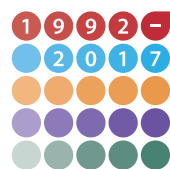




慈光福利协会
METTA WELFARE ASSOCIATION



Forging Ahead
In Partnership
携手前进 共创未来



ANNUAL REPORT 2016/17

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ACKNOWLEDGEMENT

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PRESIDENT'S MESSAGE

Year 2016/17 marks a new milestone for Metta Welfare Association as we celebrate our Silver Jubilee year. A series of events and activities were rolled out to commemorate the association's significant milestone.

Over 25 years, we have proliferated from a single centre – Metta Day Activity Centre for the Intellectually Disabled in Hougang to nine centres islandwide, including the latest service, Metta Home Nursing, to address the silver generation of tomorrow. Despite going through difficult times and facing the challenges of a volatile economy, Metta managed to overcome these hurdles and emerged stronger each time.

Being an Institute of Public Character, we are constantly required to ensure a high standard of governance. To maintain our quality benchmarks, we continue to update our ISO certification and requirements of the revised Code of Governance. To anticipate change and stay relevant, the board and management recognise that it is critical to strengthen our operating procedures. Besides an extensive audit review of our various work processes and procedures, we have also appointed JPL Wong to conduct a Risk Assessment on the various operations in Metta. This rigorous review is necessary and will not only add value and improve our operations, it will also facilitate the expansion of our services in future.

Metta staff, our everyday heroes, are motivated by a mission larger than themselves and are indeed our most important asset who play a valuable role in driving Metta's mission and vision as we value them. To keep pace with the current levels in the social service sector, we have conducted another round of salary review and have also introduced new staff welfare initiatives and recreation activities driven by our recreation club, Mettogether. We will also be embarking on the People Developer Standard which will give us a holistic approach to deepen our strengths in recruiting, managing and engaging our staff for higher performance that is aligned to our mission, vision and values to retain and retrain our people.

I would also like to give thanks to all our beneficiaries, the primary reason for Metta's existence and their caregivers who have helped Metta in its growth and enhancement of its services through their valuable feedback.

Volunteers are worth their weight in gold as they share the time and talents to give back to the society. The support we received from both corporate and individual volunteers who work tirelessly have contributed to the success of our operations and fund raising events.

I am also heartened and would like to express my gratitude to Metta's management committee and sub-committees for their valuable contributions. I would like to thank each and all for your counsel and guidance in journeying with us all these years towards the organisation's mission to stay relevant in serving the communities at large.

This progress would not have been possible without the support, encouragement and assistance from a myriad of corporations, foundations, various grassroots organisations and philanthropic individuals who have been Metta's pillars of support. I would like to express my heartfelt gratitude to all.



With Triple Gems Blessings

普恩

Venerable Shi Pu En



Caring For Our Communities
关爱我们的社群

WHAT IS “METTA”?

“Metta” in Pali means “loving kindness”.

MOTTO

Compassionate love to share
Brightens hope to those we care

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 Founding Abbot and President of the Buddha Tooth Relic Temple and Museum.

Registered as a society in 1994, Metta is endorsed by the 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 welfare services for the community, regardless of race or religion.

MISSION AND OBJECTIVES

Metta is 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.

CORE VALUES

- **Compassion** – Compassion towards our clients and treat them with kindness and dignity.
- **Integrity** – Act with integrity by upholding professional conduct and behave ethically.
- **Harmony** – In Harmony with others, treat them with equality and sensitivity, regardless of race or religion.
- **Respect** – Treat our clients, employees, donors, partners and other stakeholders with mutual respect and recognise the importance of diversity.
- **Continuous Improvement** – Strive for excellence in service and performance through continuous learning and improvement.



Certificate No. 5876
ISO 9001



Certified on 31 July 2015



OUR WELFARE CENTRES

Playing a pivotal role in realising our mission are nine welfare centres that are located island wide. Currently serving some 1,200 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)
- Metta Home Nursing (home nursing care for patients with chronic medical conditions)

Children Care

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

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.

METTA COMMITTEE



EXECUTIVE MANAGEMENT COMMITTEE

**President****2nd Vice President****Honorary Secretary****Assistant Honorary Secretary****Honorary Treasurer****Assistant Honorary Treasurer****Members**

Ven Shi Pu En

Mr Tan Ming Yong

Mr Tan Yen Kee

Mr Khua Kian Kheng, Ivan ^{PBM}

Mr Woo Khai San, Victor

Mr Lim Yew Si

Ms Goh Kah Eem, Evelyn

Mr Lim Thou Kin, Julian

Dr Ngiam Kee Yuan

Mr Tan Wui Khiang, Kevin

Mr Tay Khin Sian, Anthony ^{PBM,PPA}

Dr Wong Sin Yew

Mr Yeong Wai Chee, Raymond

Front row

Venerable Shi Pu En

Left row (from front)

Mr Tan Yen Kee

Mr Woo Khai San, Victor

Mr Lim Yew Si

Mr Lim Thou Kin, Julian

*Right row (from front)*Mr Tay Khin Sian, Anthony ^{PBM,PPA}

Dr Wong Sin Yew

Mr Yeong Wai Chee

Mr Tan Wui Khiang

SCHOOL MANAGEMENT COMMITTEE



Chairman
Supervisor
Secretary
Honorary Treasurer
Members

Ven Shi Pu En
 Mr Tan Yen Kee
 Mdm So Kah Lay
 Mr Lim Yew Si
 Mdm Lau Swee Eng
 Mr Poh Yong Meng, Stephen
 Ms Wong Geok Mei (*Representative from MOE*)
 Mr Lee Hak Boon (*Representative from Ministry of Education/NCSS*)

(*from left*)
 Mrs Liu-Ho Pui Han
 Mdm So Kah Lay
 Mr Lim Yew Si
 Mr Poh Yong Meng, Stephen
 Venerable Shi Pu En
 Mr Tan Yen Kee
 Ms Wong Geok Mei
 Mr Lee Hak Boon
 Ms Felicia Wee
 Mr Ee Tiang Hwee

ALUMNI CARE COMMITTEE

Advisor Ven Shi Pu En
Chairman Mr Khua Kian Kheng, Ivan
Vice Chairman Mr Tan Huan Lin, Andrew
Members Mr Ang Zi Qian
Mr Chua Soon Seng, Peter
Ms Lim Pek Hoon, Patricia
Mr Poh Yong Meng, Stephen ^{PBM}
Mr Tay Khin Sian, Anthony ^{PBM,PPA}
Mr Woo Khai San, Victor

CHILDREN CARE COMMITTEE

Advisor Ven Shi Pu En
Chairman Mr Lim Yew Si
Vice Chairman Mr Tan Huan Lin, Andrew
Members Ms Kwa Hui Kuan, Annie
Mr Lim Ah Noi, Peter
Mr Wong Weng Kay

DISABILITY CARE COMMITTEE

Advisor Ven Shi Pu En
Chairman Mr Tay Khin Sian, Anthony ^{PBM,PPA}
Vice Chairman Mr Lim Yew Si
Members Mr Chua Soon Seng, Peter
Mr Chua Tiong Bin, Ronald
Mr Heng Mong Yong
Mr Koh Lip Koon
Mr Ng Kok Hong, Richard

MEDICAL CARE COMMITTEE

Advisor Ven Shi Pu En
Chairman Dr Ngiam Kee Yuan
Vice Chairman Dr Sharon Low
Members Mdm Giam Lay Eng, Marcellina
Mr Loke Sim Wee, Joshua
Ms Ngo Siew Pod
Mr Tan Yen Kee
Mr Thanabal Kaliannan
Dr Wong Sin Yew

APPOINTMENT COMMITTEE

Advisor Ven Shi Pu En
Chairman Mr Tan Yen Kee
Vice Chairman Mr Tan Ming Yong
Members Mr Khua Kian Kheng, Ivan
Mr Lim Yew Si
Dr Ngiam Kee Yuan
Mr Tay Khin Sian, Anthony ^{PBM,PPA}
Mr Woo Khai San, Victor

AUDIT COMMITTEE

Advisor Ven Shi Pu En
Acting Chairman Mr Lim Yew Si
Vice Chairman Mr Woo Khai San, Victor
Members Ms Lim Pek Hoon, Patricia
Mr Tan Yen Kee
Mr Tay Khin Sian, Anthony ^{PBM,PPA}
Mr Yeong Wai Chee, Raymond

FUND RAISING COMMITTEE

Advisor Ven Shi Pu En
Chairman Mr Tay Khin Sian, Anthony ^{PBM,PPA}
Vice Chairman Mr Poh Yong Meng, Stephen ^{PBM}
Members Mr Ang Zi Qian
Mdm Koh Meng Guek, Magdalene
Mr Lim Yew Si
Mr Tan Huan Lin, Andrew
Mr Yeong Wai Chee, Raymond

METTA GOLF ORGANISING COMMITTEE

Consultant & Tournament Director Mr Eric Teoh
Chairman Mr Teoh Khoon Keah
Members Ms Emily Neo
Mr Oh Koh Chuan
Mr Poh Yong Meng, Stephen ^{PBM}
Mr Tan Hock Soon

HUMAN RESOURCE COMMITTEE

Advisors Ven Shi Pu En
Mr Teoh Khoon Keah
Chairman Ms Goh Kah Eem, Evelyn
Vice Chairman Mr Woo Khai San, Victor
Members Ms Lai Meow Choo

IT COMMITTEE

Advisor Ven Shi Pu En
Chairman Mr Lim Thou Kin, Julian
Members Mr Lim See Seng
Mr Loke Sim Wee, Joshua
Mr Neo Siow Hong, Jason
Mr Ng Hock Keng, Graham

INVESTMENT COMMITTEE

Advisor Ven Shi Pu En
Chairman Mr Tan Wui Khiang, Kevin
Vice Chairman Mr Poh Yong Meng, Stephen ^{PBM}
Members Mr Chang Kang Yee
Ms Loh Phui Yee, Catherine
Dr Wong Sin Yew
Mr Woo Khai San, Victor

CONTRACT & TENDER COMMITTEE

Advisor Ven Shi Pu En
Chairman Mr Tan Yen Kee
Members Mr Lim Yew Si
Mr Poh Yong Meng, Stephen ^{PBM}
Mr Tan Ming Yong

MEDICAL BOARD COMMITTEE

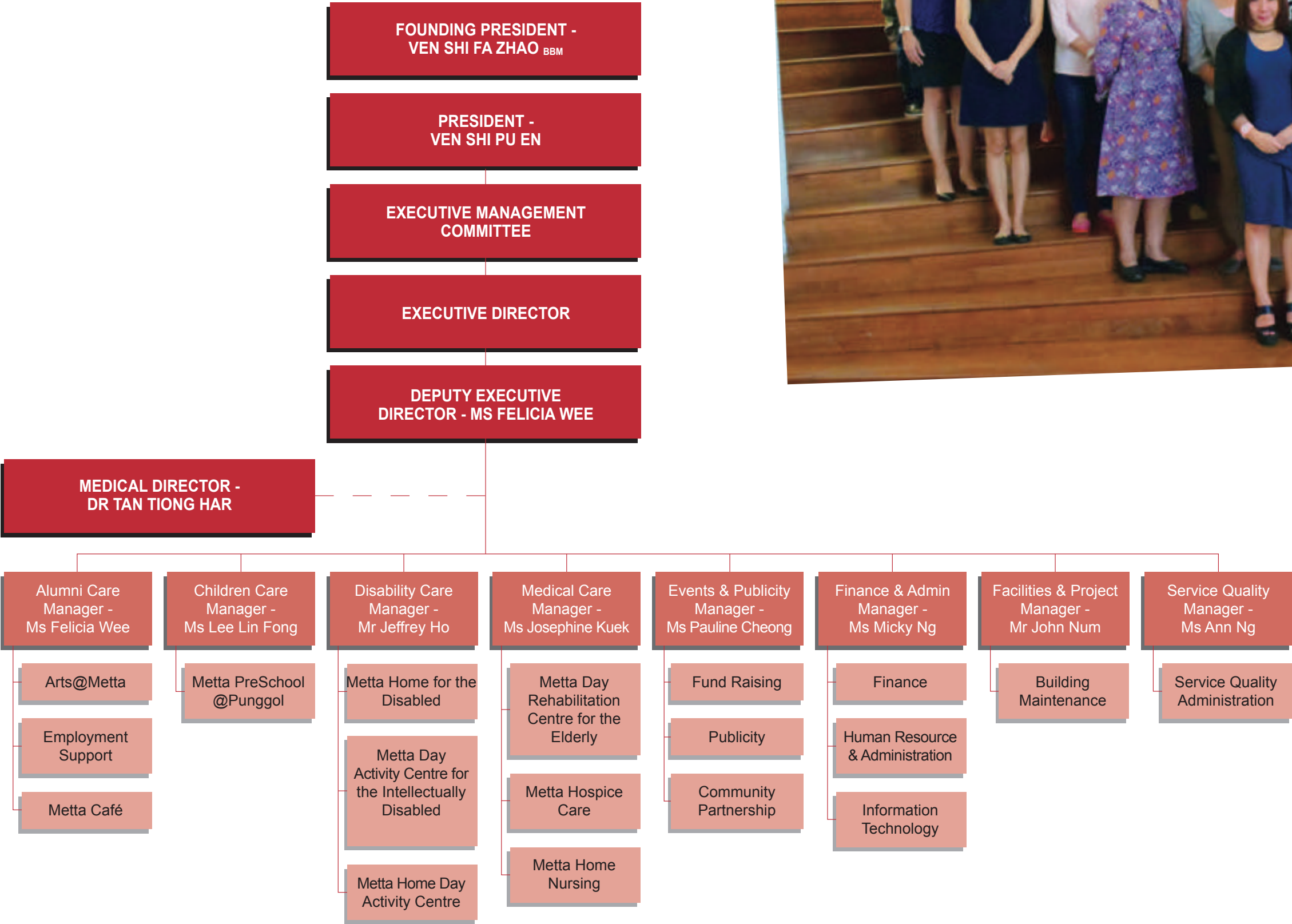
Advisor Ven Shi Pu En
Chairman Dr Ngiam Kee Yuan
Vice Chairman Dr Wong Sin Yew
Members Ms Goh Kah Eem, Evelyn
Dr Sharon Low
Dr Teoh Tiong Ann

DISCIPLINE & ENQUIRY COMMITTEE

Advisor Ven Shi Pu En
Chairman Mr Tan Ming Yong
Vice Chairman Ms Goh Kah Eem, Evelyn
Members Dr Ngiam Kee Yuan
Mr Poh Yong Meng, Stephen ^{PBM}
Mr Woo Khai San, Victor

METTA HEADQUARTERS

(as at 1 April 2017)



Front row (from left)
Ms Jasmine Ong
Ms Yong Qiao Qi
Ms Felicia Wee

Second row (from left)
Ms Susan Lim
Ms Lynette Tham
Ms Neo Ai Chin
Ms Jozie Keok

Third row (from left)
Ms Ivy Khoo
Ms Ng Xin Yi
Ms Sharon Yap
Ms Tay Lily

Forth row (from left)
Ms Pauline Cheong
Ms Yasmine Yeng
Ms Lim Yen Yen

Fifth row (from left)
Ms Khuzaimah Mohd Yuni
Ms Micky Ng
Ms Catherine New

Sixth row (from left)
Mr Seah Chee Meng
Ms Ann Ng
Ms Amy Lim

Seventh row (from left)
Mr John Num
Mr Nick Ng

Eighth row (from left)
Mr Abdul Aziz Bin Othman
Mr Suhaimi Bin Sabar



METTA PRESCHOOL

Key Facts & Figures (as at 31 March 2017)

PreSchool @Punggol commenced in June 2010 (PreSchool @Simei commenced in May 2007);
87 students and 27 staff

PROGRAMMES AND SERVICES

Metta Preschool @Punggol (MPSP) has been in operation for 7 years since the official opening on 31 July 2010. The centre receives cases from SG Enable through referral from the hospitals. After the initial screening from the centre, the child will be enrolled. Our centre provides Early Intervention Programme for Infants & Children (EIPIC), aged between 2 ½ to 6 years old with special needs, ranging from Autism Spectrum Disorder, Global Developmental Delay to Speech and Language Delay.

The children attend a 3-hour session programme twice a week. The team consisting of teachers, occupational therapists and speech and language therapists come together to discuss and design an Individualised Education Plan (IEP) to meet the child's needs that include specific, measurable goals and objectives. The IEP focuses on six domains: fine motor, gross motor, adaptive, cognitive, social communication and social area. The centre provides a variety of activities, such as sand play, water play, indoor & outdoor activities, circle time, outings, art & craft, thematic activities, reading, big group activities, pretend / role play and cookery to enhance the children's learning. The centre also provides a 1-hour hand bell session for the children every Thursday afternoon as part of the music therapy programme. The children learn to focus their attention by following instructions and executing actions such as tapping the bell. The lessons help improve the child's communication skills, and memory in recalling songs that they have learned. Most importantly, the children enjoy playing the hand bells with their peers, and learn to appreciate music.

Teachers communicate regularly with parents through various ways including harnessing technology such as mobile apps, text messaging, social media, informal meetings, written notes on communication books and half-yearly Parent-Teacher Conference (PTC). The teachers also conduct home and mainstream preschool visits to share ideas and strategies on how to improve the child's learning at home and in school. It helps the children progress with the continual support and resources from the centre.

Metta PreSchool is partially funded by the Ministry of Social and Family Development (MSF) and National Council of Social Service (NCSS). As at the end of June 2017, there are a total of 87 students at Metta PreSchool @Punggol. The WeCare Arts Fund from Northeast CDC had enabled the centre to engage an art therapist to conduct art activities for small groups for 8-sessions per term.

Building on Metta Preschool's caregiver programme, our paramedical team held in-house talks for parents and caregivers, such as Transition Planning by the social worker, Handwriting Development by occupational therapists, Phonics by the psychologist, and Social Communication Skills by the Speech and Language Therapist.

In 2016, a total of 36 MPSP children graduated from Metta PreSchool, of which 23 children went to mainstream primary schools, 6 went to Pathlight and 7 went to other special education schools.



COMMUNITY PARTNERS

Metta Preschool had the opportunity to collaborate with various corporate partners. Our gratitude to the following corporate partners, Tuas Power Generation Limited, KPMG, and PUB for taking our children to outings and celebrating monthly birthdays for the past three consecutive years.

Our heartfelt thanks to Standard Chartered Bank (SCB) who have been supporting us for the fifth year at our annual Metta Charity Carnival by setting up stalls selling curry puffs, goreng pisang and waffles, as well as sponsoring our Children's Day celebration with a bubble show. Special thanks to Mr Poon Cher Hock for sponsoring the Children's Day "Angry Bird" performance and Holiday Inn Singapore Orchard City Centre for their generous sponsorship of prizes for Metta Charity Carnival. Over the past six years, United World College East Campus had been collaborating with Metta Preschool @Punggol for the integration programme that provides opportunities for our children to interact and participate in activities with their students. It had fostered strong bonding among the children. The generous monetary contributions and goodie bags from the Group of Philanthropists' during Chinese New Year and Hari Raya goodie bags and Red/Green packets given out to the low-income families to enable them to have joyous celebrations.

We take this opportunity to specifically thank all our individual donors for their financial and/or in-kind donations. Their contributions made it possible for us to provide snacks, and more teaching resources for our children.

STAFF TRAINING AND DEVELOPMENT

We see the importance of building the capabilities of every staff through continuous learning. Our teachers undergo training, such as the Fundamentals of Autism, Preparatory Programme for Teachers in Autism Early Intervention, Certificate in Autism, Sensory Processing Disorder, Assessing Behaviour in Children: The 'ABC Approach' to Solving Challenging Behaviour with Younger Children, Successful Strategies for Working with Students with Executive Function Disorders, Picture Exchange Communication System (PECS) Training Workshop and Advance Diploma in Early Childhood Intervention (Special Needs), to update and acquire new knowledge. In August 2016, Metta Preschool staff went for a learning visit to Cerebral Palsy Alliance (CPAS) EIPIC @ Pasir Ris to learn about their intervention programmes and resources.

MOVING FORWARD

We will continue to tap on the WeCare Arts Fund to engage an art therapist to conduct the workshop to benefit more children. The art therapy besides allowing the children to express themselves and ideas through the art work, also helps develop their motor skills, improve eye-hand coordination and attention span. We will also carry on with the hand bell programme that has benefitted our students in fostering social integration skills and improving their ability to follow group instructions. As part of our ongoing parents/caregiver programme, we will continue conducting in-house parental talks and training to engage the parents in their children's learning. We will leverage on informative technology through social media, such as Facebook, to create awareness, share useful information and activities from reliable sources on topics relating to special needs.





METTA PRESCHOOL @PUNGGOL

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

Tel: 6483 9585 Fax: 6483 9586

Email: preschool@metta.org.sg



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



METTA DAY ACTIVITY CENTRE FOR THE INTELLECTUALLY DISABLED

Key Facts & Figures
(as at 31 March 2017)

Commenced in January 1995;
34 beneficiaries and 8 staff;
94 volunteers and 101 volunteer hours

PROGRAMMES AND SERVICES

The Metta Day Activity Center for the Intellectually Disabled (IDAC), is the first centre set up by Metta Welfare Association. Established in 1995, it serves adults with intellectual disabilities by offering them a place where they are meaningfully engaged. IDAC is also run as a self-sufficient center with its own kitchen, training and recreation wing in the heartlands of Hougang. The skills that our clients learn are similar to that taught at Metta Home for the Disabled and Day Activity Centre (MHDAC), which targets Daily Living Skills, Community Living Skills as well as self behavioural management.

Caregivers & Training Officers

Similar to MHDAC, we work closely with caregivers to identify our clients' areas of needs and provide feedback in order for them to manage the clients at home. This is done via bi-annual case conferences where our training officers, social worker and supervisor meet up with the caregivers. Through the exchange, observations and suggested strategies that work for the clients are shared. Our training officers strive unceasingly to support our clients whilst they are at the Centre and also to their families. Professionally, they also track the progress of the goals that were set and provide continuous feedback to the caregivers.

This year, we collaborated with Institute of Mental Health (IMH) who supported us with a multi-disciplinary team of professionals as part of a consultancy project. They worked with our training officers and guided them in the areas of Occupational Therapy, Social Work, and Psychology. Multiple workshops and on-site training were conducted over a period of nine months. The project is planned for three years with regular follow-ups by the team with the goal of equipping our training officers to be better equipped to handle the clients in their care.

Community Partnership

IDAC reinforced its strong presence within the community by organising a Christmas celebration with the MP for Ang Mo Kio-Hougang GRC, Mr Darryl David, as its Guest of Honor. We invited corporate and community partners who had supported us over the past year and also engaged new volunteers during the event. This event was part of the bite-size project funded by the Ministry of Social and Family Development (MSF). A consultant was matched to IDAC to work on the area of community resources. These interactions between the community and our clients help us to work towards a more inclusive society.

MOVING FORWARD

Looking ahead, IDAC will continue to work in partnership with IMH under the consultancy project for the coming year. This will allow us to tap on their expertise to provide better quality programs and with better ability to support our clients. We will also be involving our clients in sporting activities such as Bocce, bowling and badminton as part of our efforts to keep our clients constantly engaged.





**METTA DAY ACTIVITY CENTRE
FOR THE INTELLECTUALLY DISABLED**
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Tel: 6385 2913 Fax: 6385 2914
Email: hidac@metta.org.sg

facebook

Like us on
www.facebook.com/MettaIDAC



METTA HOME FOR THE DISABLED & METTA HOME DAY ACTIVITY CENTRE

Key Facts & Figures (as at 31 March 2017)

Commenced in December 2000;
Home has 93 beneficiaries and 50 staff;
Day Activity Centre has 32 beneficiaries and 3 staff;
150 volunteers and 2067.75 volunteer hours

METTA HOME FOR THE DISABLED

Adult Residential Services

Modelled after the serene and picturesque ambience of Peranakan-styled houses, Metta Home for the Disabled is a residential home for its 98 residents with intellectual and physical disabilities. We serve individuals between 18 to 55 years of age regardless of race or religion.

Through funding from the Ministry of Social and Family Development (MSF), we are able to provide individualised programmes and activities such as “care planning” for our residents. This coupled with outings to places of interests promotes inclusivity within community spaces. Thus, allowing our clients to acquire the necessary skills for daily living.

Our team of care staff consisting of nurses, nursing aides and therapy aides provide our clients with daily care and attention. Our operational staff includes kitchen staff, cleaners, maintenance technician and laundry worker. Together with the support of our administrative and allied health care team, a good and dedicated workforce ensures that the Home operates smoothly.

Programmes & Activities

This year, we reviewed our programmes for our clients in line with the implementation of the Client Assessment Form (CAF) guidelines. The new programmes include a combination of centre outings where clients from Disability Care gather to participate in activities such as visits to parks, mega malls and places of interest. This not only allows for team bonding between clients but also increased their opportunities for social interaction and training. Friendly inter-centre competitions such as our bowling tournament was also organised to build camaraderie among the residents.

Metta Home's in-centre programme also incorporates HUR therapy machines to the residents' schedule due to its wide range of uses as well as its safety features.

With no visible weight plates in sight yet powered by air compression, these machines have greatly reduced the possibility of our clients getting injured. Additionally, the machines can be programmed to suit each client's needs while their progress is tracked via a computer. The machines coupled with our new aerobics programme ensure that our clients, both young and old, reap the benefits of exercise and physiotherapy in their daily living.



To enhance Metta Home's technology-aided curriculum, iPads were sponsored for our clients' training. It plays an essential part of the programme as suitable applications are used to train them in acquiring daily living skills, cognition and even social skills. This is particularly useful for our clients with autism as dedicated applications are easily available to them.

Donors & Volunteers

Donations to Metta Home include both monetary and donation in-kind contributions. These regular donations help us to better provide for our clients. Among the donations that were received include a new set of oxygen concentrator which is useful for clients with respiratory issues.

We were fortunate to have many volunteer groups from different sections of the community supporting us. Namely, NUS BizAd Club (Schools), PUB (Statutory Board), Marsiling CEC (PA), Engineering Training Institute (SAF) and Collective Designs Pte. Ltd. (SMEs). Together with our regular volunteers who provide hair cutting services, kitchen food preparation as well as workshop assistance, the volunteers gave a sense of tender loving kindness to our clients through their dedicated efforts.

Moving Forward

Looking ahead, we will focus on upgrading our infrastructure in the coming year to provide a safe and homely environment for our clients. The inclusion of elder-friendly features in the Home will be a priority for many of our ageing clients. We will also be aligning our programmes to the CAF and introducing our clients to more sports activities to encourage a healthy lifestyle. A new project to involve our clients through animal therapy will also be explored in the coming year.

METTA HOME DAY ACTIVITY CENTRE

Day Activity Centre

Housed within Metta Home for the Disabled is Metta Day Activity Centre (MHDAC) which provides a maximum of 50 clients with intellectual disabilities a place to interact with other clients and acquire essential skills. These include daily living skills, community living skills and personal behavioural management skills. We plan visits to places of interests and community spaces such as parks, malls and sports halls as part of the programme. This is important as we want our clients to be accepted in their homes and in the community at large. The centre is subject to MSF's audit inspections to ensure consistent service quality. We also take it upon ourselves to conduct internal audit checks to ensure our processes are well adhered to.

Caregivers & Training Officers

We work closely with caregivers to identify the clients' areas of needs so as to provide feedback on how the clients can be managed and cared for in their homes. This is done bi-annually via case conferences in which our training officers, social worker and supervisor meet up with the caregivers. It is through the exchange that allow us to share observations and suggest strategies that work for the clients. Our training officers work tirelessly to care and support our clients and often play the role of a big brother or sister to them. With the implementation of the CAF, our goals are increasingly targeted and tailored to every client's abilities. The progress of these goals set is tracked and evaluated every six months.

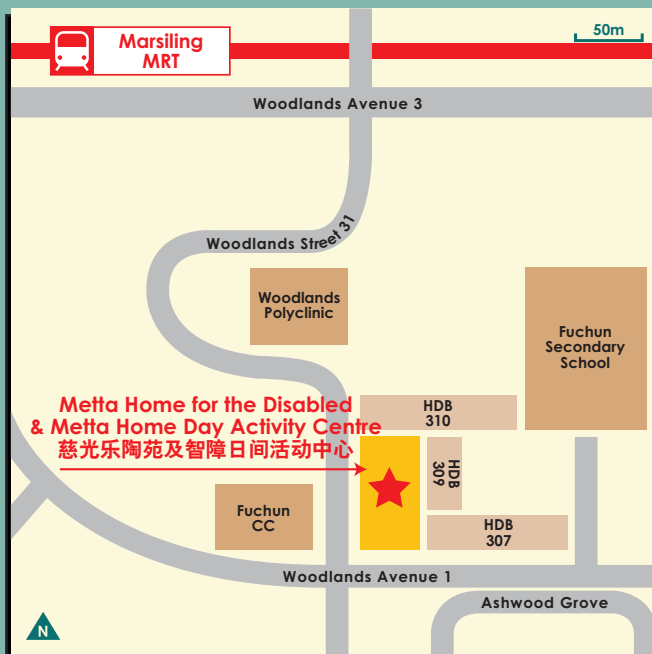
Community Partnership

Being client-centric, we always aim to provide our clients with a greater quality of life. This is achieved by constantly getting them involved in both indoor and outdoor activities in a community setting. This allows them to connect with the community and in turn, build a more inclusive society. Clients build up both their confidence and self-esteem when they are allowed to try new things and make their own choices. We will continue to participate in community events such as the National Day Parade (NDP), community walks, and festive celebrations.

Moving Forward

Looking ahead, MHDAC and its clients will participate in a project gearing towards client empowerment. This project is co-funded by the MSF and the National Council of Social Service (NCSS). We would also leverage on Metta Home's involvement in animal therapy and expose our clients to similar activities in the coming year.





METTA HOME FOR THE DISABLED & METTA HOME DAY ACTIVITY CENTRE

2 Woodlands St 31 S (738580)
Tel: 6365 7666 Fax: 6365 7555
Email: MettaHome@metta.org.sg



Like us on
www.facebook.com/MettaHome



METTA DAY REHABILITATION CENTRE FOR THE ELDERLY

Key Facts & Figures
(as at 31 March 2017)

Commenced in January 1998;
75 clients (per day) and 15 staff

PROGRAMMES AND SERVICES

Metta Day Rehabilitation Centre for the Elderly provides physiotherapy and occupational therapy to its clients with stroke and other medical conditions so as to maximise their independence through rehabilitation programmes.

The services rendered are categorised into the following groups:

- | | | |
|------------------------------|---------------------------------|----------------------|
| 1. Physiotherapy | 2. Occupational therapy | 3. Social programmes |
| 4. Basic nursing care | 5. Caregiver education/training | 6. Counselling |
| 7. Loan of medical equipment | | |

In addition, we provide complementary therapy such as:

- | | | |
|-------------------------|---------------|----------------|
| 1. Craniosacral therapy | 2. Handicraft | 3. Art therapy |
| 4. Gardening | | |

Our clients also enjoy the opportunity of outdoor activities such as:

- | | | |
|---------------|----------------------------|--------------------------------------|
| 1. Excursions | 2. Outdoor lunches/dinners | 3. Community events and celebrations |
|---------------|----------------------------|--------------------------------------|

ACHIEVEMENTS

Training Platform

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

Students from Community Care and Social Services of ITE College East performed their industrial attachment with Metta Day Rehabilitation Centre for the Elderly. The Centre offered them hands-on training in relation to Physiotherapy and Occupational Therapy.

Secondary Three students from St. Hilda's Secondary School carried out the Service Learning Project as part of their Character and Citizenship Education in June 2016. Metta Day Rehabilitation Centre for the Elderly was invited to collaborate in providing an avenue for the students to carry out service learning as well as meeting the needs of the community.

Youth Involvement

Values-In-Action Programme

The objectives of the values-in-action programme are to:

1. Nurture the students to become socially responsible citizens.
2. Contribute meaningfully to the less fortunate in the community.
3. Bring awareness of welfare services to the community.

Activities involved:

- | | | |
|-----------------------|-----------------|---------------------|
| 1. Performance | 2. Games | 3. Outdoor activity |
| 4. Active interaction | 5. Housekeeping | |

Schools involved:

- | | | |
|-------------------------------|---------------------------------|--|
| 1. Greenview Secondary School | 2. St. Hilda's Secondary School | 3. Pasir Ris Crescent Secondary School |
| 4. Metta School | 5. Tampines Junior College | 6. Hua Yi Secondary School |
| 7. NUS High School | 8. Temasek Polytechnic | 9. Nan Chiao High School |



Community Involvement

Darul Ghufuran Mosque's "Soup Kitchen" Programme

We participated in Darul Ghufuran Mosque's free Community Lunch Programme called "Soup Kitchen" on 2 and 16 April and 7 May 2016. The mosque collaborated with Tampines Central Community Club in the preparation and distribution of lunches to needy families in Tampines. This was extended to Metta Day Rehabilitation Centre for the Elderly and we assisted in the collection and delivery of the lunches to our needy Chinese clients, as part of the Mosque's inter-racial and religious community outreach.

Blood Donation Drive

A joint project held at Changi-Simei Community Centre on 15 May 2016, and co-organised with Changi Simei C2E, Changi Simei CC IAEC, Singapore Red Cross Society and Health Science Authority, this drive marks a part of Metta's social responsibility to support the community at the national level. Gracing the event as Guest-of-Honour is Ms. Jessica Tan, Member of Parliament for East Coast GRC.

Skills Upgrading of Staff

We conduct regular in-house and external training programmes for staff on relevant topics pertinent to their work scope. Regular continuous clinical meetings for our staff are also arranged with Consultant Physiotherapists and an Occupational Therapist to improve our service standards and care.

Two staff from Metta Day Rehabilitation Centre for the Elderly attended the Conference on Parkinsons that aims to educate the new frontiers of rehabilitation technology, network and build relationships with industry peers.



One staff attended the Hand Hygiene course organized by Agency for Integrated Care (AIC). Hand hygiene is very important in a healthcare setting. Neglect and improper hand washing techniques will result in the transmission of bacteria and may lead to an infection in some cases. After the course, the staff conducted an in-house training to all staff to explain the importance of hand hygiene, the correct techniques as well as understanding how to manage cross infection. An assessment of their competency to the hand hygiene technique was done after the in-house training.

Donors

The Wan Boo Sow Charity Fund Ltd provided vegetarian lunches for our elderly clients in the centre to commemorate the birthday anniversary of the late Mrs. Wan Boo Sow (Annie Tan) on 3 June and the late Mr. Wan Boo Sow on 27 September 2016.

Mr Srinivasa Gopalan and Ms Kim sponsored the Chinese New Year cum Lo Hei celebration on 8 February 2017 at Metta Day Rehabilitation Centre for the Elderly for our clients. There was a lion dance performance by Metta School students. The clients were treated to a sumptuous Chinese New Year spread and went home with oranges and "ang-pows" donated by Mr Chua from Fancy Papers Supplier.

Dignity Kitchen invited our clients for lunch at their premises at Serangoon Market on 13 May, 2 August and 18 November 2016. Project Dignity Kitchen operates a food court cum training school that gives the disabled and disadvantaged people an experience of a real job setting.

Fund Raising

Medical Care participated in raising funds during the Metta Charity Carnival on 19 March 2017. \$11,000 was raised through the event which saw four other stalls in the annual Metta fund raiser supporting Medical Care.

Corporate Social Responsibility (CSR)

Metta Day Rehabilitation Centre for the Elderly clients visited SEA Aquarium at Sentosa sponsored by Direct Life Foundation, the social arm of Direct Life Funeral Service on 30 April 2016.

Mizuho Bank donated towards the set-up of the Kampong garden at Metta Day Rehabilitation Centre for the Elderly. Staff of Mizuho Bank continued their support by managing the upkeep of the garden through weeding and re-potting of plants on a regular basis.

PUB organised an outing for Metta Day Rehabilitation Centre for the Elderly clients to Jurong Bird Park on 18 August 2016. It was indeed trying and tiring for the volunteers to push the clients up and down the slopes. Nonetheless, they were glad to be given the opportunity to befriend the clients. The outing ended with a lovely buffet lunch for all.

30 staff from Deloitte interacted with Metta Day Rehabilitation Centre for the Elderly clients on 26 August 2016 by making snow skin mooncakes and lanterns in conjunction with the Mid-Autumn Festival. Red dates desserts were also served for the afternoon teatime. Deloitte also sponsored bento lunches for our clients.

24 KPMG staff brought 24 Metta Day Rehabilitation Centre for the Elderly clients to visit the National Art Gallery on 14 October 2016. The volunteers entertained the clients with songs and sponsored lunch.

MDIS staff brought Metta Day Rehabilitation Centre for the Elderly clients to see Tribal Tempo and South African flowers at Gardens By the Bay on 21 October 2016.

Family Dental Centre participated in a pizza making workshop with Metta Day Rehabilitation Centre for the Elderly clients and thereafter, followed up with a pre-Christmas celebration.

Outing for Elderly

Outing for Elderly Fund (OEF)

The funding period for OEF 2016/17 runs from December 2016 to August 2017. Metta Day Rehabilitation Centre for the Elderly organised the following outings for its clients:

1. Visit to Marina Bay on 27 May 2016.
2. A picnic at Changi beach on 7 September 2016.
3. Viewing of Christmas light-ups and decorations along Orchard Road together with a shopping spree and dinner on 16 December 2016.

The Walking Movement

This program is supported by Senior Active Pte Ltd. The long-term goal of the movement is to improve the quality of life of seniors by improving their mobility skills.

Objectives of The Walking Movement:

- Increased strength & mobility.
- Increased confidence in moving around.
- Increased knowledge of safety issues when moving around.
- Increased knowledge of aids that helps in mobility.
- Decreased loneliness in seniors by being a member of The Walking Movement.

TA graduation ceremony at Metta Cafe was held for participants who completed the programme with the support from Senior Active Pte Ltd on 17 May 2017. The programme includes the SG Jubilee Big Walk, swimming and activities with school students. Senior Active made a presentation and the students who were involved also shared their experience and the benefits of the programme.

Customer Satisfaction

As part of Metta Day Rehabilitation Centre for the Elderly's customer satisfaction initiative, monthly mass birthday celebrations were held for clients whose birthday falls in the particular 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 for waiver of the levy.



Foreign Visitors

A group of Korean social work visitors visited Metta Day Rehabilitation Centre for the Elderly Centre on April 2016 as part of their learning visit. They were briefed on our services via a translator and also brought around to tour the centre and its facilities.

Guests from Home for the Aged Ltd, Hong Kong made a learning visit to Metta Day Rehabilitation Centre for the Elderly on 24 October 2016. They donated a motorised wheelchair for the Centre's use as well as entertained the clients with opera singing karaoke performances.

Improvement Projects

Metta Day Rehabilitation Centre for the Elderly has collaborated with two tertiary institutions on two projects.

1. Re-design and improvement of the Arm Skate Rehabilitative Device for Post-Stroke Exercise.
- *With Singapore Institute of Technology.*
2. To create an add-on device to motorise manual wheelchairs for.
- *With Singapore University of Technology and Design.*

Staff Bonding

As part of Metta Welfare Association's Family Day initiative, Metta Medical Care staff and their families spent an enjoyable day together at Hay Dairies Goat Farm and Kim Yan Agrotech Organic Farm on 20 August 2016. This also served as an opportunity for families of staff to get to know one another.

MOVING FORWARD

Metta Day Rehabilitation Centre for the Elderly seeks to improve its standard of care through innovation and information technology to better our work processes and productivity. We also aim to continue the increase in volunteer engagement.

We will work towards further collaboration with tertiary institutions on projects to upgrade and improve the facility, equipment as well as operational work processes.

Lastly, in our Community Integration Programme, we hope to equip our clients with the necessary skills to be community independent and subsequently be discharged.



METTA DAY REHABILITATION CENTRE FOR THE ELDERLY

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METTA HOSPICE CARE

Key Facts & Figures
(as at 31 March 2017)

Commenced in June 2000;
256 beneficiaries and 8 staff.

PROGRAMMES AND SERVICES

Hospice Care Service

Metta Hospice Care provides free palliative home care support to patients with life-limiting illnesses alongside their families, in the comfort of their own homes.

As patients' prognosis are less than a year, we extend holistic care which includes medical, nursing and psychosocial services. Our objective is to ensure that our patients are relieved of distress as a result of their medical conditions. At the same time, caregivers are educated on basic nursing care to empower them to care for their loved ones in the absence of healthcare professionals. The loan of free medical equipment such as hospital beds, oxygen concentrators, wheelchairs, walking aids and commodes enhance the caregivers' confidence in managing the patients at home.

Our team comprises of doctors, nurses, a counsellor, a community engagement officer and administrative staff.

ACHIEVEMENTS

Training Platform

Metta Hospice Care serves as a training platform on clinical home care attachment for National University of Singapore (NUS) medical students and post-graduate students from Duke-NUS Graduate School.

The participants are given a first-hand overview and experience palliative home care service under the guidance of our outsourced doctors and staff nurses.

Community Involvement

Blood Donation Drive

The event is a joint social responsibility project held at Changi Simei Community Centre on 15 May 2016, and co-organised with Changi Simei C2E, Changi Simei Community Club's Indian Activity Executive Committee (IAEC) and Singapore Red Cross Society. This Drive marks Metta's social responsibility to support the community at the national level. Ms. Jessica Tan, Member of Parliament for East Coast GRC graced the event as the Guest of Honour.

Birthday Celebration

At Metta Hospice Care, we aim to improve our clients' quality of life. Our staff would celebrate our clients' birthdays with their family members in their homes. This provides a memorable and touching experience for both the client and family members as it gives the family a sense of satisfaction of having done something for their loved ones. The photographs taken during the celebration serves as a poignant memory for the living.

"Make-a-Wish" Programme

Sponsored by The Singapore Ireland Funds and Singapore Jain Religious Society, Metta Hospice Care hopes to realise our patients' final dreams and wishes.

Here are some of the moments that created a lasting memory for our patients and their loved ones:

- Three patients attended an outing at Lorong Buangkok to visit Singapore's last "kampong" to reminisce their childhood memories.
- Granted the wish of a client to visit Gardens by the Bay with his loved one.
- Two clients received a lunch treat at a Malay restaurant in Joo Chiat Place and a set of "baju kurong" sponsored by the shop owner for Hari Raya.
- Sponsored Chinese New Year cookies to our low-income clients.

Skills Upgrading of Staff

Metta firmly encourages the training and upgrading of staff development through the enrollment of courses and seminars. We are constantly keeping abreast with the current palliative management via Singapore Hospice Council (SHC) and Lien Centre for Palliative Care (LCPC) Multi-Disciplinary Palliative Care Forum and Case-based Tutorial at Saint Andrew's Community Hospital.

On a bi-monthly schedule, Metta's medical team attended the Continuing Medical Clinical and Multi-Disciplinary Round meeting with Professor Cynthia Goh, a Consultant from National Cancer Centre.

Metta's medical team review and discuss psychosocial issues presented by Metta's clients in a bi-monthly psychosocial consultation with Dr. Gilbert Fan, Social Worker and Psychotherapist (Satir), Head of Department of Psychosocial Oncology/ Co-Chair, Patient Support of National Cancer Centre.

Staff attended IT courses as well as relevant core courses pertinent to their work.

Annual Staff Lunch Retreat

An annual staff lunch retreat sponsored, Dr. Joshua Lau, was held on 7 February 2016 at Eighteen Chefs' restaurant.

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

Donors

Al Istighfar Mosque donated \$1,000 at the Iftar event at the mosque on 22 June 2016.

We received donations from families of our late patients in appreciation for the service and support that they had received from us.

Publicity and Awareness

Awareness Talk

We were invited to share on hospice services to healthcare staff of the Transitional team at Changi General Hospital on 10 May 2016. This sharing session served as an awareness of Metta Hospice Care services as well as Palliative Care in general. This will help to ease the process of referral.

World Hospice and Palliative Care Day

Metta Hospice Care participated in this awareness event held at Changi General Hospital on 13 October 2016. The objective was to bring awareness on the availability of hospice support to the general public.

MOVING FORWARD

Metta Hospice Care aims to continue its increase of youth volunteers' involvement as well as corporate social responsibility engagement with corporate organisations. Expanded use of information technology and devices to record and communicate with the medical team is being explored. We will also continue to expand in the area of "granting of wishes" for our clients to include the wishes from the caregivers. Lastly, we will also include caregivers from our current batch of patients to the annual memorial service. This allows the caregivers to interact and learn from other caregivers about their journey and experience in caring for a loved one.





METTA HOSPICE CARE

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METTA HOME NURSING

Key Facts & Figures
(as at 31 March 2017)

Commenced in April 2015;
24 beneficiaries and 3 staff.

PROGRAMMES AND SERVICES

Metta Home Nursing was set up in collaboration with Eastern Health Alliance Neighbours' Programme to support the medical and nursing component of care in the community. It is a home care service that provides a holistic approach of managing patients with chronic illnesses and organ failure. Our goal is to bridge the early intervention and medical assistance by providing an optimum care plan for patients so as to reduce the frequency of re-admission to hospitals. More importantly, it is to allow the elderly to age in place.

At the same time, the caregivers are educated on basic nursing care to empower them to care for their loved ones in the absence of healthcare professionals. The loan of free medical equipments such as hospital beds, oxygen concentrators, wheelchairs, walking aids and commodes would enhance the caregivers' confidence in managing the patients at home.

Holistic Professional Team

Our professional team comprises of a doctor, nurses, a counsellor, a community engagement officer and administrative staff. We provide a comprehensive range of medical, nursing, social, emotional and spiritual support, to maximise our patients' quality of life.

After receiving the subvention from Ministry of Health (MOH) in December 2016, we began receiving referrals from hospitals as of 1 March 2017.

Skills Upgrading of Staff

Metta firmly encourages the enrichment and upgrading of staff development through the enrolment of courses and seminars. Staff attended relevant core courses as well as IT courses pertinent to their work scope.

On a bi-monthly schedule, the team attends the continuing Medical Clinical and Multi-Disciplinary Round meeting with the Consultant from National Cancer Centre, Professor Cynthia Goh.

The home nursing team joins in the discussion on psychosocial issues presented by the Metta Home Hospice team in a bi-monthly psychosocial consultation with Dr Gilbert Fan, Social Worker and Psychotherapist (Satir), Head of Department of Psychosocial Oncology / Co-Chair, Patient Support, National Cancer Centre.

Donors

Dr Wong Sin Yew donated S\$2,250.00 to Metta Home Nursing on 30 April 2016.

FUTURE DIRECTIONS

Metta Home Nursing aims to create greater awareness of its services, further expand its collaboration with other healthcare providers and serve as a training platform for healthcare professionals. Enhanced information technology will be utilised to further improve work processes and increase productivity.

With the programme in its infancy stage, recruitment of volunteers to assist and complement our operations will be conducted.





METTA HOME NURSING

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METTA SCHOOL

Key Facts & Figures (as at 31 March 2016)

Commenced in January 2001;
376 students and 152 staff;
17 registered volunteers

INTRODUCTION

Metta School was established in 2001 by Metta Welfare Association with the support of Ministry of Education (MOE) and National Council of Social Service (NCSS). The school began its operations at its holding site at Chai Chee Lane. In 2005, Metta School moved to its current building at Simei. In 2008, it obtained the Approved Training Centre's (ATC) status to start the ITE Skills Certification (ISC) 1-module course; and in 2013, the school started an ISC 4-module course as approved by ITE. The new extension block became operational during the same year. Later in 2014, Metta School was one of five pilot schools for the S2W Prototype.

Metta School offers special education to students with Mild Intellectual Disability (MID) and children who have Autism (ASD), aged between 7 and 21 years. Our students face functioning challenges and limitations in areas of daily life, such as communication, self-care, social skills, safety as well as the skills needed to live and work in the community.

Vision:

The Metta student leads an independent and meaningful life.

Independent

- Self-managing in daily living
- Gainfully employed

Meaningful

- Balanced in work and leisure
- Emotionally happy with positive self-worth
- Engaged with social connections[#]

[#] *Social connections involve relationships with family, friends, colleagues, teachers, etc.*

Mission:

To empower students to reach their fullest potential by providing a quality and holistic education.

Values:

Metta School's values are:

- Respect
- Resilience
- Responsibility
- Openness
- Compassion
- Knowledge

CORE PROGRAMMES

The school has five main programmes to cater to students (MID and/or ASD) from 7 to 21 years. They are: Autism (A), Basic (B), Career (C), Vocational (V), and Employment Pathway Programme (EPP).

- The A Programme aims to enhance the learning and developmental needs of students with autism spectrum disorder from age 7. This structured programme aims at developing and improving individual skills in social interaction and communication, behavioural and emotional development, cognitive as well as adaptive daily living skills. In addition, Picture Exchange Communication System (PECS) is also offered as part of the curriculum. Structured teaching is specially adopted, focusing on four main areas: physical, daily schedule, work system and visual structure. Pre-vocational Skills training on generic work skills is offered to senior ASD students while junior students will focus on self-help skills towards independent living.
- The B Programme caters to students between the ages of 7 to 12 years old with MID. It aims to equip students with a good foundation of Literacy and Numeracy skills, basic science concepts, develop their fine and gross motor skills, as well as their self-management skills. This helps to prepare them for vocational skills training in the later part of their learning journey with the school. The subjects taught are: English; Mathematics; Science; Physical Education (PE); Arts & Craft; Promoting Alternative THinking Strategies (PATHS); Home Economics; Character & Citizenship Education (CCE); Self-Help and Household Management. In addition, the students attend monthly Social Competence outings to different places in the community.
- The C Programme caters to students between the ages of 13 to 16 years old and comprises of three key learning areas: Functional Academics Learning – Workplace Literacy and Numeracy (WPLN) and Science; Physical; Personal & Social Learning – PE; CCE; and Vocational Education & Training – Home Economics and Work Exposure. Since 2011, a structured Work Exposure has been carried out to different workplaces for all C classes. Also, all students at the age of 16 are offered Integrated Training in Housekeeping, Food Preparation and Baking to prepare them for further skills training.
- The V Programme is offered to meet the needs of students from age 17 to 21 by adopting the well-established ITE Skills Certificate (ISC) 2-module course in Housekeeping, Food Preparation and Baking. It comprises of 140 hours off-the-job, and 528 hours on-the-job training. Certified trainers and assessors are deployed to conduct training and provide on-site assessment to meet the criteria for certification. In 2013, Metta School offered ISC 4-module course in Baking Practices and Hospitality Services. The entry requirement is WPLN Level 4 in Reading & Listening. Students in the programme undergo 950 training hours, of which includes 250 hours of on-the-job training. Upon successful completion

of the programmes and acquisition of WPL level 5 in Reading, Speaking, Listening & Writing, students are then eligible for application into NITEC programmes in ITE.

- e. The EPP programme meets the needs of students from age 17 to 18 who are not on the vocational certification track. This programme caters to students from both the MID and ASD classes. They will transit from school to work upon graduation at the age of 18. Students in EPP programme undergo vocational skills training such as: WSQ modules, Food and Hygiene courses, job trials and on-the-job training.

Metta School is proud that 9 out of 17 students in the 2016 V4 class (4 Modules ISC Courses in Baking Practices and 4 Modules ISC in Hospitality Services) have gained admission to ITE College Nitec Courses. They are the third batch of graduates from the 4-module course. In 2015, 7 out of 18 graduates have gained admission to ITE College Nitec Courses. Additionally, in the first graduate batch, 2 out of 11 students were admitted to Full-Time Nitec Courses. These two students graduated from ITE in 2017.

Indeed, it was a long road to success for our graduates in the ISC 4-module course. Two years after completing their 1-Module ISC certificates, with hard work and unwavering determination, these students moved on to complete their 4-Module ISC certificates for an additional two years to meet the requirement of Grade Point Average (GPA) above 2.5 and achieve the necessary levels of Work Place Literacy Modules for Reading, Listening, Writing and Speaking.

Meeting the academic requirement does not automatically guarantee the students a place in ITE Colleges as they are required to attend and pass an interview to secure their spots. All the nine successful Metta School graduates of 2016 have become an inspiration to many.

SUPPORT SERVICES

Metta School students are supported by a team of committed Allied Health Professionals (AHPs) comprising of Social Workers, Psychologists, Speech Therapists and Occupational Therapists. Dedicated Job Coaches conduct supervision, job support and placement services at the work place to provide on-the-job training for students during their attachment.

CHARACTER AND CITIZENSHIP EDUCATION (CCE)

Metta School is committed to character development and providing opportunities for active participation in order to imbue students with desired school values.

CCE periods involve the explicit teaching and discussion of values. There are other platforms for CCE including Performing and Visual Arts (PVA), camps, Co-Curricular Activities (CCA), Social and Work Exposure outings, overseas trips, Values-in-Action (VIA) activities, and day to day teachable moments to inculcate sound moral and work values in our students.

The school encourages students to start VIA activities with local organisations. Students in the Community Connect programme partake in activities such as the cleaning of rooms, helping with logistics and laundry at Peacehaven Nursing Home. The project started in February 2017 and the reflections received from students was that they find it meaningful and are happy to serve others. They are more than willing to do more of such meaningful activities, for it gives them a sense of satisfaction.



5.4

V programme students underwent overseas VIA trips organised to Myanmar and Indonesia in recent years. Students helped to paint buildings, prepare meals for the children, plan and organise activities. Through these activities they got to interact and bond with the children at the orphanages and schools.

HEALTH & FITNESS (H&F)

At the core of the Metta Health & Fitness Framework is the belief that the programme and curriculum should be student-centred. These are the guiding principles that was taken into consideration while designing the H&F programme:

- Ability Driven – to customise and cater to different needs of the students
- Choice – to give choices to students to cater to different interests and abilities
- Personal Responsibility – to instil greater ownership of one's health
- Structured – to provide routine and guidance for students

The outcomes of the H&F programme:

- Students lead a Healthy Lifestyle
- Students acquire Physical Fitness for work and living
- Enhancing students' Emotional Wellbeing
- Promote inclusion by Integration with the community
- Equip students with Safety Skills while engaging in fitness activities

To meet the needs and interest of the students, there is customisation, variation and progression where one can progress at their own pace. Experiential learning for delivery of curriculum is adopted as our students are concrete learners. Routines are used as guides for our students to be engaging in health and fitness activities, and hopefully, they can follow the same routine to manage their health even after graduation.

COMMITTEE CONNECT

The Community Connect programme which started in 2015 allows our students to integrate into the community and to promote independence. There are opportunities for the students to participate in mainstream community activities, sometimes with the help of adult mentors, as well as enhance their communication and other life-skills.

The programme include: weekly Saturday morning runs with the Runninghour Cooperatives; participation in courses at the community centre (organised by the People's Association); registration of a SGACTION account and utilising the facilities in the community, etc.

Through the programme, we hope that our students will be able to expand their circle of friends beyond school and actively participate in community activities on their own; and most importantly, be more confident in interaction with others.

PERFORMING & VISUAL ARTS (PVA) – SIGNATURE PROGRAMME

Metta School started the PVA Programme in 2003 to allow students to experience and develop interest and enjoyment in their own creativity and that of others. Students are given the opportunity to experience their preferred PVA activity on every Wednesday and Friday.



Batik Painting, Pottery and Speech & Drama PVA are on the Artist-in-School Scheme (AISS) from the National Arts Council (NAC). This scheme supports the collaboration between Metta School and local artists/arts educators in developing arts education programmes customised for the students.

The groups are as follows:

Performing Arts

- Angklung
- Percussion
- Speech & Drama
- Chinese Orchestra
- Music & Movement
- Circus Art
- Ukulele
- Dance
- Wushu

Visual Arts

- Art and craft
- Digital Art
- Batik Painting
- Mosaic Art
- Chinese Calligraphy & Painting
- Photography
- Pottery

The PVA programme has since become a signature programme for Metta School. The students explore, acquire and develop skills needed in the area of performing arts and visual arts. They learn to express their feelings, thoughts and ideas through art and also to appreciate performances and art work done by others.

2016 has been an eventful year for Metta School Performing and Visual Arts groups.

Our Visual Arts groups have produced various pieces of art such as: Batik, Chinese Calligraphy, Mosaic, Painting or Pottery, to present to both local and overseas guests. Additionally, some artworks have also made it to numerous exhibitions. The Digital Art group has made its very first customised 3D key chain given to all the school staff as a souvenir for Teachers' Day.

Aside from the annual performances in Metta School and Metta Welfare Association's events, our Performing Arts groups have also performed on other platforms. Our Lion Dance troupe have always been very busy during the Chinese New Year period, celebrating and spreading the joy of spring and luck to all. Our Ukulele Ensemble had its very first collaboration with Victoria Junior College (VJC) Guitar Ensemble, practising and staging a mini concert in May 2016 for guests from NAC, VJC, Metta School students, staff and parents. Both Angklung and Wushu participated in the Very Special Arts Singapore (VSA) – Welcome to My World 2016 Concert in Republic Polytechnic on 21 August 2016.



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 character. In addition, values such as perseverance, discipline, and determination are nurtured by teachers and instructors.

The school offers the following CCA activities:

- Badminton
- Soccer
- Bowling
- Swimming
- Lion Dance
- Table Tennis
- Scouts

ACHIEVEMENTS

Sports

Our students participated in the following sports competitions and attained wonderful achievements:

a) SPH Para Swimming Championship 2016 organised by SDSC awards:

- Gold in Women 16 freestyle 200m & Women 16 Butterfly 100m
- Gold, Silver & Bronze in Women 16 Backstroke 50m
- Gold & Bronze in Women 16 Breaststroke 50m

- b) Haw Par National Youth Para Swimming Championships 2017 awards:
 - Silver in Boys 17-18 4x50m freestyle relay
- c) 44th National Para Athletics Championships 2016
 - Gold in Women Senior 400m & 100m, Women Open Shotput & Men Junior Shotput
 - Silver in Women Open 400m & Men Senior 400m
 - Bronze in Women Open 100m, Men Senior 400m & Men Open 4x100m
- d) National Youth Para Athletics Championship 2017
 - Bronze in Women Senior 400m
 - Silver in Men Senior Shotput

Metta Simba Scouts

Our Scouts CCA made an outstanding performance throughout the year and attained the Frank Cooper Sands Award 2016.

Metta Simba Scout Group will be celebrating its 10th year in scouting in 2017.

Since 2012, Metta Scouts have been awarded Gold awards for the Frank Cooper Sands Award for our active participation in the various area of national and international activities. We are also assessed at the end of the year by the group membership, trained scout leaders, fundraising (Job Week & Donation Draw tickets) collections as well as the scouts' performance and achievements.

The group will be receiving its 5th FCSA Gold award for the year 2016.

Throughout the year, various programmes have been organised for our scouts to inculcate the BP spirit in them. These include:

- Community cleaning and baking services to raise funds for Job Week as part of the group Entrepreneurship Activities;
- Job Week Day Camp 2016
- Special Needs Scout Games Day 2016: Scouts from the special needs units gathered and interacted with each other.
- Camp Rigel 2016 (2D1N) at Sarimbun Scout Campsite. The camp's objectives aim to train potential leaders among our scouts with special needs so that they are able to lead their patrol members within their own unit.
- Five scouts from Metta Simba Scout Group, accompanied by three Scout leaders participated in the the 12th Nippon Agoonoree 2016 in August 2016. organised by The Scout of Japan especially for scouts with special needs from around the world. The scouts had the opportunity to meet with fellow scouts with special needs from Japan and Australia. The Agoonoree gave our scouts an opportunity to be independent, self-reliant and built their self-confidence.



Camp Possible

Camp Possible was organised in November 2016 for cub scouts (ages 7 to 12 years old) and scouts with special needs. The objectives are to give both the cub scouts from mainstream schools and our scouts with special needs opportunities to interact and learn about each other. They also had to perform Values-in-Action (VIA) by going to various housing estates to request for used and unwanted spectacles. The scouts also had the opportunity to visit KidZania Singapore and partake in activities at the Adventure Challenge.

OTHER PROGRAMMES AND ACTIVITIES

The school conducts programmes to support the holistic development of students. These include camps, enrichment classes, and Values-in-Action (VIA) activities.

Batam VIA Trip

A total of 30 V1 students participated in a VIA trip to Batam in May 2016. The students worked with An Nuur Orphanage in Batam which housed 38 children.

Prior to the trip, students attended a briefing to understand more about the country and children at the orphanage. Through the briefing, the students learnt that the orphanage receives part of its funding from the sales of farm produce that are sold in the market. The journey from the farm to the orphanage takes 1 ½ hours. Chillies, bananas and papayas are the main produce of the farm. As the farm requires a consistent supply of water, there was a need to improve its irrigation system which the students undertook as a project.

At the orphanage, the students organised activities such as outdoor sports, indoor games and art & craft sessions with the kids. They also helped with the building of water system and drainage system, planting at the nursery and harvesting of crops.

It was indeed a very meaningful trip for our students. The trip had taught them about water irrigation for farming, as well as improved their communication skills. From the observation of the teachers, our students showed perseverance, resilience and stamina as they pulled through working under scorching weather conditions. They also demonstrated care and patience as they interacted with the kids at the orphanage. Their responsibility to manage the undertaken projects and pre-trip planning also improved their organisational skills.



VIA @ Peacehaven Nursing Home

Students from Community Connect participated in “Values-In-Action” at Peacehaven Nursing Home starting from February 2017. Their aim was to serve the elderly living in the Home by volunteering their services such as cleaning the rooms, logistics and helping out in the laundry area. Eventually, the students ended the service with a performance for the elderly on their last visit.

Reflections from some of the students:

- “It really makes me happy that the nurses are taking good care of the elderly. It is a very meaningful thing to do and if possible, I want to lend them a helping hand again. Singapore will not be here without the hard work of the elderly.” – *Ivan Low*
- “We felt sad because they are at a nursing home instead of their own home. We were glad to help them with cleaning.” – *Ho Jian Hui/Ming Yi/Yong Heng*
- “Some of the elderly are very cute and warm and I am happy that the place is peaceful.” – *Yi Wei*
- “I will miss the residents very much. I will not send my parents to the nursing home because they might be lonely and feel sad. I would be delighted to help again in the future.” – *Elisa Ng*
- “We were glad to help them with the folding (of laundry) although it was warm and stuffy in the laundry room. None of us complained and (we) just did our work quickly and quietly.” – *Rozalynna*
- “I hope to go back to help with more volunteer work in future.” – *Shahrul*

Children's Day Celebration in Collaboration With Gongshang Primary School

On Thursday, 6th Oct 2016, Metta School students celebrated Children's Day at Gongshang Primary School. It was a good collaboration between Metta School and a mainstream school. Upon arrival, our children were warmly welcomed by their buddies who brought them around to join in the many interesting activities around the school campus. Everyone had a great time participating in the Games Carnival planned by the school which includes riding on the trishaw, partaking in engaging game stalls and class activities.



Our very own Circus Arts Group had also set up a booth for Gongshang students to learn and experience playing with props like diabolo, plates, flower sticks and juggling balls. Laughter and joy filled the place as they attempted the different props with their peers.

The much-awaited concert was definitely another opportunity to showcase our students' talents as the opening item by Metta's Wushu students impressed the audience with their high energy and exhilarating kicks and leaps. followed by the bubbly and joyful young actors from the Music and Movement Performing Arts group as well as the Metta Ukulele Group.

It was certainly a splendid and joyous celebrative occasion between the two schools.

Open House for EIPIC

The yearly Open House for parents and staff of EIPIC centres was held on Friday, 3 March 2017. The response of this year's affair was overwhelming and heartening as we witnessed over a hundred attendees for the Open House.

Metta School's principal presented information about the school's vision & mission, curriculum, the various programmes offered in Metta School and the possible exit pathways for the students. This was followed by Mr Leonard Lau, the Senior Psychologist, who shared with the audience about admission criteria and other relevant matters.

Two of our performing arts groups- the Wushu and the Circus Art group- also showcased their talents to the audience who were enthralled by their performances.

Another highlight of the Open House was the school tour. The visitors were put into groups to view the school's facilities. They visited the Visual Arts room, the location where our students learn Batik Art, Pottery and Mosaic Art.

The visitors also had the opportunity to view the ISC training rooms for students in the Vocational Programme. They saw how training was conducted at the Service Apartment, the Food Preparation Kitchen and best of all, they got to taste the delectable pastries baked by students from the Food Preparation course.



Participants had the opportunity to view the lessons being conducted. They were invited to observe how lessons were held for the students in the Basic Programme and the Autism programme. Parents were given a glimpse of the set-up of the physical classrooms, several teaching strategies adopted by the teachers, and how the students learn and manage in the classroom environment.

We received positive feedback from those who attended the Open House. They were amazed at the confidence our performing arts students showed during their performance. Participants were also impressed by the training facilities made available to enhance the students' learning, the variety of performing and visual arts programmes offered to enrich their learning journey and the unseen passion and effort given by the teachers in nurturing them.

INITIATIVES AND KEY DEVELOPMENTS

MOE-NCSS INNOVATION Award 2016 – Health & Fitness

At the SPED Conference 2016, Metta School's project "Centre of Excellence for Health & Fitness (MID)" received the MOE-NCSS INNOVATION AWARD 2016. This award recognises the school's efforts in developing a culture of innovation through the implementing of innovative practices that nurture the development of students. Metta School received a trophy, a certificate and a sum of \$5,000 to enhance the quality of teaching and learning in the school.

Metta School's Health & Fitness (H&F) team aims to contribute to the local PE fraternity by aspiring to be the Centre of Excellence for H&F (MID). In building its foundation towards achieving this goal, the school's curriculum adopted a two-pronged focus on "Work" and "Life" which is aligned with the school's vision, mission and values.

The first key change was to rename and reposition the reference to physical education lessons in school from Physical Education (PE) to Health & Fitness (H&F). This move serves to set the strategic direction for the design of the H&F curriculum goals, content and evaluation to focus on life-long fitness.

The H&F curriculum focuses on promoting a healthy lifestyle that stresses on independence and resourcefulness. The curriculum includes routines that develop muscular strength, endurance to sustain work and the acquisition of occupational health and safety skills such as first aid. Exercises are carried out on a weekly basis with the usage of "weights" made from everyday items such as recycled bottles to strengthen the students' arm muscles.

The morning exercise programme have also nurtured students with Mild Intellectual Disability (MID) and Autism Spectrum Disorder (ASD) as they confidently led their peers through the morning exercise routines. Students also learn to access community sports facilities for recreation and sports. The introduction to the "Community Connect" programme for graduating students is yet another platform that works to integrate them into the community via sports and physical activities so that they transition into the community with ease.

Gym

A well-equipped gym with equipment such as treadmills, step machines, exercise bikes, aerobic steps, dumbbells and weights have been set up. Students benefitted from exercising in the gym under the supervision of the Health & Fitness instructors. Some students with autism also conduct self-regulating exercises through working on the treadmill and step machines as guided by the allied health professionals. For students who need extra exercise, they were encouraged to participate in customised Health & Fitness programmes outside school hours.

As the set-up of the gym is mirrored to those in the community, it is our aim that through the use and familiarisation of the equipment in the gym, students will be able to transit into the community more smoothly.

Using Virtual Reality to Learn Travelling Skills

To enable our students to lead an independent life through the acquisition of daily living skills, Metta School seeks to enhance the students' travelling skills through the use of virtual reality (VR) technology. The programme comprises of three modules- Road Safety, Taking the Bus and Taking the MRT. This programme is made possible with the funding support of Tote Board and MOE Tier 2 ICT funding.

Students are presented with various scenarios which they may encounter in their daily commute. They are given opportunities to practice decision-making to gain familiarity with various traffic routines in a safe environment through simulation. Staff are also able to observe and give instant feedback on students' performance.

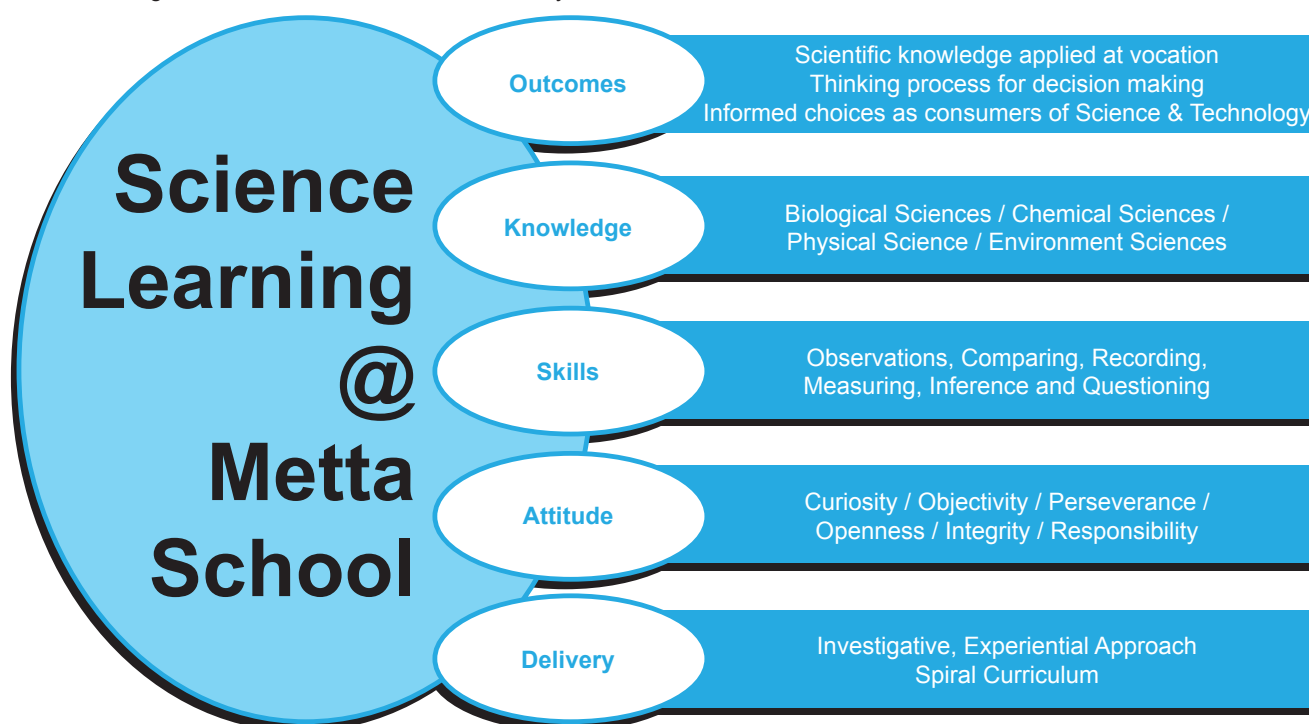


This programme started in July 2016. Since then, it has been incorporated into the timetable of the ASD classes, and the VR technology was made easily available on a weekly basis to 44 students with autism, aged 7 to 13, allowing them to practise their travelling skills on a regular basis. These weekly classes proved to be complementary to the school's monthly social competence outings whereby students will get to navigate real-world conditions such as taking the MRT or crossing the road. As of 2017, the use of VR technology in travelling skills have been extended to classes in the younger age groups in the other programmes.

From the observation and feedback of the teachers, it was noticed that some of the students were able to apply and generalise what they have learnt in the VR technology as they moved around in the community during school outings.

Metta Science Curriculum

Metta Science Curriculum was developed and concretised in 2016. We believe that children are naturally curious about themselves and the environment around them. Learning science will help our students develop an appreciation and understanding of themselves and the world that they live in.



Topics are arranged around the four traditional classifications of discipline knowledge of (1) biological sciences, (2) chemical sciences, (3) physical science, and (4) environmental sciences. While the various topics are classified across different domains, the practices of science such as observing, comparing, recording, measuring and inferencing are applied across all disciplines.

Feedback from teachers and students have been uplifting as many students enjoyed the hands-on activities and allowed them to learn and explore the wonders of Science.

BUILDING STAFF CAPACITY

Our approach to learn and develop is based on the belief that staff's competencies and capacity are keys to the school's success, with professional development central to school improvement. In line with our strategic objectives to develop a learning and sharing culture among staff, the school leaders oversee staff professional development, supported by the key personnel and the Human Resource department.

The school has identified key learning areas for staff involved in all teaching areas in professional learning teams from 2016 to 2017, in order to build a professional learning community.

Space, time and resources are set aside for professional development activities to enhance the competencies of the teaching staff. These include:

- Quarterly Learning Community sessions to enhance teachers' competencies.
- Sending staff for training sessions such as conferences, seminars, workshops, including overseas conferences.
- In-house training workshops and discussion of case studies.
- Sharing at staff meetings, department meetings, staff retreat, etc.
- Peer observations in the classroom, followed-up with reflections.
- Learning journeys and overseas study trips.
- Teacher Work Attachment scheme for teachers to be attached to other organisations for in-depth learning.

Staff were also identified and sent for milestone courses offered by MOE and National Institute of Education (NIE), such as Management and Leadership in Schools (MLS), Diploma in SPED (DISE) to enhance professional development and upgrade their specialist skills and knowledge.

Metta School hopes that its staff will be lifelong learners and constructors of knowledge.

At the 2016 SPED Conference, many staff attended and shared at the concurrent sessions. From Numeracy, CCE, Health & Fitness, Use of Technology for Learning and Transition planning. The school hopes that staff will be able to share their knowledge at the international arena in the near future.

CEC 2016 & School Visits

From 9 to 20 April 2016, four staff went on a learning journey to the United States of America. The objectives of the learning journey were to attend the Centre for Exceptional Children Conference 2017 at St. Louis, Missouri, and learn about the practice of Universal Design of Learning (UDL) in US schools.

The team gained knowledge and insights from the conference. Topics include using key formative assessment strategies successfully by focusing on sharing learning targets and criteria for success, gathering evidence, giving effective feedback, the use of student self-assessment and goal setting for learning goals which students have some basic knowledge of. In addition, the three-part co-planning model in co-teaching: the periodic face to face lesson planning, electronic planning and on-the-spot planning and research on Self-regulated Strategy Development Approach (SRSD) also equips them with skills in teaching and improving instructional strategies in lesson delivery.



The team also visited schools in different parts of the United States. Through lesson observations and informal discussions with the teachers and students, the team learnt how the teachers meaningfully applied the UDL principles and Positive Behaviour Intervention Support (PBIS) in the classroom.

The team has benefited from the observations, sharing and interactions with teachers and students during the school visit and through various presentation and research at the conference. They shared their learning with all staff during the year-end staff seminar.

MOVING FORWARD

Metta School Curriculum is undergoing significant changes to move towards the new set of Living Learning and Working (LLW) outcome as cascaded by MOE SEB. This new set of outcomes will help SPED schools recognise the SPED vision of students being "Active in the Community, Valued in Society". This is also aligned with the school's vision of Metta students being independent and leading meaningful lives.

We believe that with a team of dedicated staff, visionary School Management Committee, committed parents and supportive partners, Metta School students will be better equipped, lead an independent and meaningful life as we continue our effort to provide quality and holistic education for our students.



METTA SCHOOL

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Email: enquiry@mettaschool.edu.sg

Website: www.mettaschool.edu.sg



METTA ALUMNI CARE

Key Facts & Figures (as at 31 March 2017)

Arts@Metta commenced in 2007;
8 trainees and 3 staff

Metta Café commenced in March 2014;
8 apprentices and 11 staff

ARTS@METTA

Metta Alumni was formed in 2007 to continue imparting graduates of Metta School with life skills that promote integration, independence and employment.

Our maiden initiative, Arts@Metta, has as its mission to provide equal access to enriching artistic endeavours for youths with special needs while creating related training cum employment opportunities under a sustainable framework.

Its key thrusts include:

- 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 benefits their holistic development.
- To implement effective training programmes and support services.
- To develop sustainable support employment for these youths.

Journeying into its 10th year now, the programmes allow our artists to further hone their mastery of visual arts whilst learning how to uphold proper decorum such as service attitude, punctuality and time management. We have also seen the successful transition of artists into open employment following the years of training they received in this programme. These jobs include cleaning, food and beverage, sales and administration related work.

The artists were kept busy with ongoing corporate social activities conducted throughout the year, teaching over 1,000 individuals across industries and different level of staff. Their flourishing artistry has also gained recognition from corporate partners such as the likes of Singapore Pools, Deloitte, Mount Sapola and Standard Chartered Bank where we have been commissioned to customise batik and pottery pieces into attractive lifestyle products. This has aided the businesses in aligning their corporate branding with a social purpose. We have also put up our products for sale in public at one of the units in One KM Mall. We are happy to have received the support from Ascendas-Singbridge for outfitting our Alumni Clubhouse with new computers for their personal leisure as well as social and recreational opportunities.

Following the inclusion of more activities and programmes, we look forward to focusing more on soft skills training, career counselling and financial management so that our alumni are able to lead a more independent life.





METTA CAFÉ

Metta Café was established in 2014 to provide F&B vocational training for Metta School graduates diagnosed with mild intellectual disability and/ or autism aged 18 and above. The programme fills the gap by providing Persons with Disability (PWDs) an independent life and full integration into society by focusing on their employment and employability.

The café currently hires a team of eight special needs apprentices and has trained over 60 Metta School students during their 'On Job Training' (OJT). We have also successfully outplaced two apprentices into Open Employment after receiving their apprenticeship with us.

This success would not have been possible without the support Metta Café receives from our corporate partners and donors such as Changi Airport Group, IBM and Ibu Dewi. Our annual ITG golf in its 3rd year since the café's inception continues to garner support from the IT community. The donation received from this event has allowed us to create employment opportunities for our apprentices. Thus, enabling them to achieve economic independence, build confidence and instil self-reliance.

We are also proud to be one of the Cocktail Reception Sponsors for the President Volunteerism and Philanthropy Awards 2016 and have committed to continue our support for the same event in 2017.

Our apprentices are happy to have been involved in various corporate social activities where they 'taught' others how to bake cookies and cupcakes. These activities have increased their self-confidence and self-esteem. – an important 'ingredient' towards helping them to integrate into society.



METTA ALUMNI CARE

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 Tel: 6580 4688/4656 Fax: 6580 4699
 Email: alumni@metta.org.sg

Like us on



www.facebook.com/MettaAlumni
www.facebook.com/ArtsAtMetta
www.facebook.com/CafeMetta



METTA EVENTS

Keppel Offshore & Marine-Metta Charity Golf Tournament	7.2
Lunar 7 th Month Charity Auctions 2016	7.3
Metta Charity Run 2016	7.4
Metta Charity Bowl 2016	7.5
Metta Charity Movie Screening 2016	7.6
Lunar New Year 'Lou Hei' Buffet Luncheon 2017	7.7
Metta Charity Carnival 2017	7.8

KEPPEL OFFSHORE & MARINE-METTA CHARITY GOLF TOURNAMENT

28 July 2016, Tanah Merah Country Club

Metta held its 17th Charity Golf in partnership with Keppel Offshore and Marine at the Tanah Merah Country Club. Keppel Offshore and Marine as well as its subsidiaries have shown unwavering staunch support, commitment and generosity to Metta's cause through its charity golf tournament as its title sponsor. Combining the love for golf and compassion for the less fortunate, the major annual fundraiser drew over \$160,000 in funds. Gracing the event with his distinguished presence and support was Chairman of Keppel Fellows, Mr. Choo Chiau Beng ^{BBM} as the Guest-of-Honour. The evening ended with a sumptuous dinner, a lucky draw segment, and performances from Metta School students.



LUNAR 7TH MONTH CHARITY AUCTIONS 2016

3 to 31 August 2016, Island-Wide

In celebration of our cultural tradition during the Hungry Ghost Festival, the annual Lunar 7th Month Charity Auction was held to raise funds for the programmes and services of Metta's various nine welfare centres islandwide. Metta's President, Venerable Shi Pu En, launched the event on 26 June 2016 which saw the likes of several celebrities among the attendees, including veteran actor, Ye Shi Pin, as the emcee for the event. The highlight for 2016's propitious centerpiece was the ornamental "Sceptre of Centennial Abundance", an amalgam of a sceptre and Chinese cabbage whose name is homophonous with the auspicious words of "wealth accumulation", "luck" and "striking a fortune".



METTA CHARITY RUN 2016

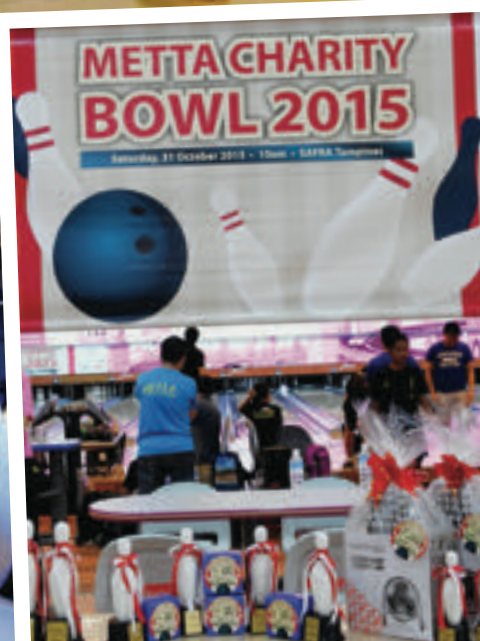
10 September 2016, Big Splash@East Coast Park

Metta Charity Run 2016 in its 7th year running, saw good success for the event which had over 1,100 runners and raised more than SGD\$82,000. Member of Parliament for East Coast GRC and Advisor to East Coast GRC GROs, Ms. Jessica Tan, was the Guest-of-Honour for the Run which saw her and Metta's President, Venerable Shi Pu En, flagging off the high adrenalin sport for all the run categories. Children had fun at the game stations lined along the 1.5km route of the Parent & Child Fun Run, while enthusiastic runners took to the 10km and 5km route respectively. Everyone's spirits were not dampened despite the initial gloomy skies and earlier showers. A lively carnival of food, bazaar, games, stage performances and lucky draws excited the senses of our runners after working up a sweat at East Coast Park



METTA CHARITY BOWL 2016**22 October 2016, Orchid Bowl @ Downtown East**

In its 3rd year running, Metta continued the ball rolling for its charity bowling tournament to raise funds for its programmes and services in aid of some 1,100 beneficiaries. Senior Minister of State and Mayor of South East District, Dr Mohamad Maliki Bin Osman graced the tournament as its Guest-of-Honour. Held at Downtown East, staff from corporate organisations like Crowne Plaza and Provac International Pte Ltd pit their bowling skills in a friendly competition against students from Metta School and Metta Home clients. It was an exciting and fun-filled friendly tournament as everyone bonded over the good camaraderie while taking turns to the lanes.



METTA CHARITY MOVIE SCREENING 2016

26 November 2016, The Cathay Cineplex

Metta ended 2016 with a final fundraiser for family and kids through a Walt Disney CG-animation, Moana, screened at the Cathay Cineplex. The epic adventure tells of a spirited teenager who sails out on a daring seafaring mission to save her people whilst encountering enormous monsters and impossible odds. Halls were packed as enthusiastic adults, kids and grandparents filled up the seats in support of Metta's programmes and services which help children, youths and adults with intellectual disability, the elderly, chronically and terminally ill patients. The family event raised over \$50,000 in funds.



LUNAR NEW YEAR 'LOU-HEI' BUFFET LUNCHEON

4 February 2017, Metta Building

Lunar New Year Lou Hei Buffet Luncheon 2017 marks the start of Metta's 25th Anniversary in the community with a big bang. Officiated by Metta's President, Venerable Shi Pu En and Chairman of Changi Simei CCC, Mr Koh Tong Seng, confetti canons were launched simultaneously as gigantic fortune cookies were broken and auspicious scrolls of well wishes poured out. What is a joyous event without the ceremonial *yu sheng* tossing for good luck, fortune and blessings after the boisterous opening of a Lion Dance *cai qing* (picking the greens) from Metta School. Students from the Chiang Rai Metta School gave an impressive tribal dance performance. Adding on to the entertainment was a song segment from a client of Metta Day Rehabilitation Centre for the Elderly, a Wu Shu sword display and Chinese Orchestra from students of Metta School.



METTA CHARITY CARNIVAL 2017**19 March 2017, Metta School / Metta Building**

As part of Metta's 25th anniversary year-long celebrations, Metta Charity Carnival 2017 saw a swashbuckling Superhero theme to its annual family-bonding carnival in honour of Metta's unsung superheroes of volunteers and donors that have helped Metta and its beneficiaries progress over the years. The charity carnival commenced with a 3-km route around Simei that was flagged off by Guest-of-Honour, Ms. Jessica Tan, Member of Parliament for East Coast GRC and Advisor to East Coast GRC GROs. Together with President of Metta Welfare Association, Venerable Shi Pu En, they adorned a bamboo screen with a pair of clay butterflies adopted from Arts@Metta as a symbolism of growth to new heights and officiating the start of the Carnival. Garnering among the best attractions of the day were volunteers from the 501st Legion Singapore Garrison who came dressed as Obi-Wan Kenobi, Starfighter pilot of the Rebel Alliance, and a host of storm troopers. A family of Spiderman and various superhero characters joined in together with an entourage of Harley Davidson bikers who came in their Harleys and posed for pictures with the public. Stall vendors such as the Smoothie Bike by the Vegetarian Society and Minato Singapore (sole distributor of Japanese Disney themed confectioneries) were among the new stall inclusions. The Carnival raised more than \$270,000 as part of its fundraising efforts to support our programmes and services while increasing the awareness of the abilities of our clients.



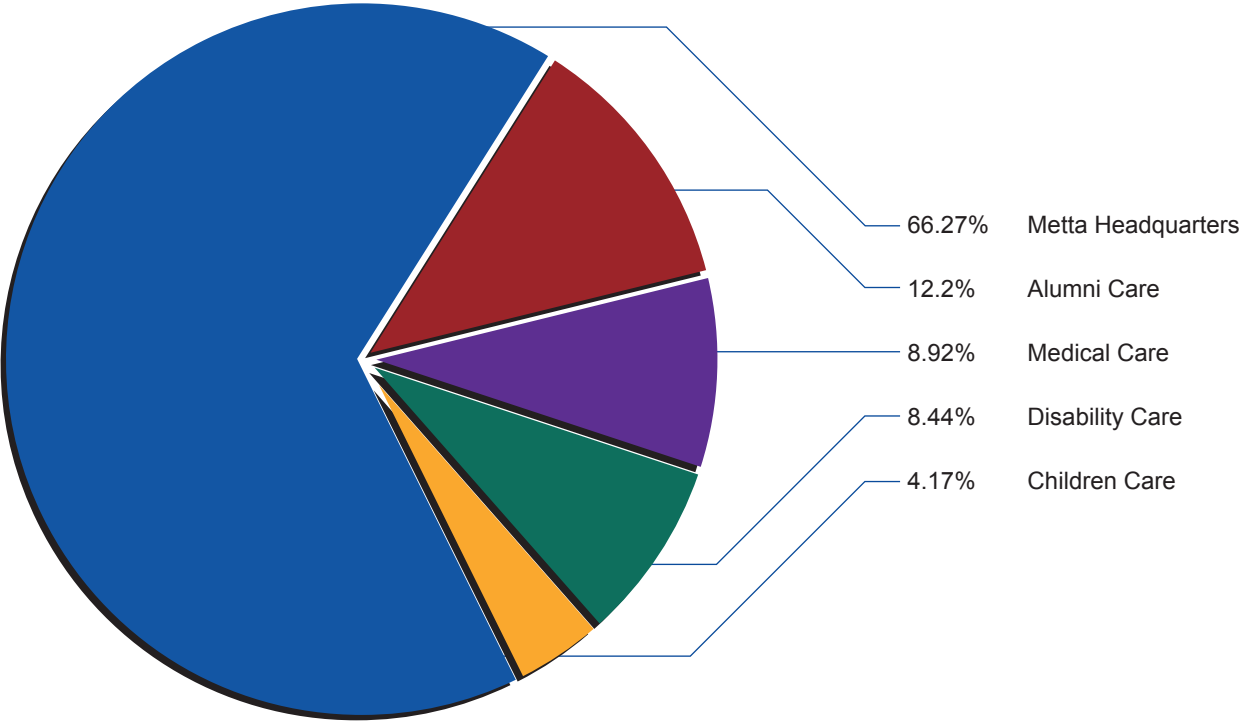


OPERATIONS REVIEW & CORPORATE GOVERNANCE

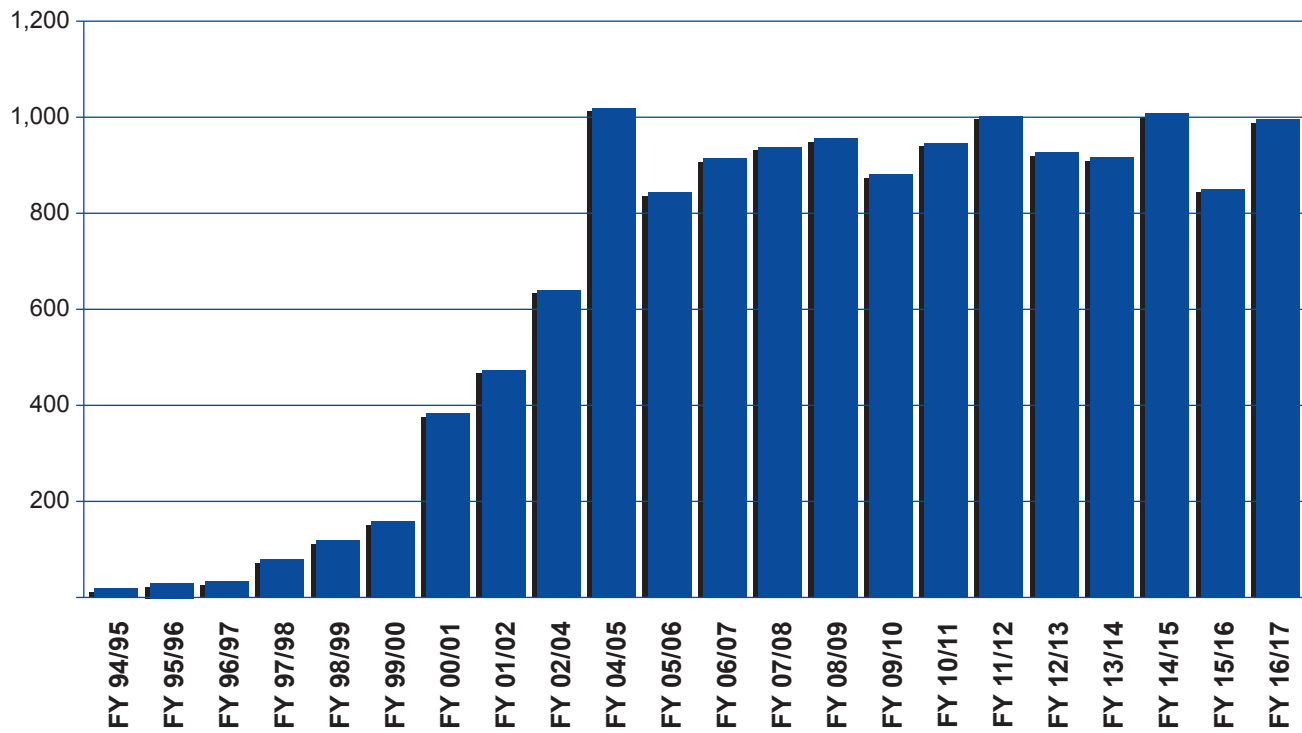
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OPERATIONS REVIEW

Donations Received for Financial Year 2016/17



Total Number Of Clients In Our Centres Daily



KEY RATIOS

Reserves: Operating Expenses

Operating Reserves (Total)	: \$29,112,162
Annualised Expenses	: \$13,202,496
Ratio	: 2.21 (26.46 mths)

Fund Raising Expenses: Fundraising Income

(Consolidated Year Ended 31 March 2017)

Fundraising Expenses	: \$241,649
Fundraising Income	: \$897,445
Ratio	: 0.27

Conflict of Interest Policies

All Executive Committee members, Chairmen of Sub-Committees and 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\$8,214. Other members did not receive any remuneration during the financial year.

GOVERNANCE EVALUATION CHECKLIST

for the period Apr 2016 to Mar 2017

<u>S/No.</u>	<u>Code Description</u>	<u>Code ID</u>	<u>Compliance</u>
1	Are there Board members holding staff appointments? (Skip items 1 and 2 if "No")		No
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	-
3	Staff does not chair the Board.	1.1.2	-
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
5	The Board conducts regular self-evaluation to assess its performance and effectiveness.	1.1.10	Complied
6	There are Board committees (or designated Board members) with documented terms of reference.	1.2.1	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
8	There are documented procedures for Board members and staff to declare actual or potential conflicts of interest to the Board.	2.1	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
	The Board approves documented human resource policies for staff.		
12	There are systems for regular supervision, appraisal and professional development of staff.	5.1	Complied
13	There is a system to address grievances and resolve conflicts.	5.6	Complied
14	The Board ensures internal control systems for financial matters are in place with documented procedures.	5.11	Complied
15	The Board ensures reviews on the charity's controls, processes, key programmes and events.	6.1.2	Complied
16	The Board approves an annual budget for the charity's plans and regularly monitors its expenditure.	6.1.3	Complied
17	The charity discloses its reserves policy in the annual report.	6.2.1	Complied
18	Does the charity invest its reserves?	6.4.1	Complied
19	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	Yes
20	Donations collected are properly recorded and promptly deposited by the charity.		Complied
21	<u>Code Description</u>	7.2.2	Complied
	The charity makes available to its stakeholders an annual report that includes		

<u>S/No.</u>	information on its programmes, activities, audited financial statements, Board members and executive management.	<u>Code ID</u>	<u>Compliance</u>
22	Are Board members remunerated for their Board services? (Skip items 24 and 25 if "No")	8.1	Complied
23	No Board member is involved in setting his or her own remuneration.		No
24	The charity discloses the exact remuneration and benefits received by each Board member in the annual report.	2.2	-
25	Does the charity employ paid staff?	8.2	-
26	No staff is involved in setting his or her own remuneration.		Yes
27	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.	2.2	Complied
28	The charity accurately portrays its image to its members, donors and the public.	8.3	Complied
29		9.1	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 2016 to 31 May 2018
 IPC Reference No. : S94SS0081K
 Member of Central Fund : NCSS Charitable Fund

Operational Details

(as at 31 March 2017)

Number of Beneficiaries : 996
 Number of Staff : 312

Registered Address

32 Simei Street 1
 Metta Building
 Singapore 529950

Executive Management Committee

Ven Shi Pu En	- President
Mr Tan Ming Yong	- 2nd Vice President
Mr Tan Yen Kee	- Honorary Secretary
Mr Khua Kian Kheng, Ivan	- Assistant Honorary Secretary
Mr Woo Khai San, Victor	- Honorary Treasurer
Mr Lim Yew Si	- Assistant Honorary Treasurer
Ms Goh Kah Eem, Evelyn	- Committee Member
Mr Lim Thou Kin	- Committee Member
Dr Ngiam Kee Yuan	- Committee Member
Mr Tan Wui Khiang, Kevin	- Committee Member
Mr Tay Khin Sian, Anthony	- Committee Member
Dr Wong Sin Yew	- Committee Member
Mr Yeong Wai Chee, Raymond	- Committee Member

Auditor

Fiducia LLP



AUDITED FINANCIAL STATEMENTS

For The Year Ended 31 March 2017

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 9.5 to 9.28 are drawn up so as to present fairly, in all material respects, the state of affairs of the Association at 31 March 2017, and the results 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, authorised the issue of these financial statements on 16 September 2017.

President	Lai Meng Wah @ Shi Fa Zhao (Up to 12 March 2017)
President	Ong Tai Yong @ Shi Pu En (From 13 March 2017)
Second Vice President	Tan Ming Yong
Honorary Secretary	Tan Yen Kee
Assistant Honorary Secretary	Khua Kian Kheng, Ivan
Honorary Treasurer	Woo Khai San, Victor
Assistant Honorary Treasurer	Lim Yew Si
Committee Member	Goh Kah Eem, Evelyn
Committee Member	Lim Thou Kin
Committee Member	Wong Sin Yew
Committee Member	Ngiam Kee Yuan
Committee Member	Tay Khin Sian, Anthony
Committee Member	Tan Wui Khiang
Committee Member	Yeong Wai Chee, Raymond

On behalf of the Executive Management Committee,



Ong Tai Yong @ Shi Pu En
President



Woo Khai San, Victor
Honorary Treasurer

Singapore,
16 September 2017

REPORT ON THE AUDIT OF FINANCIAL STATEMENTS

Opinion

We have audited the accompanying financial statements of Metta Welfare Association (the “Association”), which comprise the balance sheet as at 31 March 2017, statement of financial activities and statement of cash flows for the financial year ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements are properly drawn up in accordance with the provisions of the Societies Act, Chapter 311 (the “Societies Act”), the Charities Act, Chapter 37 and other relevant regulations (the “Charities Act and Regulations”) and Charities Accounting Standard in Singapore (“CAS”) so as to present fairly, in all material respects, the state of affairs of the Association as at 31 March 2017 and the results and cash flows of the Association for the financial year ended on that date.

Basis for Opinion

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

Other Information

Management is responsible for the other information. The other information comprises the information included in the annual report, but does not include the financial statements and our auditor’s report thereon.

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

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

Responsibilities of Management and Those Charged with Governance for the Financial Statements

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

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

Those charged with governance are responsible for overseeing the Association’s financial reporting process.

Auditor’s Responsibilities for the Audit of the Financial Statements

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

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

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

9.4

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Associations' ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

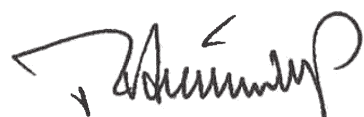
Report on Other Legal and Regulatory Requirements

In our opinion,

- (a) the accounting and other records required to be kept by the Association have been properly kept in accordance with the provisions of the Societies Regulations enacted under the Societies Act, the Charities Act and Regulations ; and
- (b) the fund raising appeals held during the year ended 31 March 2017 have been carried out in accordance with Regulation 6 of the Societies Regulations issued under the Societies Act and proper accounts and other records have been kept of the fund raising appeals.

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

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



Fiducia LLP
Public Accountants and
Chartered Accountants
Singapore,
16 September 2017

Partner in charge: Lee Choon Keat
PAB No.: 01721

BALANCE SHEET AS AT 31 MARCH 2017

	Note	2017 S\$	2016 S\$
ASSETS			
Current assets			
Cash and cash equivalents	4	16,149,719	12,640,872
Trade and other receivables	5	716,132	1,021,604
Inventories		4,867	5,466
		<u>16,870,718</u>	<u>13,667,942</u>
Non-current assets			
Investment in financial assets	6	1,267,848	1,782,166
Property, plant and equipment	7	13,257,513	13,647,415
		<u>14,525,361</u>	<u>15,429,581</u>
Total assets		<u>31,396,079</u>	<u>29,097,523</u>
LIABILITIES			
Current liabilities			
Trade and other payables	8	<u>2,283,917</u>	<u>2,097,090</u>
Total liabilities		<u>2,283,917</u>	<u>2,097,090</u>
NET ASSETS		<u>29,112,162</u>	<u>27,000,433</u>
FUNDS			
Unrestricted funds			
General fund	9	7,628,066	8,559,768
Investment fund	9	3,061,123	2,600,060
Project account reserve	9	1,517,134	1,517,134
Sinking fund	9	4,628,129	4,194,088
Designated funds	9	445,750	441,727
		<u>17,280,202</u>	<u>17,312,777</u>
Restricted funds			
Education trust fund	9	319,656	335,656
Programme fund	9	11,512,304	9,352,000
		<u>11,831,960</u>	<u>9,687,656</u>
Total funds		<u>29,112,162</u>	<u>27,000,433</u>

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

STATEMENT OF FINANCIAL ACTIVITIES FOR THE FINANCIAL YEAR ENDED 31 MARCH 2017

		Unrestricted funds								Restricted funds			
						Designated funds							
		General fund S\$	Investment fund S\$	Project account reserve S\$	Sinking fund S\$	Alumni student welfare fund S\$	Children welfare fund S\$	Client welfare fund S\$	Equipment fund S\$	Medicine fund S\$	Education trust fund S\$	Programme fund S\$	Total funds S\$
2017	Note												
INCOME													
Income from generated funds													
- Voluntary income	10	2,071,828	0	0	0	37,110	10,000	5,136	0	868	0	9,243,997	11,368,939
- Activities for generating funds	10	896,932	0	0	0	0	0	0	0	0	0	76,698	973,630
- Investment income	10	56,584	41,310	0	0	0	0	0	0	0	0	53,463	151,357
Income from charitable activities	10	1,889,800	0	0	0	0	0	0	0	0	0	920,426	2,810,226
Other income	10	6,691	0	0	0	0	0	0	0	0	0	3,382	10,073
Total income		4,921,835	41,310	0	0	37,110	10,000	5,136	0	868	0	10,297,966	15,314,225
EXPENDITURE													
Cost of generating funds	11	320,215	2,592	0	0	48,744	0	347	0	0	16,000	56,561	444,459
Cost of charitable activities	11	4,115,177	0	0	18,826	0	0	0	0	0	0	7,057,914	11,191,917
Governance and other administrative costs	11	1,512,665	0	0	0	0	0	0	0	0	0	53,455	1,566,120
Total expenditure		5,948,057	2,592	0	18,826	48,744	0	347	0	0	16,000	7,167,930	13,202,496
NET INCOME / (EXPENDITURE)		(1,026,222)	38,718	0	(18,826)	(11,634)	10,000	4,789	0	868	(16,000)	3,130,036	2,111,729
GROSS TRANSFERS BETWEEN FUNDS													
Transfer to / (from) of funds		94,520	422,345	0	452,867	0	0	0	0	0	0	(969,732)	0
NET MOVEMENT IN FUNDS		(931,702)	461,063	0	434,041	(11,634)	10,000	4,789	0	868	(16,000)	2,160,304	2,111,729
TOTAL FUNDS BROUGHT FORWARD		8,559,768	2,600,060	1,517,134	4,194,088	337,213	34,921	28,756	25,233	15,604	335,656	9,352,000	27,000,433
TOTAL FUNDS CARRIED FORWARD		7,628,066	3,061,123	1,517,134	4,628,129	325,579	44,921	33,545	25,233	16,472	319,656	11,512,304	29,112,162

2016	Note	Unrestricted funds									Restricted funds		
		General fund S\$	Investment fund S\$	Project account reserve S\$	Sinking fund S\$	Designated funds					Education trust fund S\$	Programme fund S\$	Total funds S\$
						Alumni student welfare fund S\$	Children welfare fund S\$	Client welfare fund S\$	Equipment fund S\$	Medicine fund S\$			
INCOME													
Income from generated funds													
- Voluntary income	10	2,077,382	0	0	0	20,370	0	5,665	1,360	1,240	0	8,960,853	11,066,870
- Activities for generating funds	10	1,076,671	0	0	0	0	0	0	0	0	0	100,139	1,176,810
- Investment income	10	23,345	36,751	0	0	0	0	0	0	0	0	82,170	142,266
Income from charitable activities	10	2,201,340	0	0	0	0	0	0	0	0	0	998,471	3,199,811
Other income	10	1,698	0	0	0	0	0	0	0	0	0	5,880	7,578
Total income		5,380,436	36,751	0	0	20,370	0	5,665	1,360	1,240	0	10,147,513	15,593,335
EXPENDITURE													
Cost of generating funds	11	407,743	981	0	0	29,611	0	3,610	768	0	5,034	62,726	510,473
Cost of charitable activities	11	4,349,808	0	0	1,493	0	0	0	0	0	0	6,900,588	11,251,889
Governance and other administrative costs	11	1,459,766	0	0	0	0	0	0	0	0	0	14,944	1,474,710
Total expenditure		6,217,317	981	0	1,493	29,611	0	3,610	768	0	5,034	6,978,258	13,237,072
NET INCOME / (EXPENDITURE)		(836,881)	35,770	0	(1,493)	(9,241)	0	2,055	592	1,240	(5,034)	3,169,255	2,356,263
GROSS TRANSFERS BETWEEN FUNDS													
Transfer to / (from) of funds		(9,338,587)	471,253	0	2,937,640	0	0	0	0	0	0	5,929,694	0
NET MOVEMENT IN FUNDS		(10,175,468)	507,023	0	2,936,147	(9,241)	0	2,055	592	1,240	(5,034)	9,098,949	2,356,263
TOTAL FUNDS BROUGHT FORWARD		18,735,236	2,093,037	1,517,134	1,257,941	346,454	34,921	26,701	24,641	14,364	340,690	253,051	24,644,170
TOTAL FUNDS CARRIED FORWARD		8,559,768	2,600,060	1,517,134	4,194,088	337,213	34,921	28,756	25,233	15,604	335,656	9,352,000	27,000,433

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

STATEMENT OF CASH FLOW FOR THE FINANCIAL YEAR ENDED 31 MARCH 2017

	Note	2017	2016 S\$
Cash flows from operating activities			
Net income		2,111,729	2,356,263
Adjustments for:			
- Amortisation of investments	11	2,592	2,941
- Depreciation	7	947,227	909,318
- Interest income	10	(151,357)	(142,266)
- Loss on disposal of fixed assets	11	14,599	1,739
- Profit on disposal of fixed assets	10	(100)	(150)
Operating cash flow before working capital changes		2,924,690	3,127,845
Changes in operating assets and liabilities:			
- Trade and other receivables		305,472	111,717
- Inventories		599	730
- Trade and other payables		186,827	437,233
Cash generated from operations		3,417,588	3,677,525
Interest received		6,289	4,609
Net cash provided by operating activities		<u>3,423,877</u>	<u>3,682,134</u>
Cash flows from investing activities			
Increase in pledged deposits		(244,035)	0
Interest received		145,068	36,140
Withdrawal of investment		511,726	0
Proceeds from disposal of property, plant and equipment		100	150
Purchases of property, plant and equipment	7	(571,924)	(1,077,180)
Net cash used in investing activities		<u>(159,065)</u>	<u>(1,040,890)</u>
Net increase in cash and cash equivalents		3,264,812	2,641,244
Cash and cash equivalents at beginning of financial year		12,350,632	9,709,388
Cash and cash equivalents at end of financial year	4	<u>15,615,444</u>	<u>12,350,632</u>

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2017

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 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 organisation 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 2016 to 31 May 2018.

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 (Ceased operation on 31 December 2016)
7. Metta Preschool @Punggol
8. Metta Alumni Care
9. Metta Home Nursing

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 Revenue recognition

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

- 2.2.1 Donations are recognised 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 recognised as a liability until the financial period in which the Association is allowed by the condition to expend the income.

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

- 2.2.2 Government grants are recognised 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 Revenue from rendering of services is recognised when the services have been performed and rendered.

- 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 recognised on a time-proportion basis using the effective interest method.

- 2.2.6 Other income is recognised when received.

2.3 Expenditure recognition

All expenditure 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 recognised 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	7 - 15 years

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

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 recognised 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 recognised 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 Inventories

Inventories are carried at the lower of cost and net realisable 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 realisable value is the estimated selling price in the ordinary course of business less selling expenses.

2.6 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.

2.7 Financial assets

2.7.1 Recognition and measurement

Trade and other receivables, excluding prepayments, are initially recognised at their transaction price, excluding transaction costs, if any. Transaction costs shall be recognised as expenditure in the statement of financial activities as incurred. Prepayments are initially recognised 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 recognised 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 recognised 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.

2.7.2 Derecognition

Financial assets are derecognised 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.

2.7.3 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 recognised 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 reorganisation, 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 recognised in the statement of financial activities within "Governance and administrative costs".

2.7.3 Impairment (Cont'd)

Subsequently, if the amount of an impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised, the Association shall reverse the previously recognised 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 recognised. The amount of reversal is recognised in the statement of financial activities.

2.8 Financial liabilities

Financial liabilities are recognised 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 recognised in the statement of financial activities. Financial liabilities include "Trade and other payables".

Financial liabilities are derecognised 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 recognised in the statement of financial activities.

2.9 Trade and other payables

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

2.10 Provisions for other liabilities and charges

Provisions for other liabilities and charges are recognised 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 recognised 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 recognised as an expense in the statement of financial activities in the financial year in which they are incurred.

2.13 Employee compensation

2.13.1 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 recognised as employee compensation expense when they are due.

2.13.2 Employee compensation

Employee entitlements to annual leave are recognised 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.

2.14 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 recognised in the statement of financial activities.

2.15 Related parties

A related party is defined as follows:

- (a) A person or a close member of that person's family is related to the Association if that person:
 - (i) Has control or joint control over the Association;
 - (ii) Has significant influence over the Association; or
 - (iii) Is a member of the key management personnel of the Association or of a parent of the Association;
- (b) An entity is related to the Association if any of the following conditions applies:
 - (i) The entity and the Association are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others;
 - (ii) One entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of a group of which the other entity is a member);
 - (iii) Both entities are joint ventures of the same third party;
 - (iv) One entity is a joint venture of a third entity and the other entity is an associate of the third entity;
 - (v) The entity is a post-employment benefit plan for the benefit of employees of either the Association or an entity related to the Association. If the Association is itself such a plan, the sponsoring employers are also related to the Association;
 - (vi) The entity is controlled or jointly controlled by a person identified in (a);
 - (vii) A person identified in (a)(i) has significant influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity

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 accounting estimates and assumptions

The Association makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions 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.

3.2 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.

3.2.1 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

	2017 S\$	2016 S\$
Cash on hand	11,300	11,800
Cash in banks	7,099,455	4,838,832
Fixed deposits	<u>9,038,964</u>	<u>7,790,240</u>
	16,149,719	12,640,872
Pledged fixed deposits	<u>(534,275)</u>	<u>(290,240)</u>
Cash and cash equivalents for cash flow purposes	<u>15,615,444</u>	<u>12,350,632</u>

Fixed deposits have maturity terms of 3 to 36 months (2016: 12 to 36 months) and interest rates ranging from 0.25% to 1.70% (2016: 0.25% to 1.87%) per annum.

Fixed deposit amounting to S\$484,275 (2016: S\$240,240) is pledged against the Banker's Guarantee in compliance to the tenancy agreement with Singapore Land Authority, which will expire on 29 June 2017 and 29 June 2020 (2016: 29 June 2017).

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:

	2017 S\$	2016 S\$
Less than 1 month	0	1,500,000
1 month to 1 year	7,550,000	6,000,000
More than 1 year	<u>1,488,964</u>	<u>0</u>
	<u>9,038,964</u>	<u>7,500,000</u>

5. Trade and other receivables

	2017 S\$	2016 S\$
Trade receivables		
- Outside parties	<u>28,075</u>	<u>80,308</u>
Other receivables		
- Amount due from related parties	274	617
- Deposits paid	97,322	132,816
- Grants receivable	473,272	664,277
- Other debtors	63,385	146,324
- Prepayments	<u>56,104</u>	<u>53,412</u>
	690,357	997,446
- Allowance for bad debts	<u>(2,300)</u>	<u>(56,150)</u>
	<u>688,057</u>	<u>941,296</u>
	<u>716,132</u>	<u>1,021,604</u>

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

6. Investment in financial assets

	2017 S\$	2016 S\$
Listed debt securities		
- Bond with fixed interest of 3.08% and maturity date as at 12 September 2022 - Singapore	503,474	504,105
- Bond with fixed interest of 4.25% and maturity date as at 29 September 2049 - Singapore	0	511,726
- Bond with fixed interest of 3.10% and maturity date as at 24 July 2024 - Singapore	<u>764,374</u>	<u>766,335</u>
	<u>1,267,848</u>	<u>1,782,166</u>

The movement of the investment in financial assets are as follows:

	2017 S\$	2016 S\$
Beginning of financial year	1,782,166	1,785,107
Disposal	(511,726)	0
Amortisation during the financial year	<u>(2,592)</u>	<u>(2,941)</u>
Balance at end of financial year	<u>1,267,848</u>	<u>1,782,166</u>

7. Property, plant and equipment

	Beginning of financial year S\$	Additions S\$	(Disposals) S\$	Transfer to/(from) S\$	End of financial year S\$
2017					
Cost					
Aircon	451,840	3,157	0	0	454,997
Alarm and security system	249,436	7,281	0	0	256,717
Arts and music equipment	6,065	0	0	0	6,065
Building	15,626,677	0	0	0	15,626,677
Computer	559,839	165,148	(4,363)	124,923	845,547
Electrical and fittings	219,180	6,720	0	0	225,900
Furniture and equipment	950,055	0	(76,283)	0	873,772
Kitchen equipment	152,938	5,939	0	0	158,877
Laundry equipment	58,407	0	0	0	58,407
Motor vehicles	678,726	49,218	(86,020)	0	641,924
Physio / Medical equipment	313,318	198,592	(21,100)	0	490,810
Renovation	2,097,029	135,869	(28,900)	62,156	2,266,154
Renovation in progress	187,079	0	0	(187,079)	0
	<u>21,550,589</u>	<u>571,924</u>	<u>(216,666)</u>	<u>0</u>	<u>21,905,847</u>
	Beginning of financial year S\$	Depreciation charge S\$	(Written back/ off) S\$	(Transfer) S\$	End of financial year S\$
2017					
Accumulated depreciation					
Aircon	178,446	90,736	0	0	269,182
Alarm and security system	167,952	25,963	0	0	193,915
Arts and music equipment	6,029	36	0	0	6,065
Building	4,234,746	310,452	0	0	4,545,198
Computer	418,977	113,811	(4,363)	0	528,425
Electrical and fittings	131,367	29,290	0	0	160,657
Furniture and equipment	880,093	28,559	(76,283)	0	832,369
Kitchen equipment	121,303	12,912	0	0	134,215
Laundry equipment	47,698	10,709	0	0	58,407
Motor vehicles	488,825	63,569	(86,020)	0	466,374
Physio / Medical equipment	147,279	52,854	(18,352)	0	181,781
Renovation	1,080,459	208,336	(17,049)	0	1,271,746
Renovation in progress	0	0	0	0	0
	<u>7,903,174</u>	<u>947,227</u>	<u>(202,067)</u>	<u>0</u>	<u>8,648,334</u>
	Beginning of financial year S\$				End of financial year S\$
2017					
Net book value					
Aircon	273,394				185,815
Alarm and security system	81,484				62,802
Arts and music equipment	36				0
Building	11,391,931				11,081,479
Computer	140,862				317,122
Electrical and fittings	87,813				65,243
Furniture and equipment	69,962				41,403
Kitchen equipment	31,635				24,662
Laundry equipment	10,709				0
Motor vehicles	189,901				175,550
Physio / Medical equipment	166,039				309,029
Renovation	1,016,570				994,408
Renovation in progress	187,079				0
	<u>13,647,415</u>				<u>13,257,513</u>

2016	Beginning of financial year S\$	Additions S\$	(Disposals) S\$	End of financial year S\$
Cost				
Aircon	448,533	3,307	0	451,840
Alarm and security system	211,638	39,911	(2,113)	249,436
Arts and music equipment	6,065	0	0	6,065
Building	15,427,304	199,373	0	15,626,677
Computer	415,003	144,836	0	559,839
Electrical and fittings	164,397	54,783	0	219,180
Furniture and equipment	948,338	18,531	(16,814)	950,055
Kitchen equipment	143,629	9,309	0	152,938
Laundry equipment	58,407	0	0	58,407
Motor vehicles	745,726	0	(67,000)	678,726
Physio / Medical equipment	166,849	148,399	(1,930)	313,318
Renovation	1,825,377	271,652	0	2,097,029
Renovation in progress	0	187,079	0	187,079
	<u>20,561,266</u>	<u>1,077,180</u>	<u>(87,857)</u>	<u>21,550,589</u>

2016	Beginning of financial year S\$	Depreciation charge S\$	(Written back/ off) S\$	End of financial year S\$
Accumulated depreciation				
Aircon	88,463	89,983	0	178,446
Alarm and security system	125,555	42,784	(387)	167,952
Arts and music equipment	4,908	1,121	0	6,029
Building	3,927,949	306,797	0	4,234,746
Computer	374,742	44,235	0	418,977
Electrical and fittings	87,725	43,642	0	131,367
Furniture and equipment	824,064	72,834	(16,805)	880,093
Kitchen equipment	94,721	26,582	0	121,303
Laundry equipment	36,017	11,681	0	47,698
Motor vehicles	483,445	72,380	(67,000)	488,825
Physio / Medical equipment	114,046	35,159	(1,926)	147,279
Renovation	918,339	162,120	0	1,080,459
Renovation in progress	0	0	0	0
	<u>7,079,974</u>	<u>909,318</u>	<u>(86,118)</u>	<u>7,903,174</u>

2016	Beginning of financial year S\$	End of financial year S\$
Net book value		
Aircon	360,070	273,394
Alarm and security system	86,083	81,484
Arts and music equipment	1,157	36
Building	11,499,355	11,391,931
Computer	40,261	140,862
Electrical and fittings	76,672	87,813
Furniture and equipment	124,274	69,962
Kitchen equipment	48,908	31,635
Laundry equipment	22,390	10,709
Motor vehicles	262,281	189,901
Physio / Medical equipment	52,803	166,039
Renovation	907,038	1,016,570
Renovation in progress	0	187,079
	<u>13,481,292</u>	<u>13,647,415</u>

8. Trade and other payables

	2017 S\$	2016 S\$
Trade payables		
- Outside parties	115,018	160,253
Other payables		
- Accruals	1,185,569	1,122,099
- Advance receipts	770,431	478,767
- Amount due to related parties	105,346	224,711
- Deposits received	106,835	110,099
- Other creditor	718	1,161
	<u>2,283,917</u>	<u>2,097,090</u>

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

9. Funds

9.1 Unrestricted funds

9.1.1 General fund

Prior to the adoption of CAS, grants received for the purchase of depreciable assets were taken to deferred capital grant accounts. The deferred grants were recognised in the statement of financial activities over the years necessary to match the depreciation of property, plant and equipment to which the grants relate.

With the adoption of CAS, the balance of deferred capital grant was recognised as General Reserves. This note shows the amount of deferred capital grant that was included in the General Reserves.

	2017 S\$	2016 S\$
Beginning of financial year	11,724,824	12,263,051
Amortised during the year	<u>(444,769)</u>	<u>(538,227)</u>
End of financial year	<u>11,280,055</u>	<u>11,724,824</u>

9.1.2 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.

9.1.3 Project account reserve

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

9.1.4 Sinking fund

This fund is for maintenance of the building property of Metta Building and all Centres.

9.20

9.1.5 Designated funds

This fund is composed of the following:

9.1.5.1 Children welfare fund

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

9.1.5.2 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.

9.1.5.3 Equipment fund

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

9.1.5.4 Medicine fund

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

9.1.5.5 Alumni student welfare fund

This fund was known as the 'Alumni Welfare fund' in the prior years. This fund is to support Metta school's students and Alumni education, training, recreational, financial assistance programmes and other related expenses.

9.2 Restricted funds

9.2.1 Education trust fund

This fund is for the benefit of special needs children of Metta School and Alumni youths.

9.2.2 Programme fund

The programme fund is recurrent funding received from Ministry of Health, Ministry of Social & Family Development, NCSS ComChest and ToteBoard Social Service Fund. This fund is to defray the operational costs of running the Children Care, Disability Care and Medical Care, Alumni care and Care and share programmes.

The gross transfers between funds were approved by the Executive Management Committee to meet the remaining obligations of each fund.

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9.2.3 Community Silver Trust

The Community Silver Trust (CST) is a dollar-for-dollar donation matching grant provided by the Government to enhance the services of voluntary welfare organisations (VWOs) in the Intermediate and Long-term care (ILTC) sector. It is managed by the Ministry of Health (MOH) and administered by the Agency of Integrated Care (AIC).

The Community Silver Trust provides funding for various designated activities organised by the Association.

	Note	2017 S\$	2016 S\$
Balance at beginning of year		263,121	265,626
Additions	10	677,427	65,000
Less: Capital expenditure		(72,236)	0
Less: Operating expenditure		<u>(409,740)</u>	<u>(67,505)</u>
Balance at end of year		<u>458,572</u>	<u>263,121</u>

9.2.4 Care and share

Care and Share fund is a fund raising and volunteerism movement led by Community Chest for the Social Service sector. It aims to show care and concern for the needy and recognise the contributions made by the voluntary welfare organisations (VWOs). Eligible donations from VWOs until 31 March 2017 is matched dollar-for-dollar by the government. The matched amount will go towards building the capabilities and capacities of the social services sector and supporting social services to meet rising needs.

The Care & Share matching grant provides funding for various designated activities organised by the Association.

	Note	2017 S\$	2016 S\$
Balance at beginning of year		0	0
Additions	10	1,350,000	675,000
Less: Capital expenditure		(395,254)	(449,291)
Less: Operating expenditure		<u>(611,750)</u>	<u>(225,709)</u>
Balance at end of year		<u>342,996</u>	<u>0</u>

10. Income

	Note	Unrestricted funds					Designated funds			Restricted funds		Total funds S\$
		General fund S\$	Investment fund S\$	Sinking fund S\$	Alumni student welfare fund S\$	Children welfare fund S\$	Client welfare fund S\$	Equipment fund S\$	Medicine fund S\$	Education trust fund S\$	Programme fund S\$	
2017												
Voluntary income												
Donations – Tax exempt		519,779	0	0	0	0	0	0	0	0	90,139	609,918
Donations – Non-tax exempt		263,077	0	0	0	0	0	0	0	0	110,529	373,606
Donations – Designated		101,359	0	0	37,110	10,000	5,136	0	868	0	36,140	190,613
Grants – Government												
- IRAS grants		125,839	0	0	0	0	0	0	0	0	128,098	253,937
- MOE grants		784,434	0	0	0	0	0	0	0	0	0	784,434
- MOH grants		0	0	0	0	0	0	0	0	0	1,108,982	1,108,982
- MSF grants		63,556	0	0	0	0	0	0	0	0	4,456,760	4,520,316
Grants – Non – Government		140,000	0	0	0	0	0	0	0	0	4,473	144,473
NCSS grants		73,784	0	0	0	0	0	0	0	0	85,596	159,380
Tote Board grants		0	0	0	0	0	0	0	0	0	1,195,853	1,195,853
Care and share	9	0	0	0	0	0	0	0	0	0	1,350,000	1,350,000
Community Silver Trust	9	0	0	0	0	0	0	0	0	0	677,427	677,427
		<u>2,071,828</u>	<u>0</u>	<u>0</u>	<u>37,110</u>	<u>10,000</u>	<u>5,136</u>	<u>0</u>	<u>868</u>	<u>0</u>	<u>9,243,997</u>	<u>11,368,939</u>
Activities for generating funds												
Corporate social responsibility		42,463	0	0	0	0	0	0	0	0	15,170	57,633
Event and activity		18,552	0	0	0	0	0	0	0	0	0	18,552
Fund-raising		835,917	0	0	0	0	0	0	0	0	61,528	897,445
		<u>896,932</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>76,698</u>	<u>973,630</u>
Investment income												
Interest income		56,584	0	0	0	0	0	0	0	0	41,838	98,422
Investment income		0	41,310	0	0	0	0	0	0	0	11,625	52,935
		<u>56,584</u>	<u>41,310</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>53,463</u>	<u>151,357</u>
Income from charitable activities												
Programme activity income		1,182,775	0	0	0	0	0	0	0	0	0	1,182,775
Fees received		780	0	0	0	0	0	0	0	0	823,063	823,843
Membership fee		1,960	0	0	0	0	0	0	0	0	0	1,960
Sales		636,467	0	0	0	0	0	0	0	0	0	636,467
Transport service fee		0	0	0	0	0	0	0	0	0	83,800	83,800
Others		67,818	0	0	0	0	0	0	0	0	13,563	81,381
		<u>1,889,800</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>920,426</u>	<u>2,810,226</u>
Other income												
Profit on disposal fixed assets		0	0	0	0	0	0	0	0	0	100	100
Sundry		6,691	0	0	0	0	0	0	0	0	3,282	9,973
		<u>6,691</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>3,382</u>	<u>10,073</u>

9.23

2016	Note	Unrestricted funds							Restricted funds		Total funds S\$	
		General fund S\$	Investment fund S\$	Sinking fund S\$	Alumni student welfare fund S\$	Children welfare fund S\$	Client welfare fund S\$	Equipment fund S\$	Medicine fund S\$	Education trust fund S\$		Programme fund S\$
Voluntary income												
Donations – Tax exempt		583,363	0	0	0	0	0	0	0	0	127,962	711,325
Donations – Non-tax exempt		193,172	0	0	0	0	0	0	0	0	137,304	330,476
Donations – Designated		84,676	0	0	20,370	0	5,665	1,360	1,240	0	125,644	238,955
Grants – Government												
- IRAS grants		148,811	0	0	0	0	0	0	0	0	278,048	426,859
- MOE grants		865,434	0	0	0	0	0	0	0	0	10,000	875,434
- MOH grants		0	0	0	0	0	0	0	0	0	1,259,306	1,259,306
- MSF grants		58,846	0	0	0	0	0	0	0	0	5,019,092	5,077,938
Grants – Non – Government		120,000	0	0	0	0	0	0	0	0	16,360	136,360
NCSS grants		23,080	0	0	0	0	0	0	0	0	80,274	103,354
Tote Board grants		0	0	0	0	0	0	0	0	0	1,180,213	1,180,213
Care and share	9	0	0	0	0	0	0	0	0	0	675,000	675,000
Community Silver Trust	9	0	0	0	0	0	0	0	0	0	65,000	65,000
Temasek cares grant		0	0	0	0	0	0	0	0	0	(13,350)	(13,350)
		2,077,382	0	0	20,370	0	5,665	1,360	1,240	0	8,960,853	11,066,870
Activities for generating funds												
Corporate social responsibility		16,562	0	0	0	0	0	0	0	0	26,785	43,347
Event and activity		159,079	0	0	0	0	0	0	0	0	718	159,797
Fund-raising		901,030	0	0	0	0	0	0	0	0	72,636	973,666
		1,076,671	0	0	0	0	0	0	0	0	100,139	1,176,810
Investment income												
Interest income		23,345	0	0	0	0	0	0	0	0	58,920	82,265
Investment income		0	36,751	0	0	0	0	0	0	0	23,250	60,001
		23,345	36,751	0	0	0	0	0	0	0	82,170	142,266
Income from charitable activities												
Programme activity income		1,667,121	0	0	0	0	0	0	0	0	0	1,667,121
Fees received		780	0	0	0	0	0	0	0	0	891,928	892,708
Membership fee		2,650	0	0	0	0	0	0	0	0	0	2,650
Sales		530,789	0	0	0	0	0	0	0	0	0	530,789
Transport service fee		0	0	0	0	0	0	0	0	0	95,844	95,844
Others		0	0	0	0	0	0	0	0	0	10,699	10,699
		2,201,340	0	0	0	0	0	0	0	0	998,471	3,199,811
Other income												
Profit on disposal fixed assets		0	0	0	0	0	0	0	0	0	150	150
Sundry		1,698	0	0	0	0	0	0	0	0	5,730	7,428
		1,698	0	0	0	0	0	0	0	0	5,880	7,578

11. Expenditure

		Unrestricted funds								Restricted funds		Total funds S\$
		General fund S\$	Investment fund S\$	Sinking fund S\$	Alumni student welfare fund S\$	Children welfare fund S\$	Client welfare fund S\$	Equipment fund S\$	Medicine fund S\$	Education trust fund S\$	Programme fund S\$	
2017	Note											
Cost of generating funds												
Amortisation of investments	6	0	2,592	0	0	0	0	0	0	0	0	2,592
Corporate social responsibility		7,920	0	0	0	0	0	0	0	0	8,299	16,219
Designated expenses		55,330	0	0	48,744	0	347	0	0	16,000	27,189	147,610
Donation expense		31,472	0	0	0	0	0	0	0	0	4,499	35,971
Event and activity expense		418	0	0	0	0	0	0	0	0	0	418
Fund-raising expenditure		225,075	0	0	0	0	0	0	0	0	16,574	241,649
		320,215	2,592	0	48,744	0	347	0	0	16,000	56,561	444,459
Cost of charitable activities												
Activity expense		398,187	0	0	0	0	0	0	0	0	0	398,187
Cost of sales		214,271	0	0	0	0	0	0	0	0	0	214,271
Depreciation	7	309,973	0	18,826	0	0	0	0	0	0	618,428	947,227
Direct activity expenses												
- Meals and refreshments		0	0	0	0	0	0	0	0	0	71,185	71,185
- Medical and physical aids		0	0	0	0	0	0	0	0	0	22,043	22,043
- Medical professional fee		0	0	0	0	0	0	0	0	0	433,796	433,796
- Other expenses		92,508	0	0	0	0	0	0	0	0	24,180	116,688
- Outings and activities		0	0	0	0	0	0	0	0	0	1,780	1,780
- Training and teaching materials		16,106	0	0	0	0	0	0	0	0	47,306	63,412
- Transportation		263	0	0	0	0	0	0	0	0	189,847	190,110
- Uniform		0	0	0	0	0	0	0	0	0	7,181	7,181
Fixed assets expensed		22,190	0	0	0	0	0	0	0	0	39,617	61,807
Public education		5,065	0	0	0	0	0	0	0	0	257	5,322
Rental												
- Building		1,003,294	0	0	0	0	0	0	0	0	401,261	1,404,555
- Equipment		21,741	0	0	0	0	0	0	0	0	19,271	41,012
Staff costs	12	1,507,055	0	0	0	0	0	0	0	0	4,687,624	6,194,679
Upkeep, repairs and maintenance												
- Aircon and lift		29,552	0	0	0	0	0	0	0	0	9,613	39,165
- Building and landscaping		143,411	0	0	0	0	0	0	0	0	41,563	184,974
- Equipment		18,974	0	0	0	0	0	0	0	0	23,482	42,456
- General		16,729	0	0	0	0	0	0	0	0	34,866	51,595
- Information technology		33,188	0	0	0	0	0	0	0	0	195	33,383
- Kitchen and laundry equipment		2,690	0	0	0	0	0	0	0	0	14,648	17,338
- Motor vehicles		19,994	0	0	0	0	0	0	0	0	57,862	77,856
Utilities		141,932	0	0	0	0	0	0	0	0	218,720	360,652
Balance brought forward		3,997,123	0	18,826	0	0	0	0	0	0	6,964,725	10,980,674
Others												
- General expenses		20,603	0	0	0	0	0	0	0	0	11,715	32,318
- License and subscription		19,284	0	0	0	0	0	0	0	0	14,047	33,331
- Meeting expenses		9,744	0	0	0	0	0	0	0	0	577	10,321
- Printing, stationery and postage		30,221	0	0	0	0	0	0	0	0	17,696	47,917
- Telecommunication		38,202	0	0	0	0	0	0	0	0	27,707	65,909
- Overseas travelling		0	0	0	0	0	0	0	0	0	21,447	21,447
		4,115,177	0	18,826	0	0	0	0	0	0	7,057,914	11,191,917
Governance and other administrative costs												
Audit fees		21,098	0	0	0	0	0	0	0	0	7,597	28,695
Bank charges		4,911	0	0	0	0	0	0	0	0	980	5,891
Corporate social responsibility		36,239	0	0	0	0	0	0	0	0	0	36,239
Loss on disposal of fixed assets		0	0	0	0	0	0	0	0	0	14,599	14,599
Newspapers and periodicals		1,466	0	0	0	0	0	0	0	0	411	1,877
Other professional fees		7,600	0	0	0	0	0	0	0	0	0	7,600
Outsource IT service		46,285	0	0	0	0	0	0	0	0	0	46,285
Recruitment		1,801	0	0	0	0	0	0	0	0	6,467	8,268
Staff costs	12	1,381,552	0	0	0	0	0	0	0	0	19,382	1,400,934
Stamp duty		11,713	0	0	0	0	0	0	0	0	4,019	15,732
		1,512,665	0	0	0	0	0	0	0	0	53,455	1,566,120

2016	Note	Unrestricted funds								Restricted funds		Total funds S\$
		General fund S\$	Investment fund S\$	Sinking fund S\$	Designated funds					Education trust fund S\$	Programme fund S\$	
					Alumni student welfare fund S\$	Children welfare fund S\$	Client welfare fund S\$	Equipment fund S\$	Medicine fund S\$			
Cost of generating funds												
Amortisation of investments	6	0	981	0	0	0	0	0	0	0	1,960	2,941
Corporate social responsibility		2,753	0	0	0	0	0	0	0	0	0	2,753
Designated expenses		62,178	0	0	29,611	0	3,610	768	0	5,034	36,554	137,755
Donation expense		21,917	0	0	0	0	0	0	0	0	3,641	25,558
Event and activity expense		110,196	0	0	0	0	0	0	0	0	465	110,661
Fund-raising expenditure		210,699	0	0	0	0	0	0	0	0	20,106	230,805
		407,743	981	0	29,611	0	3,610	768	0	5,034	62,726	510,473
Cost of charitable activities												
Activity expense		566,200	0	0	0	0	0	0	0	0	0	566,200
Cost of sales											185,612	185,612
Depreciation	7	311,646	0	1,493	0	0	0	0	0	0	596,179	909,318
Direct activity expenses												
- Meals and refreshments		20	0	0	0	0	0	0	0	0	71,057	71,077
- Medical and physical aids		88	0	0	0	0	0	0	0	0	27,151	27,239
- Medical professional fee		0	0	0	0	0	0	0	0	0	336,808	336,808
- Other expenses		47,457	0	0	0	0	0	0	0	0	21,272	68,729
- Outings and activities		0	0	0	0	0	0	0	0	0	700	700
- Training and teaching materials		63,487	0	0	0	0	0	0	0	0	15,657	79,144
- Transportation		35	0	0	0	0	0	0	0	0	195,666	195,701
- Uniform		1,542	0	0	0	0	0	0	0	0	12,162	13,704
Fixed assets expensed		12,165	0	0	0	0	0	0	0	0	68,841	81,006
Public education		6,050	0	0	0	0	0	0	0	0	1,872	7,922
Rental												
- Building		996,767	0	0	0	0	0	0	0	0	407,789	1,404,556
- Equipment		20,612	0	0	0	0	0	0	0	0	15,402	36,014
Staff costs	12	1,750,886	0	0	0	0	0	0	0	0	4,493,947	6,244,833
Upkeep, repairs and maintenance												
- Aircon and lift		18,820	0	0	0	0	0	0	0	0	25,040	43,860
- Building and landscaping		129,303	0	0	0	0	0	0	0	0	45,048	174,351
- Equipment		12,518	0	0	0	0	0	0	0	0	19,280	31,798
- General		21,295	0	0	0	0	0	0	0	0	23,092	44,387
- Information technology		22,415	0	0	0	0	0	0	0	0	3,026	25,441
- Kitchen and laundry equipment		5,059	0	0	0	0	0	0	0	0	7,140	12,199
- Motor vehicles		17,766	0	0	0	0	0	0	0	0	66,822	84,588
Utilities		243,725	0	0	0	0	0	0	0	0	250,714	494,439
Balance brought forward		4,247,856	0	1,493	0	0	0	0	0	0	6,890,277	11,139,626
Others												
- General expenses		10,836	0	0	0	0	0	0	0	0	(42,027)	(31,191)
- License and subscription		16,794	0	0	0	0	0	0	0	0	5,029	21,823
- Meeting expenses		6,874	0	0	0	0	0	0	0	0	419	7,293
- Printing, stationery and postage		27,378	0	0	0	0	0	0	0	0	18,890	46,268
- Telecommunication		40,070	0	0	0	0	0	0	0	0	28,000	68,070
		4,349,808	0	1,493	0	0	0	0	0	0	6,900,588	11,251,889
Governance and other administrative costs												
Audit fees		18,556	0	0	0	0	0	0	0	0	6,848	25,404
Bank charges		4,578	0	0	0	0	0	0	0	0	1,330	5,908
Corporate social responsibility		71,505	0	0	0	0	0	0	0	0	0	71,505
Loss on disposal of fixed assets		0	0	0	0	0	0	0	0	0	1,739	1,739
Newspapers and periodicals		1,255	0	0	0	0	0	0	0	0	392	1,647
Other professional fees		11,490	0	0	0	0	0	0	0	0	0	11,490
Outsource IT service		50,123	0	0	0	0	0	0	0	0	0	50,123
Recruitment		4,644	0	0	0	0	0	0	0	0	4,635	9,279
Staff costs	12	1,297,615	0	0	0	0	0	0	0	0	0	1,297,615
		1,459,766	0	0	0	0	0	0	0	0	14,944	1,474,710

12. Staff costs

	Note	2017 S\$	2016 S\$
CPF/SDL and FWL contributions		986,745	977,259
Salaries and bonuses		6,174,557	6,162,734
Staff benefits		283,410	275,915
Staff welfare		150,901	126,540
		<u>7,595,613</u>	<u>7,542,448</u>

The staff costs were allocated as follows:

Costs of charitable activities	11	6,194,679	6,244,833
Governance and administrative costs	11	<u>1,400,934</u>	<u>1,297,615</u>
		<u>7,595,613</u>	<u>7,542,448</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:

	2017 S\$	2016 S\$
Rental of building		
Within one year	1,371,086	1,377,706
Later than one year but not later than five years	<u>2,727,246</u>	<u>0</u>
	<u>4,098,332</u>	<u>1,377,706</u>
Rental of equipment		
Within one year	39,163	38,012
Later than one year but not later than five years	<u>36,343</u>	<u>50,633</u>
	<u>75,506</u>	<u>88,645</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 organisation 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:

	2017 S\$	2016 S\$
Income received	201,558	187,358
Expenses paid by Association on behalf of the related party	20,787	23,132
Income received by Association on behalf of the related party	315,305	163,405
Expenses paid by related party on behalf of the Association	<u>46,343</u>	<u>29,480</u>

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

During the financial year, two (2016: one) of the Executive Management Committee members received honorariums and travelling allowance for services rendered during fundraising activities totalling to S\$9,126 (2016: S\$1,000). Other members did not receive any remuneration during the financial year.

The number of highest paid staff in the respective remuneration bands is as follows:

	2017 No. of personnel	2016 No. of personnel
Remuneration band		
Between S\$100,001 to \$150,000	4	5
Between S\$50,001 to \$100,000	<u>5</u>	<u>4</u>

16. Key management personnel compensation

The key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the Association. The Key management personnel for the reporting period are comprise of the Deputy Director, Deputy Executive Director, Executive Director, Senior Managers and Executive Management Committee members.

Key management personnel compensation for the financial year is as follows:

	2017 S\$	2016 S\$
Salaries and other short-term employee benefits	847,030	898,733
Post-employment benefits – contribution to CPF	<u>105,552</u>	<u>101,410</u>
	<u>952,582</u>	<u>1,000,143</u>

None of the Management Committee members received remuneration for their contributions as Management Committee except as disclosed in Note 15.

17. Management of conflict of interest

Executive Management 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 organisations 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:

		2017	2016	Increase / (Decrease)
		S\$'000	S\$'000	%
A	Unrestricted Funds			
	Accumulated general funds	7,628	8,560	(10.89)
	Investment fund	3,061	2,600	17.73
	Project account reserve	1,517	1,517	0
	Sinking fund	4,628	4,194	10.35
	Total	16,834	16,871	(0.22)
B	Restricted or Designated Funds			
	Designated Funds	446	441	1.13
	Restricted Funds	11,832	9,688	22.13
C	Total Funds	29,112	27,000	7.82
D	Total Annual Operating Expenditure	13,202	13,237	(0.26)
E	Ratio of Funds to Annual Operating Expenditure (A/D)	1.28	1.27	

Reference:

- C. Total Funds include unrestricted and restricted / designated funds.
- D. 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 maximum operating reserves shall be five (5) years of annual operating expenditure.

19. Authorisation of financial statements

These financial statements were authorised for issue in accordance with a resolution of the Executive Management Committee on 16 September 2017.



AUDITED FINANCIAL STATEMENTS

For The Year Ended 31 March 2017

Registration No. 1431

Registered with Ministry of Education

Statement by The School Management Committee 9.30

Independent Auditor's Report 9.31

Statement of Financial Position 9.33

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Statement of Monthly Pupil Enrolment Eligible for Funding 9.40

Statement of Monthly Pupil Enrolment for International Students 9.41

Notes to The Financial Statements 9.42

STATEMENT BY SCHOOL MANAGEMENT COMMITTEE

In the opinion of the Management Committee,

- (a) the accompanying statement of financial position, statement of financial activities and statement of cash flows together with the notes thereto are drawn up in accordance with the provisions of the Singapore Charities Act, Chapter 37 (the "Charities Act") and Charities Accounting Standard ("CAS") so as to give a true and fair view of the state of affairs of the School as at 31 March 2017 and of the financial performance and cash flows of the School for the year ended; and
- (b) the accounting and other records required by the Charities Act to be kept by the School have been properly kept in accordance with the provisions of the Charities Act; and
- (c) 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 School Management Committee, comprising the following, has on the date of this statement, approved and authorised these financial statements for issue.

Venerable Shi Pu En	Chairman
Tan Yen Kee	Supervisor
So Kah Lay	Secretary
Lim Yew Si	Honorary Treasurer
Lau Swee Eng, Marilyn	Member
Poh Yong Meng, Stephen	Member
Lee Hak Boon	Member nominated by Ministry of Education and / or the National Council of Social Services
Wong Geok Mei	Representative from Ministry of Education

ON BEHALF OF THE SCHOOL MANAGEMENT COMMITTEE



VENERABLE SHI PU EN
Chairman



TAN YEN KEE
Supervisor



LIM YEWSI
Honorary Treasurer

Singapore
22 August 2017

INDEPENDENT AUDITOR'S REPORT

Report on the Financial Statements

We have audited the accompanying financial statements METTA School (the "School"), which comprise the statement of financial position as at 31 March 2017 and the statement of financial activities, statement of cash flows and statement of monthly pupil enrolment eligible for funding for the year ended 31 March 2017 and a summary of significant accounting policies and other explanatory notes.

In our opinion, the financial statements are properly drawn up in accordance with the provisions of the Singapore Charities Act, Chapter 37 (the "Charities Act") and Charities Accounting Standard ("CAS"), and so as to give a true and fair view of the state of affairs of the School as at 31 March 2017 and of the income and expenditure and cash flows of the School for the year ended on that date.

Basis for Opinion

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

Other Information

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

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

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

Responsibilities of Management 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 Charities Act and CAS, and for devising and maintaining a system of internal accounting controls sufficient to provide a reasonable assurance that assets are safeguarded against loss from unauthorised use or disposition; and transactions are properly authorised and that they are recorded as necessary to permit the preparation of true and fair financial statements and to maintain accountability of assets.

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

The management's responsibilities include overseeing the School's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Report on Other Legal and Regulatory Requirements

In our opinion, the accounting and other records have been properly kept in accordance to the Rules and Regulations issued by the Ministry of Education ("MOE") and the National Council of Social Service ("NCSS"), as well as of any agreement signed with the MOE and NCSS.

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

- (i) the receipt, expenditure and investment of monies; and
- (ii) the acquisition and disposal of assets by the school;

have not been carried out in accordance to the Rules and Regulations issued by the MOE and the NCSS, as well as of any agreement signed with the MOE and NCSS; nor that

- (iii) the donations and other receipts of the school were not used for approved projects and the purposes intended.



D'ARK ASSOCIATES
Public Accountants and Chartered Accountants
Singapore
22 August 2017

Partner-in-charge : Sim Cheng Geok Helen
Registration number : 01213

STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2017

	Notes	2017 S\$	2016 S\$
ASSETS			
Non-current assets			
Property, plant and equipment	3	13,512,316	13,957,021
Other receivables and deposits	4	70,875	-
		<u>13,583,191</u>	<u>13,957,021</u>
Current assets			
Other receivables and deposits	4	184,593	404,774
Cash and cash equivalents	5	15,704,318	14,725,678
		<u>15,888,911</u>	<u>15,130,452</u>
Total assets		<u>29,472,102</u>	<u>29,087,473</u>
LIABILITIES			
Current liabilities			
Other payables and accrued expenses	6	534,476	419,703
Total liabilities		<u>534,476</u>	<u>419,703</u>
NET ASSETS		<u>28,937,626</u>	<u>28,667,770</u>
FUNDS			
Unrestricted fund			
Student welfare fund	8	12,866	23,772
		12,866	23,772
Restricted funds			
Accumulated general fund	9(a)	22,678,715	22,393,962
Additional training vote fund	9(b)	2,192	13,670
Curriculum enhancement fund	9(c)	155	293
Discretionary financial assistance fund	9(d)	-	-
Financial assistance fund	9(e)	15	15
High needs grant	9(f)	1,237	-
Opportunity fund	9(g)	26,778	34,703
Parent support group fund	9(h)	-	588
Project fund	9(i)	1,653,308	1,708,337
Public transport subsidy	9(j)	900	2,250
School-to-work (S2W) prototype fund	9(k)	335	335
School building fund – extension	9(l)	163,396	173,298
Sinking fund	9(m)	2,569,687	2,582,724
Staff training vote fund	9(n)	97,807	-
Student assistance fund	9(o)	1,716,157	1,718,089
Edusave grant	9(p)	5,347	13,379
Trailblazer fund	9(q)	2,355	2,355
ICT Development grant			
(a) ICT manpower grant	9(r)	309	-
(b) ICT equipment and services grant	9(r)	1,067	-
MOE – NCSS innovation award fund	9(s)	5,000	-
School meals programme	9(t)	-	-
SPED financial assistance scheme	9(u)	-	-
MOE secondment fund	9(v)	-	-
Contract teaching resources	9(w)	-	-
		<u>28,924,760</u>	<u>28,643,998</u>
TOTAL FUNDS		<u>28,937,626</u>	<u>28,667,770</u>

The accompanying accounting policies and explanatory notes form an integral part of the financial statements.

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2017

	Unrestricted fund	Restricted Funds																								
		ICT Development fund																								
	Student welfare fund	Accumulated general fund	Additional training vote fund ("ATV") S\$	Curriculum enhancement fund ("CEF") S\$	Discretionary financial assistance fund ("DFA") S\$	Financial assistance fund	High needs grant ("HNG") S\$	Opportunity fund	Parent support group fund	Project fund	Public transport subsidy ("PTS") S\$	S2W fund	School building fund - extension	Sinking fund	Staff training vote fund ("STV") S\$	Student assistance fund	Edusave grant	Trailblazer fund	ICT manpower grant	ICT equipment and services grant	MOE-NCSS innovation award fund	School meals programme	SPED financial assistance scheme (FAS)	MOE secondment fund	Contract teaching	Total
2017 INCOME	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	
Income from generated funds																										
Voluntary income																										
- Donations – outside parties	4,351	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
- Donation income collected on behalf by related party	26,343	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Investment income																										
- Interest - fixed deposit	-	119,061	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	119,061	
- Interest received	-	124	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	124	
Income from charitable activities																										
School fees																										
- Foreign students	-	155,008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	155,008	
- Local students	-	87,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	87,000	
SG enable transport subsidies	-	57,310	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	57,310	
SOAP GenUin Youth Summit grant	-	7,421	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,421	
Ministry of Education																										
- Capitation grant	-	6,941,297	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	326,243	7,267,540	
- Grant received	-	-	15,130	69,707	33,480	-	37,967	-	1,912	-	4,110	-	-	-	141,900	-	24,005	-	40,300	74,000	5,000	7,258	-	77,196	43,660	
- SPED FAS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	24,257	-	575,625	
- Annual adjustment for prior financial year (Note 7)	-	18,674	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
- Provision of administrative manager	-	92,247	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	92,247	
- Tote art grant	-	4,489	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,489	
- ICT grant	-	38,502	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	38,502	
- Achievement award	-	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	35,000	
National Council of Social Services																										
- Capitation grant	-	2,687,995	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,687,995	
- SPED FAS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14,554	-	-	
- Annual adjustment for prior financial year (Note 7)	-	2,023	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,023	
Grants from other agencies-																										
- Special employment credit	-	42,339	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	42,339	
- Temporary employment	-	56,405	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	56,405	
- Wage credit scheme	-	231,216	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	231,216	
- NAC grant	-	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20,000	
- Gain on disposal of property, plant and equipment	-	1,282	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total income	30,694	10,597,393	15,130	69,707	33,480	-	37,967	-	1,912	-	4,110	-	-	-	141,900	-	24,005	-	40,300	74,000	5,000	7,258	38,811	403,439	43,660	11,538,072
EXPENDITURE																										
Cost of charitable activities																										
For SPED FAS																										
- School fee subsidy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	24,440	-	24,440	
- Textbooks	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,979	-	3,979	
- School attire	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,392	-	10,392	
For school meals programme																										
- School meals programme expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,258	-	-	7,258	

The accompanying accounting policies and explanatory notes form an integral part of the financial statements.

	Unrestricted fund	Restricted Funds																							Total	
		ICT Development fund																								
	Student welfare fund	Accumulated general fund	Additional training vote fund ("ATV") S\$	Curriculum enhancement fund ("CEF") S\$	Discretionary financial assistance fund ("DFA") S\$	Financial assistance fund S\$	High needs grant ("HNG") S\$	Opportunity fund S\$	Parent support group fund S\$	Project fund S\$	Public transport subsidy ("PTS") S\$	S2W fund S\$	School building fund - extension S\$	Sinking fund S\$	Staff training vote fund ("STV") S\$	Student assistance fund S\$	Edusave grant S\$	Trailblazer fund S\$	ICT manpower grant S\$	ICT equipment and services grant S\$	MOE-NCSS innovation award fund S\$	School meals programme S\$	SPED financial assistance scheme (FAS) S\$	MOE secondment fund S\$	Contract teaching S\$	
2017 EXPENDITURE (CONTINUED)	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	
Cost of charitable activities (continued)																										
For DFA and PTS																										
- Student transport	-	-	-	-	33,480	-	-	-	-	-	5,460	-	-	-	-	-	-	-	-	-	-	-	-	-	-	38,940
For STV and ATV																										
- Staff development and training	-	-	26,608	-	-	-	-	-	-	-	-	-	-	-	44,093	-	-	-	-	-	-	-	-	-	-	70,701
For HNG																										
- Staff costs (Note 11)	-	-	-	-	-	-	36,730	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	36,730
For CEF																										
- Staff costs (Note 11)	-	-	-	56,252	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	56,252
- Purchase of material resources	-	-	-	13,593	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13,593
For ICT development grant																										
- Manpower cost	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	39,991	-	-	-	-	-	-	39,991
- ICT equipment and services expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	72,933	-	-	-	-	-	72,933
For MOE secondment fund																										
- Staff costs (Note 11)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	403,439	-	403,439
For contract teaching																										
- Staff costs (Note 11)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	49,007	49,007
For other funds																										
CCA, H&F and PVA activities	-	191,329	-	-	-	-	-	7,925	-	-	-	-	-	-	-	-	32,037	-	-	-	-	-	-	-	-	231,291
Classroom decoration materials	-	7,414	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,414
Home economics materials	-	12,263	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,263
Home visits	-	1,010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,010
Instructor assessment and examination fees	-	406,653	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	406,653
Science and library resources	-	11,393	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,393
SOAP project expenses	-	7,421	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,421
Programme camp and trips	-	8,614	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,614
Pupil welfare	41,600	244,384	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,932	-	-	-	-	-	-	-	-	246,316
Art grant fund expenditure	-	4,489	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,489
ICT grant fund expenditure	-	38,502	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	38,502
School events and activities	-	105,038	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	105,038
Staff costs (Note 11)																										
- Salaries and CPF contributions	-	6,577,752	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,577,752
- Staff welfare	-	160,954	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	160,954
Staff transport	-	2,458	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,458
Teaching materials	-	23,422	-	-	-	-	-	-	2,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25,922
Vocational programme training materials	-	50,152	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50,152
Student award	-	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	35,000
SG enable transport subsidies	-	57,310	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	57,310
Student programme	-	102,268	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	102,268

The accompanying accounting policies and explanatory notes form an integral part of the financial statements.

	Unrestricted fund	Restricted Funds																								
		ICT Development fund																								
	Student welfare fund	Accumulated general fund	Additional training vote fund ("ATV")	Curriculum enhancement fund ("CEF")	Annual grant for discretionary financial assistance fund ("DFA")	Financial assistance fund	High needs grant ("HNG")	Opportunity fund	Parent support group fund	Project fund	Public transport subsidy ("PTS")	S2W fund	School building fund - extension	Sinking fund	Staff training vote fund ("STV")	Student assistance fund	Edusave grant	Trailblazer fund	ICT manpower grant	ICT equipment and services grant	MOE-NCSS innovation award fund	School meals programme	SPED financial assistance scheme (FAS)	MOE secondment fund	Contract teaching	Total
	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$
2017 EXPENDITURE (CONTINUED)																										
Governance and other administrative costs																										
Bank charges	-	1,288	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,288
Cleaning services	-	70,451	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	70,451
Housekeeping	-	16,756	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16,756
Insurance	-	3,825	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,825
Licence fees	-	5,719	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,719
Maintenance and services	-	304,581	-	-	-	-	-	-	-	30,101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	334,682
Postage	-	1,258	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,258
Printing and stationery	-	64,938	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	64,938
Professional fees (Note 12)	-	16,600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16,600
Property, plant and equipment																										
- Depreciation (Note 3)	-	716,663	-	-	-	-	-	-	-	24,928	-	-	5,745	12,813	-	-	-	-	-	-	-	-	-	-	-	760,149
- Disposal	-	13	-	-	-	-	-	-	-	-	-	-	-	224	-	-	-	-	-	-	-	-	-	-	-	237
- Overprovision of cost	-	-	-	-	-	-	-	-	-	-	-	-	4,157	-	-	-	-	-	-	-	-	-	-	-	-	4,157
Purchase of goods and services	-	109,852	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	109,852
Recruitment services	-	5,142	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,142
Rental of equipment	-	10,657	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,657
Security services	-	70,885	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	70,885
Staff costs (Note 11)																										
- Salaries and CPF contribution	-	684,802	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	684,802
- Staff welfare	-	17,208	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17,208
Utilities and telecommunication	-	158,829	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	158,829
	41,600	10,307,293	26,608	69,845	33,480	-	36,730	7,925	2,500	55,029	5,460	-	9,902	13,037	44,093	1,932	32,037	-	39,991	72,933	-	7,258	38,811	403,439	49,007	11,257,310
NET INCOME/ (EXPENDITURE)	(10,906)	290,100	(11,478)	(138)	-	-	1,237	(7,925)	(588)	(55,029)	(1,350)	-	(9,902)	(13,037)	97,807	(1,932)	(8,032)	-	309	1,067	5,000	-	-	-	(5,374)	280,762
GROSS TRANSFER BETWEEN FUNDS																										
Transfer of funds	-	(5,347)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,347	-
NET MOVEMENT IN FUNDS	(10,906)	284,753	(11,478)	(138)	-	-	1,237	(7,925)	(588)	(55,029)	(1,350)	-	(9,902)	(13,037)	97,807	(1,932)	(8,032)	-	309	1,067	5,000	-	-	-	-	280,762
TOTAL FUNDS BROUGHT FORWARD	23,772	22,393,962	13,670	293	-	15	-	34,703	588	1,708,337	2,250	335	173,298	2,582,724	-	1,718,089	13,379	2,355	-	-	-	-	-	-	-	28,643,998
TOTAL FUNDS CARRIED FORWARD	12,866	22,678,715	2,192	155	-	15	1,237	26,778	-	1,653,308	900	335	163,396	2,569,687	97,807	1,716,157	5,347	2,355	309	1,067	5,000	-	-	-	-	28,924,760

The accompanying accounting policies and explanatory notes form an integral part of the financial statements.

	Unrestricted fund		Restricted Funds																				
	Student welfare fund	Accumulated general fund	Additional training vote fund ("ATV")	Curriculum enhancement fund ("CEF")	Discretionary financial assistance fund ("DFA")	Financial assistance fund	High needs grant ("HNG")	Opportunity fund	Parent support group fund	Project fund	Public transport subsidy ("PTS")	S2W fund	School building fund - extension	Sinking fund	Staff training vote fund ("STV")	Student assistance fund	Edusave grant	Trailblazer fund	MOE-NCSS innovation award fund	SPED financial assistance scheme (FAS)	MOE secondment fund	Contract teaching	Total
	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$
2016 INCOME																							
Income from generated funds																							
Voluntary income																							
- Donations – outside parties	14,920	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
- Donations - designated (Note 10)	-	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000
- Donation income collected on behalf by related party	29,480	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Investment income																							
- Interest - fixed deposit	-	121,929	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	121,929
- Interest received	-	124	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	124
Income from charitable activities																							
School fees																							
- Foreign students	-	109,170	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	109,170
- Local students	-	89,800	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	89,800
SG enable transport subsidies	-	60,393	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	60,393
Ministry of Education																							
- Capitation grant	-	6,817,152	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	269,728	-	7,086,880
- Grant received	-	-	24,435	61,234	30,020	-	19,280	26,520	1,261	-	6,960	-	-	-	115,129	-	26,095	-	-	-	117,390	61,800	490,124
- SPED FAS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	41,903	-	-	41,903
- Provision of administrative manager	-	89,124	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	89,124
- Art grant	-	4,741	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,741
- ICT grant	-	80,734	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	80,734
National Council of Social Services																							
- Capitation grant	-	2,621,177	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,621,177
- Annual adjustment for prior financial year (Note 7)	-	(8,303)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(8,303)
Grants from other agencies-																							
- Special employment credit	-	36,593	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	36,593
- Temporary employment	-	23,928	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23,928
- Wage credit scheme	-	163,405	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	163,405
- NAC grant	-	18,153	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18,153
Others	-	2,161	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,161
Total income	44,400	10,240,281	24,435	61,234	30,020	-	19,280	26,520	1,261	-	6,960	-	-	-	115,129	-	26,095	-	-	41,903	387,118	61,800	11,042,036
EXPENDITURE																							
Cost of charitable activities																							
For SPED FAS																							
- School fee subsidy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23,540	-	-	23,540
- Textbooks	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,913	-	-	1,913
- School attire	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,273	-	-	10,273
- School breakfast	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,177	-	-	6,177
For DFA																							
- School programme	-	-	-	-	30,020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30,020
For PTS																							
- Student transport	-	-	-	-	-	-	-	-	-	-	4,710	-	-	-	-	-	-	-	-	-	-	-	4,710
For STV and AVT																							
- Staff development and training	-	-	21,963	-	-	-	-	-	-	-	-	-	-	-	144,063	-	-	-	-	-	-	-	166,026
For CEF and HNG																							
- Staff cost (Note 11)	-	-	-	56,870	-	-	21,129	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	77,999
- Teaching materials	-	-	-	12,837	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,837
For MOE secondment fund																							
- Staff costs (Note 11)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	387,118	-	387,118
For other funds																							
CCA, H&F and PVA activities	-	177,291	-	-	-	-	-	5,020	-	-	-	-	-	-	-	-	15,634	-	-	-	-	-	197,945
Classroom decoration materials	-	5,818	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,818
Home economics materials	-	10,751	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,751
Home visits	-	1,095	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,095
Instructor assessment and examination fees	-	244,360	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	244,360
Science and library resources	-	7,510	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,510
PE equipment	-	7,726	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,726
Project grant fund expenditure	-	9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9
Programme camp and trips	-	106,852	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	106,852
Pupil welfare	40,440	214,210	-	-	-	-	-	2,640	-	-	-	-	-	-	-	-	-	-	-	-	-	-	218,579
Art grant fund expenditure	-	3,465	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,729	-	-	-	-	-	3,465
ICT grant fund expenditure	-	87,689	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	87,689
NAC grant fund expenditure	-	11,868	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,868
SG enable transport subsidies	-	60,393	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	60,393
School events and activities	-	139,432	-	-	-	-	-	-	1,912	-	-	-	-	-	-	-	-	-	-	-	-	-	141,344
Staff costs (Note 11)																							
- Salaries and CPF contribution	-	5,663,947	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	55,734	5,719,681
- Staff welfare	-	140,979	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	140,979
Staff transport	-	3,722	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,722
Teaching materials	-	30,954	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30,954
Vocational programme training materials	-	25,582	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25,582
Student programme	-	61,848	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	61,848

The accompanying accounting policies and explanatory notes form an integral part of the financial statements.

Unrestricted fund	Restricted Funds																						Total
	Student welfare fund	Accumulated general fund	Additional training vote fund ("ATV")	Curriculum enhancement fund ("CEF")	Discretionary financial assistance fund ("DFA")	Financial assistance fund	High needs grant ("HNG")	Opportunity fund	Parent support group fund	Project fund	Public transport subsidy ("PTS")	S2W fund	School building fund - extension	Sinking fund	Staff training vote fund ("STV")	Student assistance fund	Edusave grant	Trailblazer fund	MOE- NCSS innovation award fund	SPED financial assistance scheme (FAS)	MOE secondment fund	Contract teaching	
	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	
	-	1,327	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,327
	-	70,419	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	70,419
	-	16,629	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16,629
	-	2,648	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,648
	-	17,156	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17,156
	-	125,664	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	125,664
	-	939	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	939
	-	1,059	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,059
	-	1,498	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,498
	-	36,271	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	36,271
	-	23,578	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23,578
	-	627,557	-	-	-	-	-	-	-	40,947	-	281	5,831	33,945	-	-	-	-	-	-	-	-	708,561
	-	2,220	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,220
	-	110,623	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	110,623
	-	1,921	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,921
	-	12,102	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,102
	-	62,858	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	62,858
	-	667,201	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	667,201
	-	13,489	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13,489
	-	195,589	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	195,589
	40,440	8,996,249	21,963	69,707	30,020	-	21,129	7,660	1,912	40,947	4,710	281	5,831	33,945	144,063	1,729	15,634	-	-	41,903	387,118	55,734	9,880,535
	3,960	1,244,032	2,472	(8,473)	-	-	(1,849)	18,860	(651)	(40,947)	2,250	(281)	(5,831)	(33,945)	(28,934)	(1,729)	10,461	-	-	-	-	6,066	1,161,501
	-	6,066	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(6,066)	-
	3,960	1,250,098	2,472	(8,473)	-	-	(1,849)	18,860	(651)	(40,947)	2,250	(281)	(5,831)	(33,945)	(28,934)	(1,729)	10,461	-	-	-	-	-	1,161,501
	19,812	21,143,864	11,198	8,766	-	15	1,849	15,843	1,239	1,749,284	-	616	179,129	2,616,669	28,934	1,719,818	2,918	2,355	-	-	-	-	27,482,497
	23,772	22,393,962	13,670	293	-	15	-	34,703	588	1,708,337	2,250	335	173,298	2,582,724	-	1,718,089	13,379	2,355	-	-	-	-	28,643,998

The accompanying accounting policies and explanatory notes form an integral part of the financial statements.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2017

	Notes	2017 S\$	2016 S\$
Cash flows from operating activities			
Net income before tax expense		260,065	1,169,804
Adjustment for:			
Depreciation of property, plant and equipment	3	760,149	708,561
Property, plant and equipment written off		-	8
Adjustment to prior year grant funding		20,697	(8,303)
(Gain) / loss on disposal of property, plant and equipment		(1,282)	2,212
Loss on written off property, plant and equipment		237	-
Interest income		(119,185)	(122,053)
		<u>660,616</u>	<u>580,425</u>
Operating profit before changes in working capital		<u>920,681</u>	<u>1,750,229</u>
Changes in working capital:			
Other receivables and deposits		122,832	270,225
Prepayments		-	2,169
Other payables and accrued expenses		103,867	(214,410)
		<u>226,699</u>	<u>57,984</u>
Net cash generated from operating activities		<u>1,147,380</u>	<u>1,808,213</u>
Cash flows from investing activities			
Purchase of property, plant and equipment	3	(320,042)	(547,593)
Proceeds from disposal of property, plant and equipment		1,291	2,714
Overprovision of cost of property, plant and equipment		4,352	-
Interest received		145,659	117,132
Net cash used in investing activities		<u>(168,740)</u>	<u>(427,747)</u>
Net increase in cash and cash equivalents		<u>978,640</u>	<u>1,380,466</u>
Cash and cash equivalents at beginning of year		14,725,678	13,345,212
Cash and cash equivalents at end of year	5	<u>15,704,318</u>	<u>14,725,678</u>
Cash and cash equivalents comprise:			
Cash and bank balances		6,701,147	5,729,720
Fixed deposits (unsecured)	5	9,003,171	8,995,958
	5	<u>15,704,318</u>	<u>14,725,678</u>

The accompanying accounting policies and explanatory notes form an integral part of the financial statements.

**STATEMENT OF MONTHLY PUPIL ENROLMENT ELIGIBLE FOR FUNDING
FOR THE YEAR ENDED 31 MARCH 2017**

	Number of pupils under each disability group*				Number of students under vocational tracks			Total number of pupils (c=a+b)
	(a)				(b)			
FY2017	MID(J)	MID(S)	ASD	MID(J)+MID(S)+ASD	VOC-MID	VOC-ASD	VOC-MID + VOC-ASD	
Apr-16	46	93	103	242	112	16	128	370
May-16	46	93	104	243	111	16	127	370
Jun-16	47	93	103	243	110	16	126	369
Jul-16	48	93	103	244	110	16	126	370
Aug-16	49	92	105	246	110	16	126	372
Sep-16	49	92	106	247	110	16	126	373
Oct-16	51	92	107	250	110	16	126	376
Nov-16	51	92	107	250	110	16	126	376
Dec-16	51	92	107	250	110	16	126	376
Jan-17	60	82	107	249	109	17	126	375
Feb-17	60	82	107	249	106	16	122	371
Mar-17	62	81	109	252	106	16	122	374

*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 accounting policies and explanatory notes form an integral part of the financial statements.

**STATEMENT OF MONTHLY PUPIL ENROLMENT FOR INTERNATIONAL STUDENTS
FOR THE YEAR ENDED 31 MARCH 2017**

FY2017	Number of international pupils* (a)	Number of international pupils** (b)	Total number of pupils (c=a+b)
April 2016	3	0	3
May 2016	3	0	3
June 2016	3	0	3
July 2016	3	0	3
August 2016	3	0	3
September 2016	3	0	3
October 2016	3	0	3
November 2016	3	0	3
December 2016	2	0	2
January 2017	2	0	2
February 2017	2	0	2
March 2017	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 accounting policies and explanatory notes form an integral part of the financial statements.

These accompanying accounting policies and explanatory notes form an integral part of the financial statements and should be read in conjunction therewith.

1. GENERAL

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 operation of the School is located at 30 Simei Street 1 Singapore 529949.

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

The objective of the School is to provide special education to students with mild intellectual disability and/or mild autism between ages seven (7) and eighteen (18). Students who can benefit from vocational programmes can continue to school up to twenty one (21) years old.

As at 31 March 2017, the School has 139 (2016: 133) employees, with 2 (2016: 2) MOE seconded staffs.

The financial statements set out in this report have been prepared in Singapore Dollar, being the functional currency of the School.

These financial statements were authorised for issue in accordance with a resolution of the management committee passed on the date of the statement of the School management committee.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) 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.

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 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 the School 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 judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are disclosed in Note 2(b).

(b) Significant accounting estimates and judgements

Estimates, assumptions concerning the future and judgements are made in the preparation of the financial statements. They affect the application of the School's accounting policies, reported amounts of assets, liabilities, income and expense, and disclosures made. They are assessed on an on-going basis and are based on experience and relevant factors, including expectations of future events that are believed to be reasonable under the circumstances. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods, if the revision affects both current and future periods.

(I) Key sources of estimation of uncertainty
There is no key assumption concerning the future and other key sources of estimation uncertainty at the statement of financial position date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

(II) Critical judgements made in applying accounting policies
In the process of applying the School's accounting policies, the management is of the opinion that the following critical judgements involved that have a significant effect on the amounts recognised in the financial statements.

(a) 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 by changes in the factors mentioned.

(c) Functional, presentation and foreign currency

The management has determined the currency of the primary economic environment in which the School operates i.e. the functional currency, to be Singapore Dollar. The receipts and payments of the School are predominantly in Singapore Dollar.

Transactions in foreign currencies are recorded in the functional currency at the rates ruling at the dates of the transactions.

(d) Property, plant and equipment

Recognition and measurement

Items of property, plant and equipment are initially recorded at cost. Subsequent to recognition, property, plant and equipment are stated at cost less accumulated depreciation and any accumulated impairment loss where the recoverable amount of the asset is estimated to be lower than its carrying amount.

Cost includes expenditure that is directly attributable to the acquisition of the asset. The cost of self-constructed assets includes:

- the cost of materials and direct labour;
- any other costs directly attributable to bringing the assets to a working condition for their intended use;
- when the School has an obligation to remove the assets or restore the site, an estimate of the costs of dismantling and removing the items and restoring the site on which they are located; and
- capitalised borrowing costs.

Cost may also include transfers from equity of any gain or loss on qualifying cash flow hedges of foreign currency purchases of property, plant and equipment. Purchased software that is integral to the functionality of the related equipment is capitalised as part of that equipment.

When parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

The gain or loss on disposal of an item of property, plant and equipment (calculated as the difference between the net proceeds from disposal and the carrying amount of the item) is recognised in statement of financial activities.

When an asset is revalued, any increase in the carrying amount is credited directly to the asset revaluation reserve. However, the increase is recognised in the statement of financial activities to the extent that it reverses a revaluation decrease of the same asset previously recognised in the statement of financial activities. When an asset's carrying amount is decreased as a result of revaluation, the decrease is recognised in the statement of financial activities. However, the decrease is deducted against the asset revaluation reserve to the extent of any balance existing in the reserve in respect of that asset.

Any accumulated depreciation as at the revaluation date is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset. The revaluation surplus included in the asset revaluation reserve in respect of an asset is transferred directly to accumulated profits on retirement or disposal of the asset.

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

The residual value, useful life and depreciation method are reviewed at each financial year-end to ensure that the amount, method and period of depreciation are consistent with previous estimates and the expected pattern of consumption of future economic benefits embodied in the items of property, plant and equipment.

An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. When assets are sold or retired, their cost and accumulated depreciation are removed from the financial statements and any gain or loss resulting from their disposal is included in the statement of financial activities in the year the asset is derecognised.

Subsequent costs

The cost of replacing a component of an item of property, plant and equipment is recognised in the carrying amount of the item if it is probable that the future economic benefits embodied within the component will flow to the School, and its cost can be measured reliably. The carrying amount of the replaced component is derecognised. The costs of the day-to-day servicing of property, plant and equipment are recognised in statement of financial activities as incurred.

Depreciation

Depreciation is based on the cost of an asset less its residual value. Significant components of individual assets are assessed and if a component has a useful life that is different from the remainder of that asset, that component is depreciated separately.

Depreciation is recognised as an expense in statement of financial activities on a straight-line basis over the estimated useful lives of each component of an item of property, plant and equipment, unless it is included in the carrying amount of another asset. Leased assets, if any, are depreciated over the shorter of the lease term and their useful lives unless it is reasonably certain that the School will obtain ownership by the end of the lease term.

Depreciation is recognised from the date that the property, plant and equipment are installed and are ready for use, or in respect of internally constructed asset, from the date that the asset is completed and ready for use.

The estimated useful lives for the current and comparative years are as follows:

Arts and music equipment	- 5 years
Computers	- 3 years
Furniture and fittings	- 5 years
Office equipment	- 5 years
Other equipment	- 3 years
Physio and occupational equipment	- 5 years
Renovation	- 2 years
School building	- 50 years

Depreciation methods, useful lives and residual values are reviewed at the end of each reporting date and adjusted if appropriate.

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

(e) Impairment of non-financial assets

The carrying amounts of the School's non-financial assets are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists, the asset's recoverable amount is estimated.

An asset's recoverable amount is the higher of an asset's or cash generating unit's fair value less costs to sell and its value in use and is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or group of assets. In assessing value in use, the estimated future cash flows are discounted to their present value using pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. Where the carrying amount of an asset exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

Impairment losses are recognised in the statement of financial activities as "other expenses" or treated as a revaluation decrease for assets carried at revalued amount to the extent that the impairment loss does not exceed the amount held in the asset revaluation reserve for that same asset.

An assessment is made at each reporting date as to whether there is any indication that previously recognised impairment losses recognised for an asset may no longer exist or may have decreased. If such indication exists, the recoverable amount is estimated. A previously recognised impairment loss is reversed only if there has been a change in the estimates used to determine the asset's recoverable amount since the last impairment loss was recognised. If that is the case, the carrying amount of the asset is increased to its recoverable amount. That increased amount cannot exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognised for the asset in prior years. Reversal of an impairment loss is recognised in the statement of financial activities unless the asset is carried at revalued amount, in which case the reversal in excess of impairment loss previously recognised through the statement of financial activities is treated as revaluation increase.

After such a reversal, the depreciation charge is adjusted in future periods to allocate the asset's revised carrying amount, less any residual value, on a systematic basis over its remaining useful life.

(f) Non-derivative financial assets

The School initially recognises other receivables, on the date that they are originated at their transaction price, excluding transaction costs, if any. Transaction costs shall be recognised as expenditure in the statement of financial activities as incurred.

Other receivables are subsequently measured at cost less accumulated impairment losses.

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, an impairment loss is recognised. The amount of the impairment loss is measured as the difference between the carrying value of the receivables and the present value of the estimated future cash flows discounted at the original effective interest rate. The carrying amount of the receivables is reduced directly or through the use of an allowance account. The amount of the loss is recognised in the statement of financial activities.

Bad debts are written off as incurred.

If, in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised, the previously recognised impairment loss shall be reversed either directly or by adjusting an allowance account. The amount of the reversal shall be recognised in the statement of financial activities.

Financial assets and liabilities are offset and the net amount presented in the statement of financial position, when, and only when, the School has a legal right to offset the amounts and intends either to settle on a net basis or to realise the asset and settle the liability simultaneously.

(g) Cash and cash equivalents

Cash and cash equivalents comprise cash in hand, cash at bank and demand deposits that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in their fair value. For the purpose of the statement of cash flows, pledged deposits are excluded whilst bank overdrafts that are repayable on demand and that form an integral part of the School's cash management are included in cash and cash equivalents.

(h) Impairment of financial assets

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

An allowance for impairment of trade and other receivables is recognised 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 reorganisation, 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 recognised 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 recognised, the School shall reverse the previously recognised 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 recognised. The amount of reversal is recognised in the statement of financial activities.

(i) Derecognition of financial assets

The School derecognises a financial asset when the contractual rights to the cash flows from the asset expire, or it transfers the rights to receive the contractual cash flows on the financial asset in a transaction in which substantially all the risks and rewards of ownership of the financial asset are transferred, or it neither transfers nor retains substantially all of the risks and rewards of ownership and does not retain control over the transferred asset. Any interest in transferred financial assets that is created or retained by the School is recognised as a separate asset or liability.

On derecognition of a financial asset, the difference between the carrying amount and the sum of the consideration received and any cumulative gain or loss that has been recognised directly in equity is recognised in the statement of financial activities.

(j) Related parties

A related party is defined as follows:

- (i) A person or a close member of that person's family is related to the School if that person:
 - a. Has control or joint control over the School;
 - b. Has significant influence over the School; or
 - c. Is a member of the key management personnel of the School or of a parent of the School.
- (ii) An entity is related to the School if any of the following condition applies:
 - a. The entity and the School are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others);
 - b. One entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of a group of which the other entity is a member);
 - c. Both entities are joint ventures of the same third party;
 - d. One entity is a joint venture of a third entity and the other entity is an associate of the third entity;
 - e. The entity is a post-employment benefit plan for the benefit of employees of either the School or an entity related to the School. If the School is itself such a plan, the sponsoring employers are also related to the School;
 - f. The entity is controlled or jointly controlled by a person identified in (i);
 - g. A person identified in (i)a has significant influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity).

(k) Non-derivative financial liabilities

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

The School derecognises a financial liability when its contractual obligations are discharged, cancelled or expired. Financial liabilities is derecognised 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 recognised in the statement of financial activities.

Financial assets and liabilities are offset and the net amount presented in the statement of financial position when, and only when, the School has a legal right to offset the amounts and intends either to settle on a net basis or to realise the asset and settle the liability simultaneously.

Financial liabilities comprise other payables and accrued expenses.

(l) Provisions

Provisions are recognised when the School has a present obligation (legal or constructive) where, as a result of past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. The unwinding of the discount is recognised as finance cost.

The management committee reviews the provisions annually and where in their opinion, the provisions are inadequate or excessive, due adjustment is made.

(m) Employee benefits

(i) Defined contribution plans

A defined contribution plan is a post-employment benefit plan under which an entity pays fixed contributions into a separate entity and will have no legal or constructive obligation to pay further amounts.

The School participates in the national pension scheme as defined by the laws of the countries in which it has operations. In particular, as required by the law, the School makes contributions to the Central Provident Fund ("CPF"). CPF contributions are recognised as compensation expenses in statement of financial activities in the same period as the employment that gives rise to the contributions.

(ii) Employee leave entitlement

Employee entitlements to annual leave other than teaching staff are recognised when they accrue to employees. With effect from 1 January 2015, unused annual leave is allowed to be carried forward to a maximum of 7 days, and to be utilised by 31 March of the following year. Any unused leave that is not utilised is deemed to be forfeited.

(iii) Termination benefits

Termination benefits are payable when employment is terminated before the normal retirement date, or whenever an employee accepts voluntary redundancy in exchange for these benefits. The School recognises termination benefits when it is demonstrably committed to either: terminating the employment of current employees according to a detailed formal plan without possibility of withdrawal; or providing termination benefits as a result of an offer made to encourage voluntary redundancy. Benefits falling due more than 12 months after reporting date are discounted to present value.

(n) Leased assets

Leases in terms of which the School assumes substantially all the risks and rewards of ownership are classified as finance leases. Upon initial recognition, the leased asset is measured at an amount equal to the lower of its fair value and the present value of the minimum lease payments. Subsequent to initial recognition, the asset is accounted for in accordance with the accounting policy applicable to that asset.

Other leases are operating leases and are not recognised in the School's statement of financial position.

Where the School is the lessee – Operating leases

Rentals payable under operating leases are charged to statement of financial activities on a straight-line basis over the term of the relevant lease unless another systematic basis is more representative of the time pattern in which economic benefits from the leased assets are consumed. Contingent rentals arising under operating leases are recognised as an expense in the period in which they are incurred.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis, except where another systematic basis is more representative of the time pattern in which economic benefits from the lease asset is consumed.

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

(o) Finance income and finance costs

Finance income comprises interest income on funds invested (including available-for-sale financial assets). Interest income is recognised as it accrues in statement of financial activities, using the effective interest method.

Finance costs comprise interest expense on borrowings and impairment losses recognised on financial assets (other than trade receivables).

(p) Income recognition

Income comprises the fair value of the consideration received or receivable for the rendering of services in the ordinary course of the School's activities.

Income is recognised in statement of financial activities where there is (a) entitlement (b) certainty and (c) sufficient reliability of measurement.

Such income is deferred only when the donor specifies that the grant or donations must only be used in future accounting periods; or where the donor has imposed conditions which must be met before the School has entitlement.

- (i) School fees are recognised over the period of instruction. Amounts of fees relating to future periods of instruction are included in fees received in advance.
- (ii) Grants from government are recognised as a receivable at their fair value when there is reasonable assurance that the grant will be received and the School will comply with the conditions associated with the grant.

Government grants receivable are recognised in statement of financial activities over the periods necessary to match them with the related costs which they are intended to compensate, on a systematic basis. Government grants relating to expenses are shown separately as other income.

Wage Credit Scheme

Cash grants received from government in relation to Wage Credit Scheme are recognised as income upon receipt.

- (iii) Donations are recognised 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 recognised as a liability until the financial period in which the School is allowed by the condition to expend the income.

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

- (iv) Interest income is recognised on a time-proportion basis using the effective interest method.
- (v) Other income is recognised when received.

(q) Funds

Fund balances restricted by other agencies and donors are so indicated and are distinguished from funds allocated to specific purposes, if any. Externally restricted funds may only be utilised in accordance with the purposes for which they are established. The School reserves funds will not be transferred out of the School for other purposes. The School Management Committee retains full control over the use of unrestricted funds for any of the School's purposes.

- (i) **Student welfare fund**
Student welfare fund is set up for expenses related to the welfare of students.
- (ii) **Accumulated general fund**
The accumulated reserve is restricted for the School only, for the benefit of its intended purpose, according to the funder's intent for the use of monies. The Reserves will not be transferred out of the School for other purposes.
- (iii) **Additional training vote fund**
This is provided by MOE for each registered teacher to receive appropriate trainings in order to improve the quality of his or her services.

- (iv) Curriculum enhancement fund
This fund was set up to promote and sustain school-based initiatives in enhancing the quality of the school's curriculum and co-curriculum.
- (v) Discretionary financial assistance fund
This pertains to the fund received from MOE that is ring-fenced to discretionary financial assistance purposes to help students.
- (vi) Financial assistance fund
In financial year 2012, MOE released an additional top-up grant that would be ring-fenced to financially assist students.
- (vii) High needs grant
In financial year 2012, High needs fund 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 behaviors.
- (viii) Opportunity fund
The opportunity fund is an initiative by MOE since financial year 2006/2007 to support needy students.
- (ix) Parent support group fund
This pertains to the one-off seed funding received from MOE/NCSS to enhance its partnership efforts with parents and to try out new ideas to engage parents.
- (x) Project fund
This fund was approved by the School Management Committee to set aside for school building extension, school improvement and upgrading works, also for projects/programmes that will meet the needs of the pupils.
- (xi) Public transport subsidy
This fund was set up by the Ministry of Education (SPED) to subsidise \$10 per month (or \$120 per year) to each SPED Financial Assistance Scheme (FAS) recipient who declare taking public transport to school, for as long as the students are enrolled in the school.
- (xii) School-To-Work (S2W) prototype fund
The programme aims to develop more work and training options and pathways to benefit SPED students in their graduating year who have the potential to work.
- (xiii) School building fund - extension
The construction for the School's extension building started in 2012 and was officially opened in 26 April 2013. MOE provided a grant-in-aid of 95%, NCSS on behalf of the TOTE Board Social Service Fund gave a capital grant equivalent to 2.5% and the School contributed the other remaining 2.5% of the total project cost through its project fund.
- (xiv) Sinking fund
The sinking fund was set up for major repairs and maintenance of the School's building.
- (xv) Staff training vote fund
In financial year 2006, MOE solely funded this fund. A sum of S\$1,100 is allocated for each staff to receive appropriate trainings in order to improve the quality of their services.
- (xvi) Student assistance fund
The student assistance fund was set up to provide financial assistance to pupils in need.
- (xvii) Edusave grant
Edusave grant is a grant from MOE to be used to organise common curriculum programmes or purchase additional resources which benefit students.

- (xviii) Trailblazer fund
This fund was set up by Trailblazer Foundation and administered by NCSS, aims to help students from low-income families affected by economic downturn.
- (xix) ICT development grant
The ICT development grant consists of:
 - a. ICT manpower grant
The ICT manpower grant provide schools annual grant to hire an information technology professional to support teachers in the implementation of ICT- enhanced lessons in the classrooms. The grant would be ring-fenced and school would not be allowed to use the grant for other purposes.
 - b. ICT equipment and services grant
The ICT equipment and services grant provide school annual grant to purchase of ICT hardware, software or services to implement general classroom teaching and other ICT- related programmes.
- (xx) MOE-NCSS innovative award fund
This fund was set up to support the schools' innovative projects to enhance teaching and learning.
- (xxi) School meals programme
To provide \$2.00 for a meal per day for SPED FAS students aged from 6-12 years old as at 1 January, and an additional 2 meals per week at \$2.00 per meal for 40 weeks a year.
- (xxii) SPED financial assistance scheme
This scheme was set up to provide needy students in SPED schools with waiver of schools fees, free uniforms and textbooks.
- (xxiii) MOE secondment fund
This fund top up the difference of actual manpower costs of MOE-seconded education officers based on MOE salary scale and salaries of SPED principals/ teachers provided in the prevailing SPED staffing model.
- (xxiv) Contract teaching resources
This fund allow the school to engage contract teachers to cover teaching duties of staff undergoing Diploma in Special Education (DISE), Advanced DISE and Management and Leadership in Schools (MLS) courses, as well as staff who are away on MOE Masters Scholarship.
- (r) Expenditures

All expenditure is accounted for an accrual basis, are aggregated under the respective accounts. Direct costs are attributed to the activity where possible. Where costs cannot be wholly attributable to an activity, they have been apportioned on a basis consistent with the use of resources.

Costs of School activities comprise all costs incurred in the pursuit of the School's activities. The total costs of expenditure include an apportionment of overheads and shared costs, where applicable.

Costs directly attributable to the School's activities are by specific identification allocated to the respective activities. The costs are fully met by contributions in the form of donations and grants.

(s) Income tax

As a charity, the School is exempted from tax on income and gains falling with section 13 (1)(zm) of the Income Tax Act to the extent that these are applied to its charitable objects. No tax charge have arisen in the School.

3. PROPERTY, PLANT AND EQUIPMENT

	Arts and music equipment	Computers	Furniture and fittings	Office equipment	Other equipment	Physio and occupational equipment	Renovation	School building	Total
Cost	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$
At 1 April 2015	126,823	361,960	161,195	388,073	766,044	33,298	433,491	15,406,003	17,676,887
Additions during the year	18,050	25,716	29,990	120,678	65,770	2,568	284,821	-	547,593
Disposals during the year	(8,100)	-	(3,560)	(15,703)	(5,835)	(660)	-	-	(33,858)
Balance at 31 March 2016	136,773	387,676	187,625	493,048	825,979	35,206	718,312	15,406,003	18,190,622
Additions during the year	13,898	43,342	74,915	59,619	124,630	-	3,638	-	320,042
Disposals during the year	-	-	(14,339)	(18,178)	(18,123)	-	-	(4,352)	(54,992)
Balance at 31 March 2017	150,671	431,018	248,201	534,489	932,486	35,206	721,950	15,401,651	18,455,672
Accumulated depreciation									
At 1 April 2015	111,616	247,113	145,075	228,783	611,666	6,097	303,551	1,900,063	3,553,964
Charge for the year	5,575	63,726	9,969	62,005	79,116	6,571	173,479	308,120	708,561
Disposal during the year	(8,097)	-	(3,558)	(10,777)	(5,833)	(659)	-	-	(28,924)
Balance at 31 March 2016	109,094	310,839	151,486	280,011	684,949	12,009	477,030	2,208,183	4,233,601
Charge for the year	8,231	57,344	18,132	77,377	100,532	7,042	183,458	308,033	760,149
Disposal during the year	-	-	(14,331)	(18,167)	(17,896)	-	-	-	(50,394)
Balance at 31 March 2017	117,325	368,183	155,287	339,221	767,585	19,051	660,488	2,516,216	4,943,356
Net carrying value									
At 1 April 2015	15,207	114,847	16,120	159,290	154,378	27,201	129,940	13,505,940	14,122,923
At 31 March 2016	27,679	76,837	36,139	213,037	141,030	23,197	241,282	13,197,820	13,957,021
At 31 March 2017	33,346	62,835	92,914	195,268	164,901	16,155	61,462	12,885,435	13,512,316

4. OTHER RECEIVABLES AND DEPOSITS

	2017 S\$	2016 S\$
Deposits	5,520	62,042
Fees receivables	29,684	41,188
Grant receivables	152,395	224,064
Accrued interests	21,526	48,000
Amount due from related party	46,343	29,480
	255,468	404,774
Less: Amount show under non-current assets	(70,875)	-
	184,593	404,774

The carrying amounts other receivables and deposits approximate to their fair values.

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

Other receivables and deposits are denominated in the School's functional currency.

5. CASH AND CASH EQUIVALENTS

	2017 S\$	2016 S\$
Cash in hand	903	186
Cash at banks	6,700,244	5,729,534
Fixed deposits (unsecured)	9,003,171	8,995,958
	15,704,318	14,725,678

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

Fixed deposits have maturity terms from 12 months to 18 months (2016: 12 months to 18 months) and have interest rates ranging from 1.15% to 1.5% (2016: 1% to 1.5%) per annum.

Cash and cash equivalents are denominated in the School's functional currency.

6. OTHER PAYABLES AND ACCRUED EXPENSES

	2017	2016
	S\$	S\$
Other payables		
- Related parties	23,617	35,757
- Outside parties	24,916	49,773
Accrued expenses	455,003	332,773
Deferred income	30,940	1,400
	<u>534,476</u>	<u>419,703</u>

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

Other payables and accrued expenses are denominated in the School's functional currency.

7. ADJUSTMENT ON OPERATING GRANT FUNDING

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

	2017	2016
	S\$	S\$
NCSS grant over funding in FY 2015/2016 (FY 2014/2015)	<u>20,697</u>	<u>(8,303)</u>

8. STUDENT WELFARE FUND

	2017	2016
	S\$	S\$
Balance at beginning of the year	23,772	19,812
Donation income collected on behalf by related party	26,343	29,480
Donations received during the year	<u>4,351</u>	<u>14,920</u>
	54,466	64,212
Expenditures during the year	<u>(41,600)</u>	<u>(40,440)</u>
Balance at end of the year	<u>12,866</u>	<u>23,772</u>

9. RESTRICTED FUNDS**(a) Accumulated general fund**

The accumulated reserves ending balance of the year as indicated is restricted for the School only, for the benefit of its intended purpose, according to the funder's intent for the use of monies. The Reserves will not be transferred out of the School for other purposes.

(b) Additional training vote fund

	2017	2016
	S\$	S\$
Balance at the beginning of the year	13,670	11,198
Grants received during the year	<u>15,130</u>	<u>24,435</u>
	28,800	35,633
Expenditures during the year	<u>(26,608)</u>	<u>(21,963)</u>
Balance at the end of the year	<u>2,192</u>	<u>13,670</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.

(c) Curriculum enhancement fund

	2017	2016
	S\$	S\$
Balance at the beginning of the year	293	8,766
Grants received during the year	69,707	61,234
	<u>70,000</u>	<u>70,000</u>
Expenditures during the year	(69,845)	(69,707)
Balance at the end of the year	<u>155</u>	<u>293</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.

(d) Discretionary financial assistance fund

	2017	2016
	S\$	S\$
Balance at the beginning of the year	-	-
Grants received during the year	33,480	30,020
	<u>33,480</u>	<u>30,020</u>
Expenditures during the year	(33,480)	(30,020)
Balance at the end of the year	<u>-</u>	<u>-</u>

This pertains to the funds received from MOE during the year that is ring-fenced to discretionary financial assistance purposes to help students.

(e) Financial assistance fund

	2017	2016
	S\$	S\$
Balance at the beginning and 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.

(f) High needs grant

	2017	2016
	S\$	S\$
Balance at the beginning of the year	-	1,849
Grants received during the year	37,967	19,280
	<u>37,967</u>	<u>21,129</u>
Expenditures during the year	(36,730)	(21,129)
Balance at the end of the year	<u>1,237</u>	<u>-</u>

In financial year 2012, 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 behaviors.

(g) Opportunity fund

	2017	2016
	S\$	S\$
Balance at the beginning of the year	34,703	15,843
Grants received during the year	-	39,773
Grants refunded during the year	-	(13,253)
Net grant received	-	26,520
Expenditures during the year	(7,925)	(7,660)
Balance at the end of the year	<u>26,778</u>	<u>34,703</u>

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

(h) Parent support group fund

	2017	2016
	S\$	S\$
Balance at the beginning of the year	588	1,239
Grants received during the year	1,912	1,261
	<u>2,500</u>	<u>2,500</u>
Expenditures during the year	(2,500)	(1,912)
Balance at the end of the year	<u>-</u>	<u>588</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.

(i) Project fund

	2017	2016
	S\$	S\$
Balance at the beginning of the year	1,708,337	1,749,284
Expenditures during the year	(55,029)	(40,947)
Balance at the end of the year	<u>1,653,308</u>	<u>1,708,337</u>

This fund was approved by the School Management Committee to set aside for school building extension, school improvement and upgrading works, also for projects/programmes that will meet the needs of the pupils.

There were assets purchased in prior years with a net book value totaling \$82,943 (2016: S\$17,938), which has not yet charged to the fund.

(j) Public transport subsidy

	2017	2016
	S\$	S\$
Balance at the beginning of the year	2,250	-
Grant received during the year	4,110	6,960
	<u>6,360</u>	<u>6,960</u>
Expenditures during the year	(5,460)	(4,710)
Balance at the end of the year	<u>900</u>	<u>2,250</u>

This fund was set up by the Ministry of Education to subsidise \$10 per month (or \$120 per year) to each SPED Financial Assistance Scheme (FAS) recipient who declare taking public transport to school, for as long as the students are enrolled in the school.

(k) School-To-Work (S2W) prototype fund

	2017	2016
	S\$	S\$
Balance at the beginning of the year	335	616
Expenditures during the year	-	(281)
Balance at the end of the year	<u>335</u>	<u>335</u>

The programme aims to develop more work and training options and pathways to benefit SPED students in their graduating year who have the potential to work.

(l) School building fund - extension

	2017	2016
	S\$	S\$
Balance at the beginning of the year	173,298	179,129
Expenditures during the year	(9,902)	(5,831)
Balance at the end of the year	<u>163,396</u>	<u>173,298</u>

The construction for the School's extension building has started in 2012 and was officially opened in 26 April 2013. MOE provided a grant-in-aid of 95%, NCSS on behalf of the TOTE Board Social Service Fund gave a capital grant equivalent to 2.5% and the School contributed the other remaining 2.5% of the total project cost through its project fund.

There were assets purchased in prior years with a net book value totaling \$264,006 (2016: S\$274,103), which has not yet charged to the fund.

(m) Sinking fund

	2017 S\$	2016 S\$
Balance at the beginning of the year	2,582,724	2,616,669
Expenditures during the year	(13,037)	(33,945)
Balance at the end of the year	<u>2,569,687</u>	<u>2,582,724</u>

The sinking fund was set up for major repairs and maintenance of the School's building.

There were assets purchased during the year with a net book value totaling S\$691 (2016: S\$13,504), which has not yet charged to the fund.

(n) Staff training vote fund

	2017 S\$	2016 S\$
Balance at the beginning of the year	-	28,934
Grants received during the year	141,900	115,129
	<u>141,900</u>	<u>144,063</u>
Expenditures during the year	(44,093)	(144,063)
Balance at the end of the year	<u>97,807</u>	<u>-</u>

In financial year 2006, MOE solely funded this fund. A sum of S\$1,100 is allocated for each staff to receive appropriate trainings in order to improve the quality of their services.

(o) Student assistance fund

	2017 S\$	2016 S\$
Balance at the beginning of the year	1,718,089	1,719,818
Expenditures during the year	(1,932)	(1,729)
Balance at the end of the year	<u>1,716,157</u>	<u>1,718,089</u>

The student assistance fund was set up to provide financial assistance to pupils in need.

(p) Edusave grant

	2017 S\$	2016 S\$
Balance at beginning of the year	13,379	2,918
Grants received during the year	24,005	26,095
	<u>37,384</u>	<u>29,013</u>
Expenditure during the year	(32,037)	(15,634)
Balance at end of the year	<u>5,347</u>	<u>13,379</u>

Edusave grant is a grant from MOE to be used to organise common curriculum programmes or purchase additional resources which benefit students.

(q) Trailblazer fund

	2017 S\$	2016 S\$
Balance at beginning and end of the year	<u>2,355</u>	<u>2,355</u>

This fund was set up by Trailblazer Foundation and administered by NCSS, aims to help students from low-income families affected by economic downturn.

(r) ICT development grant

a. ICT manpower grant

	2017	2016
	S\$	S\$
Grant received during the year	40,300	-
Expenditures during the year	(39,991)	-
Balance at the end of the year	<u>309</u>	<u>-</u>

This grant is used to hire an IT professional to support teachers in the implementation of ICT- enhanced lessons in the classroom.

b. ICT equipment and services grant

	2017	2016
	S\$	S\$
Grant received during the year	74,000	-
Expenditures during the year	(72,933)	-
Balance at the end of the year	<u>1,067</u>	<u>-</u>

This grant is used to purchase of ICT hardware, software or services to implement general classroom teaching and other ICT- related programmes.

(s) MOE - NCSS innovation award fund

	2017	2016
	S\$	S\$
Grant received during the year	<u>5,000</u>	<u>-</u>

This fund was set up to support the schools' innovative projects to enhance teaching and learning.

(t) School meals programme

	2017	2016
	S\$	S\$
Grant received during the year	7,258	-
Expenditures during the year	(7,258)	-
Balance at the end of the year	<u>-</u>	<u>-</u>

To provide \$2.00 for a meal per day for SPED FAS students aged from 6-12 years old as at 1 January, and an additional 2 meals per week at \$2.00 per meal for 40 weeks a year.

(u) SPED financial assistance scheme

	2017	2016
	S\$	S\$
Grant received during the year	38,811	-
Expenditures during the year	(38,811)	-
Balance at the end of the year	<u>-</u>	<u>-</u>

This fund was set up to provide financial assistance for students who are Singapore citizens, from low income families and currently studying in the SPED Schools. The scheme ensure a basic level of assistance and provides greater financial security for their families. The items covered under this scheme include the school fees, school attire and textbooks.

(v) MOE secondment fund

	2017 S\$	2016 S\$
Grant received during the year		
- MOE grant received	326,243	269,728
- MOE secondment fund	77,196	117,390
	403,439	387,118
Expenditures during the year	(403,439)	(387,118)
Balance at the end of the year	-	-

This fund top up the difference of actual manpower costs of MOE-seconded education officers based on MOE salary scale and salaries of SPED principals/ teachers provided in the prevailing SPED staffing model.

(w) Contract teaching resources

	2017 S\$	2016 S\$
Grant received during the year	43,660	61,800
Expenditures during the year	(49,007)	(55,734)
Net movement of fund	(5,347)	6,066
Transfer from accumulated general fund	5,347	(6,066)
Balance at the end of the year	-	-

This fund allow the school to engage contract teachers to cover teaching duties of staff undergoing Diploma in Special Education (DISE), Advanced DISE and Management and Leadership in Schools (MLS) courses, as well as staff who are away on MOE Masters Scholarship.

10. DESIGNATED DONATIONS

Designated donations received during the year are as follows:

	2017 S\$	2016 S\$
Baking, housekeeping and food preparation programme	-	-
School activities, meals and groceries	-	-
Gym equipment	-	10,000
	-	10,000

11. STAFF COSTS

	2017 S\$	2016 S\$
CPF contributions	915,366	686,090
Salaries and bonus	6,892,616	6,165,909
	7,807,982	6,851,999
Staff welfare	178,162	154,468
	7,986,144	7,006,467

Staff welfare expenses includes expenses that consist of medical insurance, transport reimbursement, staff training and other staff welfare related expenses.

The staff costs were allocated as follows:	2017	2016
	S\$	S\$
<u>Costs of charitable activities</u>		
High need grant	36,730	21,129
Curriculum enhancement fund	56,252	56,870
MOE secondment fund	403,439	387,118
Contract teaching	49,007	55,734
Accumulated general fund		
- Salaries and CPF contribution	6,577,752	5,663,947
- Staff welfare	160,954	140,979
	6,738,706	5,804,926
<u>Governance and administrative costs</u>		
- Salaries and CPF contribution	684,802	667,201
- Staff welfare	17,208	13,489
	702,010	680,690
	<u>7,986,144</u>	<u>7,006,467</u>

The breakdown on the headcount of key management personnel of the School into remuneration band is as follows:

	2017	2016
S\$100,000 and above	<u>2</u>	<u>3</u>

12. PROFESSIONAL FEES

	2017	2016
	S\$	S\$
Audit fees	11,500	10,000
Other fees paid to Auditors		
- current year	1,200	1,200
- prior year	-	535
Other professional fees	3,900	11,843
	<u>16,600</u>	<u>23,578</u>

13. 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. The school is exempted from tax on income and gain falling within section 13(1)(zm) of the Singapore Income Tax Act to the extent that these are applied to its charitable objects. There no provision for income tax and deferred tax has been made in the financial statements.

14. COMMITMENTS

Operating lease commitments – as lessee

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

	2017	2016
	S\$	S\$
Not later than one year	4,013	11,171
Later than one year but not later than five years	-	3,499
	<u>4,013</u>	<u>14,670</u>

15. RELATED PARTIES TRANSACTIONS

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

	2017	2016
	S\$	S\$
Income received by a related party	277,559	191,775
Income received on behalf of a related party	126,980	3,580
Expenses paid on behalf by a related party	25,175	12,924
Purchase of goods and service from a related party	<u>183,026</u>	<u>134,761</u>

Balances with the related parties as at the reporting date are set out in Notes 4 and 6.

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 recognised in the School's statement of financial activities and instead in Metta Welfare Association's accounts.

The rental expense and income recognised by Metta Welfare Association amounts to S\$784,434 (2016: S\$784,434).

16. 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 organisations 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 School Management Committee member may not vote on the issue that was the subject matter of the disclosure. Detailed minutes will be taken on the disclosures as well as the basis for arriving at the final decision in relation to the issue at stake.

17. CAPITAL GRANTS

The School received capital grants for the procurement of its property, plant and equipment. These were recognised as income and are included in the accumulated general fund when the grant is received. The balance of the unutilised grants is as follows:

	2017	2016
	S\$	S\$
Beginning of financial year	13,191,280	13,499,400
Addition during the year	-	-
Amortised during the year	<u>(308,120)</u>	<u>(308,120)</u>
End of financial year	<u>12,883,160</u>	<u>13,191,280</u>



ACKNOWLEDGEMENT

We extend our deepest appreciation to all donors, sponsors and supporters who have helped us in realising our mission. Your generosity and goodwill have truly made a tremendous improvement to the lives of our beneficiaries. We look forward to your continued support in our future projects and events.

The names listed in the following pages are in alphabetical order. Whilst 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	Changi Simei Grassroots Organisations	13	NTUC FairPrice Foundation Ltd
2	Fu Chun Community Club	14	NTUC FairPrice Jurong Point
3	Marsiling Community Club	18	NTUC Fairprice Upper Changi
4	Ministry of Education (MOE)	16	NTUC Foundation
5	Ministry of Health (MOH)	17	NTUC Income Insurance Co-Operative Ltd
6	Ministry of Social and Family Development (MSF)	18	PUB
7	National Council of Social Service (NCSS)	19	Singapore Police Force Training Command (TRACOM)
8	National Volunteer & Philanthropy Centre (NVPC)	20	Singapore Pools Pte Ltd
9	Northeast Community Development Council (NECDC)	21	South East Community Development Council (SECDC)
10	NTUC Fairprice Bedok North	22	Tampines Changkat Community Club
11	NTUC Fairprice Bedok Reservoir	23	Tampines Changkat Grassroots Organisations
12	NTUC Fairprice Chai Chee	24	Tote Board

INDIVIDUALS

1	Dr Mohamad Maliki Bin Osman	51	Chew Ah Chye	101	Ellen Yee
2	Ms Jessica Tan Soon Neo	52	Chew Hong Pooi	102	Emily Neo
3	Au Seng Lye	53	Chew Jia Hui	103	Eric Teoh
4	Adeline Lim	54	Chew Keat Chuan	104	Esther Ang Hwee Leng
5	Adeline Tan	55	Chew Nam Min	105	Esther Chan
6	Adrian Ooi	56	Chew Seow Siang	106	Esther Toh
7	Adrian Teo Pea Long	57	Chew Soo Chuah	107	Evelyn Ng
8	Adrian Wong Wen Kwang	58	Chew Tai Chong	108	Fabian Tan
9	Alex Tay	59	Chia Hee Ngoh	109	Felix Teng
10	Amy Tay Mui Ngo	60	Chia Hui Hoon	110	Felix Wee Sheng
11	An Yang Tang	61	Chia Mui Peaw	111	Foo Ah Heom
12	Andrew Ng	62	Chia Puay Koon	112	Foo Kim Pong
13	Andrew Tan	63	Chia Teo Huat	113	Foo Sek Kok
14	Ang Ah Huat	64	Chia Yoke Kheng	114	Foo Siew Eng
15	Ang Bee Yan	65	Chiang Lai Ling @ Chiang Lai	115	Francis Chan Hong Nguan
16	Ang Kah Joo	66	Leng	116	Gan Shou Ying
17	Ang Kian Peng	67	Chin Siew Onn	117	Gary Seow
18	Ang Pei Yu	68	Chiu Yin Fan Eva	118	George Chew Seng Teck
19	Ang Sok Hoon	69	Chng Jit Koon	119	Gog Soon Joo
20	Ang Tzu Jin	70	Chong Chin Fan	120	Goh Aik Soon
21	Annie Ng	71	Chong Sook Fong	121	Goh Boo Sin
22	Anthony Yeo	72	Chong Yu Ngan	122	Goh Chiew Gek
23	Athena d/o Michael	73	Choo Chiau Beng	123	Goh Chin Koon
24	Audrey Kuah Hwi Bin	74	Choo Eng Cheong	124	Goh Gek Cheng
25	Aw Bee Hong	75	Choong Lai Weng	125	Goh Hay Hong
26	Bay Keow Neo	76	Chow Lee Tin	126	Goh Hock Guan
27	Bey Chin Kit	77	Chow Yew Meng	127	Goh Jui Teow
28	Bok Jee Hak	78	Christina Ng Wai Lan	128	Goh Ken Lai
29	Brenda Chan Ket Huai	79	Chua Hung Mong	129	Goh See Kee
30	Camellia Ng Kai Zhen	80	Chua Kim Sing	130	Goh Sok Ngo
31	Carol Choong	81	Chua Lee Keng	131	Goh Tong Woo
32	Carol Tan Swee Lian	82	Chua Siang Lan	132	Goh Wee Meng
33	Carrie Chan	83	Chua Soon Huat	133	Goh Yong Hwa
34	Catan Tan	84	Chua Wee Teck	134	Gui Eng Hong
35	Catherine Tan	85	Chuah Siew Hooi	135	Gurbachan Singh
36	Cecilia Ngeo	86	Chui Yin Wan	136	Han Chow Peng
37	Chan Bee Tin Kim	87	Cindy (林玉瑞)	137	Han Lay Bee
38	Chan Fook On	88	Cindy Chua	138	Heng Heok Hwee Joyce
39	Chan Man	89	Daniel Chong Jyh Tar	139	Heng Sai Keov
40	Chan Siah Meng	90	Daniel Yong Kee Ming	140	Hew Fook Sen
41	Chan Siam Muay	91	Debbie Chiam	141	Hng Ah Lean
42	Chan Wai Meng	92	Derick Ang Jian Zhu	142	Ho Eng Chuan
43	Chandrasekaran Pillai	93	Desmond Fung	143	Ho Eng Wah
44	Chang Teck Lui	94	Ding Min	144	Ho Kee Tuck
45	Chaw Ah Ber	95	Doris Lim Mei Yin	145	Ho Kian Tiong
46	Chen Chuen Horng	96	Dr Tan Tiong Har	146	Ho Wha Tew
47	Chen Xing Chan	97	Eddie Teo	147	Hoh Kwai Chun
48	Chen Yan Hua & Family	98	Eileen Chia	148	Hong Yi Xiang
49	Cheong Kam Wah	99	Elaine Koh	149	Hong-Yi Long
50	Cheong Kok Mung	100	Ellen Tan Yi Lin	150	Hoo Sok Siam

151	Hor Chong Hann	218	Lim Bin Hong	286	Neo Kwai Cheng
152	How Chong Yin	219	Lim Chai Tee	287	Neo Kwei Lu
153	Huang Chun Jung	220	Lim Chee Liong	288	Neu Shi Ling
154	Irene Lee	221	Lim Cheng Hoon	289	Neu Zheng Wei
155	Ivy Tan	222	Lim Chiew Moa	290	Ng Ai Lian
156	Jaime Tan Pek Kueng	223	Lim Chong Yeow	291	Ng Cheong Kim
157	Jane Ng	224	Lim Chye Guan	292	Ng Chor Seng
158	Janette Tan	225	Lim Gek Sim Emeline	293	Ng Foo Meng
159	Jasmine Neo	226	Lim Guat Ha	294	Ng Kah Gui
160	Jasper Choo Kok Hwa	227	Lim Ho Choon	295	Ng Kah Leong
161	Jazreel Chua Sen Feng	228	Lim Hock Seng	296	Ng Khar Meng
162	Jeffanie Ong	229	Lim Hui Yuan	297	Ng Kheng Siang
163	Jeffrey Khoo Boon Chye	230	Lim JunHan	298	Ng Siew Geo
164	Jeffrey Tan Boon Tiong	231	Lim Kee Hun	299	Ng Sow Mei
165	Jeremy Chiang	232	Lim Kee Yang	300	Ng Thiam Hoo
166	John Babington Vaz	233	Lim Kiah Tow	301	Ng Thian Hoo
167	Jolufu Sim Chee Khoon	234	Lim Kim Huat	302	Ng Yiang Chuang
168	K K Lau	235	Lim Kim Kee	303	Ng Yip Keong
169	K K Teoh	236	Lim Kim Moey	304	Ngho Kun Lam Jaron
170	K R Pillay	237	Lim Kim Mok	305	Noorhasana Bte Mohd Arsad
171	Kam Lai Ching	238	Lim Kim Seng	306	Nyang Poh Chin
172	Kang Bak Huay	239	Lim Kwok Wei	307	Oh Beng Kwang
173	Kang Bee Ching	240	Lim Lai Thiam	308	Oh Khoon Hong
174	Kang Chin Ling	241	Lim Li Moey	309	Oh Koh Chuan
175	Kang Liang Tiang	242	Lim Loo Kit	310	Olivia Chua
176	Karen Chan Puay Oon	243	Lim Mui Eng	311	Ong Bee Choo
177	Kek Liong	244	Lim Poh Khoon	312	Ong Beng Li (Weng MingLi)
178	Keng Chuan Hiang	245	Lim Puay Nam	313	Ong Cai Hong
179	Kent Poh	246	Lim Seok Kee	314	Ong Cheng Kiat
180	Khoo Boo Hung	247	Lim Shan Shan	315	Ong Hai Soon
181	Khor Jing Soon Xacus	248	Lim Sheng Yun	316	Ong Heng Ling
182	Koh Chye Lam	249	Lim Shi Choo	317	Ong Hong Ling
183	Koh Geok Cheng	250	Lim Shuh Khoon	318	Ong Kuei Hsien
184	Koh Loh Mean	251	Lim Siew Kien	319	Ong Long Zhen
185	Koh Teck Meng	252	Lim Swee Choo	320	Ong Ooi Tong
186	Kong Yeen Hoon	253	Lim Thong Chuan	321	Ong Pi Lu
187	Kwek Oi Chin	254	Lim Xue Er	322	Ong Poh Hwa
188	Lakshmi Narayanan Srinivasa Gopalan	255	Lim Yang Maey	323	Ong Say Kiat
189	Lalit	256	Lim Yew Si	324	Ong Seng Keng
190	Lam Kin Wang	257	Lim Zheng Yuan	325	Ong Thiam Beng
191	Larry Tan	258	Lina C Salorga	326	Ong Wei Kok
192	Lau Kin Huang	259	Linda Tan	327	Ong Yong Xian
193	Lawrence Zhuang	260	Loh Chew Choo	328	Palaniapan Jeyamalar
194	Lee Chee Keong	261	Loh Lay Eng	329	Patrick Low
195	Lee Chong Meng	262	Loh Wah Tong	330	Peh Oon Kee
196	Lee Fook Eng	263	Loh Yeow Nguan	331	Peh Qon Kee
197	Lee Kiat Boon	264	Loke Chee Yong	332	Pek Beng Tit
198	Lee Lian Seng	265	Loke Geok Think	333	Peng Kai Yan
199	Lee Ling Ling	266	Loo Moi Fa	334	Phyllis Lim Siang Chuang
200	Lee Meng Kher	267	Lou Soo Tiang	335	PM. Velvizhi
201	Lee Siew Lie	268	Lou Zhihan	336	Poh Choon Huay
202	Lee Thiam Seng	269	Low Kok Tiong	337	Poh Hee Hian
203	Lee Woei Shiuan	270	Low Ngee Boon	338	Poh Kim Hock
204	Lee Zeyuan	271	Low Wai Ling	339	Poh Teng Hua
205	Lei Wang	272	Maimunah Bte Mahpuz	340	Poon Cher Hock
206	Lek Yak Wui	273	Mak Chee Keong	341	Raakhee Girija
207	Leong Chee Seng	274	Mak Chee Keong	342	Rahim Bin Ahmad
208	Leong Sein Choy	275	Maren Lee Wai Juen	343	Raman Kumar
209	Leong Yoke Kuan	276	Margaret Tan	344	Ray Chen
210	Lew Kok Thye	277	Mary Teo	345	Richard Tai
211	Lian Dengli	278	Max Teo	346	Rina Ooi
212	Lian Wei Shun	279	May Ho	347	Roy Tan Hao Qian
213	Liang Say Kiat	280	Melvin Song Wee Leong	348	Ruby Lee
214	Lie Kim Lin	281	Mohamad Ramli Salleh	349	S Sanjeeth
215	Lily Seah Leng Hiang	282	Mohamed Bin Syed Alwi Alkaff	350	S. Puhaindran
216	Lim Bee Ching	283	Monica Lim Mui Hoon	351	Sachin Athalye
217	Lim Bee Keow	284	Morgan Yeo Jing-wei	352	Sally Teo
		285	Neo Kim Hoi	353	Sangeetha D/O

354	Palasupramaneam	422	Tan Sing Phen	490	Yap Guat Khim
355	Seah Kah Heng	423	Tan Suan Ching	491	Yap Lee Yuen
356	Seah Meow Heang	424	Tan Suan Eng	492	Ye Qiao Jun Jayce
357	Seah Meow Hiang	425	Tan Tai Ngiap	493	Yenny
358	Sean Goh	426	Tan Tiong Har	494	Yeo Chee Beng
359	Seet Lee Kiang	427	Tan Wee Meng	495	Yeo Chee Chuan
360	Seet Wan Hwa	428	Tan Yan Hua	496	Yeo Cheng Peng
361	Selina Tay Lian Bee	429	Tan Yan Ning	497	Yeo Eng Ling
362	Sharon Ang Shu Yi	430	Tan Yen Leng	498	Yeo Eng Teck
363	Sharon Low	431	Tan Yi En	499	Yeo Jing-wei Morgan
364	Shawn Ong	432	Tan Yong Kwang	500	Yeo Kee Poo
365	She Shau Koon	433	Tang Kum San	501	Yeo Lee Kian
366	Siah Teck Loo	434	Tang Lye Fong	502	Yeo Ser Boon
367	Siew Poh Choo	435	Tang P-Yen	503	Yeo Siew Kim
368	Siew Poh Chuen	436	Tay Ah Hong	504	Yeo Siew Leng
369	Sim Lay Kuan	437	Tay Lay Lay	505	Yeo Siew Ming
370	Sim Peng Liek	438	Tay Liang Wah	506	Yeo Sok Huang
371	Siow Siew Ping	439	Tay Seok Choon	507	Yeo Soon Kwang
372	Siti Fatimah Bte Abdul Latiff	440	Tay Siew Ba	508	Yeo Teck Cheong
373	Sivakumar	441	Tay Sing Ling	509	Yeo Zhen Yu
374	Sng Cheng Hai	442	Tay Yong Nee	510	Yeow Hui Lang
375	Soh Boon Cheng	443	Teng Chew Meng	511	Yong Ah Loi
376	Soh Chee Eng	444	Teo Bee Day	512	Yong Siew Kin
377	Sor Kim Eng	445	Teo Boon Gim	513	呂耀威
378	Sor Kim Eng Jessie	446	Teo Chin Huat	514	吳亞風
379	Srinivasan Venikita Padmanabhan	447	Teo Koon Wee	515	周正亮
380	Stephen Poh	448	Teo Ngee Kuan	516	已故欧阳惠娴女士
381	Steve Quek Chin Kok	449	Teo Su Ping	517	已故洪秀来女士
382	Steven Lim	450	Teo Teck Kay	518	朱云萍居士
383	Steven Teo	451	Teo Wee Hwee	519	林秀珍小姐
384	Su Shinn South	452	Thankam D/O R Kunjamboo	520	梁碇梅
385	Susan Lim	453	Thomas Cheah Seng Cher	521	王艺英
386	Suzanne Tan	454	Thomas Cheah Seng Cher	522	蔡玉花小姐
387	Tai Choon Hean	455	Tian Oi Theen	523	许渊雄
388	Tan Ah Choo	456	Tiang Hui Hui	524	许瑞英小姐
389	Tan Ah Moy	457	Tio Gek Hiok	525	许耀明先生
390	Tan Aik Lan	458	Toh Ah Quee	526	许耀豪先生
391	Tan Aik Sin	459	Toh Eng Han	527	许镇鸿先生
392	Tan Be Yong	460	Toh Hee Choye	528	谢佩芳
393	Tan Bo Tan	461	Toh Kim San	529	譚彩红
394	Tan Boon Hong	462	Toh Koon Bee	530	连林莲
395	Tan Chee Kiang	463	Udaykumar Nanjappan	531	陈太
396	Tan Chen Chat	464	Venerable Dr. K. Gunaratana		
397	Tan Cheng Khim	465	Venus Ang		
398	Tan Chong Boon	466	Veron Loh		
399	Tan Chuan Huat	467	Viji Ramakrishnan		
400	Tan Goh Kim	468	Vincent Lee		
401	Tan Hock Soon	469	Vinutha Dyavappa Gowda		
402	Tan How Nguang	470	Vonda Susanto		
403	Tan Hsiang Chin Angel	471	Wan Chin Juan		
404	Tan Hua Moy	472	Wan Hock Chuan		
405	Tan Jing Loong	473	Wan Sow Lan		
406	Tan Jui Tuang	474	Wang Ai Mei		
407	Tan Keng Ann	475	Wang Cheng Ding		
408	Tan Kheng Hun	476	Wang Jian Fu		
409	Tan Kim Hee	477	Wang Lei		
410	Tan Kuie Hiang	478	Watt Bing Heng		
411	Tan Lan Guan	479	Wendy Yap		
412	Tan Lee Hwee	480	William Lim		
413	Tan Lee Kiang	481	Winnie Tay		
414	Tan Mang Lie	482	Wong Ah Nee		
415	Tan Mui Hiong	483	Wong Chit Sieng		
416	Tan Pen Lam	484	Wong Miow Sing		
417	Tan Poh	485	Wong Sin Yew		
418	Tan Poh Liang	486	Wong Sow Kin		
419	Tan See Chen	487	Wong Su May		
420	Tan Seok Cheng	488	Wong Wai Kit		
421	Tan Seong Ee	489	Yahshni Devi D/O Murugayan		

ORGANISATIONS/GROUPS

1	42 SAR	66	Intercontinental Communications Pte Ltd
2	66 Super Store	67	Jack Singing Training & Musical Centre
3	Abdullah Saleh Shooker Charity Fund	68	Jerry Tan Eye Surgery
4	ABR Holdings Limited	69	Jit Sheng Provision Trading Pte Ltd
5	Active Global Interior Pte Ltd	70	JS Hair Dressing Beauty Saloon
6	Active SG	71	Juho Construction Pte Ltd
7	Admira Pte Ltd	72	Jurong Hong San See Association
8	Aerogaz (S) Pte Ltd	73	Just Green Vegetarian Food
9	Alcare Pharmaceuticals	74	Kai Joo Hung Optical & Watches
10	Allalloy Dynaweld	75	Keppel FELS
11	Ange Fashion House	76	Keppel Offshore & Marine
12	Aox Pte Ltd	77	Keppel Shipyard
13	Arox Singapore Pte Ltd	78	Keppel SingMarine
14	Basic Essence	79	Khai Wah Battery & Tyre Pte Ltd
15	BeauteHub International Pte Ltd	80	Kim Hock Guan
16	Bee Choo Herbal Hair Treatment	81	King Poh Hong Trading
17	Body Wellness	82	Kiung Nam Pte Ltd
18	Bubble Tease	83	Koufu Foodcourt – 素满园
19	Cheers	84	KPMG Singapore
20	Choon Hin Stainless Steel Pte Ltd	85	Kushinagara Buddhist Cultural Products (Pte) Ltd
21	Ci Yan Organic Vegetarian Health Food	86	Kwan Im Vegetarian Restaurant
22	Citi Exchange Express & Services Pte Ltd	87	Kwong Cheong Thye Pte Ltd
23	Citrusox	88	L&D Interior Contractor Pte Ltd
24	Classic Spring Hair & Beauty Salon	89	LBK Import & Export
25	ComfortDelGro Corporation Limited	90	Lee Foundation
26	Community Foundation of Singapore	91	Lee Wei Song School Of Music
27	Daimler South East Asia Pte Ltd, Mercedes-Benz Singapore	92	Lian Yick Metal Tents
28	Deloitte Singapore	93	Lifeskills Enrichment
29	Direct Life Foundation	94	Lingjack Engineering Works Pte Ltd
30	Dragon D'or Cosmetics	95	Lion Corporation (S) Pte Ltd
31	Dragon Tree Milk Shake House	96	M1
32	DSO (Oriental Delight Catering)	97	M21 Drycleaners Pte Ltd
33	Durian Fullhouse	98	Management Development Institute of Singapore (MDIS)
34	E Way-Dido Engineering Pte Ltd	99	Mandarin Orchard Singapore
35	Eelit Placement Agency	100	Marina Bay Sands
36	Efunity Pte Ltd	101	Ming Xin Trading
37	Emiko Arts	102	Ministry of Baby
38	Etude House	103	Mitsubishi Electric Asia Pte Ltd
39	Fa Yew Construction Pte Ltd	104	Moonstone Coffee House LLP
40	Fancy Papers Supplier	105	Mr Bean
41	Feng Tyan Vegetarian Food	106	Natural Healings
42	Firetronics (S) Pte Ltd	107	Nature Harvest Cafe
43	Fo You Yuan Vegetarian Restaurant	108	Nature Vegetarian Catering Pte Ltd
44	Fook Hin Pawnshop Pte Ltd	109	NCL Housing Pte Ltd
45	Fountain Money Changer	110	Ocean Curry Fish Head
46	Galderma Singapore Pte Ltd	111	Oh Guan Hing Sesame Oil Factory Pte Ltd
47	Gan Teck Kar Investments Pte Ltd	112	Orchid Bowl
48	Glass Story	113	Pan Pacific Hotels & Resorts
49	Gold Kili	114	Peninsula Excelsior Hotel
50	Golden Health Rice	115	Phoenix Beauty Salon
51	Grand Mercure Singapore Roxy	116	Phoenix Oil & Gas Pte Ltd
52	Green Natural Trading	117	Pilot Pen (S) Pte Ltd
53	Group of Philanthropists	118	Piore Pte Ltd
54	H & W International Pte Ltd	119	Poh Soon Joss Sticks Trading
55	Hai Fong Restaurant	120	Polycare Optometrist
56	Han Poh Court Trading	121	Ponni Merchandising Pte Ltd
57	Han's	122	Primadeli Cake Shop
58	Hay Dairies Pte Ltd	123	Provac International Pte Ltd
59	Heng Kwang Optics & Contact Lens Centre	124	PTC System (S) Pte Ltd
60	Hock Air Trading Pte Ltd	125	Raffles Country Club
61	Hock Hua	126	Raffles Town Club
62	Holiday Inn Singapore Orchard City Centre	127	RE&S Enterprises Pte Ltd
63	Horologe	128	Ren Ting Trading
64	Hua Siah Construction Pte Ltd	129	Roma's Deli
65	IK Chin Travel	130	Rotary Club
		131	RVB-Research Value Beauty
		132	San Jiang Eating House
		133	Sandeli Cake Shop

134	S-City Café Pte Ltd
135	Seng Heng Engineering
136	Serena Hair & Beauty Salon
137	SGDrivers Pte Ltd
138	Sheng Moh Fruits & Provision Store
139	Siemens Postal, Parcel & Airport Logistics Pte Ltd (SPPAL)
140	Siemens Pte Ltd
141	Simei Fruits Trading
142	Singapore Airlines
143	Singapore HK International Restaurant Trade Friendship Association
144	Singapore Hospice Council
145	Singapore Jain Religious Society
146	Singapore Petroleum Company
147	SMC Industrial Pte Ltd
148	Southern Enterprise
149	Southern Palace Vegetarian Restaurant
150	Standard Chartered Bank Singapore
151	Sun Tanning Studio Pte Ltd
152	Super Heroes Café
153	Swee Bee Coffee Stall
154	T & M Travel (S) Pte Ltd
155	Tampines Optical & Contact Lens Centre Pte Ltd
156	Tampines Rovers Football Club
157	Tampines Trading
158	Tanah Merah Country Club
159	Taste Original Organic Mart
160	Teng Yang Organic Trading
161	Tes Amm
162	The Sukha House
163	The Versatile Hair & Beauty Salon
164	Thong Seng Tong Traditional Chinese Medicine Shop
165	Tian Tai Eating House
166	Tiong Bahru Football Club
167	Trunk & Petal Ltd
168	Tuas Power Generation Limited
169	U&P Pte Ltd
170	UMW Equipment & Engineering Pte Ltd
171	United Parcel Service Singapore Pte Ltd
172	Urban Fairways
173	Ustyle Hair Beauty Zone
174	Vegan Burg
175	Vegetarian Food
176	Vincent Watch
177	Vincent Watch Pte Ltd
178	VU Marcoms
179	Wan Boo Sow Charity Fund Ltd
180	Wang-Fu Industry (Pte) Ltd
181	West Point Optometrist
182	Winter Time
183	Yi Fang Xiang Services Pte Ltd
184	Yikowei Pte Ltd
185	York Hotel
186	Zendesk Pte Ltd
187	Zi Yean Restaurant Pte Ltd
188	Zi Zai Vegetarian
189	万兴坛
190	先驱北路中元会
191	协北坛
192	商店吧刹联合社中元会
193	智冠素食
194	狮城阴阵殿公庙
195	进宝坛
196	顯威殿
197	马林百列中心顺顺顺中元会

EDUCATIONAL INSTITUTIONS

- 1 Raffles Institution
- 2 United World College South East Asia East Campus
- 3 ITE College East
- 4 Changkat Changi Secondary School
- 5 PCF Sparkletots Preschool @Changi Simei
- 6 Greenview Secondary School
- 7 Gongshang Primary School
- 8 Fuchun Primary School
- 9 Nan Chiau High School

RELIGIOUS ORGANISATIONS

- 1 Al-Istighfar Mosque
- 2 Buddha Tooth Relic Temple
- 3 Buddhist Life Mission
- 4 Buddhist Research Society
- 5 Chek Sian Tng Temple
- 6 Golden Pagoda Buddhist Temple
- 7 Kwan Im Thong Hood Cho Temple
- 8 Loyang Tua Pek Kong Temple
- 9 Puat Jit Buddhist Temple
- 10 Sagaramudra Buddhist Society
- 11 Singapore Buddhist Youth Mission
- 12 Tai Pei Yuen Temple
- 13 Tibetan Buddhist Studies Society

SUPPORTERS OF LUNAR 7TH MONTH CHARITY AUCTIONS

(Not in alphabetical order)

1. Hay Dairies Pte Ltd – John Hay & Doreen Lim
2. 陈利盛寿桃馆 – 廖琰银, 陈朝豪, Lee Yau Yang Ngo
3. 老中中五香酥虾饼 – 陈机光, 郑秀兰, Union Inks and Graphics – Philippines, Taylor Tyler Herbal Hair Spa and Salon – 张振发, 廖桂秀
4. Vincent Watch Pte Ltd, VinCees Pte Ltd, 刘政运, 何梅珠, Marshal Watch & Company – Vincent Lui,
5. 陶发新记 – 杨应青, 吴素珍, 杨凯凌, Cool Dynamics Pte Ltd – 王茂荣, 曾惠心
6. New Town Engineering Pte Ltd – 邱新城, 赵心群, Jade Khoo
7. Goh Chin Wah, Ho Shao Dong, Michael Oh Choon Lor
8. Ong Teng San, Ong Teng Hai, Burt Wee Lai Huat, 江福成, Goh Boo Sin 吴茂新,
9. Arox Singapore Pte Ltd – Tay Kim Ann, Lim Yok Ley, 林福力, Koh Soo Meng, Yap Yong Song, Anthony Lim, Lim Hok Kow, Seah Poh Poh
10. Choon Hin Stainless Steel Pte Ltd – Richard Lim, Robert Lim, FMD Management Consultants Pte Ltd, Seah Hock Guan
11. 联邦道汽车展销中心中元会: 张天成, 许源海, 林亚保, Yong Lee Seng Moblie Pte Ltd; Raymond Tang
12. Juho Construction Pte Ltd – Siah Teck Loo, Cheng Hang Song
13. 北山宫: 吴淳养, 阿全, 陈英达, 陈丽娟, Taiko Jacky, Ben Oh, Kim Ting Landscape Pte Ltd, J M Ice – Lim Bok Choon
14. 阴溪殿公庙: Chng Kok Whatt, Resource Partner Pte Ltd
15. 协北坛: 洪汉奇, Wong Yuen Choy
16. 义福龙坛: 黄美珠 (亚碯), Tay Thiam Chye
17. 万兴坛: 黄永财, Ah Heng, Mary Aw, James Sim Chee Keong, SATA CommHealth – Seet Kuen Noi, Jeffrey Lau, Active Global Interior Pte Ltd
18. 花莲宫: 李亚春 – Mr Lee, Teng Kok Hiang, Toh Eng Chew, Quek Lee Choo, 蔡秀香

19. 慈善坛 (达摩祖师): 林亚兴, 李诚实, Ong Brothers Scaffolding & Engineering Pte Ltd – Addis Ong See Poh, Hock Seng Heng Transport & Trading Pte Ltd – Vincent Tan Bee Teong, Chiu Siew Cheong, 黄富名, Er Siong Leng, Tex – Star Engineering Pte Ltd, Chua Eng Seng
20. 裕廊凤山寺: 凤友喊标团队, 林清河^{PBM}, Ng Choon Chee – Alan, 曾振源, Chan & Chan Engineering Pte Ltd; Chan Wei Ming, Wong Wai Guan, Sin Gee Huat Hardware – Ang Shee Choon
21. 安济圣王庙: Chua Kok Wah ^{PBM}
22. Cycle & Carriage Ind (1986) Pte Ltd: Seah Han Seng, William Quek, Leather ETC Pte Ltd
23. 玉封至富财帛星君庙: 黄联兴, 黄联成, Tan Aik Hock, Eldwin Wong, Pin Si Kitchen Pte Ltd; Oh Cheng San ^{BBM}, Ng Kim Tiong, Yang Yu Qi
24. 马林百列中心顺顺顺中元会: Neo Kee Say, Koh Wee Meng, Lee Koh Siong
25. 关帅协莲坛: Lay Heng, 许再兴, 黄成财, 刘吉贵, 林劲福^{PBM}, 林金发, Chow Chan Ling Adelin, KitchenBox Pte Ltd
26. 麟谷岬鲁平安社中元会: Koh Swee Beng & Chng Sok Huay 'Cindy' & Family, 安社中元会, Lengkok Bahru 55, Teow Hee Kwang, William Ong Hong Seng, Tan Kok Leng, Andrew Lu
27. 凤图庙: Ng Kee Chew
28. 蔡厝港关帝庙
29. 星马艺人歌台中元会
30. 慈云山宫协会: 黄金德, 陈厝文, 张进来, 陈蔡文
31. Geck Huat Trading, Kou Liang Ang, 杨分雁 (老板娘)
32. Apollo Food Industries (M) Sdn Bhd
33. 宏茂桥一路兴中元会: Neo Bock Koon, Tan Kiat Seng, Tan Chin Siang, Yeoh Ah Chiah
34. Koh Aik Kuan – Consultants CKz
35. The Straits International Pte Ltd, Aroy Tan, Eugene Ong
36. 龙德天宫 / 金文泰联合宫: 吴文成 – Robert, 黄崧琿, Ng Tin Ann, Lim Har Hiong, Yuhon Holding Pte Ltd, General Lumber Products Pte Ltd, Lee Beng Chuan
37. 进宝坛南海观音佛祖: 周炳水, Toh San Peng, Teo Ah Seng, Loh Chue Leong, Seng Leong Project Pte Ltd, Jaguar Express Logistics Pte Ltd – Alan
38. 勿洛北511吧刹商店联合中元会 – 阿九, 蓝泰, Buildtech Construction Pte. Ltd – Goh Hong Ling
39. 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
40. 先驱北路中元会: 王宝源, 吴如金, William Ang, Peter Chee Fu Sing, Lim Kian Heng
41. 城市购物中心商联中元会: 王木生, Tan Bee Lee, Lim Kim Lwee, Mr Cheong, MKO Pte Ltd, Lian Heng Huat Air-Con Services Pte Ltd, Kiew Li Fong, Ong Goon Hoi, Red's Boutique Pte Ltd
42. 淡滨尼联合宫
43. 吴运输中元会: 吴木新, Goh Poy Wah – Season Bus Services Co., CT Civil Construction Pte Ltd – Carlos Tay, Ang Yeng Yan, Season Bus Services Co. Pte Ltd
44. (兀兰) 新兴中元会: 阿礼, Hong Meng San, Lim Chye Hock, Aik Hoe Heng Construction Engineering Works, 刘坤龙, Alex Ong, Delisnacks Pte Ltd
45. 实龙岗三道居民联合中元会: 陈振豪, Sher Meow Kheng
46. 全国夜市中元会: Edmund Tang, Kiong Chee Sang, P. K. Events
47. 显威殿: 阿权, In. Element Pte Ltd, Koh Mui Mui, Koh Ho Song Contractor Pte Ltd
48. 勿洛北E区厂商友谊社中元会: Steven Mong, Tan Cheng Chuan, EXQUISTE ART Furniture Interior Deco Pte Ltd, Jessie Catering – Jimmy Tan, KS. Wong, Mun Soon Industrial Pte Ltd, Vismark FoodIndustries – David Tan, Chin Shin (M&E) Pte Ltd; Fung Nam Chin, Chong Kwong Ping, Ee Bee Choo, Koh Aik Siah, Shun Yi Cheng Contract Engineering Pte Ltd, Ee Ching Kiong, Toh Poh Hin, A&G Industrial Gas Trading Pte Ltd
49. 关山坛, Hien San Tuan Temple
50. 裕廊东24街南山乡村中元会: 蔡木川, 黄联成, 谢亨利, Ong Pang Poon, Lek Yong Han, Lim Ho Soon, 白建泰, iQ Design Concept – James Chng
51. 丹戎巴葛无尾巷中元会: 陈长贺 (重贺), Ng Chee Wei, Lee Teck Khoo, B.S.K Stevedoring Pte Ltd, Maggie Thai & Chinese Restaurant – Happy John, Grand Oasis Pte Ltd
52. 西海岸汽车市场中元会: Alvin Sim, Alvin Goh, Sim Boon Hai, Boon Hai Marine Engineering Pte Ltd, Motorway Credit Pte Ltd – Michael Lim, Yong Lee Seng Motor Pte Ltd – Raymond Tang, Lee Lai Heng, Steve Pang, RTMT Motor Pte Ltd – Ricky Tay, Freddy Lee, Fredlink Auto Trading, Redlink Car Rental Pte Ltd
53. 林忠耀, 苏发, 李源兴, 兴山坛, 阴莲坛
54. 联社中元会: Pets Dream World – Mr Kopi, Low Meng Tee
55. 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, UCMHP Academy Pte Ltd, Dr. Bernard Yeo
56. 淡滨尼西区商店居民中元会: Tan Au Tee, Edmund Tang
57. 三巴旺大牌503中元会: 梁其德, 柳咏程, Ikea Minimart – Wong Han Min, Shun Yi Cheng Contract Engineering Pte Ltd – Kek Chin Heng, Chua Chee Teck, Hai Insulation Pte Ltd
58. 马林百列中心顺顺顺中元会, 马林百列商联中元会, 洪兰芳, Koh Wee Meng, 傲翔, Lee Koh Siong, Goh Khim Mok, (萬陽综合保健器材中心)
59. 安溪四川殿 – 黄联华, Koh Mui Mui
60. 玄武殿: 梁再福Eddie, Richard Wong, 谢秀兴 – Wee Tee Tong, 谢逸锋, Neo Ban Heng, 白福来 Ronnie, 阮天佑, Sin Hong Hwa, 周睦财
61. 友诺士工业区丰发社中元会: Choon Hin Stainless Steel Pte Ltd, Richard Lim, Tan Tew Seng, IMD Contractors Pte Ltd, Tan Teck Sheng, Tai Chin Wan, H. S. Ng – NPC Systems Pte Ltd
62. 新兴重型机械中元会: TAL Holdings Pte Ltd – 陈亚来, Tan Cheng Ser – 阿慈, Poh Eik Ming Jeffrey, Asiagroup Leasing Pte Ltd, Er Hui Shan, Masato Ikeda – Tan Bee Choo Irene
63. 兀兰东区厂商联合中元会: 周文记, 林鉅评, Lim Kek Lye, Kian Hong Aluminium Works Pte Ltd, Loh Soon Wan, Angelia Ang, See Ho Private Limited, Yew Huat Scaffolding Work – 陈成发, Mike Chong, Kenny Ang Ching Kang, KA Industrial Engineering Pte Ltd
64. 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
65. 拢友社中元会: Seah Chong Hwee, 黄保撈 (亚九), 林南全, Ricky Lim, Kong Hwee Ironworks & Construction Pte Ltd, Diamond Hotel – 谢孝铭, Allgreen Design Pte Ltd, Neo Bock Koon, Teo Han Wee
66. 淡滨尼商店吧刹联合社中元会

67. 金文泰镇商联合会中元会: 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 Treatment Sdn Bhd, Regrow International Pte Ltd, Purely Herbal Hair Treatment Pte Ltd
68. 合兴社中元会: Seah Chong Hwee, Kwek Sing Kin, Yap Thiam Meng, Seven Seas Oil Trading Pte Ltd, Tan Tai Hong, Resman, Heng Yi Construction Engineering Pte Ltd
69. 麦波申三合兴中元会: 林耀辉, 陈机光, Chan Chee Kong, Daniel Tan, Soon Tiong Electrical Engineering – Tan Chua Joo, Chia Soon Teck
70. Ng Keng Kwang – Keith, 林德祥, 陈春成, 林丽贞, Tan Siak Hiong, 蔡月明, LPC Industrial Services, Ang Shee Choon, Decon Engineering Contractor – Tan Heng Poh
71. 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
72. 汽车城中元会: Yong Lee Seng Motor Pte Ltd; Raymond Tang, Alvin Sim, Alvin Goh, San Hup Bee Motoring Pte Ltd
73. 金文泰第五巷平安社中元会: 吴文成 (Robert), 黄崧琿, Junelink Management Pte Ltd, Cheong SS Engineering Pte Ltd – Sally Lim, Yeo Hui Lan, Lim Cheo Eng, Sundaresan Krishnamurthi, Hair Needz, Choo Siew Lian, Yap Thiam Meng
74. 明古连商业大厦中元会: Mr Leow, 亚华, Chua Cher Khiong, Top Clean System Services Pte Ltd – Esther Yap, Micheal Ng Say Hock, Kelle Services Pte Ltd – Alex Teoh
75. 勿洛北商联中元会: 陈清泉, William Koh, Jennifer Ng 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
76. 增顺大厦中元会: 林贵祥, Richard Koh, Sin Teck Leong Marketing and Resources Private Limited, Tan Kim Hock, William, Mirai Electronics Pte Ltd
77. 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
78. 巴西班让振兴社中元会: Yeo Eng Tong, Koh Eng Kim, Lim Kian Seng, Tan Pei Ling, QNQ Enterprise Pte Ltd, Aw Bee Hong, Seet Tai Chai, Total Fresh, Lim Kian Seng, Aw Bee Hong (Bok)
79. 淡滨尼坊合心社中元会: Ricky Chew, Goh Chong Meng, Chew Choon Lih, Soo Hoo Keat Min
80. 裕廊东金圣殿: John, Veron, Julia Lee, KST
81. 如切坊商店中心联合会: Jimmy Saw, Lee Kiat Boon, Ang Cheng Peow, Lee Kiat Boon, 金美布莊, Ho Shao Dong, Lim Lucy; 328 Katong Laksa
82. Ter Soon Chuan, Lee Woon Sing, 8 Point Marine Services Pte Ltd
83. Access Electrical Pte Ltd – Derrick
84. 勿洛北联谊社中元会: 蓝泰, Kim Leng Store; Poh Boon Pang@Poh Geok Peak
85. 力山街福潮兴中元会: 林木成 (Muck Seng), 廖宝贵, 沈展辉, 阿勇
86. 勿洛北工业食品联合中元会: Woo Kum Sun, Phua Koon Heng, Ong Chee How, HS Bros Foodstuff Pte Ltd, Teo Boon Kwang, Kiong Sing Food Pte Ltd – Tang Siew Hwa, Chin Lee Restaurant Pte Ltd – Eric Chua
87. 淡滨尼工业区合兴社中元会: 林金忠, Fastec M&E Pte Ltd – Paul Lim Kian Soon, 栋利贸易建筑公司, Toh Leong Cheng, Mike Lim Pia Keong, Tin Boon Tay, Gan Hoo Huat, Petra Upholstery, Ms Sally
88. 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., Lua Kok Ping, Speedz Auto Pte Ltd
89. Ng Teck Chuan, 郭秋源, Koh Siong Lim, 亚成白钢私人有限公司, Tan Teng Seng
90. Junelink Secretarial Services; Ivan Ng Song Hoi
91. 裕廊教车中心中元会: Yap Cheng Seng, 宝亮, 叶进忠, 林佳汶, Alexis Tan Ming Ching, Confirm Trading (S) Pte Ltd, Shaw Seiki (S) Pte Ltd – Melvin Lim Lee Keng, Ang Ann Kiat, AAK Logistic Services
92. 陈顺和煤气供应商私人有限公司 – Kia Siang Hwa
93. 慈德堂中元会: 林亚兴, 林天送, Yong Chee Ming, Panoil Petroleum Pte Ltd, Stella Lim Lay Kuan, Seng Leong Steel (Ent) Pte Ltd, Heatherjan Wong, 林国宝, Toh Hong Huat, Chua Kim Hiok
94. 裕益社中元会: 林亚兴, Lim Ah Hong, Lee Hui Teo, 李诚实, Quek Hong Sun, Stella Lim Lay Kuan, J. SaShi, Red Eagle Marine Services
95. 狮城阴阵殿公庙: 朱金昌
96. 兀兰东区厂商联合中元会: 林清河^{PBM}, Mr Tok, 林来和
97. Tibetan Buddhist Studies Society – H. E. Lhatse Tulku Rinpoche, Heng Mong Yong
98. 丹戎加东购物坊中元会: 刘谢贤, 刘捷玄, Lee Kai Hiong, Union Label Industries Pte Ltd – Davis Jiang, Andy Lim
99. 联邦道汽车展销中心中元会: 张天成, 许源海, 林亚保, 王育木, Thrive Technic Pte Ltd – Teo Thiam Teck, Thomas Luah, Raymond Lim, Motor – East Pte Ltd, Don Motoring Private Limited – Karen Tan
100. 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
101. 蔡厝港齐天宫: 黄建林
102. Tan Seow Cheng, Tan Kim Chuan, Chan Sung Og (Tan Santo)
103. 莲花坛: Shui Kiat, OCW Insurance (Broker) Pte Ltd – 王国安
104. 花果山宫: Wilson Goh, H C Auto Pte Ltd, Gan Tong San Louis, Formteam Consultancy Pte Ltd; Frankie Pang, 鑫天地 – Vicky, Grand Oasis Pte Ltd
105. 成兴齐天宫香友会: Alvin Lee Ban Seng – 万成, Ang Hong Kiat, Hellen, Ng Chee Wei, Chow Wai Hong
106. 中峇鲁齐天宫: 吴京桦, 林扬义
107. 天龙宫: 亚财, Yew Huat Scaffolding & Construction Pte Ltd – Tan Seng Huat, Tan Ah Sew, 陈燕交, Tan Bee Siew, Koh Kiat RenKah Giap Air-Con Engineering – Kenny Ler
108. Morrisons Export Buying Office Limited – H. K. Tang
109. 橡林宫: 符明成, 欧文兴, Allgreen Design Pte Ltd, Shalyn Khoo, Lim Ah Kwang
110. Ng Yiam Kee, Chow Keong Seng, Leong Lai Fun, Tian Gong Xiang Yu Hui – Cheng Xing Qi, 黄金顺, Ng Poy Wan, 吴泗光
111. Cheong Stainless Steel Work; Cheong Meng Chwee, Lim Siew Cheng
112. 顺山亭榕树大伯公宫: 谢汉武, 黄坤生, 林金水^{PBM}
113. 勿洛北商联中元会: Tan Cheng Chuan, Kao Lee Aluminum Industrial Pte Ltd; H. P. Tan 陈云碧, Wong Kim Soon, Contat Decoration Transport Pte Ltd – Ng Poy Wan, Foo Khee Woon, Kiung Nam Pte Ltd
114. 万兴坛: 黄永财, Teng Fung Construction Pte Ltd; Ma Jian Guo, Steven Soh
115. Mary Beauty & Fashion – Lim Kim Kwee, SKS. Collections; Joseph Lim Teck Seng

116. 义和宫顺天堂: 吴运输服务 (私人) 有限公司, 吴木新, Goh Poy Wah; Season Bus Services Co. Pte Ltd, Think One Credit Pte Ltd – Neo Tiam Ting, Tan Tze Hau Donny, Don Motoring Private Limited, WHS Global Logistics Pte Ltd, Advan Engineering Pte Ltd
117. 成兴齐天官香友会: Alvin Lee Ban Seng (万成), Ang Hong Kia, Hellen, Ng Chee Wei, Chow Wai Hong
118. 阿裕尼十樓莲花坛: 瑞杰, 王国安, OCW Insurance (Brokers) Pte Ltd, Chua Juay Choon
119. Qigong Shi Ba Shi Association (Singapore)
120. 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, Mr Vincent Mun, Primac Engineering Pte Ltd, Wong Kim Soon
121. 蔡厝港关帝庙: 黄腾辉, 黄镇狮, Tan Kah Tong, Pacific Motor Credit Pte Ltd, Toh Keng Ho
122. 芳林苑興友中元会: Sam Chee Kin
123. 兀吉巴督裕强中元会
124. 中顺坛: Kwek Sing Kin, 亚龙, Lew Peng Kiap, Kong Seng Huat Tyres Pte Ltd
125. 阴圣殿: 周来福, 卓清旺, 张文荣, 周来发
126. 勿洛北 (E) 厂商友谊社: Praxis Contractors Pte Ltd – Tan Chor Hui
127. 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 Contruction“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
128. 兴慧君 – 蔡顺兴
129. 麦肯西汽车贸易中心中元会
130. 豪利工業城中元會: Richard Lim, Ng Meng Lay – Keith, Tay Mong Seng
131. 罗弄榴槿联合顺兴社中元会: 廖宝贵, 素瑛, 陈敬文 – Ah Boon
132. DAN Airfreight Pte Ltd: Daniel Mah, Yin Chuang Motoring – Jeffrey Chong
133. 傅文邦, 唐琥, 陈天文, 梁田, 邱胜扬, 叶世品, 严丙量, 王冠龙, 陈云龙
134. 黄郅崑, 黄明礼, 吴锦汉, 黄明萍, 黄奕聪, 林德容, 李添南, 曾添成, Shieh Keng Lim (Raymond), 许如风, 许友发, 王利源, 林瑛财, 陈玉金, 梁世添, 陈合兴迷你市场, 黄金耀, 汪合源, 林载顺, 黄明和, 汪江铃, 信隆食品有限公司, 卓再发, 廖景凤, 卓文发, 陈正正, 林佳汶
135. Desmond Tang, Wehuat Seng Engineering Works, Lim Seng Lai, Ghim Heng Trading, Mdm Neo Kui Hoy, Fatt Chan Metal Industrials Pte Ltd; Gates PCM Construction Ltd, Kuo Oil (S) Pte Ltd, Dicky C K Cheong, 余学钧, 吴淳莽
136. 菜市面庄私人有限公司 – 陈伟明
137. 邓银岗, 陈勇联Donovan Tan, 陈国华, 傅金源, 许再兴 (红毛仔), 傅子良, Yap Boon Lai, Goh Chin Hock, Ching Chong Hua, Steven Lim, Wang Kok Keng, 陈朝信, Pang Eng Peng, 兴慧君 – 蔡顺兴, Lim Lye Hock, Fang Min Leong
138. Richard Tan, 黄清来, 陈华联, Peter Ang, 吴茂新, Kuik Ah Han, Chin Giap Soon, Trading Pte Ltd, 黄荣华, Lai Weng Chuan, 李亚山, Chan Koon Pak, 钟喜德, 林志发, Chew Kheng Siang, RJ Contract Pte Ltd – Rick Toh, 李绍文, Lee Goon Huan
139. Allround Advanced Technologies Pte Ltd – David Tan
140. JLA Marine Supplies Pte Ltd
141. 关帅协莲坛; Chow Chan Ling Adeline
142. Seng Choon Huat Trading – Jackson Goh, 永益机件公司 – Mdm Tan, Vincent Lim, 张庆良, 王伟全, 陈梓莹, 卓新川, 郑德和, 沈丰家, Pung Whei Meng, 黄海山, 卓莉芳, 林威联, 许俚正, 黄环珠, 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
143. Eng Kwang Chiang, 黄逊赋, Ivy Lai, Ong Meng Chai, 许仁山
144. Tentage of Compassion Pte Ltd, 叶长南, Er Siong Leng; Tex Star Engineering Pte Ltd
145. 林忠耀, 苏发, 李源兴, 兴山坛, 阴莲坛, Chew Siew Yong Joe

DIRECTORY OF OUR WELFARE CENTRES

Metta PreSchool @Punggol

Block 194 Punggol Road #01-01 S(820194)
Tel: 6483 9585 Fax: 6483 9586 Email: preschool@metta.org.sg

Metta Day Activity Centre for the Intellectually Disabled

Blk 627 Hougang Ave 8 #01-130 S(530627)
Tel: 6385 2913 Fax: 6385 2914 Email: hidac@metta.org.sg

Metta Home for the Disabled & Metta Home Day Activity Centre

2 Woodlands St 31 S(738580)
Tel: 6365 7666 Fax: 6365 7555 Email: MettaHome@metta.org.sg

Metta Day Rehabilitation Centre for the Elderly

Blk 296 Tampines St 22 #01-526 S(520296)
Tel: 6789 5951 Fax: 6786 3758 Email: rehab@metta.org.sg

Metta Hospice Care & Metta Home Nursing

Metta Building (Level 5) 32 Simei St 1 S(529950)
Tel: 6580 4695/4640 Fax: 6787 7542
Email: hhospice@metta.org.sg, mhomenursing@metta.org.sg

Metta School

30 Simei St 1 S(529949)
Tel: 6788 5800 Fax: 6788 5507
Email: enquiry@mettaschool.edu.sg Website: www.mettaschool.edu.sg



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