Home Economics, Social Competence/Work Exposure and Vocational Guidance and Soft Skills.
- c) Aesthetics & Sports includes the Physical Education, Art, Performing and Visual Arts (PVA) such as the Chinese Orchestra, Gamelan, Handbell, Guitar, Angklung, Wushu, Hip Hop Dance, Percussion, Pottery, Photography, Batik Painting, Mosaic Art, and Chinese Calligraphy.

Vocational Education Programme (V Programme)

The V Programme caters to student age 17 to 21 years. Since 2008, the school has been an Approved Training Centre to conduct ITE Skills Certificate courses in baking, food preparation, and housekeeping. It prepares students for the ISC in two ways. Firstly, the school conducts off-the-job training where the students acquire vocational skills and knowledge in training facilities. Secondly, the students go through on-the-job training to practise their vocational skills under the guidance of an experienced supervisor in an actual work environment.



The ISC is a two-year programme. During the first year, trainees are required to undergo 140 hours of off-the-job training in a classroom setting to acquire technical concepts and knowledge related to their areas of specialisation. This is followed by 528 hours of on-the-job training in actual job settings in the second year. Such attachments are supervised by ITE approved trainers.

Co-Curricular Activities (CCA)

In support of the vision "Metta student leads an independent and meaningful life", CCA is offered to all students to imbue knowledge, equip skills, and develop their character. In addition, values such as perseverance, discipline, and determination are nurtured by teachers and instructors alike, with teamwork being emphasised in every CCA activity. The school has a wide range of CCA activities ranging from swimming, bowling, archery, badminton, scouting, and soccer.

The students are supported by a team of Allied Health Professionals (AHPs) – Social Workers, Psychologists, Speech Therapists and Occupational Therapists. There are also job coaches conducting supervision, job support and placement services at the work places to provide on-the-job training for the students during their attachments.

In 2013, 94% of the students who graduated from the Vocational Programme attained successful placement in employment. Two of our graduate cohort from 2013 are currently pursuing the NITEC in Baking and Pastry under the ITE Traineeship Programme.



INITIATIVES AND KEY DEVELOPMENTS

Two New ITE Skills Certificates

In 2013, the school embarked on two new ITE Skill Certificates that will provide better opportunities for our students to continue their education at ITE Colleges. ISC in Baking Practices and ISC in Hospitality Services graduates with a WPL Level 5 and GPA of 2.5 and above may apply for progression to NITEC in Baking & Pastry and NITEC in Food & Beverages offered by ITE. The diagram below illustrates the journey of the school's vocational programme.

					2012	2013
2007	2008	2009	2010	2011	4 <sup>th</sup> Batch of Graduates	Given Authorised Training Centre status for 2 new ISC in Baking Practices and ISC in Hospitality Services
Preparation Facilities Trainers Curriculum OJT Partners	Attained the ATC status	1 <sup>st</sup> Batch of ISC Graduates	2 <sup>nd</sup> Batch of ISC Graduates	3 <sup>rd</sup> Batch of Graduates		
	Pioneer Batch of ISC Trainees	2 <sup>nd</sup> Batch of ISC Trainees	3 <sup>rd</sup> Batch of ISC Trainees	4 <sup>th</sup> Batch of ISC Trainees	5 <sup>th</sup> Batch of ISC Trainees	
				1 <sup>st</sup> Intake of Grace Orchard School & Katong School trainees	2 <sup>nd</sup> Intake of Grace Orchard & Katong Sch trainees	
					New House-keeping Training Room Planning Stage of Full ISC Course	





#### Skill Training for ASD Programme

In 2013, Metta school set-up a Skills Training room to train senior students with ASD in basic work skills such as packing and sorting. The school is in the midst of partnering Steril Medical Private Limited to provide work attachment opportunities for suitable students with ASD. We are extremely delighted that two of our students with Autism who graduated in 2013 had gained part-time employment with Steril Medical Private Limited as of 2014.

#### OTHER ACHIEVEMENTS

The school conducts regular programmes to support the holistic development of our students. This includes camps, yearly overseas trips, enrichment and Values In Action (VIA) activities.

#### Scouts Camping Trip to Batam

In March 2013, 25 scouts and five teachers embarked on a Goodwill & Camping Trip to Batam, where the scouts learned to be independent while being apart from their family. During the trip, our scouts learned to develop a new found self-confidence and stretch their 'comfort zone' through hiking and combined activities together with the scouts from Batam.

#### Day Trip to Penang

Tigerair sponsored a total of 100 students and 40 staff on a trip to Penang, Malaysia. On 3rd July 2013, 20 volunteers from the National Trades Union Congress (NTUC) accompanied our students as they took Flight TR2808 to Penang for a day trip filled with fun and learning. The trip was made possible through a partnership between Tigerair and NTUC.

#### Values-in-Education

Believing in the importance of giving back to society, Metta School also encouraged its students to engage in meaningful VIA activities. Our students contributed through public performances and tutoring their younger counterparts. In November 2013, five teachers organised a Students' Overseas Trip to Sekolah Luar Biasa, Tanjong Balai for 15 students. The Students helped out in the overseas project to paint the school's classrooms as part of their VIA project.

#### Sports and Games

The school performed well in the sporting scene for persons with special needs. The following are their achievements:

- 14 Gold, 7 Silver and 11 Bronze at the Singapore Special Olympic for Badminton, Bowling, Soccer, Swimming and Track & Field
- 2 Gold, 1 Silver and 3 Bronze at the SDSC 4th National Special Schools Track & Field Championships 2013 (Senior Open category)
- 2 Gold and 2 Silver at the SDSC Track & Field Meet 2013 (A Division)
- 1 Gold and 1 Bronze at the SDSC Track & Field Meet 2013 (B Division)
- 1 Gold and 2 Silver at the SDSC Swimming Meet 2013 (Senior Open category)
- 4 Gold at the SDSC Swimming Meet 2013 (S14 category)
- 2 Silver and 3 Bronze at the SDSC Table Tennis Tournament 2013 (U17 ID category)
- 1 Gold and 1 Silver at the SDSC Badminton Tournament 2013 (U17 ID Open category)
- 1 Gold and 1 Silver at the SDSC Bowling (ID Single) Competition 2013 (Open Category)
- 4 of our students were selected to represent Team Singapore at the Special Olympic 2013 - Asia Pacific Regional Games in December 2013 held at Newcastle, Australia. They attained 3 Gold Medals, 4 Silver Medals, and 1 Bronze Medal for Bowling, Badminton and Swimming.

#### Performing Arts

Metta Welfare Association organised the Metta's Got Talent in November 2013. A joint collaboration with ITE College East, students from Metta School had a good time showcasing their talents. Together with their parents, everyone enjoyed the performance of different groups. The students' creativity and flair are exhibited on art works showcased at the event.

Metta School's circus performing arts group, SPARKS, was invited to perform at the "Let the Show Begin" - Performance at Child Aid Concert in December 2013 together with other SPED (Special Education Schools) schools and homes.

#### Official Opening of the New Block

26 April 2013 marks a new chapter for Metta School - The official opening of our new block that is extended from the current block at Metta School. The new block was officially opened by Minister for Education, Minister Heng Swee Keat. The opening ceremony was a much anticipated and joyous occasion for everyone at Metta.

Upon arrival, Minister Heng was greeted by the thunderous beating of drums by our percussion group. He was then received by the welcome party, comprising of our school Principal, Ms Melison See; President of MWA, Venerable Shi Fa Zhao; First Vice President of MWA and School Supervisor, Venerable Shi Pu En; Deputy Executive Director of MWA, Mr Ee Tiang Hwee; Assistant Executive Director of MWA, Ms Felicia Wee; Director of MOE Education Services Division, Mrs Loke-Yeo Teck Yong; Deputy Director SEB MOE, Mdm Phyllis Chua; and Metta School Vice-Principals, Mr Anuwar Abdul Wahab and Mrs Liu Ho Pui Han.

In her opening speech, our Principal, Ms See outlined the programmes which the school has put in place to fulfil its mission of providing a holistic education for its students and them to soar to new heights. She also highlighted that the school makes every attempt to infuse the meaning of "Metta" - loving kindness and compassion, together with the three core values of Metta School - compassion, openness and respect into the hearts of its students.



In line with the opening ceremony's theme, "Soaring to New Heights", Minister Heng quoted in his speech, "This new block signals MOE's commitment to continually enhance the learning environment in special education schools. Metta School has come a long way from its humble beginning at Chai Chee Lane with only 40 students. Today, the school has a student enrolment of more than 400. This expansion in Metta School which will provide an additional 150 places for students is more than a mere expansion in physical capacity. It represents the promise of a brighter future for 150 students for every year. An opportunity to be provided with an education for them to be able to lead productive,



independent lives as members of our community. Metta School believes in a strong emphasis on character building of its students, and equipping them with the competencies of self-management, self-reliance and resilience to make them confident and compassionate individuals who are socially aware of their role in society and how they can contribute to its betterment."

Minister Heng also commended that Metta's significant progress as a school over the years is due to the efforts of everyone to deliver quality teaching, and engaging the students in meaningful learning. It has been said that, "A teacher takes a hand, opens a mind, and touches a heart" and this would be especially true of the staff at Metta School.

After Minister Heng officially declared the opening of the New Block, Metta School students from various programmes surprised the audience by 'bursting through a screen' with accompanying vibrant music, much to the elated applause of the audience.

After the ceremony, the guests were given the opportunity to tour the different training facilities in the new block. They were brought to see our students in action in the Baking and Food Preparation kitchens, in the Hotel and Service-Apartment training rooms as well as the skills training room for students in the ASD Programme.

The tour ended with our guests witnessing the last stage of the record creation event. The Minister and his entourage had the opportunity to put the finishing touches on the last 8 pieces of batik art that will complete the whole project – 1,000 pieces of batik art depicting the school values "Compassion, Openness and Respect". Metta School was awarded the record creation of "Largest Hand-painted Batik" by the Singapore Record of Creation, which was received by Venerable Shi Pu En on behalf of the school. This was the second piece of record creation by Metta School within 6 months. The audience revelled with excitement and joy at the achievement.

The whole event ended in a joyous celebration, signifying the organisation's success & inspiring everyone to soar to new heights in the journey ahead.

#### Graduation & Prize Giving Day

Metta School celebrated the Graduation & Prize Giving Day on 13 November 2013. The ceremony was held twice in the same day: in the morning for the morning session students and in the afternoon for both students & parents. Our guests consists of MWA's stakeholders, corporate and community partners, the school management committee, MWA key personnel, volunteers as well as parents of the graduates (for AM session) & students (for PM session).

The objectives of the ceremony is in celebration of the school year's success together with our stakeholders, to recognise improvement of students in their performance and achievements, to provide a platform for them to showcase what they have learnt and to encourage the students to continue working towards our school's vision. The morning ceremony commenced with performances by our morning session students singing in a choir and the afternoon session students performing circus arts in the day. The ceremony concluded with a speech given by Metta School's Principal, Ms See.

With the funding from MOE (Ministry of Education), a total of 203 award \$200 each were given students who have demonstrated progress in academics & non academic studies such as PVA and CCA skills, in vocational training as well as in their conduct and leadership competence. Our school supervisor, Venerable Shi Pu En and Ms See presented the awards to the nominated students. All school graduates of 2013 were presented with



their School Leaving Certificate by Venerable Shi Pu En and staff wished the students the very best in leading a meaningful and independent life upon graduation.

After the ceremony, everyone was invited to view the exhibits displayed in the school's Sports Hall, including the students' works from pottery, batik and mosaic pieces by various visual arts group to projects done by the ASD students. Many parents and guests were amazed at the work done by our students.

The annual event ended in a joyous atmosphere with well wishes and congratulations for the graduates and award recipients.



#### Metta School's Staff Retreat 2013 – We CARE!

Metta School's Staff Retreat 2013 was held at the picturesque Orchid Country Club from the 3rd to 4th of June. The theme of the retreat was 'CARE'; an acronym for 'Caring for our students, one another and ourselves', 'Appreciating and affirming our students and one another', 'Rejuvenating through sports and bonding activities' and 'Energising one another by teamwork'.

The programme line-up included a mid-year review session, an informative session on basic counselling by Mrs Jade Low-Lim and an inspirational talk on life-long learning by Mr Kunalan.

Similar to previous retreats, this retreat is not complete without an opportunity for all Metta School staff to let their hair down and have fun. Everyone enjoyed partaking in the ice-breaker and tele-match games. Another one of the retreat highlights was a mass bowling session in which all staff was given a chance to unleash their inner Remy Ong at the lanes!

Everyone at the retreat also enthusiastically gave their best to pick up a new skill by being either part of the Ukulele, Dance, Choir, or Percussion group. Each group showcased their newly acquired skills by putting up an impressive performance at the end of the retreat.

#### FORWARD PLANS

Metta school is continuously working to review, revise and redevelop the school curriculum since 2013. A Curriculum Team was set up to implement and design on Numeracy for all academic levels and programme, including the scheme of work, lesson design, worksheets and suggested activities. The teachers undergo training and will be implementing the new Numeracy curriculum in 2014. The Curriculum Team will be providing in-class support and coaching for the teachers.

Metta School's teachers are also exploring and experimenting the use of iPads for the senior ASD (Autism Spectrum Disorder) classes. It is expected that the implementation of the e-learning would aid the student to self-organise their daily routine towards independent living. The MacBook Pro is similarly used for the senior MID (Mild Intellectual Disability) class. The aim is for students to engage in self-directed learning.

Since Metta School started in 2001, the institution has grown from strength to strength, in its quest to provide a holistic and quality education for it's students. This is made possible with Metta's team of dedicated staff, visionary School Management Committee, concerned parents and a group of very supportive partners.

#### FUTURE DIRECTIONS

In line with the Family Support Programme, we will expand the programme to a two-day session to provide better support to parents in their children's learning. The first day of the week is dedicated to trans-disciplinary discussions, parent meetings, parenting talks and workshops, and home and school visits. New intervention hours are from 9.00am to 12.00pm for the morning session, and afternoon session lasts from 1.15pm to 4.15pm.





### METTA SCHOOL

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# METTA ALUMNI CARE



**Key Facts & Figures (as at 31 March 2014)**

204 alumni

13 Staff

Commenced in 2007



PROGRAMMES AND SERVICES

- The key thrusts Metta Alumni Care are:
- To cultivate the artistic talents of youths with special needs;
  - To provide a safe, open and nurturing environment where their talents can thrive;
  - To implement effective training programmes and support services that benefit their holistic development; and
  - To develop a sustainable model of supported employment for these youths.

We hold visual arts workshops on weekdays from 9.30am to 4.30pm at Arts@Metta, Level 4, with the more senior youths working from 8.30am to 5.30pm on weekdays.

Our programmes enable our trainees to further their mastery of visual arts, namely in batik painting & pottery. In the process, they learn to uphold proper decorum & assimilate concepts such as service attitude, work quality, punctuality, task completion, handling of job load & time management.

Support Services Available

Metta Alumni offers four different types of support services: individual and group therapy; Counseling; soft skills training and social programs.

Individual and Group Therapy

We have taken efforts to touch base with all our graduates and disseminated information about the alumni programme and its services to them and their families. We also conduct home visits throughout the year.

Counseling

Counseling service are provided for Alumni members & walk-in Metta school graduates on a weekly basis. Their personal issues, behavioral problems, career prospects, social problems & financial difficulties are addressed by our counselor. In order to provide a holistic therapeutic intervention, we conduct family visits to increase family members’ understanding & and support towards the special needs child.

Soft Skills Training

- Social Training – In the past year, we organized regular ongoing Indoor Walking Sessions (exercise movements followed on a video) for the Alumni youths.
- Social Outing – The year in review saw many outing activities in place for our youths to promote better bonding and social interaction. They get to watch “Fame” the musical at ITE Central on March 2013. A visit to the River Safari in April 2013 was sponsored by Mr Spencer Teo. On our Metta Family Day in September 2013, the youths get a fun and exciting full day at the Universal Studio Singapore. An enjoyable yet educational trip to Oh’s Farm on November 2013 was sponsored by IBM. A bonding session was held over an Alumni Barbeque at the Changi Chalet in January 2014. The Alumni youths also get a half day of fun at the East Coast Park in May 2014.

Arts@Metta

Activities

Arts@Metta held many CSR activities throughout the year, where companies and groups were trained by our alumni trainees (now known as alumni staff) in batik painting and pottery.

Some of the organizations and events included PUB (May to October 2013), Tote Board (May 2013), Lend Lease (September 2013) and Experian (November 2013) just to name a few.



Our Alumni trainees (Staff) participated in many roadshows and other community activities, including the Simei Passion Arts Day in April 2013, where our trainees ran a stall for batik painting. They also took part in the LTA Family Day at Siloso Beach Sentosa on November 2013.

A new milestone

In November 2013, Arts@Metta held its inaugural batik & pottery exhibition entitled “Colours Of Life”. The exhibition was held at Changi City Point and officially opened by Dr Mohamad Maliki Osman, Mayor of South East District and Minister of State for Defence & National Development.

New Intake

In March 2013, Arts@Metta started a class for ASD graduates from Metta School. The class started with two graduates, whose daily schedule includes doing Wordsearch and jigsaw puzzles, cross-stitch, painting, craft work and computer-assisted sessions.

We currently have five ASD graduates in the Arts@Metta also have another ASD graduate on training in our Batik workshop.

Employment Support Center

Several companies have been tapped and agreed to accommodate our graduates for mainstream jobs. On the other hand, an equal growing number of community partners comprising of VWOs, federation/society, and social enterprises, have continuously opened their doors to collaborate in terms of skills training, referral/ linkages and employment which include the following

CORPORATE PARTNERS	COMMUNITY PARTNERS
Ayako Corp/Albatross World PARK VIEW HOTEL NTUC-Fairprice Crowne-Plaza SERVE HOPE ASPIAL Yargay MCI Pte Ltd. Nick Vina Artisan Bakery Pte Ltd California Laundry Pte Ltd. Shine Tech Pte. Ltd Four Leaves Pte. Ltd. The Cake Shop APS Asia Siloso Beach Resort SAESL L&J Maintenance Pan Pacific Hotel TJJ Event Management IDV Concepts Pte Ltd Café in Waterloo Swift Personnel Pte Ltd Selvis Steril Charles and Keith Mr. Bean DA Cleaning Services	Bizlink Dignity Kitchen MINDS-JJP SNEF BELIEVE NJ Fortress/SNTC Employment for Persons with Intellectual Disabilities (E4PID) Mother and Child Project Clothes and Accessories SPD Joan Bowen Café APSN/NEC

With its focus on employment support, the program constantly promotes its services to the graduates and their families and continuously assists them from pre-placement right through to post-placement. Services include through resume preparation, job interview practice, support during actual interviews and follow-up through feedback and evaluation from employers.





Through these services, twenty have been referred for possible employment and 14 have been offered jobs. Three graduates have also been referred to and graduated from the hawker training program at Dignity Kitchen.

One home-based graduate has been engaged as well through batik painting.

## Metta Café

### About Us

Initiated by Metta Welfare Association, Metta Café was established in 2014 to provide F&B vocational training for Metta School graduates with mild intellectual disability and/or autism from age 18 and above. Our mission is to provide an avenue for these youths to acquire vocational, work and life skills through our comprehensive training and development programmes. This in turn helps to create employment opportunities for them to achieve economic independence, build confidence and self reliance.

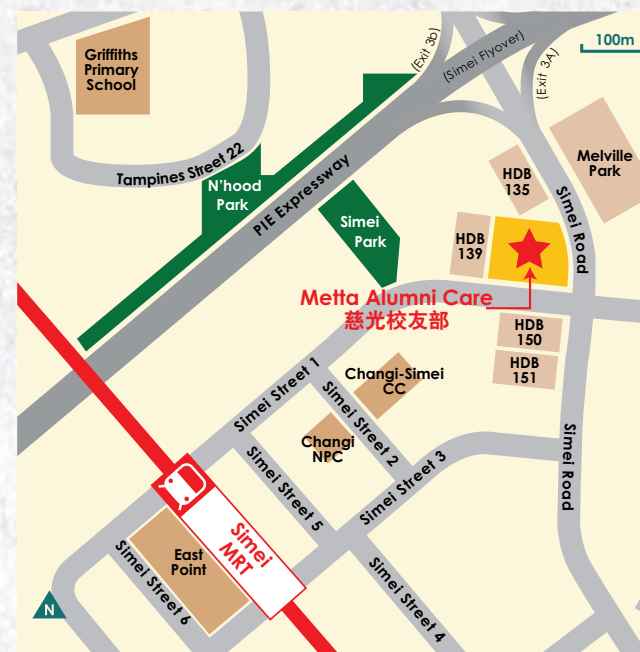
Metta School graduates with ITE Skill Certificate (ISC) who were not ready for open employment will be recruited as Metta Café apprentices. These apprentices' skills will be further hone in a commercial setting which entails the development of their specific skill sets through on the job training.

### Mission

To train and create employment opportunities for youths with special needs.

### Vision

To assist youths with mild intellectual disability and/or autism to achieve economic independence and self reliance.



## METTA ALUMNI CARE

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[www.facebook.com/ArtsAtMetta](https://www.facebook.com/ArtsAtMetta)  
[www.facebook.com/CafeMetta](https://www.facebook.com/CafeMetta)



# METTA BUDDHIST CULTURE DEPARTMENT



Key Facts & Figures (as at 31 March 2014)

8 Staff

Commenced in January 2009



## PROGRAMMES AND SERVICES

Established on 1 January 2009, the Metta Buddhist Culture Department aims to:

- Promulgate Buddhism and compassionate giving;
- Uphold benevolence and kindness through volunteerism and community outreach; and
- Be self-sufficient in funding our religious, educational and social endeavours as well as to help defray the operational costs of Metta's welfare centres.

### Buddhist Services

Conveniently scheduled during the weekends and accessibly housed within the Metta School, our dharma programmes cater for Buddhists from various age groups.

### Dharma Classes for Youth and Children

Dharma classes are conducted on Sundays for children and teens between the ages of 6 to 14 years. In these classes, they learn about Buddhist teachings and moral principles that are applicable to their daily lives. Adult dharma classes are held on Saturday evenings.

### Sutra-Chanting Ceremonies

We hold weekly ceremonies over two consecutive sessions every Sunday in the multi-purpose hall of Metta Building. In addition, religious rituals are held to commemorate Buddhist festivals and the birth anniversaries of various Bodhisattvas.

### Taking of Eight Precepts in Chinese

Conducted four times a year, devotees can join in the taking of eight precepts at the multi-purpose hall. The course encourages participants to adhere by the Buddhist eight precepts for 12 hours, from 8 am to 8 pm.

### Compassionate Endeavours

Once every few months, the department organises the releasing of lives, a compassionate activity that stems from the Buddhist tenets of benevolence and protection of all forms of life. To further our humanitarian cause, we conduct local and overseas voluntary missions to fulfil welfare goals and promote the spirit of giving. We also organise festival celebrations and overseas trips throughout the year to foster bonds and rapport amongst our devotees, course members and volunteers.

## ACHIEVEMENTS

Under the leadership of Metta's Executive Director, Venerable Shi Pu En, the year in review saw an increase in activities organised, as well as the number of people taking part in the department's classes and activities. Throughout the year, the department also put together meaningful activities and events that touched the hearts of many and made a significant contribution to society.

### Dharma Talks

Several Chinese and English dharma talks were held free of charge for the public in the past year. Through these talks, many were able to participate in open discussions with our distinguished speakers, namely Venerable Sik Chuan Guan from the Singapore Buddhist Federation and Venerable Xin Hong from Taiwan. We were also honoured to have Venerable Kanugolle Rathanasara from the Sri Lankaramaya Buddhist Temple conduct our English dharma talks.

### Releasing of Lives

This meaningful event, which saw the releasing of lives of various animals at different locations, took place twice over the past financial year.

### Bereavement Prayer Group

Since September 2011, Metta Buddhist Culture Department has set up a bereavement prayer group consisting of 138 volunteers. The group performs Buddhist prayers during funerals of Metta volunteers and their family members.



### Novitiate Programme for Adults

Over 100 people took part in the inaugural novitiate programme in December 2012. This programme gives adults the opportunity to experience the lives of novice monks and nuns for a week.

### Dharma Boot Camp for Children

During the June school holidays, the department organised a three-day and two-night dharma boot camp for children ranging from Primary 3 to 6. The 60 active children enjoyed the exciting programme, including dharma teachings, movie appreciation, cooking lessons, games and community engagement activities.

### Festive Celebrations

Many lively celebrations and enjoyable overseas trips added bustle and memorable moments to our activity calendar. These offered ample opportunities for our members to network and bond with each other:

### Lunar New Year Celebration

Following in the tradition of previous years, the department held a Lou Hei buffet luncheon for donors and supporters during the Lunar New Year festive period to thank them for all their contributions. The event started off with a lion dance performance, followed by a blessing ceremony conducted by Metta's Executive Director, Venerable Shi Pu En. That was followed by the tossing of yu sheng, filling the hall with auspicious Chinese words and phrases.

### Pilgrimage Trips

The department brought more than 80 participants to various cities in China as well as India. Highlights included visiting renowned Buddhist temples and other places of interest, and enjoying beautiful scenery and natural wonders.

### Outreach Missions

The year in review saw several large-scale missionary activities, conducted both locally and abroad. The main objective of these activities was to provide welfare to the less fortunate, regardless of where they are based.

### Appreciation Dinner for the Devotees

The Buddhist Culture Department organised a reunion get-together for devotees and volunteers to thank them for their continuous support.

## FUTURE DIRECTIONS

We will continue to promote our existing services and strive to increase the participation of children and youths in the courses we offer. This includes involving them in Buddhist activities and inculcating religious understanding and principles in them. Since 2013, we have invited Venerables from abroad to provide dharma education talks at least three times a year at our premises

The department will continue to extend this novitiate programme to adults who are interested in experiencing the lives of monks and nuns.







#### METTA BUDDHIST CULTURE DEPARTMENT

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# METTA EVENTS

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Lunar Seventh Month Charity Auctions	7.4
Metta Charity Run 2013	7.5
Metta Shine Night 2013	7.6
Lunar New Year Lou Hei Buffet Luncheon 2014	7.7
Metta Charity Walk cum Family Carnival 2014	7.8





**METTA CHARITY MOVIE SCREENING 2013**  
**1 June 2013, The Cathay Cineplex**

In its second successful year running, Metta held a charity movie screening of the 3D animated movie, Epic, at The Cathay Cineplex, presented by Elite Advisory Services. There was an overwhelming response as tickets were almost sold-out with more than a thousand people filling the three screening halls to catch the fantasy adventure animation. The staggering turnout helped raised over \$60,000 in funds for Metta's programmes, while increasing awareness and publicity of our services. We would like to thank our corporate partners Bali Tangi, Mount Vernon Sanctuary Private Limited, Singapore Pools Private Limited, JP Nelson Equipment Private Limited, Bo Tree Private Limited, Lee Foundation, our donors and ticket holders for helping to make the screening a success.



**METTA GOLF TOURNAMENT 2013**  
**12 July 2013, Raffles Country Club**

Into its 14<sup>th</sup> year, this annual flagship event has enjoyed long-time support from title sponsor Keppel Offshore and Marine. In 2013, this major sporting event raised \$293,000 for Metta Welfare Association. We were deeply honoured to have guest-of-honour Mr Tharman Shanmugaratnam, Deputy Prime Minister and Minister for Finance grace the event. As with previous years, the golf tournament saw a good game with healthy competition and camaraderie amongst golfers. Golfers enjoyed a sumptuous post-tournament dinner, and were entertained by stilt walkers from Metta School's circus performance troupe, as well as the exciting anticipation of the tournament results.



## LUNAR SEVENTH MONTH CHARITY AUCTIONS

7 August to 4 September 2013, Island-wide

The annual charity auction was officially launched by Metta's president, Venerable Shi Fa Zhao on 5 July 2013. The launch event was graced by a host of popular veteran celebrities. The centrepiece of the auction was the auspicious "Lotus Blossom of Wealth" which is said to enhance fortunes and blessings of luck to one's family and business. It is a carving that centres on a large lotus flower crafted on the right upper corner of the ornament. The carving is accompanied by a three-legged toad and lively carp frolicking in the pond, all of which connote prosperity. The auction and sale of this auspicious item raised closed to \$250,000 in funds.



## METTA CHARITY RUN 2013

7 September 2013, Punggol Waterway Park

In its fourth consecutive year, Metta held its annual high-adrenalin sporting event for running enthusiasts. The event which was held at the Punggol Waterway Park for the first time saw over 1,100 participants joining in the run to raise funds for the organisation's programmes and services, while increasing awareness and publicity of Metta. We were honoured to have Ms Penny Low, MP for Pasir Ris-Punggol GRC, grace the event which also garnered support from corporate teams including Singapore Pools, MDIS, Barclays, Sime Darby, and Experian Singapore. In addition to the usual categories of 5km and 10km races, we extended the challenging 1.2km Parent and Child fun run. The run ended with an exciting carnival of snacks, food and drinks together with an array of performances from Serangoon Secondary and Triskelion Singapore Council.



**METTA SHINE NIGHT 2013**  
**16 November 2013, ITE College East**

Metta Shine Night marked the 10<sup>th</sup> annual talent competition amongst staff, clients and students of Metta at the ITE College East. Entertaining the audience were magnificent performances put on by the school's students including the Stomp Warriors, Chinese Orchestra, a Percussion act, ukelele playing and singing, marimba playing and a medley of songs and dances. It was a stiff competition that saw the likes of Metta Preschool and Metta Home competing against Metta School students. Kudos to the talented dancer, Asif Saifudin from Metta School for being our Grand Champion.



**LUNAR NEW YEAR LOU HEI BUFFET LUNCHEON 2014**  
**8 February 2014, Metta Building**

To usher in the New Year with gratitude, Metta held its annual Lunar New Year buffet luncheon to appreciate its charitable donors, volunteers and supporters from all walks of lives for their dedicated service to the organisation. Dropping in for a surprise visit was the God of Fortune mascot that delighted everyone with its sudden appearance. Metta's Executive Director, Venerable Shi Pu En officiated the ceremony with a blessing ritual prior to the luncheon. Preceding the main course, the starter *yu sheng* tossing ceremony roused the crowd as they filled the air with auspicious Chinese idioms, words and phrases while trying to toss the delectable ingredients as high as they could go to symbolise wealth and success.



**METTA CHARITY WALK CUM FAMILY CARNIVAL 2014**  
**23 March 2014, Metta School / Metta Building**

Into its 17<sup>th</sup> year, the Metta Charity Walk cum Family Carnival was a the full-day event that showcased a variety of fun activities, exciting games and rides for the young ones, healthy vegetarian food and snacks for the health buffs, crafters, hobbyists and bookworms. Graced by Guest-of-Honour Mr Lim Swee Say, Minister from the Prime Minister's Office, the healthy 3km walkathon saw an impressive turnout of over 900 participants. Mr Lim and Venerable Shi Fa Zhao officiated the start of the carnival by sounding the gong together. With 133 stalls catering to a wide array of interests, no one was left out of the festivities. All credit goes to the sponsors, stallholders, volunteer groups, schools, public and staff who helped to successfully raise over \$235,000 in funds towards Metta's programmes and services while increasing awareness of the abilities of our clients.







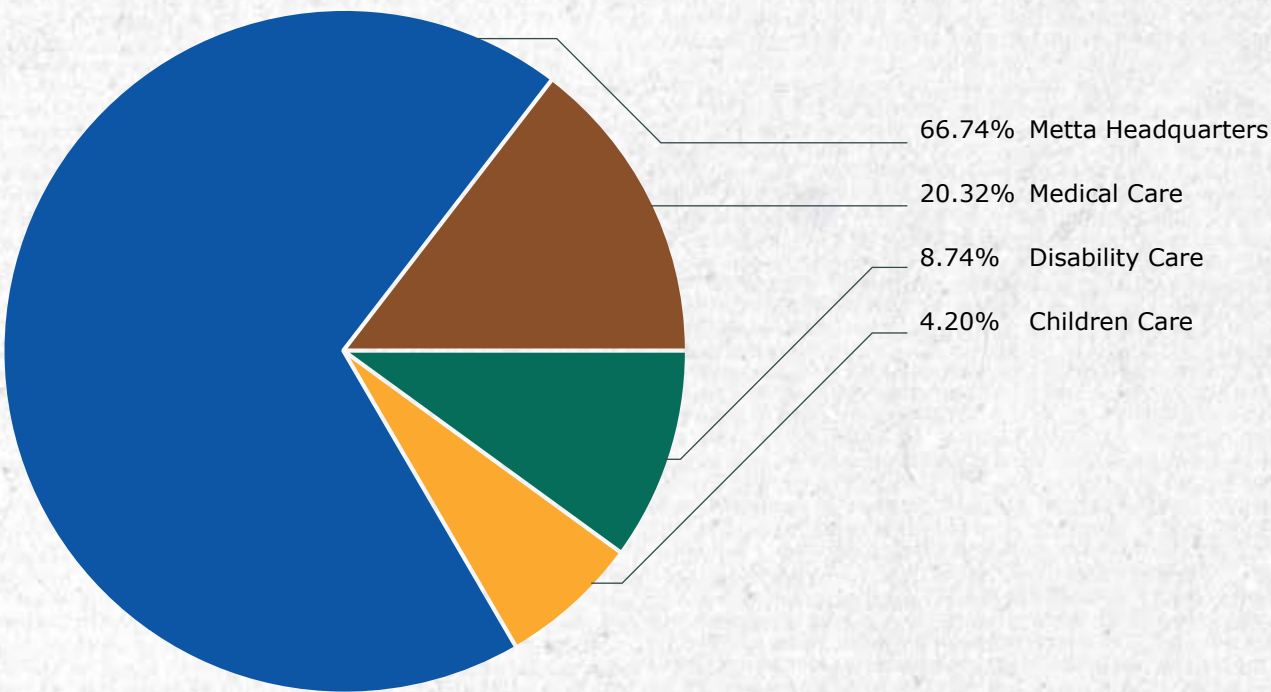
# OPERATIONS REVIEW & CORPORATE GOVERNANCE

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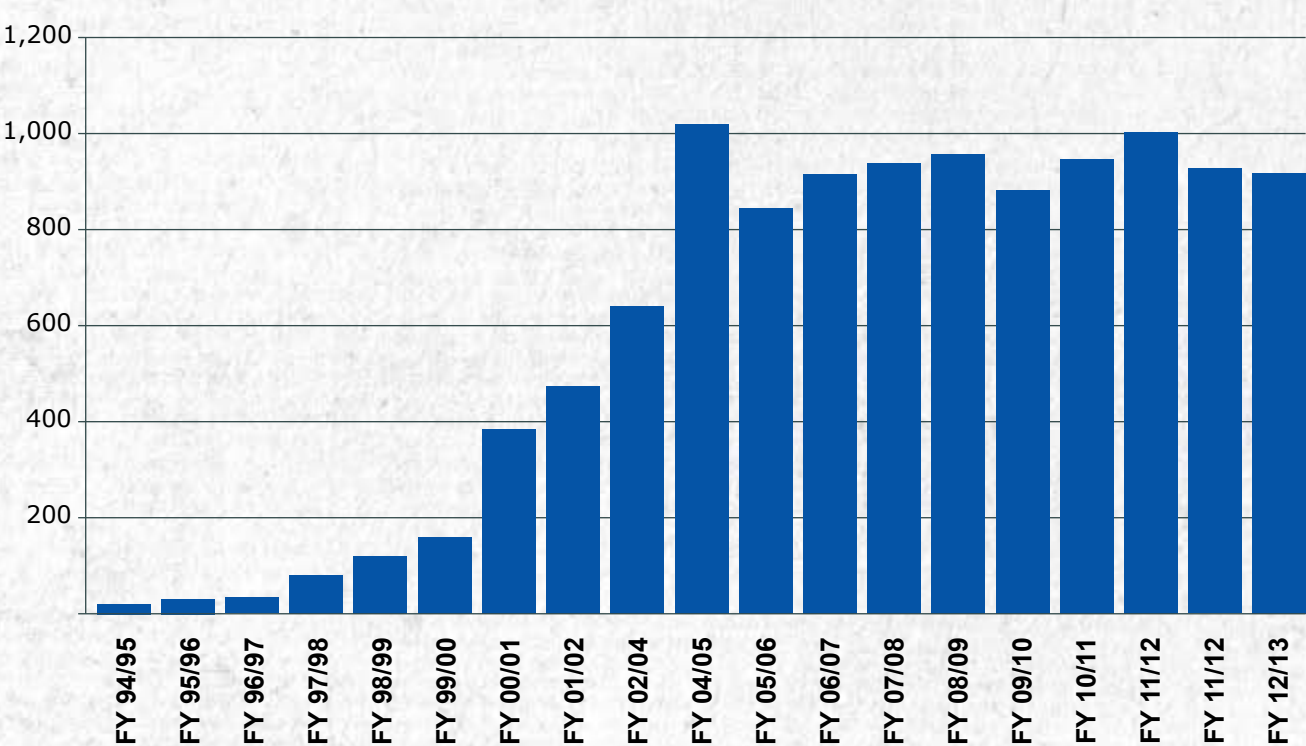


OPERATIONS REVIEW

Donations Received for Financial Year 2013/14



Total Number Of Clients In Our Centres Daily



KEY RATIOS

Reserves: Operating Expenses

Operating Reserves (Total)	: \$22,253,705
Annualised Expenses	: \$12,052,626
Ratio	: 1.85 (22.16 mths)

Fund Raising Expenses: Fundraising Income  
(Consolidated Year Ended 31 March 2014)

Fundraising Expenses	: \$201,150
Fundraising Income	: \$965,633
Ratio	: 21%

Conflict of Interest Policies

All Executive Committee members, Chairmen of Sub-Committees and senior staff members of Metta Welfare Association are required to read and understand the conflict of interest policy in place and make full disclosure of interests, relationships and holdings that could potentially result in a conflict of interest. When a conflict of interest situation arises, the member/staff shall abstain from participating in the discussion, decision making and voting on the matter.

Reserves Policy

The maximum operating reserves shall be 5 years of annual operating expenditure, with annual operating expenditure being 5 times the highest annual expenditure over the last 3 years. Operating reserves exclude all building/project funds, endowment and sinking funds.

Remuneration of the Management Committee

During the financial year, one of the Executive Management Committee members received honorariums for services rendered during Buddhist culture activities totalling to S\$4,000. Other members did not receive any remuneration during the financial year.



**GOVERNANCE EVALUATION CHECKLIST**

for the period Apr 2013 to Mar 2014

<b>S/No.</b>	<b>Code Description</b>	<b>Code ID</b>	<b>Compliance</b>	<b>S/No.</b>	<b>Code Description</b>	<b>Code ID</b>	<b>Compliance</b>
1	Are there Board members holding staff appointments? Remarks: (Skip questions 2 and 3 if "No")		No	22	The charity makes available to its stakeholders an annual report that includes information on its programmes, activities, audited financial statements, Board members and executive management.	8.1	Complied
2	If the governing instrument permits staff to become Board members, they should comprise not more than one-third of the Board.	1.1.2	-	23	Are Board members remunerated for their Board services? Remarks: (Skip questions 24 and 25 if "No")		No
3	Staff does not chair the Board.	1.1.2	-	24	No Board member is involved in setting his or her own remuneration.	2.2	-
4	There is a maximum term limit of four consecutive years for the Treasurer position (or equivalent, e.g. Finance Committee Chairman).	1.1.6	Complied	25	The charity discloses the exact remuneration and benefits received by each Board member in the annual report.	8.2	-
5	The Board conducts regular self-evaluation to assess its performance and effectiveness.	1.1.10	Complied	26	Does the charity employ paid staff? Remarks: (Skip questions 27 and 28 if "No")		Yes
6	There are Board committees (or designated Board members) with documented terms of reference.	1.2.1	Complied	27	No staff is involved in setting his or her own remuneration.	2.2	Complied
7	The Board meets regularly with a quorum of at least one-third or at least three members, whichever is greater (or as required by the governing instrument).	1.3.1	Complied	28	The charity discloses in its annual report the annual remuneration of its three highest paid staff who each receives remuneration exceeding \$100,000, in bands of \$100,000. If none of its top three highest paid staff receives more than \$100,000 in annual remuneration each, the charity discloses this fact.	8.3	Complied
8	There are documented procedures for Board members and staff to declare actual or potential conflicts of interest to the Board.	2.1	Complied	29	The charity accurately portrays its image to its members, donors and the public.	9.1	Complied
9	Board members do not vote or participate in decision-making on matters where they have a conflict of interest.	2.4	Complied				
10	The Board reviews and approves the vision and mission of the charity. They are documented and communicated to its members and the public.	3.1.1	Complied				
11	The Board approves and reviews a strategic plan for the charity to ensure that the activities are in line with its objectives.	3.2.2	Complied				
12	The Board approves documented human resource policies for staff.	5.1	Complied				
13	There are systems for regular supervision, appraisal and professional development of staff.	5.6	Complied				
14	There is a system to address grievances and resolve conflicts.	5.11	Complied				
15	The Board ensures internal control systems for financial matters are in place with documented procedures.	6.1.2	Complied				
16	The Board ensures reviews on the charity's controls, processes, key programmes and events.	6.1.3	Complied				
17	The Board approves an annual budget for the charity's plans and regularly monitors its expenditure.	6.2.1	Complied				
18	The charity discloses its reserves policy in the annual report.	6.4.1	Complied				
19	Does the charity invest its reserves? Remarks: (Skip question 20 if "No")		Yes				
20	The charity invests its reserves in accordance with an investment policy approved by the Board. It obtains advice from qualified professional advisors, if deemed necessary by the Board.	6.4.4	Complied				
21	Donations collected are properly recorded and promptly deposited by the charity.	7.2.2	Complied				



## NON-FINANCIAL INFORMATION

### Charity Status

The Metta Welfare Association was set up as a society with the Registry of Societies (ROS) on 13 July 1994. It was registered as a charity under the Charities Act on 9 March 1995.

Charity Registration Number : 01082  
ROS Registration Number : 0285/1993WEL  
Unique Entity Number : S94SS0081K

### Institution of a Public Character (IPC)/Central Fund Status

Period : 2 May 2013 to 1 May 2016  
IPC Reference No. : S94SS0081K  
Member of Central Fund : NCSS Charitable Fund

## OPERATIONAL DETAILS

(as at 31 March 2014)

Number of Beneficiaries : 929  
Number of Staff : 299

## REGISTERED ADDRESS

32 Simei Street 1  
Metta Building  
Singapore 529950

## EXECUTIVE MANAGEMENT COMMITTEE

(Charity Trustees)

Ven Shi Fa Zhao	- President
Ven Shi Fa Cheng	- 1st Vice President
Tan Ming Yong	- 2nd Vice President
Tan Yen Kee	- Honorary Secretary
Khua Kian Kheng, Ivan	- Assistant Honorary Secretary
Tay Khin Sian, Anthony	- Honorary Treasurer
Yeong Wai Chee, Raymond	- Assistant Honorary Treasurer
Helen Tan	- Committee Member
Lim Yew Si	- Committee Member
Neo Siow Hong, Jason	- Committee Member
Ngiam Kee Yuan	- Committee Member
Poh Yong Meng, Stephen	- Committee Member
Tan Wui Khiang, Kevin	- Committee Member
Tsang Siu For, Thomas	- Committee Member
Woo Khai San, Victor	- Committee Member

## AUDITOR

Fiducia LLP



# AUDITED FINANCIAL STATEMENTS

For The Year Ended 31 March 2014



Unique Entity No. S94SS0081K  
IPC No. IPC000269  
Registered under the Registrar of Societies

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## STATEMENT BY EXECUTIVE MANAGEMENT COMMITTEE

In the opinion of the Executive Management Committee,

- a) the financial statements as set out on pages 9.4 to 9.25 are drawn up so as to give a true and fair view of the state of affairs of the Association at 31 March 2014, and of the results of the financial activities and cash flows of the Association for the financial year then ended; and
- b) at the date of this statement, there are reasonable grounds to believe that the Association will be able to pay its debts as and when they fall due.

The Executive Management Committee, comprising the following, authorized the issue of these financial statements on 1 September 2014.

President	Lai Meng Wah @ Shi Fa Zhao
First Vice President	Lee Siew Hoong @ Shi Fa Cheng (Appointed on 29 March 2014)
Second Vice President	Tan Ming Yong
Honorary Secretary	Tan Yen Kee
Assistant Honorary Secretary	Khua Kian Kheng, Ivan
Honorary Treasurer	Tay Khin Sian, Anthony
Assistant Honorary Treasurer	Yeong Wai Chee, Raymond
Committee Member	Helen Tan
Committee Member	Lim Yew Si
Committee Member	Neo Siow Hong, Jason
Committee Member	Ngiam Kee Yuan
Committee Member	Poh Yong Meng, Stephen
Committee Member	Tan Wui Khiang
Committee Member	Tsang Siu For, Thomas
Committee Member	Woo Khai San, Victor

On behalf of the Executive Management Committee,

Lai Meng Wah @ Shi Fa Zhao  
President

Tay Khin Sian, Anthony  
Honorary Treasurer

Singapore,  
1 September 2014

## REPORT ON THE FINANCIAL STATEMENT

We have audited the accompanying financial statements of Metta Welfare Association (the "Association") set out on pages 5 to 32, which comprise the statement of financial position as at 31 March 2014, the statement of financial activities and the statement of cash flows for the financial year then ended, and a summary of significant accounting policies and other explanatory information.

### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with the provisions of the Societies Act (Chapter 311), Charities Act (Chapter 37) and Charities Accounting Standard, and for devising and maintaining a system of internal accounting controls sufficient to provide a reasonable assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are properly authorized and that they are recorded as necessary to permit the preparation of true and fair profit and loss accounts and balance sheets and to maintain accountability of assets.

### *Auditors' Responsibility*

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Singapore Standards on Auditing. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the entity's preparation of financial statements that give a true and fair view 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 entity's internal controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### *Opinion*

In our opinion, the financial statements of the Association are properly drawn up in accordance with the provisions of the Societies Act (Chapter 311), Charities Act (Chapter 37) and Charities Accounting Standard so as to give a true and fair view of the state of affairs of the Association as at 31 March 2014, and the results and cash flows of the Association for the financial year ended on that date.

### *Report on Other Legal and Regulatory Requirements*

In our opinion, the accounting and other records required by the regulations enacted under the Singapore Societies Act (Chapter 311) and Charities Act (Chapter 37) to be kept by the Association have been properly kept in accordance with those regulations.

During the course of our audit, nothing has come to our attention that the 30% cap mentioned in Regulation 15(1) of the Charities Act, Cap. 37 (Institutions of a Public Character) Regulations 2007 and as amended by Charities (Institutions of a Public Character) (Amendments) Regulations 2008 has been exceeded.

During the course of our audit, nothing has come to our attention that donation moneys are used for disbursements other than those in accordance with the objectives of the Association.

**Fiducia LLP**  
Public Accountants and  
Chartered Accountants  
Singapore,  
1 September 2014



STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2014

	Note	2014 S\$	2013 S\$
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalents	4	9,021,052	8,920,208
Trade and other receivables	5	1,042,553	1,236,320
Inventories		<u>7,902</u>	<u>4,945</u>
		<u>10,071,507</u>	<u>10,161,473</u>
<b>Non-current assets</b>			
Investment in financial assets	6	1,018,600	506,000
Property, plant and equipment	7	<u>13,611,451</u>	<u>13,809,708</u>
		<u>14,630,051</u>	<u>14,315,708</u>
<b>Total assets</b>		<u>24,701,558</u>	<u>24,477,181</u>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Trade and other payables	8	<u>1,657,749</u>	<u>2,070,327</u>
<b>Total liabilities</b>		<u>1,657,749</u>	<u>2,070,327</u>
<b>NET ASSETS</b>		<u>23,043,809</u>	<u>22,406,854</u>
<b>FUNDS</b>			
<b>Unrestricted funds</b>			
General fund		18,725,628	18,185,531
Investment fund	9	1,738,102	1,610,712
Project account reserve	9	1,517,134	1,187,647
Sinking fund	9	272,841	279,222
Designated funds	9	<u>441,932</u>	<u>466,414</u>
		<u>22,695,637</u>	<u>21,729,526</u>
<b>Restricted funds</b>			
Building fund	9	0	329,487
Education trust fund	9	<u>348,172</u>	<u>347,841</u>
		<u>348,172</u>	<u>677,328</u>
<b>Total funds</b>		<u>23,043,809</u>	<u>22,406,854</u>

STATEMENT OF FINANCIAL ACTIVITIES FOR THE FINANCIAL YEAR ENDED 31 MARCH 2014

		Unrestricted funds													Restricted funds		
		Designated funds															
		General fund S\$	Investment fund S\$	Project account reserve S\$	Sinking fund S\$	Alumni welfare fund S\$	Children welfare fund S\$	Client welfare fund S\$	Equipment fund S\$	HIV fund S\$	Medicine fund S\$	Metta School reserve S\$	Student welfare fund S\$	The Late Mrs. Teoh Siok Loo fund S\$	Building fund S\$	Education trust fund S\$	Total S\$
2014	Note																
INCOME																	
Income from generated funds																	
- Voluntary income	10	7,972,141	0	0	0	400	0	2,428	0	0	1,188	0	9,800	20,000	0	331	8,006,288
- Activities for generating funds	10	1,197,901	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,197,901
- Investment income	10	63,211	0	0	0	0	0	0	0	0	0	0	0	0	0	0	63,211
Income from charitable activities	10	3,368,738	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,368,738
Other income	10	53,443	0	0	0	0	0	0	0	0	0	0	0	0	0	0	53,443
Total income		12,655,434	0	0	0	400	0	2,428	0	0	1,188	0	9,800	20,000	0	331	12,689,581
EXPENDITURE																	
Cost of generating funds	11	484,363	0	0	0	1,198	79	0	462	0	0	0	3,890	50,069	0	0	540,061
Cost of charitable activities	11	10,323,819	0	0	49,652	0	0	0	0	0	0	0	0	0	0	0	10,373,471
Governance and other administrative costs	11	1,139,094	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,139,094
Total expenditure		11,947,276	0	0	49,652	1,198	79	0	462	0	0	0	3,890	50,069	0	0	12,052,626
NET INCOME / (EXPENDITURE)		708,158	0	0	(49,652)	(798)	(79)	2,428	(462)	0	1,188	0	5,910	(30,069)	0	331	636,955
GROSS TRANSFERS BETWEEN FUNDS																	
Transfer to / (from) of funds		(168,061)	127,390	329,487	43,271	275,932	35,000	0	6,500	(13,000)	3,900	0	(310,932)	0	(329,487)	0	0
NET MOVEMENT IN FUNDS		540,097	127,390	329,487	(6,381)	275,134.	34,921	2,428	6,038	(13,000)	5,088	0	(305,022)	(30,069)	(329,487)	331	636,955
TOTAL FUNDS BROUGHT FORWARD		18,185,531	1,610,712	1,187,647	279,222	70,420	0	21,054	16,353	13,000	7,405	0	305,022	33,160	329,487	347,841	22,406,854
TOTAL FUNDS CARRIED FORWARD		18,725,628	1,738,102	1,517,134	272,841	345,554	34,921	23,482	22,391	0	12,493	0	0	3,091	0	348,172	23,043,809

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



STATEMENT OF FINANCIAL ACTIVITIES FOR THE FINANCIAL YEAR ENDED 31 MARCH 2014 (CONT'D)

		Unrestricted funds												Restricted funds		
							Designated funds									
		General fund S\$	Investment fund S\$	Project account reserve S\$	Sinking fund S\$	Alumni welfare fund S\$	Client welfare fund S\$	Equipment fund S\$	HIV fund S\$	Medicine fund S\$	Metta School reserve S\$	Student welfare fund S\$	The Late Mrs. Teoh Siok Loo fund S\$	Building fund S\$	Education trust fund S\$	Total S\$
2013	Note															
<b>INCOME</b>																
Income from generated funds																
- Voluntary income	10	7,623,311	0	0	0	10	8,087	0	0	1,129	2	77,000	41,949	0	1,082	7,752,570
- Activities for generating funds	10	1,264,895	0	0	0	0	0	0	0	0	0	0	0	0	0	1,264,895
- Investment income	10	18,490	0	0	0	0	0	0	0	0	0	0	0	0	0	18,490
Income from charitable activities	10	2,772,512	0	0	0	0	0	0	0	0	0	0	0	0	0	2,772,512
Other income	10	51,074	0	0	0	0	0	0	0	0	0	0	0	0	0	51,074
<b>Total income</b>		<b>11,730,282</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10</b>	<b>8,087</b>	<b>0</b>	<b>0</b>	<b>1,129</b>	<b>2</b>	<b>77,000</b>	<b>41,949</b>	<b>0</b>	<b>1,082</b>	<b>11,859,541</b>
<b>EXPENDITURE</b>																
Cost of generating funds	11	626,883	0	0	0	48	0	0	0	0	0	35,755	8,789	0	5,248	676,723
Cost of charitable activities	11	9,206,531	0	0	0	0	0	0	0	0	0	0	0	0	0	9,206,531
Governance and other administrative costs	11	812,732	0	0	0	0	0	0	0	0	0	0	0	0	0	812,732
<b>Total expenditure</b>		<b>10,646,146</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>48</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>35,755</b>	<b>8,789</b>	<b>0</b>	<b>5,248</b>	<b>10,695,986</b>
<b>NET INCOME / (EXPENDITURE)</b>		<b>1,084,136</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(38)</b>	<b>8,087</b>	<b>0</b>	<b>0</b>	<b>1,129</b>	<b>2</b>	<b>41,245</b>	<b>33,160</b>	<b>0</b>	<b>(4,166)</b>	<b>1,163,555</b>
<b>GROSS TRANSFERS BETWEEN FUNDS</b>																
Transfer to / (from) of funds		(237,149)	232,711	0	47,451	0	0	0	0	0	(121,985)	121,985	0	(43,013)	0	0
<b>NET MOVEMENT IN FUNDS</b>		<b>846,987</b>	<b>232,711</b>	<b>0</b>	<b>47,451</b>	<b>(38)</b>	<b>8,087</b>	<b>0</b>	<b>0</b>	<b>1,129</b>	<b>(121,983)</b>	<b>163,230</b>	<b>33,160</b>	<b>(43,013)</b>	<b>(4,166)</b>	<b>1,163,555</b>
<b>TOTAL FUNDS BROUGHT FORWARD</b>		<b>17,338,544</b>	<b>1,378,001</b>	<b>1,187,647</b>	<b>231,771</b>	<b>70,458</b>	<b>12,967</b>	<b>16,353</b>	<b>13,000</b>	<b>6,276</b>	<b>121,983</b>	<b>141,792</b>	<b>0</b>	<b>372,500</b>	<b>352,007</b>	<b>21,243,299</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>18,185,531</b>	<b>1,610,712</b>	<b>1,187,647</b>	<b>279,222</b>	<b>70,420</b>	<b>21,054</b>	<b>16,353</b>	<b>13,000</b>	<b>7,405</b>	<b>0</b>	<b>305,022</b>	<b>33,160</b>	<b>329,487</b>	<b>347,841</b>	<b>22,406,854</b>

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

STATEMENT OF CASH FLOWS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2014

	Note	2014 S\$	2013 S\$
<b>Cash flows from operating activities</b>			
Net income		636,955	1,163,555
Adjustments for:			
- Depreciation	7	735,415	753,451
- Interest income	10	(63,211)	(18,490)
- Loss on disposal of fixed assets	11	0	2,376
- Profit on disposal of fixed assets	7	(11,134)	0
Operating cash flow before working capital changes		1,298,025	1,900,892
Changes in operating assets and liabilities:			
- Trade and other receivables		193,767	(483,985)
- Inventories		(2,957)	1,354
- Trade and other payables		(412,578)	699,011
Cash generated from operations		1,076,257	2,117,272
Interest received		3,013	6,075
<b>Net cash provided by operating activities</b>		<b>1,079,270</b>	<b>2,123,347</b>
<b>Cash flows from investing activities</b>			
Increase in pledged deposits		(290,240)	(52,962)
Interest received		60,198	12,415
Placement of investment		(512,600)	(506,000)
Proceeds from disposal of property, plant and equipment		11,134	32
Purchases of property, plant and equipment	7	(537,158)	(187,705)
<b>Net cash (used in) / provided by investing activities</b>		<b>(1,268,666)</b>	<b>(734,220)</b>
<b>Net increase in cash and cash equivalents</b>			
		(189,396)	1,389,127
Cash and cash equivalents at beginning of financial year		8,682,146	7,293,019
<b>Cash and cash equivalents at end of financial year</b>	<b>4</b>	<b>8,492,750</b>	<b>8,682,146</b>
<b>Cash and cash equivalents comprise:</b>			
Cash on hand	4	11,645	9,700
Cash in banks	4	4,398,265	6,210,313
Fixed deposits	4	4,082,840	2,462,133
		<b>8,492,750</b>	<b>8,682,146</b>

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



## NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2014

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

### 1. General information

Metta Welfare Association ("the Association") operates in the Republic of Singapore. Its registered office and principal place of activities is located at Block 32, Simei Street 1, Metta Building, Singapore 529950.

The Association is dedicated to the active promotion of humanitarian causes. The Association's objectives are to provide special education, welfare services, community and medical care to the intellectually disabled, elderly and terminally ill in the community, regardless of race and religion.

The Association is registered as a charity organization under Charities Act, Chapter 37 on 9 March 1995 and has been accorded an Institution of a Public Character ("IPC") status for the period from 2 May 2013 to 1 May 2016.

The Association is composed of nine (9) welfare centres as follows:

1. Metta Home for the Disabled
2. Metta Home Day Activity Centre
3. Metta Day Activity Centre for the Intellectually Disabled
4. Metta Day Rehabilitation Centre for the Elderly
5. Metta Hospice Care Centre
6. Metta Preschool@Simei
7. Metta Preschool@Punggol
8. South East CDC-Metta Student Care Centre
9. Metta Alumni Care

### 2. Significant accounting policies

#### 2.1 Basis of preparation

The financial statements have been prepared in accordance with Charities Accounting Standard ("CAS") and the disclosure requirements of the Societies Act (Chapter 311) and Charities Act (Chapter 37). The financial statements have been prepared under the historical cost convention, except as disclosed in the accounting policies below.

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

The preparation of these financial statements in conformity with CAS requires management to exercise its judgement in the process of applying the Association's accounting policies. It also requires the use of certain critical accounting estimates and assumptions. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are disclosed in Note 3.

### 2.2 Income recognition

Income comprises the fair value of the consideration received or receivable for the services rendered in the ordinary course of the Association's activities. Income is recognized as follows:

- 2.2.1 Donations are recognized in the statement of financial activities upon receipt. Donations subject to donor-imposed conditions that specify the time period in which the expenditure can take place are accounted for as deferred income and recognized as a liability until the financial period in which the Centre is allowed by the condition to expend the income.

Donations-in-kind are recognized when the fair value of the assets received can be reasonably ascertained.

- 2.2.2 Government grants are recognized at their fair value where there is reasonable assurance that the grants will be received and all related conditions will be complied with.

- 2.2.3 Income from services is recognized over the period in which the services are rendered, by reference to completion of the specific transaction assessed on the basis of the actual service provided as a proportion of the total services to be performed.

- 2.2.4 Management fees are allocated costs comprised of: general management; human resource and administration; finance costs; and IT costs which are allocated among the welfare centres on a basis determined by the Executive Management Committee.

- 2.2.5 Interest income on bank current accounts and fixed deposits placed with banks are recognized on a time-proportion basis using the effective interest method.

- 2.2.6 Other income is recognized when received.

### 2.3 Cost recognition

All expenditures are accounted for on accrual basis, aggregated under the respective areas. Direct costs are attributed to the activity where possible. Where costs are not wholly attributable to an activity, they are apportioned on a basis consistent with the use of resources.

- 2.3.1 Cost of generating funds from fund-raising activities

Costs that are directly attributable to the fund-raising activities are separated from those costs incurred in undertaking charitable activities.

- 2.3.2 Cost of charitable activities

Cost of charitable activities comprises all costs incurred in the pursuit of the charitable objects of the Association. The total costs of charitable expenditure are apportionment of overhead and shared costs.

- 2.3.3 Governance and administrative costs

Governance costs include the costs of governance arrangement, which relate to the general running of the Association, providing governance infrastructure and ensuring public accountability. These costs include costs related to constitutional and statutory requirements and an apportionment of overhead and shared costs.



2.4 Property, plant and equipment

2.4.1 Measurement

All property, plant and equipment are initially recognized at cost and subsequently carried at cost less accumulated depreciation.

The cost of an item of property, plant and equipment includes its purchase price and any costs that are 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.

2.4.2 Depreciation

Depreciation on property, plant and equipment except renovation in progress is calculated using the straight-line method to allocate their depreciable amounts over their estimated useful lives. The estimated useful lives are as follows:

	Useful lives
Aircon	5 years
Alarm and security system	5 years
Arts and music equipment	5 years
Building	50 years
Computer	3 years
Electrical and fittings	5 years
Furniture and equipment	5 years
Kitchen equipment	5 years
Laundry equipment	5 years
Motor vehicles	5 years
Physio / Medical equipment	5 years
Renovation	15 years

The residual values and useful lives of property, plant and equipment are reviewed, and adjusted as appropriate, at each reporting date. The effects of any revision of the residual values and useful lives are included in the statement of financial activities for the financial year in which the changes arise.

2.4.3 Subsequent expenditure

Subsequent expenditure relating to property, plant and equipment that have already been recognized is added to the carrying amount of the asset only when it is probable that future economic benefits associated with the item will flow to the Association and the cost of the item can be measured reliably. Other subsequent expenditure is recognized as repair and maintenance expenses in the statement of financial activities during the financial year in which it is incurred.

2.4.4 Disposal

On disposal of an item of property, plant and equipment, the difference between the net disposals proceeds and its carrying amount is taken to the statement of financial activities.

2.5 Cash and cash equivalents

Cash and cash equivalents include cash on hand, and deposits with financial institutions, which are subject to an insignificant risk of change in value. Cash and cash equivalents are carried at cost.

2.6 Financial assets

2.6.1 Recognition and measurement

Trade and other receivables, excluding prepayments, are initially recognized at their transaction price, excluding transaction costs, if any. Transaction costs shall be recognized as expenditure in the statement of financial activities as incurred. Prepayments are initially recognized at the amount paid in advance for the economic resources expected to be received in the future.

Investments in financial assets are investments in debt or equity instruments, which are recognized when it becomes a party to the contractual provisions of the instrument. These are initially measured at the transaction price excluding transaction costs, if any, which shall be recognized as expenditure immediately in the Statement of Financial Activities. They are included in non-current assets unless management intends to dispose of the assets within twelve months after the balance sheet date.

Trade and other receivables and investments in financial assets are subsequently measured at cost less accumulated impairment losses.

2.6.2 Derecognition

Financial assets are derecognized when the rights to receive cash flows from the financial assets have expired or have been transferred and the Association has transferred substantially all risks and rewards of ownership.

2.6.3 Impairment

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

An allowance for impairment of financial assets is recognized when there is objective evidence that the Association will not be able to collect all amounts due according to the original terms of the receivables. Significant financial difficulties of the debtor, probability that the debtor will enter bankruptcy or financial reorganization, and default or delinquency in payments is considered indicators that the receivable is impaired. The amount of the allowance is the difference between the asset's carrying amount and the undiscounted future cash flows that the Association expects to receive. The amount of the allowance for impairment is recognized in the statement of financial activities within "Governance and administrative costs".

Subsequently, if the amount of an impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognized, the Association shall reverse the previously recognized impairment loss. The reversal shall not result in any carrying amount of the financial asset (net of any allowance account) that exceeds what the carrying amount would have been had the impairment not previously been recognized. The amount of reversal is recognized in the statement of financial activities.

2.7 Inventories

Inventories are carried at the lower of cost and net realizable value. Cost includes all costs of purchase and other cost incurred in bringing the inventories to their present location and condition. Cost is determined using the first-in, first-out basis. Net realizable value is the estimated selling price in the ordinary course of business less selling expenses.



## 2.8 Financial liabilities

Financial liabilities are recognized when the Association becomes a party to the contractual agreements of the instrument and are classified according to the substance of the contractual arrangements entered into. All interest related charges are recognized in the statement of financial activities. Financial liabilities include "Trade and other payables".

Financial liabilities are derecognized when the obligations under the liability are discharged, cancelled or expire. When existing financial liabilities are replaced by another from the same lender on substantially different terms of an existing liability are substantially modified, such an exchange or modification is treated as a derecognition of the original liability and the recognition of a new liability, and the difference in respective carrying amounts is recognized in the statement of financial activities.

## 2.9 Trade and other payables

Trade and other payables, excluding accruals, are recognized at their transaction price, excluding transaction costs, if any, both at initial recognition and at subsequent measurement. Transaction costs shall be recognized as expenditure in the statement of financial activities as incurred. Accruals are recognized at the best estimate of the amount payable.

## 2.10 Provisions for other liabilities and charges

Provisions for other liabilities and charges are recognized when the Association has a present legal or constructive obligation as a result of past events, it is more likely than not that an outflow of resources will be required to settle the obligation and the amount has been reliably estimated.

## 2.11 Funds

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 Executive Management Committee. Externally restricted funds may only be utilised in accordance with the purposes for which they are established. The Executive Management Committee retains full control over the use of unrestricted funds for any of the Association's purposes.

## 2.12 Leases

Leases of assets in which a significant portion of the risks and rewards of ownership are retained by the lessor are classified as operating leases. Payments made under operating leases (net of any incentives received from the lessor) are taken to the statement of financial activities on a straight-line basis over the period of the lease. When an operating lease is terminated before the lease period has expired, any payment required to be made to the lessor by way of penalty is recognized as an expense in the period in which termination takes place.

Rental on operating lease is charged to statement of financial activities. Contingent rents are recognized as an expense in the statement of financial activities in the financial year in which they are incurred.

## 2.13 Related parties

Related parties are entities with one or more common management committee members. Parties are considered to be related if one party has the ability to control the other party or exercise influence over the party in making financial and operating decisions.

## 2.14 Employee compensation

### 2.14.1 Defined contribution plans

Defined contribution plans are post-employment benefit plans under which the Association pays fixed contributions into separate entities such as the Central Provident Fund ("CPF"), on a mandatory, contractual or voluntary basis. The Association has no further payment obligations once the contributions have been paid. The Association's contribution to defined contribution plans are recognized as employee compensation expense when they are due.

### 2.14.2 Employee compensation

Employee entitlements to annual leave are recognized when they accrue to employees. A provision is made for the estimated liability for annual leave as a result of services rendered by employees up to the reporting date.

## 2.15 Currency translation

Transactions denominated in a currency other than Singapore Dollar ("foreign currency") are translated into Singapore Dollar using the exchange rates prevailing at the dates of the transactions. Currency translation gains and losses resulting from the settlement of such transactions and from the translation at the closing rate at the reporting date of monetary assets and liabilities denominated in foreign currencies are recognized in the statement of financial activities.

## 3. Critical accounting estimates, assumptions and judgments

Estimates, assumptions and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

### 3.1 Critical judgments in applying the entity's accounting policies

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

#### 3.1.1 Estimated useful lives of property, plant and equipment

The Association reviews annually the estimated useful lives of property, plant and equipment based on factors such as operating plans and strategies, expected level of usage and future technological developments. It is possible that future results of operations could be materially affected by changes in these estimates brought about by changes in the factors mentioned.

#### 3.1.2 Allowance for impairment of receivables

The Association reviews the adequacy of allowance for impairment of receivables at each closing by reference to the ageing analysis of receivables, and evaluates the risks of collection according to the credit standing and collection history of individual client. If there are indications that the financial position of a client has deteriorated resulting in an adverse assessment of his risk profile, an appropriate amount of allowance will be provided.



#### 4. Cash and cash equivalents

	2014 S\$	2013 S\$
Cash on hand	11,645	9,700
Cash in banks	4,398,265	6,210,313
Fixed deposits	<u>4,611,142</u>	<u>2,700,195</u>
	9,021,052	8,920,208
Pledged fixed deposits	<u>(528,302)</u>	<u>(238,062)</u>
Cash and cash equivalents for cash flow purposes	<u>8,492,750</u>	<u>8,682,146</u>

Fixed deposits have maturity terms of 6 to 36 months (2013: 1 to 12 months) and interest rates ranging from 0.25% to 1.10% (2013: 0.05% to 2.00%) per annum.

Fixed deposits amounting to S\$238,062 and S\$240,240 are pledged against the Banker's Guarantee in compliance to the tenancy agreement with Singapore Land Authority, which will expire on 29 June 2014 and 29 June 2017, respectively.

Fixed deposit amounting to S\$50,000 is pledged to an existing credit facility with a certain financial institution.

Long-term fixed deposits, excluding the pledged deposits, are included as cash and cash equivalents as these can be readily converted into cash without incurring significant penalty.

At the reporting date, the tenures of the fixed deposits are as follows:

	2014 S\$	2013 S\$
Less than 1 month	435,000	1,462,133
6 months to 1 year	<u>3,647,840</u>	<u>1,000,000</u>
	<u>4,082,840</u>	<u>2,462,133</u>

#### 5. Trade and other receivables

	2014 S\$	2013 S\$
Trade receivables		
- Outside parties	88,107	87,684
- Allowance for bad debts	<u>(57,950)</u>	<u>(58,150)</u>
	30,157	29,534
Other receivables		
- Amount due from related parties	7,064	910
- Deposits paid	154,066	142,269
- Donations and grants receivable	253,735	732,339
- Other debtors	431,416	297,235
- Prepayments	<u>166,115</u>	<u>34,033</u>
	<u>1,042,553</u>	<u>1,236,320</u>

Amount due from related parties are unsecured, interest-free, collectible on demand, and will be settled with cash.

#### 6. Investment in financial assets

	2014 S\$	2013 S\$
<b>At cost</b>		
Corporate bonds in Singapore	<u>1,018,600</u>	<u>506,000</u>

The corporate bonds have interest rates of 3.08% and 4.25% (2013: 3.08%) per annum and will mature on 12 September 2022 and 29 September 2049 (2013: 12 September 2022), respectively.

#### 7. Property, plant and equipment

	Balance at beginning of financial year S\$	Additions S\$	(Disposals) S\$	Balance at end of financial year S\$
<b>2014</b>				
<b>Cost</b>				
Aircon	0	309,174	0	309,174
Alarm and security system	164,169	16,390	0	180,559
Arts and music equipment	6,065	0	0	6,065
Building	15,427,304	0	0	15,427,304
Computer	501,208	40,524	0	541,732
Electrical and fittings	106,381	26,863	0	133,244
Furniture and equipment	1,305,338	25,682	0	1,331,020
Kitchen equipment	114,665	27,150	(2,284)	139,531
Laundry equipment	58,407	0	0	58,407
Motor vehicles	607,310	9,086	(12,152)	604,244
Physio / Medical equipment	141,401	9,660	0	151,061
Renovation	1,680,237	16,810	0	1,697,047
Renovation in progress	0	55,819	0	55,819
	<u>20,112,485</u>	<u>537,158</u>	<u>(14,436)</u>	<u>20,635,207</u>

	Balance at beginning of financial year S\$	Depreciation charge S\$	(Written back/ off) S\$	Balance at end of financial year S\$
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#### Accumulated depreciation

Aircon	0	97	0	97
Alarm and security system	65,289	32,433	0	97,722
Arts and music equipment	2,482	1,306	0	3,788
Building	3,315,020	306,465	0	3,621,485
Computer	403,051	85,169	0	488,220
Electrical and fittings	33,837	22,453	0	56,290
Furniture and equipment	1,098,693	70,514	0	1,169,207
Kitchen equipment	46,392	23,627	(2,284)	67,735
Laundry equipment	12,655	11,681	0	24,336
Motor vehicles	540,597	22,401	(12,152)	550,846
Physio / Medical equipment	94,223	16,069	0	110,292
Renovation	690,538	143,200	0	833,738
Renovation in progress	0	0	0	0
	<u>6,302,777</u>	<u>735,415</u>	<u>(14,436)</u>	<u>7,023,756</u>

	Balance at beginning of financial year S\$	Balance at end of financial year S\$
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#### Net book value

Aircon	0	309,077
Alarm and security system	98,880	82,837
Arts and music equipment	3,583	2,277
Building	12,112,284	11,805,819
Computer	98,157	53,512
Electrical and fittings	72,544	76,954
Furniture and equipment	206,645	161,813
Kitchen equipment	68,273	71,796
Laundry equipment	45,752	34,071
Motor vehicles	66,713	53,398
Physio / Medical equipment	47,178	40,769
Renovation	989,699	863,309
Renovation in progress	0	55,819
	<u>13,809,708</u>	<u>13,611,451</u>



## 7. Property, plant and equipment (Cont'd)

	Balance at beginning of financial year S\$	Additions S\$	(Disposals) S\$	Balance at end of financial year S\$
<b>2013</b>				
<b>Cost</b>				
Alarm and security system	144,265	23,013	(3,109)	164,169
Arts and music equipment	6,065	0	0	6,065
Building	15,427,304	0	0	15,427,304
Computer	450,514	50,694	0	501,208
Electrical and fittings	84,680	21,701	0	106,381
Furniture and equipment	1,289,365	46,548	(30,576)	1,305,337
Kitchen equipment	94,357	20,309	0	114,666
Laundry equipment	58,407	0	0	58,407
Motor vehicles	607,310	0	0	607,310
Physio / Medical equipment	135,281	15,110	(8,990)	141,401
Renovation	1,669,907	10,330	0	1,680,237
	<u>19,967,455</u>	<u>187,705</u>	<u>(42,675)</u>	<u>20,112,485</u>
	Balance at beginning of financial year S\$	Depreciation charge S\$	(Written back/ off) S\$	Balance at end of financial year S\$
<b>Accumulated depreciation</b>				
Alarm and security system	36,022	30,808	(1,541)	65,289
Arts and music equipment	1,270	1,212	0	2,482
Building	3,008,557	306,463	0	3,315,020
Computer	303,427	99,624	0	403,051
Electrical and fittings	15,525	18,312	0	33,837
Furniture and equipment	1,056,740	71,690	(29,737)	1,098,693
Kitchen equipment	26,011	20,381	0	46,392
Laundry equipment	973	11,682	0	12,655
Motor vehicles	508,046	32,551	0	540,597
Physio / Medical equipment	84,741	18,471	(8,989)	94,223
Renovation	548,281	142,257	0	690,538
	<u>5,589,593</u>	<u>753,451</u>	<u>(40,267)</u>	<u>6,302,777</u>
	Balance at beginning of financial year S\$			Balance at end of financial year S\$
<b>Net book value</b>				
Alarm and security system	108,243			98,880
Arts and music equipment	4,795			3,583
Building	12,418,747			12,112,284
Computer	147,087			98,157
Electrical and fittings	69,155			72,544
Furniture and equipment	232,625			206,644
Kitchen equipment	68,346			68,274
Laundry equipment	57,434			45,752
Motor vehicles	99,264			66,713
Physio / Medical equipment	50,540			47,178
Renovation	1,121,626			989,699
	<u>14,377,862</u>			<u>13,809,708</u>

## 8. Trade and other payables

	2014 S\$	2013 S\$
Trade payables		
- Outside parties	146,431	727,393
Other payables		
- Accruals	985,938	798,479
- Advance receipts	402,383	337,992
- Amount due to related parties	8,789	77,435
- Deposits received	112,048	106,112
- Other creditor	2,160	22,916
	<u>1,657,749</u>	<u>2,070,327</u>

Amount due to related parties are unsecured, interest-free, payable on demand, and will be settled with cash.

## 9. Funds

### 9.1 Investment fund

In a meeting held on 28 September 1997, the Executive Management Committee resolved that 20% of the annual surplus should be transferred to this fund.

### 9.2 Project account reserve

This reserve is for setting up new centres and closing existing ones.

### 9.3 Sinking fund

This fund is for maintenance of the building property of Metta Building and Metta Home for the Disabled.

### 9.4 Designated funds

This fund is composed of the following:

#### 9.4.1 Alumni welfare fund

This fund is to support the alumni's training programs and other related expenses.

#### 9.4.2 Children welfare fund

This fund is used to pay various expenses for the benefit of the Preschool's students.

#### 9.4.3 Client welfare fund

This fund is used to pay various expenses for the benefit of the clients at Metta Day Activity Centre for the Intellectually Disabled and Metta Home Day Activity Centre.



9. Funds (Cont'd)

9.4 Designated fund (Cont'd)

9.4.4 Equipment fund

This fund is used to purchase electrical appliances and exercise equipment for the clients of Metta Day Rehabilitation Centre for the Elderly.

9.4.5 HIV fund

This fund is established in partnership with Action for Aids to assist patients of Metta Hospice Care Centre afflicted with Aids by raising funds to purchase antiretroviral drugs for these patients.

9.4.6 Medicine fund

This fund helps subsidize cost of medication and other pharmaceutical expenses of the clients of Metta Hospice Care Centre.

9.4.7 Metta School reserve

This reserve pertains to the money returned by Metta School to be held in trust by the Association.

9.4.8 Student welfare fund

This fund is used to pay for recess meals as well as educational and recreational outings of Metta School students.

9.4.9 The Late Mrs. Teoh Siok Loo fund

This fund is used to cover the costs not subsidized under the government means testing funding for hospice clients.

9.5 Building fund

This fund was established in financial year 2010 for the opening of the Preschool. It is currently being used for the on-going renovations works at the Preschool's premises.

9.6 Education trust fund

This fund is for the benefit of special needs children between 7 and 21 years old of Metta School and Alumni youths.

The fund balances are not presented by any specific accounts, but are presented by all assets and liabilities of the Home.

Transfer (to) / from of funds were approved by the Executive Management Committee to meet the remaining obligations of each designated funds.

10. Income

2014

Voluntary income

Donations – Tax exempt  
Donations – Non-tax exempt  
Donations – Designated  
Grants – Government  
Grants – Non – Government  
NCSS grants  
Temasek Care Grant  
Tote Board grants

Activities for generating funds

Corporate social responsibility  
Event and activity  
Fund-raising

Investment income

Interest income

Income from charitable activities

Buddhist activity income  
Fees received  
Membership fee  
Sales  
Transport service fee  
Others

Other income

Profit on disposal fixed assets  
Sundry

	Unrestricted fund													Restricted Fund		
	General fund S\$	Investment fund S\$	Project account reserve S\$	Sinking fund S\$	Designated Fund									Building fund S\$	Education trust fund S\$	Total S\$
Alumni welfare fund S\$					Children welfare fund S\$	Client welfare fund S\$	Equipment fund S\$	HIV fund S\$	Medicine fund S\$	Metta School reserve S\$	Student welfare fund S\$	The Late Mrs. Teoh Siok Loo fund S\$				
Voluntary income																
Donations – Tax exempt	780,206	0	0	0	0	0	0	0	0	0	0	0	0	0	0	780,206
Donations – Non-tax exempt	320,659	0	0	0	0	0	0	0	0	0	0	0	0	0	0	320,659
Donations – Designated	497,779	0	0	0	400	0	2,428	0	0	1,188	0	9,800	20,000	0	331	531,926
Grants – Government	5,246,700	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5,246,700
Grants – Non – Government	50,069	0	0	0	0	0	0	0	0	0	0	0	0	0	0	50,069
NCSS grants	315,290	0	0	0	0	0	0	0	0	0	0	0	0	0	0	315,290
Temasek Care Grant	56,700	0	0	0	0	0	0	0	0	0	0	0	0	0	0	56,700
Tote Board grants	704,738	0	0	0	0	0	0	0	0	0	0	0	0	0	0	704,738
	7,972,141	0	0	0	400	0	2,428	0	0	1,188	0	9,800	20,000	0	331	8,006,288
Activities for generating funds																
Corporate social responsibility	5,555	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5,555
Event and activity	226,713	0	0	0	0	0	0	0	0	0	0	0	0	0	0	226,713
Fund-raising	965,633	0	0	0	0	0	0	0	0	0	0	0	0	0	0	965,633
	1,197,901	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,197,901
Investment income																
Interest income	63,211	0	0	0	0	0	0	0	0	0	0	0	0	0	0	63,211
Income from charitable activities																
Buddhist activity income	2,046,910	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,046,910
Fees received	1,104,252	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,104,252
Membership fee	2,005	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,005
Sales	48,592	0	0	0	0	0	0	0	0	0	0	0	0	0	0	48,592
Transport service fee	130,799	0	0	0	0	0	0	0	0	0	0	0	0	0	0	130,799
Others	36,180	0	0	0	0	0	0	0	0	0	0	0	0	0	0	36,180
	3,368,738	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,368,738
Other income																
Profit on disposal fixed assets	11,134	0	0	0	0	0	0	0	0	0	0	0	0	0	0	11,134
Sundry	42,309	0	0	0	0	0	0	0	0	0	0	0	0	0	0	42,309
	53,443	0	0	0	0	0	0	0	0	0	0	0	0	0	0	53,443



10. Income (Cont'd)

Unrestricted fund														Restricted Fund		
Designated Fund																
	General fund S\$	Investment fund S\$	Project account reserve S\$	Sinking fund S\$	Alumni welfare fund S\$	Client welfare fund S\$	Equipment fund S\$	HIV fund S\$	Medicine fund S\$	Metta School reserve S\$	Student welfare fund S\$	The Late Mrs. Teoh Siok Loo fund S\$		Building fund S\$	Education trust fund S\$	Total S\$
<b>2013</b>	Note															
<b>Voluntary income</b>																
Donations – Tax exempt		846,804	0	0	0	0	0	0	0	0	0	0		0	0	846,804
Donations – Non-tax exempt		370,240	0	0	0	0	0	0	0	0	0	0		0	0	370,240
Donations – Designated		322,725	0	0	10	8,087	0	0	1,129	2	77,000	41,949		0	1,082	451,984
Grants – Government		4,820,775	0	0	0	0	0	0	0	0	0	0		0	0	4,820,775
Grants – Non – Government		8,791	0	0	0	0	0	0	0	0	0	0		0	0	8,791
NCSS grants		1,002,470	0	0	0	0	0	0	0	0	0	0		0	0	1,002,470
President's Challenge		70,000	0	0	0	0	0	0	0	0	0	0		0	0	70,000
Temasek Care Grant		75,000	0	0	0	0	0	0	0	0	0	0		0	0	75,000
Tote Board grants		106,506	0	0	0	0	0	0	0	0	0	0		0	0	106,506
		<u>7,623,311</u>	<u>0</u>	<u>0</u>	<u>10</u>	<u>8,087</u>	<u>0</u>	<u>0</u>	<u>1,129</u>	<u>2</u>	<u>77,000</u>	<u>41,949</u>		<u>0</u>	<u>1,082</u>	<u>7,752,570</u>
<b>Activities for generating funds</b>																
Event and activity income		180,028	0	0	0	0	0	0	0	0	0	0		0	0	180,028
Fund-raising income		1,084,867	0	0	0	0	0	0	0	0	0	0		0	0	1,084,867
		<u>1,264,895</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>1,264,895</u>
<b>Investment income</b>																
Interest income		18,490	0	0	0	0	0	0	0	0	0	0		0	0	18,490
<b>Income from charitable activities</b>																
Buddhist activity income		1,374,710	0	0	0	0	0	0	0	0	0	0		0	0	1,374,710
Fees received		1,207,951	0	0	0	0	0	0	0	0	0	0		0	0	1,207,951
Membership fee		2,694	0	0	0	0	0	0	0	0	0	0		0	0	2,694
Transport service fee		106,666	0	0	0	0	0	0	0	0	0	0		0	0	106,666
Sales		49,413	0	0	0	0	0	0	0	0	0	0		0	0	49,413
Others		31,078	0	0	0	0	0	0	0	0	0	0		0	0	31,078
		<u>2,772,512</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>2,772,512</u>
<b>Other income</b>																
Management fee	14	43,200	0	0	0	0	0	0	0	0	0	0		0	0	43,200
Sundry		7,874	0	0	0	0	0	0	0	0	0	0		0	0	7,874
		<u>51,074</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>51,074</u>

Donations-in-kind, mostly consumables are received during the year. However, the fair value of the assets received cannot be reasonably ascertained. Hence, the assets are not recognized in the books.

11. Expenditure

Unrestricted fund														Restricted Fund		
Designated Fund																
	General fund S\$	Investment fund S\$	Project account reserve S\$	Sinking fund S\$	Alumni welfare fund S\$	Children welfare fund S\$	Client welfare fund S\$	Equipment fund S\$	HIV fund S\$	Medicine fund S\$	Metta School reserve S\$	Student welfare fund S\$	The Late Mrs. Teoh Siok Loo fund S\$	Building fund S\$	Education trust fund S\$	Total S\$
<b>2014</b>	Note															
<b>Cost of generating funds</b>																
Corporate social responsibility		1,740	0	0	0	0	0	0	0	0	0	0	0	0	0	1,740
Designated expenses		90,841	0	0	1,198	79	0	462	0	0	0	3,890	50,069	0	0	146,539
Donation expense		26,698	0	0	0	0	0	0	0	0	0	0	0	0	0	26,698
Event and activity expense		155,492	0	0	0	0	0	0	0	0	0	0	0	0	0	155,492
Fund-raising expenditure		201,150	0	0	0	0	0	0	0	0	0	0	0	0	0	201,150
Investment expense		8,442	0	0	0	0	0	0	0	0	0	0	0	0	0	8,442
		<u>484,363</u>	<u>0</u>	<u>0</u>	<u>1,198</u>	<u>79</u>	<u>0</u>	<u>462</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,890</u>	<u>50,069</u>	<u>0</u>	<u>0</u>	<u>540,061</u>
<b>Cost of charitable activities</b>																
Buddhist activity expense		900,142	0	0	0	0	0	0	0	0	0	0	0	0	0	900,142
Cost of sales		21,164	0	0	0	0	0	0	0	0	0	0	0	0	0	21,164
Depreciation	7	735,415	0	0	0	0	0	0	0	0	0	0	0	0	0	735,415
Direct activity expenses																
- Meals and refreshments		70,872	0	0	0	0	0	0	0	0	0	0	0	0	0	70,872
- Medical and physical aids		39,086	0	0	0	0	0	0	0	0	0	0	0	0	0	39,086
- Medical professional fee		255,967	0	0	0	0	0	0	0	0	0	0	0	0	0	255,967
- Other expense		31,869	0	0	0	0	0	0	0	0	0	0	0	0	0	31,869
- Outings and activities		2,230	0	0	0	0	0	0	0	0	0	0	0	0	0	2,230
- Training and teaching materials		17,412	0	0	0	0	0	0	0	0	0	0	0	0	0	17,412
- Transportation		146,906	0	0	0	0	0	0	0	0	0	0	0	0	0	146,906
- Uniform		8,771	0	0	0	0	0	0	0	0	0	0	0	0	0	8,771
Fixed assets expensed		42,915	0	0	0	0	0	0	0	0	0	0	0	0	0	42,915
Public education		6,832	0	0	0	0	0	0	0	0	0	0	0	0	0	6,832
Rental																
- Building		1,405,838	0	0	0	0	0	0	0	0	0	0	0	0	0	1,405,838
- Equipment		39,388	0	0	0	0	0	0	0	0	0	0	0	0	0	39,388
Staff costs	12	5,636,050	0	0	0	0	0	0	0	0	0	0	0	0	0	5,636,050
Upkeep, repairs and maintenance																
- Equipment		26,622	0	0	0	0	0	0	0	0	0	0	0	0	0	26,622
- General		223,244	0	49,652	0	0	0	0	0	0	0	0	0	0	0	272,896
- Motor vehicles		91,515	0	0	0	0	0	0	0	0	0	0	0	0	0	91,515
Utilities		431,022	0	0	0	0	0	0	0	0	0	0	0	0	0	431,022
Balance carried forward		10,133,260	0	49,652	0	0	0	0	0	0	0	0	0	0	0	10,182,912
Others																
- General expenses		57,197	0	0	0	0	0	0	0	0	0	0	0	0	0	57,197
- License and subscription		7,648	0	0	0	0	0	0	0	0	0	0	0	0	0	7,648
- Meeting expenses		12,361	0	0	0	0	0	0	0	0	0	0	0	0	0	12,361
- Printing, stationery and postage		49,102	0	0	0	0	0	0	0	0	0	0	0	0	0	49,102
- Telecommunication		64,251	0	0	0	0	0	0	0	0	0	0	0	0	0	64,251
		<u>10,323,819</u>	<u>0</u>	<u>49,652</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,373,471</u>
<b>Governance and other administrative costs</b>																
Audit fees		44,480	0	0	0	0	0	0	0	0	0	0	0	0	0	44,480
Bank charges		6,714	0	0	0	0	0	0	0	0	0	0	0	0	0	6,714
Newspapers and periodicals		1,104	0	0	0	0	0	0	0	0	0	0	0	0	0	1,104
Other professional fees		52,685	0	0	0	0	0	0	0	0	0	0	0	0	0	52,685
Provision for bad debts		1,835	0	0	0	0	0	0	0	0	0	0	0	0	0	1,835
Recruitment		8,881	0	0	0	0	0	0	0	0	0	0	0	0	0	8,881
Staff costs	12	1,023,395	0	0	0	0	0	0	0	0	0	0	0	0	0	1,023,395
		<u>1,139,094</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,139,094</u>



11. Expenditure (Cont'd)

		Unrestricted Fund												Restricted Fund		
		Designated Fund														
		General fund	Investment fund	Project account reserve	Sinking fund	Alumni welfare fund	Client welfare fund	Equipment fund	HIV fund	Medicine fund	Metta School reserve	Student welfare fund	The Late Mrs. Teoh Siok Loo fund	Building fund	Education trust fund	Total
2013	Note	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$
<b>Cost of generating funds</b>																
Designated expenses		227,491	0	0	0	48	0	0	0	0	0	35,755	8,789	0	5,248	277,331
Donation expense		20,493	0	0	0	0	0	0	0	0	0	0	0	0	0	20,493
Event and activity expense		121,049	0	0	0	0	0	0	0	0	0	0	0	0	0	121,049
Fund-raising expenditure		256,837	0	0	0	0	0	0	0	0	0	0	0	0	0	256,837
Investment expense		1,013	0	0	0	0	0	0	0	0	0	0	0	0	0	1,013
		<u>626,883</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>48</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>35,755</u>	<u>8,789</u>	<u>0</u>	<u>5,248</u>	<u>676,723</u>
<b>Cost of charitable activities</b>																
Buddhist activity expense		415,678	0	0	0	0	0	0	0	0	0	0	0	0	0	415,678
Cost of sales		19,324	0	0	0	0	0	0	0	0	0	0	0	0	0	19,324
Depreciation	7	753,451	0	0	0	0	0	0	0	0	0	0	0	0	0	753,451
Direct activity expenses																
- Meals and refreshments		63,392	0	0	0	0	0	0	0	0	0	0	0	0	0	63,392
- Medical and physical aids		27,388	0	0	0	0	0	0	0	0	0	0	0	0	0	27,388
- Medical professional fee		230,337	0	0	0	0	0	0	0	0	0	0	0	0	0	230,337
- Other expense		10,945	0	0	0	0	0	0	0	0	0	0	0	0	0	10,945
- Outings and activities		5,249	0	0	0	0	0	0	0	0	0	0	0	0	0	5,249
- Training and teaching materials		10,308	0	0	0	0	0	0	0	0	0	0	0	0	0	10,308
- Transportation		139,837	0	0	0	0	0	0	0	0	0	0	0	0	0	139,837
- Uniform		3,990	0	0	0	0	0	0	0	0	0	0	0	0	0	3,990
Fixed assets expensed		38,436	0	0	0	0	0	0	0	0	0	0	0	0	0	38,436
Public education		3,672	0	0	0	0	0	0	0	0	0	0	0	0	0	3,672
Rental																
- Building		1,295,115	0	0	0	0	0	0	0	0	0	0	0	0	0	1,295,115
- Equipment		33,928	0	0	0	0	0	0	0	0	0	0	0	0	0	33,928
Staff costs	12	5,234,532														5,234,532
Upkeep, repairs and maintenance			0	0	0	0	0	0	0	0	0	0	0	0	0	
- Equipment		21,413	0	0	0	0	0	0	0	0	0	0	0	0	0	21,413
- General		174,435	0	0	0	0	0	0	0	0	0	0	0	0	0	174,435
- Motor vehicles		98,415	0	0	0	0	0	0	0	0	0	0	0	0	0	98,415
Utilities		479,733	0	0	0	0	0	0	0	0	0	0	0	0	0	479,733
Balance carried forward		9,059,578	0	0	0	0	0	0	0	0	0	0	0	0	0	9,059,578
Others																
- General expenses		22,434	0	0	0	0	0	0	0	0	0	0	0	0	0	22,434
- License and subscription		6,630	0	0	0	0	0	0	0	0	0	0	0	0	0	6,630
- Meeting expenses		7,137	0	0	0	0	0	0	0	0	0	0	0	0	0	7,137
- Printing, stationery and postage		46,802	0	0	0	0	0	0	0	0	0	0	0	0	0	46,802
- Telecommunication		63,950	0	0	0	0	0	0	0	0	0	0	0	0	0	63,950
		<u>9,206,531</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
<b>Governance and other administrative costs</b>																
Audit fees		18,600	0	0	0	0	0	0	0	0	0	0	0	0	0	18,600
Bank charges		7,282	0	0	0	0	0	0	0	0	0	0	0	0	0	7,282
Loss on disposal of fixed assets		2,376	0	0	0	0	0	0	0	0	0	0	0	0	0	2,376
Newspapers and periodicals		1,208	0	0	0	0	0	0	0	0	0	0	0	0	0	1,208
Other professional fees		50,196	0	0	0	0	0	0	0	0	0	0	0	0	0	50,196
Recruitment		9,449	0	0	0	0	0	0	0	0	0	0	0	0	0	9,449
Staff costs	12	723,621	0	0	0	0	0	0	0	0	0	0	0	0	0	723,621
		<u>812,732</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

12. Staff costs

	Note	2014 S\$	2013 S\$
CPF/SDL and FWL contributions		822,180	739,500
Salaries and bonuses		5,564,845	4,989,465
Staff benefits		201,967	153,724
Staff welfare		<u>70,453</u>	<u>75,464</u>
		<u>6,659,445</u>	<u>5,958,153</u>
The staff costs were allocated as follows:			
Costs of charitable activities	11	5,636,050	5,234,532
Governance and administrative costs	11	<u>1,023,395</u>	<u>723,621</u>
		<u>6,659,445</u>	<u>5,958,153</u>

13. Operating lease commitments

As at the reporting date, the Association has commitments for future minimum lease payments under non-cancellable operating leases as follows:

	2014 S\$	2013 S\$
<b>Rental of building</b>		
Not later than one year	1,377,706	1,368,384
More than a year but not more than five years	<u>2,726,289</u>	<u>0</u>
	<u>4,103,995</u>	<u>1,368,384</u>
<b>Rental of equipment</b>		
Not later than one year	35,336	36,619
More than a year but not more than five years	<u>85,111</u>	<u>125,273</u>
	<u>120,447</u>	<u>161,892</u>

The above operating lease commitments are based on known rental rates as at the date of this report and do not include any revision in rates which may be determined by the lessor.

14. Income tax expense

The Association is registered as a charity organization under Charities Act, Chapter 37. As an approved charity, it is exempt from income tax under Section 13(1) of the Income Tax Act.

15. Related party transactions

The Association had transactions with related parties on terms agreed between the parties as follows:

	Note	2014 S\$	2013 S\$
Expenses paid by Association on behalf of the related party		8,755	93,561
Expenses paid on behalf of the Association		16,630	1,685
Income received by Association on behalf of the related party		17,627	470,066
Management fee income	10	0	43,200
Purchase of goods and services		4,697	72,981
Sale of goods and services		4,227	582
Transfer of fixed assets		<u>11,466</u>	<u>0</u>

The balances with related parties as at the reporting date are set out in Notes 5 and 8.

During the financial year, one (2013: two) of the Executive Management Committee members received honorariums for services rendered during Buddhist culture activities totalling to S\$4,000 (2013: S\$21,440). Other members did not receive any remuneration during the financial year.



**16. Key management personnel compensation**

The number of key management personnel in remuneration bands is as follows:

	2014 No. of key management personnel	2013 No. of key management personnel
Remuneration band		
Between S\$100,001 to \$150,000	4	3
Between S\$50,001 to \$100,000	<u>3</u>	<u>4</u>

**17. Management of conflict of interest**

There is no paid staff on the Association's Executive Management Committee.

Committee members are required to disclose any interest that they may have, whether directly or indirectly, that the Association may enter into or in any organizations that the Association has dealings with or is considering dealing with; and any personal interest accruing to him as one of the Association's supplier, user of services or beneficiary. Should there be any potential conflict of interest, the affected Executive Management Committee member may not vote on the issue that was the subject matter of the disclosure. Detailed minutes will be taken on the disclosure as well as the basis for arriving at the final decision in relation to the issue at stake.

**18. Reserve policy and position**

The Association's reserve position at the reporting is as follows:

		2014 S\$'000	2013 S\$'000	Increase / (Decrease) %
A	Unrestricted Funds			
	Accumulated general funds	18,726	18,186	2.97
	Investment fund	1,738	1,611	7.88
	Project account reserve	1,517	1,188	27.69
	Sinking fund	273	279	(2.15)
	Total	22,254	21,264	4.66
B	Restricted or Designated Funds			
	Designated Funds	442	466	(5.15)
	Restricted Funds	348	677	(48.60)
C	Endowment Funds	0	0	0
D	Total Funds	23,044	22,407	2.84
E	Total Annual Operating Expenditure	12,053	10,696	12.69
F	Ratio of Funds to Annual Operating Expenditure (A/E)	1.85	1.99	(7.04)

Reference:

- C. An endowment fund consists of assets, funds or properties, which are held in perpetuity, which produce annual income flow for a foundation to spend as grants.
- D. Total Funds include unrestricted, restricted / designated and endowment funds.
- E. Total Annual Operating Expenditure includes expenses related to Cost of generating funds, Cost of Charitable Activities and Governance and Other Administrative costs.

The Association's reserve policy is as follows:

The Association regards its unrestricted general fund as its reserves.

The Association maintains sufficient reserve to ensure long-term financial sustainability and continuity for the purpose of operating effective programmes.

The maximum operating reserves shall be five (5) years of annual operating expenditure, with annual operating expenditure being five (5) times the annual expenditure over the last three (3) years.

**19. Comparative figures**

Certain comparative figures have been reclassified on the face of the statement of financial activities to comply with the reporting requirements prescribed by the CAS, as shown below:

	As previously reported S\$	Reclassification S\$	As restated S\$
<b>2013</b>			
<b>Statement of financial activities</b>			
<b>Expenditure</b>			
Costs of charitable activities			
- Cost of sales	0	19,324	19,324
- Fixed assets expensed	0	38,436	38,436
- Staff costs	5,958,153	(723,621)	5,234,532
- Upkeep, repairs and maintenance	266,500	27,763	294,263
Governance and other administrative costs			
- Cost of sales	19,324	(19,324)	0
- Fixed assets expensed	38,436	(38,436)	0
- Fixed assets insurance	27,763	(27,763)	0
- Staff costs	0	723,621	723,621
	<u>6,310,176</u>	<u>0</u>	<u>6,310,176</u>

**20. Authorization of financial statements**

These financial statements were authorized for issue in accordance with a resolution of the Executive Management Committee on 1 September 2014.





# AUDITED FINANCIAL STATEMENTS

For The Year Ended 31 March 2014



Registration No. 1431  
Registered with Ministry of Education

Statement by The Management Committee	9.28
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Statement of Financial Position	9.30
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Statement of Cash Flows	9.35
Statement of Monthly Pupil Eligible for Funding	9.36
Statement of Monthly Pupil Enrolment for International Students	9.36
Notes to the Financial Statements	9.37



## STATEMENT BY MANAGEMENT COMMITTEE

In the opinion of the Management Committee,

- the financial statements as set out on pages 9.30 to 9.47 are drawn up so as to give a true and fair view of the state of affairs of the School at 31 March 2014, and of the results of financial activities and cash flows of the School for the year then ended; and
- at the date of this statement, there are reasonable grounds to believe that the School will be able to pay its debts as and when they fall due.

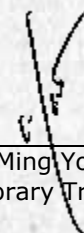
The Management Committee, comprising the following, authorized the issue of these financial statements on 28 July 2014.

Lai Meng Wah @ Shi Fa Zhao	Chairman
Ong Tai Yong @ Shi Pu En	School supervisor
So Kah Lay	Secretary
Tan Ming Yong	Treasurer
Ee Tiang Hwee	Member
Lau Swee Eng	Member
Lim Yew Si	Member
Tan Yen Kee	Member
Poh Yong Meng, Stephen	Member
Yong Soo Cheng	Member
Teo Siew Khim	Ministry of Education representative

For and on behalf of the Management Committee,



So Kah Lay  
Secretary / Principal



Tan Ming Yong  
Honorary Treasurer

Singapore,  
28 July 2014

## REPORT ON THE FINANCIAL STATEMENT

We have audited the accompanying financial statements of Metta School (the "School") set out on pages 5 to 31, which comprise the statement of financial position as at 31 March 2014, the statement of financial activities, statement of cash flows, statement of monthly pupil enrolment eligible for funding and statement of monthly enrolment for international students for the year then ended, and a summary of significant accounting policies and other explanatory information.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with the Charities Accounting Standard, and for devising and maintaining a system of internal accounting controls sufficient to provide a reasonable assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are properly authorized and that they are recorded as necessary to permit the preparation of true and fair profit and loss accounts and balance sheets and to maintain accountability of assets.

## REPORT ON THE FINANCIAL STATEMENT (CONT'D)

### Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Singapore Standards on Auditing. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance as to whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence that we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Opinion

In our opinion, the financial statements of the School are properly drawn up in accordance with the provisions of the Charities Accounting Standard so as to give a true and fair view of the state of affairs of the School as at 31 March 2014, and the results and cash flows of the School for the financial year ended on that date.

### Report on other Legal and Regulatory Requirements

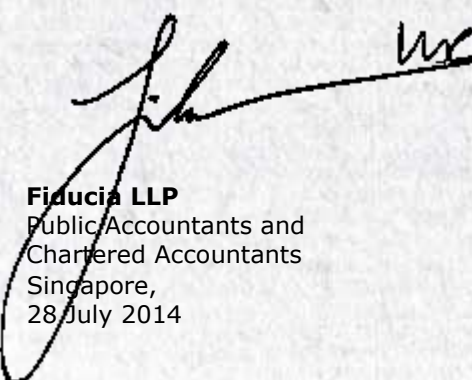
In our opinion, the accounting and other records properly kept in accordance to the Rules and Regulations issued by the Ministry of Education and National Council of Social Services, as well of any agreement with the Ministry of Education and National Council of Social Services.

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

- the receipt, expenditure and investment income; and
- the acquisition and disposal of assets by the School;

have not been carried out in accordance to the Rules and Regulations issued by the Ministry of Education and National Council of Social Services, as well as of any agreement signed with the Ministry of Education; nor that:

- the donations and other receipts of the School were not used for approved projects and the purposes intended.



**Fiducia LLP**  
Public Accountants and  
Chartered Accountants  
Singapore,  
28 July 2014



## STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2014

	Note	2014 S\$	2013 S\$
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalents	4	13,330,361	12,209,389
Other receivables	5	92,744	80,079
Inventories		0	10
		<u>13,423,105</u>	<u>12,289,478</u>
<b>Non-current assets</b>			
Property, plant and equipment	6	13,916,991	14,345,630
		<u>27,340,096</u>	<u>26,635,108</u>
<b>Total assets</b>			
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Accruals and other payables	7	449,894	378,153
		<u>449,894</u>	<u>378,153</u>
<b>Total liabilities</b>			
<b>NET ASSETS</b>			
		<u>26,890,202</u>	<u>26,256,955</u>
<b>FUNDS</b>			
<b>Unrestricted funds</b>			
Accumulated general fund		<u>20,996,610</u>	<u>20,873,936</u>
<b>Restricted funds</b>			
Additional training vote fund	9	13,233	0
Curriculum enhancement fund	9	46,841	475
Discretionary financial assistance fund	9	(3,820)	18,775
Financial assistance fund	9	15	15
High needs fund	9	4,335	6,940
Opportunity fund	9	20,356	5,600
Parent support group fund	9	0	2,500
Project fund	9	1,688,105	1,498,997
School building fund – Extension	9	(68,025)	(68,014)
Sinking fund	9	2,522,984	2,321,835
Staff training vote fund	9	32,676	114,801
Student assistance fund	9	1,636,892	1,481,095
		<u>5,893,592</u>	<u>5,383,019</u>
<b>TOTAL FUNDS</b>			
		<u>26,890,202</u>	<u>26,256,955</u>

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE FINANCIAL YEAR ENDED 31 MARCH 2014

	Unrestricted funds	Restricted funds													
	Accumulated general fund S\$	Additional training vote fund S\$	Curriculum enhancement fund S\$	Discretionary financial assistance fund S\$	Financial assistance fund S\$	High needs fund S\$	Opportunity fund S\$	Parent support group fund S\$	Project fund S\$	School building fund - Extension S\$	Sinking fund S\$	Staff training vote fund S\$	Student assistance fund S\$	Total S\$	
<b>2014</b>															
<b>INCOME</b>															
<b>Income from generated funds</b>															
Voluntary income															
- Donations – Designated	88,882	0	0	0	0	0	0	0	0	0	0	0	0	88,882	
- Donations – Unsolicited	16,241	0	0	0	0	0	0	0	0	0	0	0	0	16,241	
Investment income															
- Interest – Fixed deposit	62,353	0	0	0	0	0	0	0	0	0	0	0	0	62,353	
- Interest received	125	0	0	0	0	0	0	0	0	0	0	0	0	125	
<b>Income from charitable activities</b>															
Fees received															
- Foreign students	27,165	0	0	0	0	0	0	0	0	0	0	0	0	27,165	
- Local students	98,000	0	0	0	0	0	0	0	0	0	0	0	0	98,000	
Ministry of Education															
- Contract teaching resources	35,722	0	0	0	0	0	0	0	0	0	0	0	0	35,722	
- Grants	5,566,108	23,600	80,729	6,225	0	29,740	42,925	0	0	0	0	34,029	0	5,783,356	
- Provision of administrative manager	83,102	0	0	0	0	0	0	0	0	0	0	0	0	83,102	
- Proto-typing vocational preparation	209,677	0	0	0	0	0	0	0	0	0	0	0	0	209,677	
- School breakfast programme	6,509	0	0	0	0	0	0	0	0	0	0	0	0	6,509	
- Secondment fund	118,944	0	0	0	0	0	0	0	0	0	0	0	0	118,944	
- SPED Financial Assistance Scheme	41,338	0	0	0	0	0	0	0	0	0	0	0	0	41,338	
NCSS grant	771,721	0	0	0	0	0	0	0	0	0	0	0	0	771,721	
Singapore Totalisator Board grant	1,311,936	0	0	0	0	0	0	0	0	0	0	0	0	1,311,936	
<b>Other income</b>															
Gain on disposal of fixed asset	999	0	0	0	0	0	0	0	0	0	0	0	0	999	
Government grant – Special employment credit	16,450	0	0	0	0	0	0	0	0	0	0	0	0	16,450	
Others	37	0	0	0	0	0	0	0	0	0	0	0	0	37	
<b>Total income</b>	<b>8,455,309</b>	<b>23,600</b>	<b>80,729</b>	<b>6,225</b>	<b>0</b>	<b>29,740</b>	<b>42,925</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>34,029</b>	<b>0</b>	<b>8,672,557</b>	
<b>EXPENDITURE</b>															
<b>Cost of generating funds</b>															
Designated expenditure	76,482	0	0	0	0	0	0	0	0	0	0	0	0	76,482	
<b>Cost of charitable activities</b>															
CCA and PVA activities	62,688	0	0	0	0	0	0	0	0	0	0	0	0	62,688	
Classroom decoration materials	7,257	0	0	0	0	0	0	0	0	0	0	0	0	7,257	
Home economics materials	13,093	0	0	0	0	0	0	0	0	0	0	0	0	13,093	
Home visits	1,059	0	0	0	0	0	0	0	0	0	0	0	0	1,059	
Instructor assessment and exam fees	41,583	0	0	0	0	0	0	0	0	0	0	0	0	41,583	
PE equipment	3,239	0	0	0	0	0	0	0	0	0	0	0	0	3,239	
Proto-typing of vocational Preparation	128,191	0	0	0	0	0	0	0	0	0	0	0	0	128,191	
Pupil welfare	222,642	0	0	28,820	0	0	0	0	0	0	0	0	45,352	296,814	
School breakfast programme	6,509	0	0	0	0	0	0	0	0	0	0	0	0	6,509	
School events and activities	89,669	0	0	0	0	0	28,169	2,500	12,041	0	0	0	0	132,379	



STATEMENT OF FINANCIAL ACTIVITIES FOR THE FINANCIAL YEAR ENDED 31 MARCH 2014 (CONT'D)

		Unrestricted funds	Restricted funds												
		Accumulated general fund S\$	Additional training vote fund S\$	Curriculum enhancement fund S\$	Discretionary financial assistance fund S\$	Financial assistance fund S\$	High needs fund S\$	Opportunity fund S\$	Parent support group fund S\$	Project fund S\$	School building fund - Extension S\$	Sinking fund S\$	Staff training vote fund S\$	Student assistance fund S\$	Total S\$
2014 (Cont'd)	Note														
EXPENDITURE (CONT'D)															
Cost of charitable activities (Cont'd)															
SPED Financial Assistance															
		41,338	0	0	0	0	0	0	0	0	0	0	0	0	41,338
Staffing costs	11														
- School		4,845,168	10,367	6,918	0	0	32,345	0	0	0	0	0	116,154	0	5,010,952
- MOE seconded teacher		173,805	0	0	0	0	0	0	0	0	0	0	0	0	173,805
Teaching materials		13,637	0	27,445	0	0	0	0	0	0	0	0	0	0	41,082
Vocational programme training materials															
		93,964	0	0	0	0	0	0	0	0	0	0	0	0	93,964
Others		16,287	0	0	0	0	0	0	0	0	0	0	0	0	16,287
Governance and other administrative costs															
Bank charges															
		1,133	0	0	0	0	0	0	0	0	0	0	0	0	1,133
Cleaning services		68,655	0	0	0	0	0	0	0	0	0	0	0	0	68,655
Fixed assets															
- Depreciation	6	625,204	0	0	0	0	0	0	0	0	0	0	0	0	625,204
- Disposal		380	0	0	0	0	0	0	0	0	0	0	0	0	380
Housekeeping and utensils		12,865	0	0	0	0	0	0	0	0	0	0	0	0	12,865
Insurance		2,648	0	0	0	0	0	0	0	0	0	0	0	0	2,648
Licence fees		3,933	0	0	0	0	0	0	0	0	0	0	0	0	3,933
Maintenances and services		112,371	0	0	0	0	0	0	0	0	0	0	0	0	112,371
Other events		636	0	0	0	0	0	0	0	0	0	0	0	0	636
Postage		1,157	0	0	0	0	0	0	0	0	0	0	0	0	1,157
Printing and stationery		28,434	0	0	0	0	0	0	0	0	0	0	0	0	28,434
Professional fees		6,807	0	0	0	0	0	0	0	0	0	0	0	0	6,807
Purchase of goods and services		30,338	0	0	0	0	0	0	0	0	11	0	0	0	30,349
Recruitment services		1,964	0	0	0	0	0	0	0	0	0	0	0	0	1,964
Rental of equipment		11,300	0	0	0	0	0	0	0	0	0	0	0	0	11,300
Security services		45,280	0	0	0	0	0	0	0	0	0	0	0	0	45,280
Staffing costs	11	669,966	0	0	0	0	0	0	0	0	0	0	0	0	669,966
Utilities and telecommunication		191,030	0	0	0	0	0	0	0	0	0	0	0	0	191,030
Total expenditure		7,650,712	10,367	34,363	28,820	0	32,345	28,169	2,500	12,041	11	0	116,154	45,352	7,960,834
NET INCOME / (EXPENDITURE)		804,597	13,233	46,366	(22,595)	0	(2,605)	14,756	(2,500)	(12,041)	(11)	0	(82,125)	(45,352)	711,723
ADJUSTMENT ON OVER / (UNDER) GRANT FUNDING		8	(78,476)	0	0	0	0	0	0	0	0	0	0	0	(78,476)
GROSS TRANSFERS BETWEEN FUNDS															
Appropriation of net income		(603,447)	0	0	0	0	0	0	0	201,149	0	201,149	0	201,149	0
NET MOVEMENT IN FUNDS		122,674	13,233	46,366	(22,595)	0	(2,605)	14,756	(2,500)	189,108	(11)	201,149	(82,125)	155,797	633,247
TOTAL FUNDS BROUGHT FORWARD		20,873,936	0	475	18,775	15	6,940	5,600	2,500	1,498,997	(68,014)	2,321,835	114,801	1,481,095	26,256,955
TOTAL FUNDS CARRIED FORWARD		20,996,610	13,233	46,841	(3,820)	15	4,335	20,356	0	1,688,105	(68,025)	2,522,984	32,676	1,636,892	26,890,202

STATEMENT OF FINANCIAL ACTIVITIES FOR THE FINANCIAL YEAR ENDED 31 MARCH 2014 (CONT'D)

	Unrestricted funds	Restricted funds												Total S\$
	Accumulated general fund S\$	Additional training vote fund S\$	Curriculum enhancement fund S\$	Discretionary financial assistance fund S\$	Financial assistance fund S\$	High needs fund S\$	Opportunity fund S\$	Parent support group fund S\$	Project fund S\$	School building fund - Extension S\$	Sinking fund S\$	Staff training vote fund S\$	Student assistance fund S\$	
2013														
INCOME														
Income from generated funds														
Voluntary income														
- Donations - Community Chest	35,000	0	0	0	0	0	0	0	0	0	0	0	0	35,000
- Donations - Designated	178,586	0	0	0	0	0	0	0	0	0	0	0	0	178,586
- Donations - Unsolicited	653	0	0	0	0	0	0	0	0	0	0	0	0	653
Investment income														
- Interest - Fixed deposit	63,808	0	0	0	0	0	0	0	0	0	0	0	0	63,808
- Interest received	124	0	0	0	0	0	0	0	0	0	0	0	0	124
Income from charitable activities														
Fees received - Foreign students	7,227	0	0	0	0	0	0	0	0	0	0	0	0	7,227
Fees received - Local students	101,400	0	0	0	0	0	0	0	0	0	0	0	0	101,400
Ministry of Education														
- Grants	5,806,047	0	59,191	25,000	0	58,035	7,228	2,500	0	2,395,974	0	0	0	8,353,975
- Provision of administrative manager	80,511	0	0	0	0	0	0	0	0	0	0	0	0	80,511
- Proto-typing vocational preparation	185,557	0	0	0	0	0	0	0	0	0	0	0	0	185,557
- Secondment fund	60,736	0	0	0	0	0	0	0	0	0	0	0	0	60,736
NCSS grant	1,336,701	0	0	0	0	0	0	0	0	0	0	0	0	1,336,701
Singapore Totalisator Board grant	400,859	0	0	0	0	0	0	0	0	0	0	0	0	400,859
Other income														
Government grant - Special employment credit	30,810	0	0	0	0	0	0	0	0	0	0	0	0	30,810
Total income	8,288,019	0	59,191	25,000	0	58,035	7,228	2,500	0	2,395,974	0	0	0	10,835,947
EXPENDITURE														
Cost of generating funds														
Designated expenditure	159,362	0	0	0	0	0	0	0	0	0	0	0	0	159,362
Cost of charitable activities														
CCA and PVA activities	47,617	0	0	0	0	0	0	0	0	0	0	0	0	47,617
Classroom decoration materials	12,104	0	0	0	0	0	0	0	0	0	0	0	0	12,104
Home economics materials	33,762	0	0	0	0	0	0	0	0	0	0	0	0	33,762
Home visits	906	0	0	0	0	0	0	0	0	0	0	0	0	906
PE equipment	1,580	0	0	0	0	0	0	0	0	0	0	0	0	1,580
Professional fees and other services	0	0	59,635	0	0	0	7,140	0	0	0	0	0	0	66,775
Proto-typing of vocational preparation	112,504	0	0	0	0	0	0	0	0	0	0	0	0	112,504
Pupil welfare	214,275	0	0	6,225	24,985	0	0	0	0	0	0	0	44,922	290,407
School events and activities	88,103	0	0	0	0	0	4,611	0	0	0	0	0	0	92,714
Staffing costs														
- School	4,397,335	0	0	0	0	49,866	0	0	0	0	0	44,972	0	4,492,173
- MOE seconded teacher	171,555	0	0	0	0	0	0	0	0	0	0	0	0	171,555
Teaching materials	18,073	0	0	0	0	0	0	0	0	0	0	0	0	18,073
Vocational programme training materials	102,067	0	0	0	0	0	0	0	0	0	0	0	0	102,067
Others	4,754	0	0	0	0	0	0	0	0	0	0	0	0	4,754



STATEMENT OF FINANCIAL ACTIVITIES FOR THE FINANCIAL YEAR ENDED 31 MARCH 2014 (CONT'D)

	Note	Unrestricted funds	Restricted funds												Total S\$
		Accumulated general fund S\$	Additional training vote fund S\$	Curriculum enhancement fund S\$	Discretionary financial assistance fund S\$	Financial assistance fund S\$	High needs fund S\$	Opportunity fund S\$	Parent support group fund S\$	Project fund S\$	School building fund - Extension S\$	Sinking fund S\$	Staff training vote fund S\$	Student assistance fund S\$	
<b>2013 (Cont'd)</b>															
<b>EXPENDITURE (CONT'D)</b>															
<b>Governance and other administrative costs</b>															
Bank charges		1,154	0	0	0	0	0	0	0	0	0	0	0	0	1,154
Cleaning services		9,250	0	0	0	0	0	0	0	0	0	0	0	0	9,250
Fixed assets															
- Depreciation	6	459,772	0	0	0	0	0	0	0	0	0	0	0	0	459,772
- Disposal		11	0	0	0	0	0	0	0	0	0	0	0	0	11
Housekeeping and utensils		9,511	0	0	0	0	0	0	0	0	0	0	0	0	9,511
Insurance		1,524	0	0	0	0	0	0	0	0	0	0	0	0	1,524
Licence fees		145	0	0	0	0	0	0	0	0	0	0	0	0	145
Maintenances and services		112,562	0	0	0	0	0	0	0	0	0	0	0	0	112,562
Management fees		43,200	0	0	0	0	0	0	0	0	0	0	0	0	43,200
Postage		856	0	0	0	0	0	0	0	0	0	0	0	0	856
Printing and stationery		40,185	0	0	0	0	0	0	0	0	0	0	0	0	40,185
Professional fees		18,440	0	0	0	0	0	0	0	0	0	0	0	0	18,440
Purchase of goods and services		14,815	0	0	0	0	0	0	0	12,159	0	0	0	0	26,974
Recruitment services		2,832	0	0	0	0	0	0	0	0	0	0	0	0	2,832
Rental of equipment		8,706	0	0	0	0	0	0	0	0	0	0	0	0	8,706
Security services		12,971	0	0	0	0	0	0	0	0	0	0	0	0	12,971
Staffing costs	11	487,692	0	0	0	0	0	0	0	0	0	0	0	0	487,692
Utilities and telecommunication		174,756	0	0	0	0	0	0	0	0	0	0	0	0	174,756
<b>Total expenditure</b>		<b>6,762,379</b>	<b>0</b>	<b>59,635</b>	<b>6,225</b>	<b>24,985</b>	<b>49,866</b>	<b>11,751</b>	<b>0</b>	<b>12,159</b>	<b>0</b>	<b>0</b>	<b>44,972</b>	<b>44,922</b>	<b>7,016,894</b>
<b>NET INCOME / (EXPENDITURE)</b>		<b>1,525,640</b>	<b>0</b>	<b>(444)</b>	<b>18,775</b>	<b>(24,985)</b>	<b>8,169</b>	<b>(4,523)</b>	<b>2,500</b>	<b>(12,159)</b>	<b>2,395,974</b>	<b>0</b>	<b>(44,972)</b>	<b>(44,922)</b>	<b>3,819,053</b>
<b>ADJUSTMENT ON OVER / (UNDER) GRANT FUNDING</b>	8	<b>(2,744)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(2,744)</b>
<b>GROSS TRANSFERS BETWEEN FUNDS</b>															
Appropriation of net income		(1,144,230)	0	0	0	0	0	0	0	381,410	0	381,410	0	381,410	0
Transfer to / (from) of funds		3,007,522	0							(301,987)	(2,705,535)	0	0	0	0
<b>NET MOVEMENT IN FUNDS</b>		<b>3,386,188</b>	<b>0</b>	<b>(444)</b>	<b>18,775</b>	<b>(24,985)</b>	<b>8,169</b>	<b>(4,523)</b>	<b>2,500</b>	<b>67,264</b>	<b>(309,561)</b>	<b>381,410</b>	<b>(44,972)</b>	<b>336,488</b>	<b>3,816,309</b>
<b>TOTAL FUNDS BROUGHT FORWARD</b>		<b>17,487,748</b>	<b>0</b>	<b>919</b>	<b>0</b>	<b>25,000</b>	<b>(1,229)</b>	<b>10,123</b>	<b>0</b>	<b>1,431,733</b>	<b>241,547</b>	<b>1,940,425</b>	<b>159,773</b>	<b>1,144,607</b>	<b>22,440,646</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>20,873,936</b>	<b>0</b>	<b>475</b>	<b>18,775</b>	<b>15</b>	<b>6,940</b>	<b>5,600</b>	<b>2,500</b>	<b>1,498,997</b>	<b>(68,014)</b>	<b>2,321,835</b>	<b>114,801</b>	<b>1,481,095</b>	<b>26,256,955</b>

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

STATEMENT OF CASH FLOWS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2014

	Note	2014 S\$	2013 S\$
<b>Cash flows from operating activities</b>			
Net income for the year		711,723	3,819,053
Adjustments for:			
- Depreciation	6	625,204	459,771
- Disposal of fixed asset		380	11
- Adjustment to prior year grant funding	8	(78,476)	(2,744)
- Gain on disposal of fixed asset		(999)	0
- Interest income		(62,478)	(63,932)
Operating cash flows before working capital changes		1,195,354	4,212,159
Changes in operating assets and liabilities			
- Inventories		10	69
- Trade and other receivables		(12,665)	112,172
- Trade and other payables		71,741	(46,874)
<b>Net cash generated from operating activities</b>		<b>1,254,440</b>	<b>4,277,526</b>
<b>Cash flows from investing activities</b>			
Purchases of fixed assets	6	(196,589)	(3,251,784)
Proceeds from disposal of fixed assets		643	0
Interest received		62,478	63,932
<b>Net cash used in investing activities</b>		<b>(133,468)</b>	<b>(3,187,852)</b>
<b>Net increase in cash and cash equivalents</b>		<b>1,120,972</b>	<b>1,089,674</b>
Cash and cash equivalents at beginning of financial year		12,209,389	11,119,715
<b>Cash and cash equivalents at end of financial year</b>	4	<b>13,330,361</b>	<b>12,209,389</b>
<b>Cash and cash equivalents comprise:</b>			
Cash and bank balances		4,511,652	3,458,713
Fixed deposits		8,818,709	8,750,676
	4	<b>13,330,361</b>	<b>12,209,389</b>

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



**STATEMENT OF MONTHLY PUPIL ENROLMENT ELIGIBLE FOR FUNDING  
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2014**

Average for the period	Number of pupils by disability group * (a)				Number of students under vocational tracks (b)		Total number of pupils (c=a+b)
	MID(J)+MID(S)+ASD	MID(J)	MID(S)	ASD	VOC	VOC-ASD	
Apr – Jun 2013	311	177	27	107	98	11	420
Jul – Sep 2013	312	179	26	107	96	10	418
Oct - Dec 2013	312	179	26	107	95	10	417
Jan – Mar 2014	247	140	16	91	131	13	391

\* Separate columns to be provided for each disability, which are:

MID(J) – Mild intellectual disability – Junior students

MID(S) – Mild intellectual disability – Senior students

ASD – Autism Spectrum Disorder

VOC – Vocational students

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

**STATEMENT OF MONTHLY PUPIL ENROLMENT FOR INTERNATIONAL STUDENTS  
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2014**

Average for the period	Number of international pupils *	Number of international pupils **	Total number of pupils (c=a+b)
	(a)	(b)	
Apr – Jun 2013	1	0	1
Jul – Sep 2013	0	0	0
Oct - Dec 2013	0	0	0
Jan – Mar 2014	2	0	2

\* International students who are children of employment pass holders, skilled workers and diplomatic staff.

\*\* International students who are not children of employment pass holders, skilled workers and diplomatic staff.

Note: International students are defined as those who are not of Singapore Citizen or Permanent Resident status.

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

**NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2014**

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

**1. General information**

Metta School (the "School") is registered with the Ministry of Education (MOE) under the Education Act (Chapter 87) on 16 November 2001. The registered office and principal place of business of the School is located at 30, Simei Street 1, Singapore 529949.

It is one of the welfare centres being provided by Metta Welfare Association, which is a registered exempt charity in Singapore.

The objective of the School is to provide special education to mildly intellectually disabled and/or mildly autistic children between ages seven (7) and eighteen (18) who are functioning between IQ range of fifty (50) and seventy (70). Students who can benefit from vocational programmes can continue to school up to twenty one (21) years old.

As at 31 March 2014, the School has 120 (2013: 113) employees.

**2. Significant accounting policies**

**2.1 Basis of preparation**

The financial statements have been prepared in accordance with Charities Accounting Standard ("CAS"). The financial statements have been prepared under the historical cost convention, except as disclosed in the accounting policies below.

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

The preparation of these financial statements in conformity with CAS requires Management to exercise its judgement in the process of applying the School's accounting policies. It also requires the use of certain critical accounting estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of income and expenses during the financial year. Although these estimates are based on Management Committee's best knowledge of current events and actions, actual results may ultimately differ from those estimates.

The areas involving a higher degree of judgment or complexity, or areas where assumptions and estimates are significant to the financial statements are disclosed in Note 3.

**2.2 Revenue recognition**

Revenue comprises the fair value of the consideration received or receivable for the services rendered in the ordinary course of the School's activities. Revenue is recognized as follows:

2.2.1 School fees are recognized over the period of instruction. Amounts of fees relating to future periods of instruction are included in fees received in advance.

2.2.2 Government grants are recognized as a receivable at their fair value when there is reasonable assurance that the grant will be received and the School will comply with all the attached conditions. Government grants receivable are recognized as income over the periods necessary to match them with the related costs that they are intended to compensate, on a systematic basis. Government grants relating to expenditures are shown separately as other income.

2.2.3 Donations are recognized in the statement of financial activities upon receipt. Donations subject to donor-imposed conditions that specify the time period in which the expenditure can take place are accounted for as deferred income and recognized as a liability until the financial period in which the School is allowed by the condition to expend the income.

Donations-in-kind are recognized when the fair value of the assets received can be reasonably ascertained.



## 2. Significant accounting policies

### 2.2 Revenue recognition (Cont'd)

2.2.4 Interest income is recognized on a time-proportion basis using the effective interest method.

2.2.5 Other income is recognized when received.

### 2.3 Property, plant and equipment

#### 2.3.1 Measurement

All property, plant and equipment are initially recognized at cost and subsequently carried at cost less accumulated depreciation.

The cost of an item of property, plant and equipment includes its purchase price and any costs that are 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.

#### 2.3.2 Depreciation

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

	Useful lives
Arts and music	5 years
Computers	3 years
Furniture and fittings	5 years
Office equipment	5 years
Other equipment	3 years
Physio and occupational equipment	5 years
Renovations	2 years
School building	50 years

The residual values and useful lives of property, plant and equipment are reviewed, and adjusted as appropriate, at each reporting date. The effects of any revision of the residual values and useful lives are included in the statement of financial activities for the financial year in which the changes arise.

#### 2.3.3 Subsequent expenditure

Subsequent expenditure relating to property, plant and equipment that have already been recognized is added to the carrying amount of the asset only when it is probable that future economic benefits associated with the item will flow to the School and the cost of the item can be measured reliably. Other subsequent expenditure is recognized as repair and maintenance expenses in the statement of financial activities during the financial year in which it is incurred.

#### 2.3.4 Disposal

On disposal of an item of property, plant and equipment, the difference between the net disposals proceeds and its carrying amount is taken to the statement of financial activities.

## 2. Significant accounting policies (Cont'd)

### 2.4 Financial assets

#### 2.4.1 Recognition and measurement

Trade and other receivables, excluding prepayments, are initially recognized at their transaction price, excluding transaction costs, if any. Transaction costs shall be recognized as expenditure in the statement of financial activities as incurred. Prepayments are initially recognized at the amount paid in advance for the economic resources expected to be received in the future.

Trade and other receivables are subsequently measured at cost less accumulated impairment losses.

#### 2.4.2 Derecognition

Trade and other receivables are derecognized when the rights to receive cash flows from the financial assets have expired or have been transferred and the School has transferred substantially all risks and rewards of ownership.

#### 2.4.3 Impairment

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

An allowance for impairment of trade and other receivables is recognized when there is objective evidence that the School will not be able to collect all amounts due according to the original terms of the receivables. Significant financial difficulties of the debtor, probability that the debtor will enter bankruptcy or financial reorganization, and default or delinquency in payments is considered indicators that the receivable is impaired. The amount of the allowance is the difference between the asset's carrying amount and the undiscounted future cash flows that the School expects to receive. The amount of the allowance for impairment is recognized in the statement of financial activities within "Governance and administrative costs".

Subsequently, if the amount of an impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognized, the School shall reverse the previously recognized impairment loss. The reversal shall not result in any carrying amount of the financial asset (net of any allowance account) that exceeds what the carrying amount would have been had the impairment not previously been recognized. The amount of reversal is recognized in the statement of financial activities.

### 2.5 Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, demand deposits and, short-term and highly liquid investments that are readily convertible to known amounts of cash which are subject to an insignificant risk of changes in value.

### 2.6 Financial liabilities

Financial liabilities are recognized when the School becomes a party to the contractual agreements of the instrument and are classified according to the substance of the contractual arrangements entered into. All interest related charges are recognized in the statement of financial activities. Financial liabilities include accruals and other payables.

Financial liabilities is derecognized when the obligations under the liability is discharged or cancelled or expires. When existing financial liabilities are replaced by another from the same lender on substantially different terms of an existing liability are substantially modified, such an exchange or modification is treated as a derecognition of the original liability and the recognition of a new liability, and the difference in respective carrying amounts is recognized in the statement of financial activities.



## 2. Significant accounting policies (Cont'd)

### 2.7 Trade and other payables

Trade and other payables, excluding accruals, are recognized at their transaction price, excluding transaction costs, if any, both at initial recognition and at subsequent measurement. Transaction costs shall be recognized as expenditure in the statement of financial activities as incurred. Accruals are recognized at the best estimate of the amount payable.

### 2.8 Provisions for other liabilities and charges

Provisions for other liabilities and charges are recognized when the School has a present legal or constructive obligation as a result of past events, it is more likely than not that an outflow of resources will be required to settle the obligation and the amount has been reliably estimated.

### 2.9 Funds

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 Committee. Externally restricted funds may only be utilized in accordance with the purposes for which they are established. The Management Committee retains full control over the use of unrestricted funds for any of the School's purposes.

### 2.10 Employee compensation

#### 2.9.1 Defined contribution plans

Defined contribution plans are post-employment benefit plans under which the School pays fixed contributions into separate entities such as the Central Provident Fund ("CPF"), on a mandatory, contractual or voluntary basis. The School has no further payment obligations once the contributions have been paid. The School's contribution to defined contribution plans are recognized as employee compensation expense when they are due.

#### 2.9.2 Employee compensation

Employee entitlements to annual leave other than teaching staff are recognized when they accrue to employees. Unused annual leave are not allowed to be carried forward to the following calendar year.

### 2.11 Leases

Leases of assets in which a significant portion of the risks and rewards of ownership are retained by the lessor are classified as operating leases. Payments made under operating leases (net of any incentives received from the lessor) are taken to the statement of financial activities on a straight-line basis over the period of the lease. When an operating lease is terminated before the lease period has expired, any payment required to be made to the lessor by way of penalty is recognized as an expense in the period in which termination takes place.

Rental on operating lease is charged to statement of financial activities. Contingent rents are recognized as an expense in the statement of financial activities in the financial year in which they are incurred.

### 2.12 Currency translation

Transactions denominated in a currency other than Singapore Dollar ("foreign currency") are translated into Singapore Dollar using the exchange rates prevailing at the dates of the transactions. Currency translation gains and losses resulting from the settlement of such transactions and from the translation at the closing rate at the reporting date of monetary assets and liabilities denominated in foreign currencies are recognized in the statement of financial activities.

### 2.13 Related parties

Related parties are entities with one or more common management committee members. Parties are considered to be related if one party has the ability to control the other party or exercise influence over the party in making financial and operating decisions.

## 3. Critical accounting estimates, assumptions and judgements

Estimates, assumptions and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

### 3.1 Critical judgments in applying the entity's accounting policies

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

#### 3.1.1 Estimated useful lives of property, plant and equipment

The School reviews annually the estimated useful lives of property, plant and equipment based on factors such as operating plans and strategies, expected level of usage and future technological developments. It is possible that future results of operations could be materially affected by changes in these estimates brought about by changes in the factors mentioned.

#### 3.1.2 Allowance for impairment of receivables

The School reviews the adequacy of allowance for impairment of receivables at each closing by reference to the ageing analysis of receivables, and evaluates the risks of collection according to the credit standing and collection history of individual client. If there are indications that the financial position of a client has deteriorated resulting in an adverse assessment of his risk profile, an appropriate amount of allowance will be provided.

## 4. Cash and cash equivalents

	2014 S\$	2013 S\$
Cash on hand	1,000	1,000
Cash at bank	4,510,652	3,457,713
Fixed deposits	8,818,709	8,750,676
	<u>13,330,361</u>	<u>12,209,389</u>

Fixed deposits have maturity terms from 6 months to 12 months (2013: 6 months to 12 months) and have interest rates ranging from 0.55% to 0.84% (2013: 0.47% to 0.85%) per annum.

## 5. Other receivables

	2014 S\$	2013 S\$
Fees receivables	19,385	0
Grant receivables	30,797	48,470
Accrued interests	23,525	29,205
Amount due from related party	8,200	0
Prepayments	3,339	797
Other receivables	7,498	1,607
	<u>92,744</u>	<u>80,079</u>

Amount due from related party is unsecured, interest-free, and collectible on demand.



**6. Property, plant and equipment**

	Balance at beginning of financial year S\$	Additions S\$	(Disposals) S\$	Transfer to / (from) S\$	Balance at end of financial year S\$
<b>2014</b>					
<b>Cost</b>					
Arts and music	92,764	4,635	0	0	97,399
Building in progress	6,971,211	16,201	0	(6,987,412)	0
Computers	379,955	47,466	(39,439)	0	387,982
Furniture and fittings	190,081	2,750	0	0	192,831
Office equipment	341,015	36,832	(3,742)	0	374,105
Other equipment	590,415	12,400	0	0	602,815
Physio and occupational equipment	660	0	0	0	660
Renovations	176,406	76,305	0	0	252,711
School building	8,126,991	0	0	6,987,412	15,114,403
	<u>16,869,498</u>	<u>196,589</u>	<u>(43,181)</u>	<u>0</u>	<u>17,022,906</u>
	Balance at beginning of financial year S\$	Depreciation charge S\$	(Written back/ off) S\$	Transfer to / (from) S\$	Balance at end of financial year S\$
<b>Accumulated depreciation</b>					
Arts and music	91,552	1,895	0	0	93,447
Building in progress	0	0	0	0	0
Computers	275,296	70,206	(39,416)	0	306,086
Furniture and fittings	156,646	12,823	0	0	169,469
Office equipment	215,890	49,461	(3,741)	0	261,610
Other equipment	340,658	133,325	0	0	473,983
Physio and occupational equipment	659	0	0	0	659
Renovations	159,344	55,206	0	0	214,550
School building	1,283,823	302,288	0	0	1,586,111
	<u>2,523,868</u>	<u>625,204</u>	<u>(43,157)</u>	<u>0</u>	<u>3,105,915</u>
	Balance at beginning of financial year S\$				Balance at end of financial year S\$
<b>Net book value</b>					
Arts and music	1,212				3,952
Building in progress	6,971,211				0
Computers	104,659				81,896
Furniture and fittings	33,435				23,362
Office equipment	125,125				112,495
Other equipment	249,757				128,832
Physio and occupational equipment	1				1
Renovations	17,062				38,161
School building	6,843,168				13,528,292
	<u>14,345,630</u>				<u>13,916,991</u>

**6. Property, plant and equipment (Cont'd)**

	Balance at beginning of financial year S\$	Additions S\$	(Disposals) S\$	Balance at end of financial year S\$
<b>2013</b>				
<b>Cost</b>				
Arts and music	92,764	0	0	92,764
Building in progress	4,401,515	2,569,696	0	6,971,211
Computers	237,513	150,255	(7,813)	379,955
Furniture and fittings	165,824	24,855	(598)	190,081
Office equipment	230,722	111,291	(998)	341,015
Other equipment	228,839	361,576	0	590,415
Physio and occupational equipment	660	0	0	660
Renovations	142,295	34,111	0	176,406
School building	8,126,991	0	0	8,126,991
	<u>13,627,123</u>	<u>3,251,784</u>	<u>(9,409)</u>	<u>16,869,498</u>
	Balance at beginning of financial year S\$	Depreciation charge S\$	(Written back/ off) S\$	Balance at end of financial year S\$
<b>Accumulated depreciation</b>				
Arts and music	90,320	1,232	0	91,552
Building in progress	0	0	0	0
Computers	225,578	57,522	(7,804)	275,296
Furniture and fittings	143,784	13,459	(597)	156,646
Office equipment	174,155	42,732	(997)	215,890
Other equipment	208,205	132,453	0	340,658
Physio and occupational equipment	659	0	0	659
Renovations	109,511	49,833	0	159,344
School building	1,121,283	162,540	0	1,283,823
	<u>2,073,495</u>	<u>459,771</u>	<u>(9,398)</u>	<u>2,523,868</u>
	Balance at beginning of financial year S\$			Balance at end of financial year S\$
<b>Net book value</b>				
Arts and music	2,444			1,212
Building in progress	4,401,515			6,971,211
Computers	11,935			104,659
Furniture and fittings	22,040			33,435
Office equipment	56,567			125,125
Other equipment	20,634			249,757
Physio and occupational equipment	1			1
Renovations	32,784			17,062
School building	7,005,708			6,843,168
	<u>11,553,628</u>			<u>14,345,630</u>



**7. Accruals and other payables**

	2014 S\$	2013 S\$
Accrued operating expenses		
– Outside parties	390,384	246,829
– Related parties	0	428
	<u>390,384</u>	<u>247,257</u>
Deferred grants received	57,101	114,518
Other payables	<u>2,409</u>	<u>16,378</u>
	<u>449,894</u>	<u>378,153</u>

Amounts due to related parties are unsecured, interest-free and payable on demand.

**8. Accumulated general fund**

Adjustments on grant funding charged to accumulated general fund are comprised of:

	2014 S\$	2013 S\$
NCSS grant (over) / under funding FY 2012 / 2013	(19,508)	0
NCSS grant (over) / under funding FY 2011 / 2012	0	14,117
TOTE Board (over) / under funding FY 2012 / 2013	(58,968)	0
TOTE Board (over) / under funding FY 2011 / 2012	0	(16,861)
	<u>(78,476)</u>	<u>(2,744)</u>

**9. Restricted funds****9.1 Additional training vote fund**

	2014 S\$	2013 S\$
Balance at the beginning of the year	0	0
Grants received during the year	<u>23,600</u>	<u>0</u>
	23,600	0
Expenditure during the year	<u>(10,367)</u>	<u>0</u>
Balance at the end of the year	<u>13,233</u>	<u>0</u>

During the financial year, MOE provided S\$400 for each registered teacher to receive appropriate trainings in order to improve the quality of his or her services.

**9.2 Curriculum enhancement fund**

	2014 S\$	2013 S\$
Balance at the beginning of the year	475	919
Grants received during the year	<u>79,525</u>	<u>59,191</u>
	80,000	60,110
Expenditure during the year	<u>(33,159)</u>	<u>(59,635)</u>
Balance at the end of the year	<u>46,841</u>	<u>475</u>

This fund was set up to promote and sustain school-based initiatives in enhancing the quality of the school's curriculum and co-curriculum.

**9. Restricted funds (Cont'd)****9.3 Discretionary financial assistance fund**

	2014 S\$	2013 S\$
Balance at the beginning of the year	18,775	0
Grants received during the year	<u>6,225</u>	<u>25,000</u>
	25,000	25,000
Expenditures during the year	<u>(28,820)</u>	<u>(6,225)</u>
Balance at the end of the year	<u>(3,820)</u>	<u>18,775</u>

This pertains to the once-off top-up fund received from MOE during the year that is ring-fenced to discretionary financial assistance purposes to help students.

**9.4 Financial assistance fund**

	2014 S\$	2013 S\$
Balance at the beginning of the year	15	25,000
Grants received during the year	<u>0</u>	<u>0</u>
	15	25,000
Expenditures during the year	<u>0</u>	<u>(24,985)</u>
Balance at the end of the year	<u>15</u>	<u>15</u>

In financial year 2012, MOE released an additional top-up grant that would be ring-fenced to financially assist students.

**9.5 High needs fund**

	2014 S\$	2013 S\$
Balance at the beginning of the year	6,940	(1,229)
Grants received during the year	<u>29,740</u>	<u>58,035</u>
	36,680	56,806
Expenditures during the year	<u>(32,345)</u>	<u>(49,866)</u>
Balance at the end of the year	<u>4,335</u>	<u>6,940</u>

In financial year 2012, a new High Needs Grant has been set up by MOE for SPED Schools to provide additional resources to support students with high needs. The fund is used to employ additional full-time teaching aides for students with highly challenging behaviours.

**9.6 Opportunity fund**

The opportunity fund is an initiative by MOE since financial year 2006/2007 to support needy students.

**9.7 Parent support group fund**

	2014 S\$	2013 S\$
Balance at the beginning of the year	2,500	0
Grants received during the year	<u>0</u>	<u>2,500</u>
	2,500	2,500
Expenditures during the year	<u>(2,500)</u>	<u>0</u>
Balance at the end of the year	<u>0</u>	<u>2,500</u>

This pertains to the one-off seed funding received from MOE/NCSS during the year to enhance its partnership efforts with parents and to try out new ideas to engage parents.



**11. Staffing costs**

	2014 S\$	2013 S\$
CPF contributions	704,964	615,671
Salaries and bonus	4,974,884	4,422,101
Staff welfare	104,823	103,780
	<u>5,784,671</u>	<u>5,141,552</u>
The staff costs were allocated as follows:		
Costs of charitable activities		
– Proto-typing of vocational preparation	95,732	84,970
– School	4,845,168	4,397,335
– MOE seconded teacher	173,805	171,555
Governance and administrative costs	669,966	487,692
	<u>5,784,671</u>	<u>5,141,552</u>

**12. Income tax**

The School is one of the welfare centres being provided by Metta Welfare Association which is a registered charity under the Charities Act 1982 and is exempted from tax.

**13. Commitments****13.1 Capital commitments**

The estimated capital expenditures contracted for at the reporting date but not recognized in the financial statements were as follows:

	2014 S\$	2013 S\$
Property, plant and equipment		
– Building in progress	<u>287,250</u>	<u>303,450</u>

**13.2 Operating lease commitments**

As at the reporting date, the School has commitment for future minimum lease payments under non-cancellable operating lease as follows:

	2014 S\$	2013 S\$
Not later than one year	10,440	10,440
Later than one year but not later than five years	<u>27,502</u>	<u>37,942</u>
	<u>37,942</u>	<u>48,382</u>

**14. Related party transactions**

The following related party transactions took place between the School and its related parties during the financial year on terms agreed by the parties concerned:

	2014 S\$	2013 S\$
School meals	0	139,999
Management fees	0	43,200
Income received on behalf of the school	8,200	0
Reimbursement of expenses paid:		
– By the School for related parties	0	1,685
– By the related parties for the School	<u>3,464</u>	<u>6,837</u>

Balances with the related parties as at the reporting date are set out in Notes 5 and 8.

The rental expense of the School is fully funded by MOE. The School has given consent that the funding will be remitted directly to Metta Welfare Association. Hence, such expenses and the corresponding grants are not recognized in the School's statement of financial activities and instead in Metta Welfare Association's accounts.

The rental expense and income recognized by Metta Welfare Association amounts to S\$797,004 (2013: S\$569,239).

**15. Management of conflict of interest**

Committee members are required to disclose any interest that they may have, whether directly or indirectly, that the School may enter into or in any organizations that the School has dealings with or is considering dealing with; and any personal interest accruing to him as one of the School's supplier, user of services or beneficiary. Should there be any potential conflict of interest, the affected Management Committee member may not vote on the issue that was the subject matter of the disclosure. Detailed minutes will be taken on the disclosure as well as the basis for arriving at the final decision in relation to the issue at stake.

**16. Management of reserves**

The School regards its accumulated general fund as its reserves.

The School's reserve policy requires it to maintain sufficient reserve to ensure long-term financial sustainability and continuity for the purpose of operating effective programs.

**17. Comparative figures**

Certain comparative figures have been reclassified on the face of the statement of financial activities to conform to current year's presentation, as shown below:

	As previously reported S\$	Reclassification S\$	As restated S\$
<b>2013</b>			
<b>Statement of financial activities</b>			
<b>Expenditure</b>			
Costs of charitable activities	6,660,943	(1,213,952)	5,446,991
Governance and other administrative costs	<u>196,589</u>	<u>1,213,952</u>	<u>1,410,541</u>
	<u>6,857,532</u>	<u>0</u>	<u>6,857,532</u>

**18. Authorization of financial statements**

These financial statements were authorized for issue in accordance with a resolution of the Management Committee on 28 July 2014.





# ACKNOWLEDGEMENT

We extend our deepest appreciation and gratitude to all individuals, organising committees and companies who have contributed in realising our mission. We look forward to your continued support.

The names listed here are in alphabetical order. While we have taken great care to ensure the accuracy of these entries, we hope to seek your kind understanding and forgiveness on any omission or oversight on our part.



## GOVERNMENT & QUASI-GOVERNMENT ORGANISATIONS

1	Agency for Integrated Care
2	Changi Simei Grassroots Organisations
3	Fu Chun Community Club
4	Inter-Racial and Religious Confidence Circle (IRCC)
5	Land Transport Authority
6	Ministry of Education
7	Ministry of Health
8	Ministry of Social and Family Development
9	National Council of Social Service
10	National Environment Agency
11	National Library Board Singapore
12	National Trade Union Congress
13	National Volunteer and Philanthropy Centre
14	North East Community Development Council
15	NTUC Centre
16	NTUC FairPrice Chai Chee
17	NTUC FairPrice Foundation Ltd
18	NTUC FairPrice Jurong Point
19	NTUC Income Insurance Co-Operative Ltd
20	Police Training Command (TRACOM)
21	Public Utilities Board
22	Punggol West Community Sports Club
23	Punggol West Grassroots Organisations
24	SG Enable
25	Singapore Pools (Private) Ltd
26	Singapore Prison Service
27	South East Community Development Council
28	Tampines Regional Library
29	Tote Board
30	U Sports, NTUC Club
31	Vital, Ministry of Finance
32	Woodlands Swimming Complex

## INDIVIDUALS

1	Mr Tharman Shanmugaratnam
2	Mr Lim Swee Say
3	Dr Mohamad Maliki Bin Osman
4	Ms Jessica Tan
5	Ms Penny Low
6	Aloysius Tan
7	Ang Ah Hua
8	Ang Bang Gee
9	Angela Ng Wee Hoon (Deceased)
10	Anjaneya Sharma
11	Ann Hussein
12	Annie Sim
13	Chan Soo
14	Chan Tack Seng
15	Chen Hui Si
16	Ch'ng Jit Koon
17	Chew Boon Kiat
18	Chia Puay Koon
19	Chiang Keng Heng
20	Chionh Poh Suan
21	Choo Chye Leng
22	Chow Kin Chee
23	Christopher Yeow
24	Chua Ah Buay
25	Chui Ya Jin
26	Eden Liew
27	Edmund Tan
28	Edward Teo
29	Eric Lim

30	Eric Teoh
31	Fang Bi Fu
32	Fang Kim Siang
33	Faridah Ali-Chang
34	Feng Cai Feng
35	Fong Chuin Dub
36	Fong Lai Xun
37	Fong Lai Man
38	Goh Chai Seng
39	Hanna Toh
40	Jackie Goh
41	James Ng
42	Janet Seow
43	Jilian and Jerry from ACS (International)
44	John Ong
45	Jonathan Best
46	KK Teoh
47	Lan Hui Shan
48	Lau Kim Huang
49	Lee Bok Hin and Family
50	Lee Chin Fern
51	Lee Cheng Tat and Mr See
52	Lee Meng Kher
53	Lee Pu Eng
54	Lee Si Ying
55	Lee Tiam Nam
56	Lee Yeng & Friends
57	Liang Guo Liang
58	Liau Soon Heng and Family
59	Lim Eng Koo and Family
60	Lim Gek Kwee
61	Lim Joo Khoon
62	Lim Ke Wei
63	Lim May Lin
64	Lim Meng Gu
65	Lim Yong Hiang
66	Lim Zhi Yu Kimberly
67	Lin Yan Xin
68	Lee Kok Choe
69	Low Chee Keong
70	Mabel Tan Yi Chien
71	Max Teo
72	May Chin
73	Mohan Dass
74	Ng Kheng Siang and Family
75	Nicholas Ong Ann Wei
76	Nicholas Teo
77	Oh Koh Chuan
78	Peh Oon Kee
79	Peng Kai Yan
80	Phoon Huy Tiang
81	Poh Chin Loo
82	Poi Kim Sew
83	Richard Tan
84	Roger Wan
85	Sandora Kwan Shu Ming
86	Seah Ai Soo
87	Serene Tang
88	Sim Boon Hai
89	Sng Kian Peng
90	Soh Eng Hua
91	Sophia Liau
92	Stephen Poh
93	Subramaniam
94	Susan Foo
95	Susan Lim
96	Tan Hock Soon
97	Tan Hua Moy

98	Tan Wee Keong
99	Tang Kum San
100	Teo Teck Kay
101	Ter Seng Koon & Family
102	Wan Boo Sow Family
103	Wee Sheng Felix
104	Wong Horng Yit
105	Wong Tian Fu
106	Xiao Hei
107	Xie Chun
108	Yeo Pei Pei
109	Zheng Chao Yuan
110	王季业
111	王福銓
112	杨启花
113	黄顺莲
114	黄亞細
115	蔡忆仁老师

## ORGANISATIONS/GROUPS

1	5B Pte Ltd
2	5Cs Ice Cream Parlour
3	5M Pte Ltd
4	7 Sensations
5	24/7 Pitstop
6	66 Super Store
7	A1 Bubble Tea
8	ABR Holdings Ltd
9	Ace Medical Services
10	Add Value Pte Ltd
11	Advance Canvas Industries Pte Ltd
12	Aerogaz (S) Pte Ltd
13	Albatross World Pte Ltd
14	Allalloy Dynaweld Pte Ltd
15	Ang Association
16	Ang Chin Moh Casket
17	Apollo Food Holdings Berhad
18	APS Asia
19	Arts @ Metta
20	Aspac F&B Pte Ltd (Carl's Jr.)
21	Aspial Corporation Ltd
22	Aspire Group Pte Ltd
23	Aston Food & Beverage Specialities Pte Ltd
24	Arox Singapore Pte Ltd
25	Ayako Corporation (S) Pte Ltd
26	Bakery House
27	Bali Tangi
28	Barang-Barang
29	Barclays Technology Centre PL
30	Barn Barn by Front and Back SG team
31	Basic Essence
32	Baxter Healthcare (Asia)
33	Baystreet 21 Bistro Pte Ltd
34	Bee Choo Herbal Hair Treatment
35	BELIEVE NJ
36	Bengawan Solo Pte Ltd
37	Bizlink Centre Singapore Ltd
38	Body Wellness
39	Bosch Rexroth Pte Ltd
40	C & C Press
41	Café in Waterloo
42	Cake Glace
43	California Laundry Pte Ltd
44	Canon Singapore Pte Ltd
45	Ceramics Corner
46	Champions Golf Academy
47	Changi City Point

48	Changi Simei Detox Dance Group
49	Charles and Keith
50	Chilli Api Catering Pte Ltd
51	China Shipping (S) Agency Pte Ltd
52	CitiExchange Express & Services Pte Ltd
53	Citrusox
54	City Hair Studio
55	Ci Yan Organic Vegetarian Health Food
56	Clear Channel Singapore
57	CMYZ Design & Prints
58	Coffee & Toast @ Tampines Mall
59	Coffeehock (2006) Pte Ltd
60	Colgate-Palmolive (Eastern) Pte Ltd
61	Cranio for Health
62	Credit Suisse AG, Singapore
63	Crowne Plaza Changi Airport
64	DA Cleaning Services
65	Daimler South East Asia Pte Ltd
66	Danmax Healthcare (Sin) Pte Ltd
67	Danztitude
68	Dharma Cakra Society
69	Dignity Kitchen
70	DKSH Singapore Pte Ltd
71	Dojo Wu
72	Dragon D'or Cosmetics
73	Dragon Tree Milk Shake House
74	DSO (Oriental Delight Catering)
75	EBM Trading
76	Eco-meadows
77	Eggs & Berries (Singapore) Pte Ltd
78	Elite Advisory Services Pte Ltd
79	Emiko Arts
80	Employment for Persons with Intellectual Disabilities (E4PID)
81	Entrust Provision
82	ESW Manage Pte Ltd
83	Everform Enterprises
84	Evergreen Buddhist Culture Service Pte Ltd
85	Experian Singapore
86	Fairmont Singapore
87	Fancy Papers Supplier
88	Felt Crafts
89	Fo You Yuan Vegetarian Restaurant
90	Food Bank
91	Food From The Heart
92	Food Junction Management Pte Ltd
93	Fook Hin Pawnshop Pte Ltd
94	Fortune Palace Bird's Nest
95	Fong Shun Thai Buddhist Artifacts
96	Food Summons Waterloo Street 21
97	Fook Yuan Pawnshop
98	Fortress/ SNTC
99	Fountain Money Changer
100	Four Leaves Pte Ltd
101	Gan Teck Kar Investments Pte Ltd
102	Genki Popiah 元气薄饼
103	Gifts Store
104	Glitter Star
105	Goodmen 好好先生
106	Grand Hyatt Singapore
107	Great Eastern Singapore
108	Group of Philanthropists
109	Hai Fong Restaurant
110	Han Poh Court Trading
111	Han's (F&B) Pte Ltd
112	Hanis Cafe & Bakery Pte Ltd
113	Happy Buddhists Families
114	Harmony MT Pte Ltd



115	Happy Realm Vegetarian Food Centre Pte Ltd	182	Lian Yick Construction Pte Ltd	249	Qool Enviro Pte Ltd	315	The New Women Group
116	Heng Kwang Optics & Contact Lens Centre	183	Lian Yick Metal Tents Pte Ltd	250	Quality Hotel Marlow	316	The Organic Paradise
117	Hi Land Facilities Services Pte Ltd	184	Lions Club Of Singapore 308-A1	251	Raffles Country Club	317	The Shady Business
118	High Tea	185	Light of Wisdom	252	Raffles Town Club	318	The Sukha House
119	Ho Kee Pau Pte Ltd	186	Lim Family	253	Rainbow Fruit Stall 彩虹水果摊	319	Thong Seng Tong Traditional Chinese Medicine Shop
120	Hock Hua	187	Little Apples Handmade Jewelry Crafts	254	Reactiv	320	Tian Tai Eating House
121	Hola Cafeteria	188	Long John Silver	255	RedDot Brewhouse @Boat Quay	321	Tiger Airways Singapore Pte Ltd
122	Holiday Inn Atrium Singapore	189	M21 Drycleaners Pte Ltd	256	Ren Ting Trading	322	Tiong Bahru Football Club
123	Holiday Inn Singapore Orchard City Centre	190	McDonald's Place	257	Richlight Trading Company Pte Ltd	323	TJJ Event Management
124	Holland & Barrett	191	McDonald's Restaurants Pte Ltd	258	Roma's Deli	324	T.K.H Deco Pte Ltd
125	Hoong Mong Department Store	192	Management Development Institute of Singapore	259	Rotary Club of Garden City Singapore	325	Travelport Singapore
126	Horologe	193	Mandarin Orchard Singapore	260	Rotaract Club of Singapore East	326	Twelve Cupcakes Pte Ltd
127	Huay Feng Hang Pte Ltd	194	Man Fut Tong Nursing Home	261	Rottapharm Madaus Singapore	327	T.Y.Lin International Pte Ltd
128	Humanitarian Organisation for Migration Economics (H.O.M.E.)	195	Manhattan Fish Market Restaurants Pte Ltd	262	Royal Caribbean Cruises (Asia) Pte Ltd	328	U & P Pte Ltd
129	Hutcabb Services (Manicure)	196	Marina Bay Sands Pte Ltd	263	SAF 6th Army Maintenance Base	329	UE Managed Solutions Singapore Pte Ltd
130	Hutcabb Services (Stationery)	197	Marina Mandarin Singapore	264	San Jiang Eating House	330	Uncle Ringo Trading Pte Ltd
131	IDV Concepts Pte Ltd	198	MarinEx Pharmaceuticals (Singapore) Pte Ltd	265	S-City Café Pte Ltd	331	Underwater World Singapore
132	IK Chin Travel Service (S) Pte Ltd	199	Mata Thai Pte Ltd	266	Selvi's Pte Ltd	332	Uniqlo
133	Infectious Disease Partners Pte Ltd	200	MediaCorp Pte Ltd	267	Serena Hair & Beauty Salon	333	UPS Singapore
134	iTrade Marketing	201	Melaleuca Southeast Asia (S) Pte Ltd	268	ServeHope Pte Ltd	334	Ustyle Hair Beauty Zone
135	Jack Singing Training & Musical Centre	202	Mercedes-Benz Singapore	269	SGDrivers Pte Ltd	335	Velocity, Novena Square Investments Ltd
136	Jen's Creation	203	Merck Pte Ltd	270	SG Truckers	336	Very Special Arts (VSA)
137	Jerry Tan Eye Surgery	204	Metta Café	271	Shanghai Fruits Pte Ltd	337	Vincent Watch Pte Ltd
138	Jessica's Delight	205	Metta School	272	Sheng Moh Fruits & Provision Store	338	Vinta Trading Company
139	Jian Yu Construction Pte Ltd	206	Miao Yi Vegetarian Restaurant Pte Ltd	273	Shine Tech Pte Ltd	339	Wang-Fu Industry (Pte) Ltd
140	Jiu Tien Fu De Dian	207	MINDS- JJP	274	SIA Cabin Crew Club for Community Care (The 5Cs)	340	West Point Optometrist
141	Joan Bowen Café	208	Ministry of Baby	275	Siloso Beach Resort	341	Winter Time
142	Joan Walker Pte Ltd	209	Mitsubishi Electric Asia Pte Ltd	276	Silver Ribbon (Singapore)	342	Wire Art
143	JOJO Balloon	210	Moonstone Coffee House LLP	277	Sime Darby Edible Products Ltd	343	Who Yuan Industrial Pte Ltd
144	JOJO Calligraphy	211	MOS Foods Singapore Pte Ltd	278	Sin Tien Hwa Radio & TV Service	344	Wu Xin Vegetarian & Organic Products
145	JOJO Coffee	212	Mother and Child Project Clothes and Accessories	279	Sincere Tuition Agency	345	Xi De Li Pte Ltd
146	JOJO Makan	213	Mount Vernon Sanctuary Pte Ltd	280	Singapore Aero Engine Services Pte Lt (SAESL)	346	Yargay MCI Pte Ltd
147	JOJO Pancake	214	Mr Bean	281	Singapore Health Services Pte Ltd	347	Yew Huat Scaffolding Work
148	Joy Woon	215	MTM Ship Management Pte Ltd	282	Singapore National Employers Federation	348	Yikowei Pte Ltd
149	JP Nelson Equipment Pte Ltd	216	Nail Code	283	Singlong Pte Ltd	349	Yilai Abalone
150	Juho Construction Pte Ltd	217	Nando's Chickenland Singapore Pte Ltd	284	Skiniks Skin Care Centre	350	YHS (Singapore) Pte Ltd
151	Just Green Vegetarian Food	218	National Equestrian Center	285	Spinelli Pte Ltd	351	YMCA of Singapore
152	JS Hair Dressing Beauty Saloon	219	National Service Resort and Country Club	286	Society for the Physically Disabled	352	Yong Xiang Economical Bee Hoon
153	Kai Joo Departmental & Optical	220	Natural Harvest	287	Southern Palace Vegetarian Restaurant	353	Young Living @ The Gift Cottage
154	Kai Joo Hung Optical & Watches	221	Natural Healing Pte Ltd	288	Standard Chartered Bank Singapore	354	Your Only Gift
155	Kampong Café	222	Nature Vegetarian Catering Pte Ltd	289	Steril Medical Pte Ltd	355	Yummilicious Fritters
156	Kampong Group Pte Ltd	223	NCL Housing Pte Ltd	290	Super Bean International Pte Ltd	356	Yummy Treats
157	Kellogg Brown & Root	224	Nick Vina Artisan Bakery Pte Ltd	291	Sweetmunch (online Chocolate chips cookies)	357	Yuniku Na
158	Kentucky Fried Chicken Management Pte Ltd	225	Nikkoo Florist	292	Swift Personnel Pte Ltd	358	Yuniku Na Café
159	Kepin Travel Pte Ltd	226	Ocean Curry Fish Head	293	Star Book Store	359	Zensho Food Singapore Pte Ltd
160	Keppel Offshore & Marine Ltd	227	Oh Guan Hing Sesame Oil Factory Pte Ltd	294	Summer Grace	360	Zi Yean Restaurant Pte Ltd 自然活海鲜
161	Key Power International Pte Ltd	228	Old Chang Kee Ltd	295	Sunbeam	361	Zi Zai Vegetarian
162	Khong Guan Biscuit Factory (S) Pte Ltd	229	On Cheong Jewellery	296	Sun Tanning Studio Pte Ltd	362	波东巴西第一道合作社中元会 (DIK)
163	Killiney @UE Bizhub East	230	Pan Pacific Hotel	297	Soon Heng Cake and Tim Sum	363	健康素食
164	Kim Hock Guan	231	Paper Quilling Art	298	Sweet Treats	364	智冠素食 (Reservoir Koffee Corner)
165	Kips N Kwik	232	Park Avenue, Changi Business Park, Singapore	299	Tai Sam Yuen Pte Ltd	365	一心一意
166	Kopitiam Investment Pte Ltd	233	Park Avenue, Clemenceau, Singapore	300	Taisan Import & Export	366	亲规 Burger & Kebab
167	Koufu Foodcourt - 素满园	234	Parkroyal on Beach Road	301	Tampines Optical & Contact Lens Centre Pte Ltd	367	准提
168	Koufu Vegetarian Food	235	Park View Hotel	302	Tao Band of the Triskelion Singapore Council	368	十方结缘
169	Kushinagara Buddhist Cultural Products (Pte) Ltd	236	PastaMatrix International Pte Ltd	303	Triskelion Singapore Council	369	和盛饼家
170	Kwan Im Vegetarian Restaurant	237	Peninsula Excelsior Hotel	304	Taste Original Organic Mart	370	嘹亮佛经流通处
171	Kway Guan Huat	238	Phoenix Beauty Salon	305	Tay Ah Tho Trading	371	四弘愿
172	Kwong Cheong Thye Pte Ltd	239	PinkQ	306	TCR Music Station	372	因缘结缘团
173	KYDZ International	240	Pizza Hut Singapore Pte Ltd	307	Teng Yang Organic Trading	373	国营印刷
174	L&J Maintenance Services	241	Polycare Optometrist	308	Terrarium Workshop	374	地藏林
175	Lagoon Events & Entertainment Pte Ltd	242	Pottery Corner	309	TES-AMM (Singapore) Pte Ltd	375	大悲院
176	LBK Import & Export	243	Precious Eyes Optical	310	Texas Chicken @Changi City Point	376	家乡小吃
177	Lee Beng Tyre & Battery Co.	244	Prima Tower Revolving Restaurant	311	The Cake Shop Pte Ltd	377	心莲心
178	Lee Foundation	245	Princeton Pharmacy (S) Pte Ltd	312	The Coffee Bean & Tea Leaf (Singapore) Pte Ltd	378	惜缘
179	Lee Wei Song School Of Music	246	Pru Trading	313	The Community Foundation of Singapore	379	慈爱乐乐串 "Lok-Lok"
180	Lend Lease Retail Pte Ltd	247	PTC System (S) Pte Ltd	314	The Food Barn	380	慧生
181	Li An Foodstuff Pte Ltd	248	Pure Mind Vegetarian			381	新加坡 "香港之友" 国际饮食协会



382 旅杰佛教文物  
383 旺利兴贸易私人有限公司  
384 济心壇  
385 满愿茶香之旅  
386 滨海湾金沙酒店《金山楼》  
387 特百惠保鲜环保 TUPPERWARE  
388 百草味 Herbal Legion  
389 竹野手工艺  
390 红萍小社  
391 群心 Teamwork  
392 老伴豆花  
393 自然酒楼  
394 观音斋  
395 觉海学佛中心  
396 阿嬷的被 (Patchwork Blankets)  
397 陈利盛寿桃馆  
398 饼屋

## EDUCATIONAL INSTITUTIONS

1 Broadrick Secondary School  
2 Changkat Changi Secondary School  
3 Compassvale Secondary School  
4 Dunman Secondary School  
5 Fajar Secondary School  
6 Fengshan Primary School  
7 Fuchun Primary School  
8 Gongshang Primary School  
9 Fuchun Secondary School  
10 Hwa Chong Institution  
11 ITE College East  
12 ITE College West  
13 Manjusri Secondary School  
14 Nan Chiau High School  
15 Pasir Ris Secondary School  
16 Pei Hwa Secondary School  
17 Yu Neng Primary School  
18 Serangoon Secondary School  
19 Singapore American School  
20 Tampines Secondary School  
21 United World College South East Asia East Campus  
22 Woodlands Secondary School

## RELIGIOUS ORGANISATIONS

1 Buddha Tooth Relic Temple and Musuem  
2 Buddhist Life Mission 佛教生命协会  
3 Buddhist Research Society  
4 Golden Pagoda Buddhist Temple  
5 Kwan Im Thong Hood Cho Temple  
6 Loyang Tua Pek Kong Temple  
7 Mahakaruna Buddhist Society  
8 Man Fatt Lam Buddhist Temple  
9 Meow Im Kok Yuen Temple  
10 Palelai Buddhist Temple  
11 Pu Ti Buddhist Temple  
12 Puat Jit Buddhist Temple  
13 Singapore Buddhist Youth Mission  
14 Wat Ananda Metyarama Thai Buddhist Temple  
15 Youth Group from Metta Buddhist Culture  
16 Zu-Lin Temple Association  
17 法藏精舍  
18 能仁精舍

## SUPPORTERS OF LUNAR 7TH MONTH CHARITY AUCTIONS

(Not in alphabetical order)

1 New Town Engineering Pte Ltd – 邱新城  
2 Apollo Food Industries (M) Sdn Bhd – 连长兴  
3 陈利盛寿桃馆 – 廖琰银  
4 Winter Time (Moments of Warmth)  
5 Hay Dairies Pte Ltd – Hay Weng Khen  
6 陈利盛寿桃馆 – 廖琰银, 陈朝豪, 陈朝武  
7 老中中五香酥虾饼 – 陈机光, 郑秀兰  
8 陶发新记 – 杨应青  
9 Cool Dynamics Pte Ltd, Heng Mong Yong  
10 New Town Engineering Pte Ltd – 邱新城  
11 Goh Chin Wah  
12 Koh Soo Meng  
13 Yap Yong Song  
14 Burt Wee Lai Huat  
15 江福成  
16 Ho Shao Dong  
17 林福力Anthony Lim  
18 澄心坛: 王福裕-果顺  
19 FMD Management Consultants Pte Ltd  
20 Juho Construction Pte Ltd – Siah Teck Loo  
21 Yew Huat Scaffolding Work – Tan Seng Huat  
22 Arox Singapore Pte Ltd – Tay Kim Ann, Lim Yok Ley  
23 Choon Hin Stainless Steel Pte Ltd - Richard Lim, Robert Lim  
24 Taylor Tyler Herbal Hair Spa and Salon,  
Union Inks and Graphics - Philippines – 张振发  
25 Vincent Watch Pte Ltd, Marshal Watch,  
VinCees Pte Ltd; 刘政运, 何梅珠  
26 Tibetan Buddhist Studies Society -  
H. E. Lhatse Tulku Rinpoche  
27 阴溪殿公庙: Chng Kok Whatt, 叶长南,  
Resource Partner Pte Ltd, Ong Meng Chai  
28 协北坛: Wong Yuen Choy, 洪汉奇  
29 义福龙坛: 黄美珠 (亚碯)  
30 万兴坛: 黄永财, Ah Heng, Liew Sun Meow,  
Yee Tat Glass Trading, Mary Aw, James Sim  
Chee Keong, YinChuan Motoring – Jeffrey Chong  
31 慈善坛 (达摩祖师): 林亚兴, 李诚实, Hock Seng  
Heng Transport & Trading Pte Ltd – Vincent Tan  
Bee Teong, Chiu Siew Cheong, 黄富名  
32 花莲宫: 李亚春 (Mr Lee), Teng Kok Hiang,  
Toh Eng Chew, Quek Lee Choo  
33 裕廊凤山寺, 凤友喊标团队, 凤友娱乐, 林清河 PBM,  
Sin Gee Huat Hardware – 曾振源,  
Ang Shee Choon, Think One Credit Pte Ltd –  
Neo Tiam Ting, Wong Wai Guan, We Holdings  
Ltd – Cedric Ng, Seng Choon Huat Trading –  
Jackson Goh, 永益机件公司 – Mdm Tan,  
Vincent Lim, 张庆良, 王伟全, 林载顺, 黄明和,  
陈梓莹, 卓新川, 郑德和, 沈丰家, 黄海山, 卓莉芳,  
林威联, 许俚正, 黄水竣, 林添吉, 吕培顺, 方惠铭,  
洪志明, 许美后, 陈维忠 BBM, 黄鸿铭,  
Eng Kwang Chiang, Alan Ng Choon Chee  
34 安济圣王庙: Chua Kok Wah PBM  
35 玉封至富财帛星君庙: 黄联兴, 黄联成,  
Tan Aik Hock, Eldwin Wong, 鸿运石膏装修工程  
36 北山救世堂: 吴淳莽, 阿全, 陈英达, 陈丽娟,  
Taiko Jacky, Ben Oh, Kim Ting Landscape Pte  
Ltd, J M Ice – Lim Bok Choon  
37 关帅协莲坛: 许再兴 (红毛仔), 黄成财,  
Liang See Hing, 刘吉贵, 林劲福 PBM, 林金发,  
Chow Chaw Ling  
38 凤图庙: Ng Kee Chew

39 锦茂村水美宫大伯公庙: 刘亚龙, 李两华, 杨素柳  
40 中南坛: Jason Lim, 林俊德  
41 慈云山宫协会: 黄金德, 陈厝文, 张进来, 陈蔡文  
42 德明中学1971中四D中元会  
43 Koh Aik Kuan - Consultants CKz  
44 吾仙门总堂 – Master T. Aaron, Ginny Neo,  
Cynthia, The Straits International Pte Ltd  
45 龙德天宫/金文泰联合宫: 吴文成 (Robert), 黄崧琿,  
Lim Har Hiong, General Lumber Products Pte  
Ltd, Lee Beng Chuan  
46 进宝坛: 周炳水, Loh Chue Leong,  
Seng Leong Project Pte Ltd, Jaguar Express  
Logistics Pte Ltd – Alan  
47 勿洛北五——吧刹商店联合中元会  
48 合发班丹花园中元会: Cycle & Carriage Industries  
(1986) Pte Ltd, Seah Han Seng, Lee Tai How,  
Leather ETC Pte Ltd – William Quek  
49 麟谷峇鲁平安社中元会: Chng Sok Huay,  
Cindy Koh Swee Beng, William Ong Hong Seng,  
Lim Koke Whee, Rebecca Wong Shi Yun,  
Tan Yow Lin, Teow Hee Kwang  
50 先驱北路中元会: 王宝源, William Ang, Peter Chee  
Fu Sing, 吴如金, 洪城辉, Suntrad Engineering  
Pte Ltd, Lim Kian Heng  
51 城市购物中心商联中元会: 王木生, Tan Bee Lee,  
Lim Kim Lwee Mary Beauty & Fashion –  
Lim Kim Kwee, SKS. Collections;  
Joseph Lim Teck Seng  
52 宏茂桥一路兴中元会: Neo Bock Koon, H Suresh,  
Chua Kian Ann, Kwek Sing Kin  
53 星马艺人歌台中元会  
54 吴运输中元会: 吴木新, Goh Poy Wah - Season  
Bus Services Co. – CT Civil Construction Pte Ltd  
– Carlos Tay  
55 新兴中元会: 阿礼, Hong Meng San,  
Lim Chye Hock  
56 勿洛北E区厂商友谊社中元会: Steven Mong,  
陈清泉, Jessie Catering – Jimmy Tan,  
Wong Kim Soon, Vismark Food Industries -  
David Tan, Fung Nam Chin, Chong Kwong Ping,  
Shun Yi Cheng Contract Engineering Pte Ltd-  
Kek Chin Heng, Ee Bee Choo  
57 裕廊东24街南山乡村中元会: 蔡木川, 黄联成,  
谢亨利, Ong Pang Poon  
58 丹戎巴葛无尾巷中元会: 陈长贺 (重贺), 白建泰, Ng  
Chee Wei, Michael Teo Jwee Tio, Lek Yong Han,  
Lim Ho Soon, Happy John –  
Maggie Thai & Chinese Restaurant  
59 iQ Design Concept-James Chng  
60 西海岸汽车市场中元会: Yong Lee Seng Motor Pte  
Ltd – Raymond Tang, Alvin Sim, Alvin Goh,  
Lee Lai Heng, Steve Pang  
61 RTMT Motor Pte Ltd – Ricky Tay  
62 联社中元会: Pets Dream World-Mr Kopi  
63 安溪四川殿, 黄联华, Koh Mui Mui  
64 淡滨尼坊合心社中元会: Ricky Chew, 谢慧珠,  
Chia Soon Teck, Goh Chong Meng,  
Soo Hoo Keat Min  
65 三巴旺大牌503中元会: 梁其德, 柳咏程, Ikea  
Minimart-Wong Han Min  
66 马林百列中心顺顺顺中元会, 马林百列商联中元会,  
洪兰芳, 傲翔  
67 Lee Koh Siong, Goh Khim Mok  
68 Wan Yang Health Products & Foot Reflexology  
(萬陽综合保健器材中心)  
69 安溪四川殿 – 黄联华, Koh Mui Mui  
70 玄武殿: Eddie, Richard Wong  
71 Warren Golf & Country Club 7th Month

Committee: Peter Ang, Goh Boon Sin,  
Kuik Ah Han  
72 友诺士工业区丰发社中元会: Richard Lim, Tan  
Tew Seng, IMD Contractors Pte Ltd, Tan Teck  
Sheng, Tai Chin Wan, H. S. Ng - NPC Systems  
Pte Ltd  
73 新兴栈房中元会: TAL Holdings Pte Ltd – 陈亚来,  
Er Hui Shan,Tan Cheng Ser (阿慈),  
Masato Ikeda-Tan Bee Choo Irene  
74 兀兰东区厂商联合中元会: 周文记Fatt Chan Metal  
Industrials Pte Ltd, Fatt Chan Aluminium  
Construction, 林鉅评, 永成主席, Loh Soon Wan,  
Yew Huat Scaffolding Work – 陈成发, Mike Chong,  
Angelia Ang, See Ho Private Limited, Kenny  
Ang Ching Kang, KA Industrial Engineering Pte  
Ltd, Lye Huat Scaffolding Pte Ltd  
75 荷兰通道居民商店巴刹联合中元会: 陈奕政, 林秀撈,  
Ricky Lau, Sing Yi F&B Pte Ltd –  
Lim Cheng Hoon, Lim Ming Peng, Lam Fock Ling  
Yong Air-Conditioning Services –  
Yong Wee Cheong  
77 德福十巷福德正神中元会: Ronnie Khoo, 陈国华,  
陈锦源, Eric Wong Machinery Transportation  
Pte Ltd, Tan Gim Guan  
78 拔友社中元会: Seah Chong Hwee, 黄保掇 (亚九),  
林南全, Diamond Hotel – 谢孝铭, Allgreen Design  
Pte Ltd  
79 金文泰镇商联会中元会: 黄崧琿, Goh Khee Huat,  
Niam Heng Ming Scoopy Ice Cream Cake,  
Soh Yih Peng, Low Joo Hiang, 谢美珠,  
Bee Choo Herbal Pte Ltd, Origin Herbal Hair  
Treatment Pte Ltd, Origin Herbal Hair Sdn Bhd  
80 合兴社中元会: Seah Chong Hwee, Kwek Sing  
Kin, Yap Thiam Meng, Seven Seas Oil Trading  
Pte Ltd  
81 董理松, RJ Contract Pte Ltd – Rick Toh, 李绍文,  
Lee Goon Huan,  
82 JLA Marine Supplies Pte Ltd, 倩萍, Kee Hai  
Hardware  
83 玄武殿 – Eddie Neo, Richard Wong, Ginny Neo  
84 正华七福宫: 赖俊鹏, 梁昆景, 世强, STAAC  
Construction Pte Ltd, Hourhub Pte Ltd,  
Neo Chun Wei, Tan Chin Kwang, Tan Seck Kuan  
85 麦波申三合兴中元会: 林耀辉, Chan Chee Kong,  
陈机光先生, Daniel Tan, Soon Tiong Electrical  
Engineering – Tan Chua Joo  
86 丰涛别墅邻里中元会: 林德祥, 陈春成, 林丽贞,  
蔡月明, Tan Siak Hiong, LPC Industrial Services,  
Ang Shee Choon, Ng Keng Kwang-Keith,  
DECON ENGINEERING CONTRACTOR -  
Tan Heng Poh  
87 金文泰第五巷平安社中元会: 吴文成 (Robert) ,  
黄崧琿, Yeo Hui Lan, Lim Cheo Eng, Sundaresan  
Krishnamurthi, Hair Needz, Choo Siew Lian,  
Cheong SS Engineering Pte Ltd - Sally Lim  
88 137,138,139 商店吧刹联合社中元会: 黄金来,  
黄赛发, 中心咖啡茶室  
89 黄埔通道购物中心大牌82大兴社中元会: 沈裕仁 –  
华仔, Lai Weng Chuan  
90 汽车城中元会: Yong Lee Seng Motor Pte Ltd;  
Raymond Tang, Alvin Sim, Alvin Goh, San Hup  
Bee Motoring Pte Ltd, Paul Tan Kah Tong  
91 明古连商业大厦中元会: Chua Cher Khiang,  
Mr Leow, 亚华  
92 Top Clean System Services Pte Ltd – Esther Yap,  
Micheal Ng Say Hock, Kelle Services Pte Ltd-  
Alex Teoh  
93 勿洛北商联中元会: 陈清泉, William Koh,



Jennifer Ng	122	联邦道汽车展销中心中元会: 张天成, 许源海, 林亚保, 王宥木, Don Motoring Private Limited, Thrive Technic Pte Ltd – Teo Thiam Teck, Thomas Luah, Raymond Lim, Motor-East Pte Ltd, Raymond Tang	149	罗弄榴梿联合顺兴社中元会: 廖宝贵, 素瑛, 陈敬文 (Ah Boon)
94 Kao Lee Aluminum Industrial Pte Ltd – H. P. Tan, Kiung Nam Pte Ltd, Foo Khee Woon, Wong Kim Soon, Contat Decoration & Transport Pte Ltd – Ng Poy Wan	123	贝亨街中元会 (惹兰苏丹): 曾招基, 谢泰松, 王通海, 阿南, Ng Chee Wei, Chia Thai Cheong, Chan Ju De Pte Ltd, Lee Yock Wah, System Group Realty Pte Ltd	150	如切坊商店中心联合会, Katong Laksa–Lim Lucy
95 增顺大厦中元会: 林贵祥, Richard Koh, Sin Teck Leong Marketing and Resources Private Limited	124	黄埔通道熟食中心大牌90大兴社中元会: Jimmy Yong, 刘亚龙, Tan Kim Chuan, Chan Sung Og (Tan Santo)	151	忠保律中元会
96 日兴醒狮健身院: 傅子铭, 傅春荣, Y Z Trading – Goh Yao Zong, Meteor Cleaning Services – Wu Zheng Fa, Ong Chin Guan	125	齐灵坛: 陈锦婷, 黄冠乔, 红毛仔	152	阴蓬坛
97 巴西班让振兴社中元会: Yeo Eng Tong, Koh Eng Kim, Lim Kian Seng	126	莲花坛: Shui Kiat, 王国安, OCW Insurance (Broker) Pte Ltd	153	唐琥, 陈天文, 叶世品, 梁田, 邱胜扬, 严丙量, 王冠龙, 陈云龙, 黄郅崑, 黄明礼, 黄奕聪, 林德容, 李添南, 曾添成, 许如风, 许友发, 王利源, 郑伟光, 郑伟贤, 林瑛财, 陈玉金, 汪合源, 林载顺, 黄明和, 汪江铃, 信隆食品有限公司, 卓再发, 梁世添, 廖景凤, 卓文发, Allround Advanced Technologies Pte Ltd – David Tan, Desmond Tang, Wehuat Seng Engineering Works, Lim Seng Lai, Ghim Heng Trading, Mdm Neo Kui Hoy, B.S.K Stevedoring Pte Ltd, Gates PCM Construction Ltd, Kuo Oil (S) Pte Ltd, Dicky C K Cheong, Mike Lim Pia Keong
98 裕廊东金圣殿: John, Veron	127	花果山宫: Wilson Goh, H C Auto Pte Ltd, Gan Tong San Louis, 鑫天地 – Grand Oasis Pte Ltd	154	菜市面庄私人有限公司 – 陈伟明, 叶成德, 陈勇联, 陈正正, 许仁山, 邓银岗, 陈勇联Donovan Tan, 陈秋理, 陈国华, 傅金源, 许再兴, 傅子良, Yap Boon Lai, Goh Chin Hock, Ching Chong Hua, Steven Lim, Wang Kok Keng, Lim Seng Lai, Michael Oh Choon Lor, 陈朝信, 吴茂新, Pang Eng Peng, 兴慧君 – 蔡顺兴, Lim Lye Hock, Fang Min Leong, Richard Tan
99 如切坊商店中心联合会: Jimmy Saw, Lee Kiat Boon, Ang Cheng Peow	128	成兴齐天宫香友会: Alvin Lee Ban Seng (万成), Ang Hong Kiat, Hellen, Ng Chee Wei, Chow Wai Hong		
100 裕廊飞禽公园友谊中元会: 林佳汶, Perumal Arumai Chandran, Projman Pte Ltd, Tan Bee Eng, Ter Soon Chuan, Lee Woon Sing, 8 Point Marine Services Pte Ltd	129	中峇鲁齐天宫: 林扬义, 林和顺		
101 Access Electrical Pte Ltd – Derrick Loo	130	天龙宫: 亚财, Tan Seng Huat, Tan Yu Qing, Yew Huat Scaffolding & Construction Pte Ltd, Tan Ah Sew, Kah Giap Air-Con Engineering – Kenny Ler, 陈燕交, Tan Bee Siew, Koh Kiat Ren		
102 勿洛北联谊社中元会: 蓝泰, Kim Leng Store – 傅文邦	131	Morrisons Export Buying Office Limited – H K Tang		
103 力山街福潮兴中元会: 林木成 (Muck Seng), 廖宝贵, 沈展辉, 阿勇	132	襟林宫: 符明成, 吴泗光, 欧文兴, Allgreen Design Pte Ltd, Shalyn Khoo, Ng Yiam Kee, Chow Keong Seng, Leong Lai Fun, Tian Gong Xiang Yu Hui–Cheng Xing Qi, 黄金顺		
104 丹戎加东中元会: 安琪, Steven Tan, Tan Thiang Teck, Tan Kok Choon, Tan Loke Soon, Goh Chin Hock, Anthony Low @ Low Hian Chok, Joyce Sim	133	顺山亭榕树大伯公宫: 谢汉武, 黄坤生 林金水 <sup>PBM</sup>		
105 惹兰峇哈居民中元会: Jimmy, 刘国开, 阿喜, C J Automobile, E-Weal Hardware Pte Ltd – Cheng Chee Weng	134	万兴坛: 黄永财, Teng Fung Construction Pte Ltd; Ma Jian Guo, Steven Soh		
106 勿洛北工业食品联合中元会: Kiong Sing Food Pte Ltd – Tang Siew Hwa, Chin Lee Restaurant Pte Ltd – Eric Chua	135	合兴社中元会 – Yap Thiam Meng		
107 淡滨尼工业区合兴社中元会: 林金忠, Gan Hoo Huat, Fastec M&E Pte Ltd – Paul Lim Kian Soon, Tin Boon Tay, 栋利贸易建筑公司, Toh Leong Cheng	136	义和宫顺天堂: 吴运输服务 (私人) 有限公司, 吴木新, Automobile & Trading Pte Ltd; Neo Tiam Ting <sup>PBM</sup> , Tan Tze Hau Donny, Don Motoring Private Limited, WHS Global Logistics Pte Ltd		
108 兀兰E区厂商联合中元会: 曾耀平, Mr Tok, Ng Peck Hua, Alvin Lee Ying Kiat, Resource Partner Pte Ltd – Ong Meng Chai, Mdm Tan, Rong Yi Spare Parts Co.	137	淡滨尼联合宫		
109 友联中元会: 萧长顺, 张振桂, 陶发新记 – 杨应青, Ng Teck Chuan, 郭秋源, Koh Siong Lim	138	Junelink Secretarial Services; Ivan Ng Song Hoi		
110 亚成白钢私人有限公司, Tan Teng Seng	139	Kah Hong Electronic Engineering Pte Ltd; 张文释		
111 吾仙门总堂 – Master T. Aaron, The Straits International Pte Ltd–Cynthia	140	蔡厝港关帝庙: 黄腾辉, 黄镇狮, Pacific Motor Credit Pte Ltd – Tan Kah Tong, Toh Keng Ho		
112 裕廊教会中心中元会: Yap Cheng Seng, 叶进忠, 林佳汶, Alexis Tan Ming Ching, Confirm Trading (S) Pte Ltd, Shaw Seiki (S) Pte Ltd – Melvin Lim Lee Keng	141	Consultants CKz – Koh Aik Kuan		
113 慈德堂中元会: 林天送, Stella Lim Lay Kuan, Lim Seng Leong Steel (Ent) Pte Ltd, Toh Hong Huat, Heatherjan Wong 林国宝, Chua Kim Hiok	142	勿洛北E区厂商友谊社中元会: Steven Mong, A&G Industrial Gas Trading Pte Ltd, J-Kho Engineering Pte Ltd, Chin Ee Engineering Works, San Ho Technologies Pte Ltd		
114 裕益社中元会: 林亚兴, Lim Ah Hong, Lee Hui Teo, 李诚实, Quek Hong Sun	143	Hay Dairies Pte Ltd – Hay Weng Kheng		
115 兴山坛 – 颜健宗	144	Singapore Vehicle Traders Association – Neo Tiam Ting, Raymond Tang Siah Huat		
116 狮城阴阵殿公庙: 朱金昌	145	中顺坛: Kwek Sing Kin, 亚龙, Lew Peng Klap, Kong Seng Huat Tyres Pte Ltd		
117 余学钧, Geck Huat Trading, Kou Liang Ang, 杨分雁 (老板娘), 吴淳养	146	毛广岛中元会: Bukom 7th Month Festival Organising Committee, Ang Eng Bock, Vincent Quek, Mun Siong Engineering Pte Ltd, Shell Eastern Petroleum Pte Ltd, Ang Sing Kok, Hai Leck Engineering Pte Ltd, Cheng Buck Poh, Josimar Contruccion”N”Marine Engineering, Ong Tian Hoo, Wisely Project Management Consultants – Simon Tan, Scan-Bilt Pte Ltd – Chan Wah Soon, Tuff Chem Environmental Services Pte Ltd–Allister Lim		
118 汤申旧车中心中元会: Alvin Goh, Tan Geok Hoe, Alan Ng, Grid + Line Pte Ltd – Li Xizhen, Au Ah Tee, Tan Wei Auto Trading – Wendy Tan	147	麦肯西汽车贸易中心中元会		
119 137,138,139 淡宾尼商店吧剎联合社中元会: 周亚才	148	实龙岗中心居民中元会: Ivy Lai		
120 Yin Chuang Motoring–Jeffrey Chong				
121 丹戎加东坊中元会: 刘谢贤, 刘捷玄, Lee Kai Hiong, Union Label Industries Pte Ltd; Andy Lim, Danis Jiang				