



"Metta" in Pali means "Loving Kindness".









www.metta.org.sg





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> Operations Review & Corporate Governance Audited Financial for Metta Welfare Association Audited Financial for Metta School



# PRESIDENT'S MESSAGE

2020 has been a challenging year, however, we see it as an opportunity for us to show our Singapore's spirit in nation building which is racial harmony, showing care and concern for everyone around us and respect for each other's religion. This is the time that we bring everyone together to build a stronger community.

As a venerable, I uphold Medicine Buddha spirit in doing charity which are kindness and peace. Since Metta was founded in 1992, we continue to provide hope for those in need and providing them light to walk out of the darkness.

We are extremely grateful for the unwavering support from our stakeholders during this unprecedented COVID-19 pandemic. Every word of encouragement to taking action in donation (monetary and in-kind items) have given us the strength to ensure over 1,400 of our clients receive the care, support and education they need.

To cope with the rapid change, we have enhanced our digital and IT roadmap to equip our employees with purchase of laptops to work from home, develop e-learning portal for in-house training, video conferencing facilities for online meetings, digital campaigns to raise funds, etc.

We would also like to commend our staffs and our frontliners (nurses, therapists, special education teachers, social workers, centre-based staff, etc) for adapting to the new normal and being creative to find new ways to provide quality services to our clients despite the evolving situation.

As we continue to provide our existing services, we have also been busy conceptualising and raising funds for Maitri School, our new Special Education School for students with Mild Intellectual Disability (MID) and moderate to severe Autism Spectrum Disorder (ASD) aged 7-18. The new campus is targeted to be ready in 2024. It will also provide inclusivity between our clients and the community through our programmes where we will collaborate with key vocational partners (e.g. supermarket, food and beverage outlets) to provide vocational training for our clients.

Moving forward, we will continue to put our heart and action to provide hope for our clients. We thank you once again for your support and hope that you will continue to walk this journey with us.



#### Motto

Compassionate love to share Brightens hope to those we care

# Vision

Inspired by the Great Compassionate Vows of The Medicine Buddha, we aim to provide social services for the community, regardless of race or religion.

#### Mission

We are dedicated to delivering social service programmes for individuals and families by collaborating with our donors, partners, vendors and community organisations.



# CORE

# **C** ompassion

Compassion towards our clients and treat them with kindness and dignity.

# • ntegrity

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.

## R espect

Treat our clients, employees, donors, partners and other stakeholders with mutual respect and recognise the importance of diversity.

## C ontinuous Improvement

Strive for excellence in service and performance through continuous learning and improvement.

#### Metta Welfare Association was founded in 1992.



## **March 1995**

Officially registered as a charity in Singapore.

#### August 1995

Metta Day Activity
Centre for the
Intellectually
Disabled was
opened. It was
then referred to
as the Hougang
branch before the
Woodlands branch
was merged with
Metta Home.

# **April 25, 1998**

Mr Hawazi Daipi, MP for Sembawang GRC, was the Guest-of-Honour at the ground-breaking ceremony of Metta Home.

# September 1998

Metta Acupuncture Clinic was opened.



#### **April 18, 1999**

Official Opening of Marine Parade – Yu Neng Student Care Centre.

# January 2001

Inception of Potong Pasir Day Care Centre

#### **June 2001**

North East CDC – Metta Student Care Centre commenced operations.

#### 1994

Metta was registered with the Registrar of Societies. The association is endorsed by both the Community Development and Health Ministries, and is an affiliate member of NCSS.



## September 1995

Metta Care and Social Services commenced operations, providing various services for the elderly through a group of volunteers. This subsidiary was eventually defunct as Metta defined its services more distinctively in its nine centres today.



## November 21, 1998

Official Opening of Metta
Day Rehabilitation Centre
for the Elderly.



# June 2000

Metta Hospice Care was officially opened.

# January 2001

Metta School was established to offer special education to children with mild intellectual disability and/or autism aged between 6 and 18 years.

# January 2002

South East – Yu Neng – Metta Student Care Centre II was set up.



# **December 21, 2006**

Metta received its first ISO 9001:2000 certification.





June 30, 2002 Ground-breaking ceremony for Metta School/Metta Building.

# September 2004

Happy Arts Enterprise Ltd was established as a social enterprise to create employment opportunities for young adults with special needs.

April 2007 Metta Preschool@ Simei was set up.

# August 2006

Metta Alumni was set up to congregate former Metta School graduates who are keen to further their mastery in visual arts, batik painting and pottery.



Ms Penny Low, MP for Pasir Ris-Punggol GRC, was the Guest of Honour for the official opening of Metta Preschool@ Punggol.



# **April 26, 2013**

Metta School's annexe was opened.

> **April 2015** Metta Home Nursing was set up.



#### December 2018

Achieved the Singapore Quality Class with People endorsement from Enterprise Singapore.





#### December 2019

Awarded the **Charity Transparency** Award 2019.

# **November 2019**

Maitri School – Metta's 2<sup>nd</sup> Special Education School was announced.



# June 2011

Construction of Metta School's annexe building began.

> March 2014 Metta Café commenced operations.



#### July 31, 2015

Attain Singapore Quality Class (SQC) accreditation in Metta's Business Excellence journey.

# METTA AT 1 GLANCE

Total clients served: 1,440



Youngest 2.5 years old

Most senior client 103 years old



Number of home visits by nurses and doctors:

3,748



Number of early intervention hours for children with special needs:

36,168 hours



Number of students graduated to mainstream:

33



Number of food rations given out to low-income families:

1,800



Total number of volunteers: 778

Number of volunteering

hours: 3,697 hours



Total number of staff providing quality services: 201

Total number of staff training hours: 15,203 hours



Total donation raised: \$11,109,469

# METTA COMMITTEE



# **Executive Management Committee**



Venerable Chao Khun Fa Zhao ввм President



Venerable Shi You Guang 1st Vice President



Dr Wong Sin Yew 2<sup>nd</sup> Vice President



Mr Ee Tiang Hwee Honorary Secretary



Mr Christopher Tan Asst. Honorary Secretary



Mr Albert Oon Honorary Treasurer



Mr Lim Yew Si Asst. Honorary Treasurer



Ms Evelyn Goh Board Member



Mr Ko Yu Quan Board Member



Mr Julian Lim Board Member



Mr Peter Lim Board Member



Er. Joshua Loke Board Member



Mr Keith Ng Board Member



Mr Jason Ong BBM Board Member



Mr Victor Woo Board Member

Information provided are valid as at 31 March 2021. Updated list of committee members will be reflected in our webpage https://www.metta.org.sg.

# **SUB-COMMITTEES**

#### SUPPORTED EMPLOYMENT FOR YOUTH COMMITTEE

AdvisorVenerable Chao Khun Fa Zhao BBMChairmanMr Ong Say Kiat, Jason BBMVice ChairmanMr Ng Meng Lay, KeithMembersMr Chua Soon Seng, PeterMr Khua Kian Kheng, Ivan PBM

Mr Ko Yu Quan Mr Koh Kong Wen

Ms Lim Pek Hoon, Patricia Mr Woo Khai San, Victor Mdm Yeo Siew Yam

#### CHILDREN CARE COMMITTEE

Advisor Venerable Chao Khun Fa Zhao BBM

ChairmanMr Ko Yu QuanVice ChairmanMr Lim Ah Noi, PeterMembersMs Kwa Hui Kuan, Annie

Mr Lim Yew Si Mdm Yeo Siew Yam

#### **DISABILITY CARE COMMITTEE**

Advisor Venerable Chao Khun Fa Zhao BBM

**Chairman** Mr Lim Thou Kin, Julian

Vice Chairman Mr Lim Yew Si

**Members** Mr Chua Soon Seng, Peter

Mr Heng Mong Yong

Mr Tay Khin Sian, Anthony PBM, PPA

#### MEDICAL CARE COMMITTEE

Advisors Venerable Chao Khun Fa Zhao BBM

Venerable Shi You Guang

ChairmanDr Wong Sin YewVice ChairmanDr Ngiam Kee Yuan

Members Mdm Giam Lay Eng, Marcellina

Mr Govind Bommi
Dr Low Yin Yee, Sharon
Ms Ngo Siew Pod
Dr Tan Tiong Har
Mr Tan Yen Kee

Mr Tay Khay Heng, Jimmy Mr Thanabal Kaliannan

#### **APPOINTMENT COMMITTEE**

Advisor Venerable Chao Khun Fa Zhao BBM

ChairmanMr Ee Tiang HweeVice ChairmanDr Wong Sin Yew

Members Venerable Shi You Guang

Mr Oon Chong Kai, Albert Mr Ong Say Kiat, Jason BBM Mr Lim Thou Kin, Julian

Mr Ko Yu Quan

#### **AUDIT COMMITTEE**

Advisor Venerable Chao Khun Fa Zhao BBM

**Chairman** Mr Ee Tiang Hwee

Vice ChairmanMr Oon Chong Kai, AlbertMembersMr Lam Tzu Ching, Garren

Ms Lim Pek Hoon, Patricia

Mr Lim Yew Si Ms Woo E-Sah

# **COMMUNITY PARTNERSHIP COMMITTEE**

(formerly known as Fund Raising Committee)

Advisor Venerable Chao Khun Fa Zhao BBM

**Chairman** Mr Lim Yew Si

Vice ChairmanMr Tay Khin Sian, Anthony PBM, PPAMembersMr Chu Cheng Chuah, Wiston

Ms Koh Meng Guek, Magdalene

Mr Ko Yu Quan

Mr Poh Yong Meng, Stephen PBM Mr Ong Yew Ming, Janssen Mr Yeong Wai Chee, Raymond

#### IT COMMITTEE

Advisor Venerable Chao Khun Fa Zhao BBM

Chairman Mr Lim Thou Kin, Julian
Vice Chairman Mr Ong Say Kiat, Jason BBM
Members Mr Lee Kwok Weng

Mr Lee Kwok Weng
Mr Neo Siow Hong, Jason

Mr Ng Hock Keng, Graham

Mr Tan Guo Jun

#### **HUMAN RESOURCE COMMITTEE**

Advisor Venerable Chao Khun Fa Zhao BBM

ChairmanMs Goh Kah Eem, EvelynVice ChairmanMr Woo Khai San, VictorMembersMr Ku Chee Hui, CedricMs Lai Meow Choo

Ms Toh Ling Fui, Janet

#### **INVESTMENT COMMITTEE**

Advisor Venerable Chao Khun Fa Zhao BBM

**Chairman** Dr Wong Sin Yew

Vice Chairman Mr Woo Khai San, Victor Members Mr Chang Kang Yee

Mr Lau Tze Kee, Trevor
Ms Loh Phui Yee, Catherine
Mr Oon Chong Kai, Albert
Mr Poh Yong Meng, Stephen PBM

Mr Tan Wui Khiang

#### **CONTRACT & TENDER COMMITTEE**

Advisor Venerable Chao Khun Fa Zhao BBM

ChairmanMr Lim Yew SiVice ChairmanMr Ee Tiang Hwee

Members Mr Ong Say Kiat, Jason BBM

Mr Tan Yen Kee Er. Koh Lip Koon

#### **DISCIPLINE & ENQUIRY COMMITTEE**

AdvisorVenerable Chao Khun Fa Zhao BBMChairmanMr Tan Ming Tatt, ChristopherVice ChairmanMs Goh Kah Eem, Evelyn

**Members** Dr Wong Sin Yew

Dr Ngiam Kee Yuan Er. Loke Sim Wee, Joshua Mr Woo Khai San, Victor

#### MEDICAL BOARD COMMITTEE

Advisor Venerable Chao Khun Fa Zhao BBM

ChairmanDr Wong Sin YewVice ChairmanDr Ngiam Kee YuanMembersMs Goh Kah Eem, Evelyn

Dr Low Yin Yee, Sharon Dr Teoh Tiong Ann

Er. Loke Sim Wee, Joshua

#### SCHOOL MANAGEMENT COMMITTEE

Chairman Venerable Chao Khun Fa Zhao BBM

**Supervisor** Mr Ee Tiang Hwee **Secretary** Mdm So Kah Lay

Honorary Treasurer Venerable Shi You Guang
Member Mr Ong Say Kiat, Jason BBM

Mr Ko Yu Quan

Mr Lim Thou Kin, Julian

**Representative from Ministry of Education** Ms Wong Geok Mei, Veron

Appointment member from Ministry of Education Mr Lee Hak Boon

Information provided are valid as at 31 March 2021. Updated list of committee members will be reflected in our webpage https://www.metta.org.sg.

#### **MANAGEMENT TEAM Executive Management** Committee **Executive Director Deputy Executive Director** Ms Felicia Wee Medical Director Dr Ong Qing Liang **Assistant Director** Ms Micky Ng **Disability Care** Supported **Facilities & Projects** Children Care **Community Partnership** Finance **Medical Care** Ms Lee Lin Fong **Employment** Mr Jeff Ng Mr John Num Ms Patricia Ng Ms May Leh Khaing Ms Janice Lim Manager for Youth **Acting Manager** Manager Metta PreSchool Arts@Metta **Service Quality Project Management** Metta Home for the **Human Resource** Metta Day @Punggol Rehabilitation Centre Mr Archi Yuen Disabled Metta Café for the Elderly Information Technology Metta Home Day - Approved Training **Activity Centre** Metta Hospice Care Organisation (ATO) Metta Day Activity Metta HomeCare Centre for the Intellectually Disabled



#### **About Metta PreSchool @Punggol**

Established in: 2010 Number of clients: 129

To provide early intervention program for preschoolers with special needs from 2.5 to 6 years old. With referrals from SG Enable, our children receive six hours of Trans-Disciplinary intervention per week.

Metta PreSchool @Punggol (MPSP) adopts the Trans-Disciplinary model as a teaching method that involves teachers, speech and language therapists, occupational therapists, parents, and the children's teachers from mainstream settings. It includes all of a child's learning environments, with their individual learning style and pace taken into consideration during planning. The parent-teacher conferences are held twice a year to allow parents and teachers to work together to ensure that the child's education is relevant and ongoing. As soon as the child reaches five years of age, transition plans are discussed.





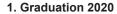




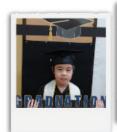






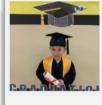


There was a quiet but cheerful













































graduation celebration given to all the 41 granduands. While a public concert and mass certification presentation were not possible amid COVID-19 situation, we planned a mini photo session in each child's classroom, complete with graduation gowns and caps instead. Goodbyes are never easy, nor are they ever permanent. Many of our six-yearolds have had an incredible journey with Metta, and we wish all of them the best in their next

school year.

#### 2. Career Talks

#### Singapore Police Force

Arrangements were made for our young preschoolers to hear a brief talk about policemen and policewomen in April 2021, as part of the curriculum theme of Occupations. So, the Punggol Neighbourhood Police Centre (NPC) officers of the Singapore Police Force (SPF) held a short but memorable Zoom session on April 13, 2021.

Crime prevention videos opened the session, which was followed by a PowerPoint presentation of the various Police Vehicles and Equipment (VPE).

The students were also given the opportunity to view and take photos of a real police vehicle, which happened after the video presentation.

As educators, we believe in reaching out to the community for a variety of enriching experiences and making learning fun for our students. One of our teaching goals is to impart social skills to our preschoolers with autism. A fun learning lesson with another group of students will be scheduled with the SPF officers in October 2021.

#### SMRT Corporation

Another talk by Ms Lilian Tok and Ms Salinah for our children was arranged on Wednesday, May 5, 2021, with SMRT Corporation Ltd.

Using pictures, Ms Lilian introduced our children to the various trains and spoke to them about safety on trains and escalators. A few questions from our children were also answered by Ms Salinah. When the children saw the different colours on the trains, they were excited. It was an enriching 30 minutes for our children.



# 1. Welcoming The New Normal

**NEW INITIATIVES** 

In implementing the Circuit Breaker measures, our children have to stay home and to ensure learning is not disrupted, Home-based Learning (HBL) was arranged starting from April 8, 2020, followed by phases of in-person intervention at MPSP. Directional signs were used to guide the children in following the safety measures. To keep the children safe, our Occupational Therapy and Soft Play rooms were designed to be sanitised and cleaned after each session.



#### 2. Playeum Pte Ltd

Our children were introduced to learning through "play" in collaboration with Playeum Pte Ltd. The importance of play in our intervention program cannot be understated. When children are encouraged to explore and create play ideas using everyday or recycled materials, they are engaging in an educational activity. Play plots grew out of these ideas, allowing more opportunities for language development and social interaction.

To equip our teachers with a better understanding of the "play theory" and be able to apply the concept to their daily lesson plans, Playeum conducted a series of training for our teachers. The training schedule was temporarily disrupted by the second COVID-19 heightened alert in May 2021.

#### **EMPOWERING OUR CLIENTS**

For one and a half years, Zane was enrolled in MPSP after being diagnosed with Autism Spectrum Disorder (ASD).

His functional goals in his Individualised Educational Plan (IEP) are to enhance communicative ability, both receptively and expressively. He is currently in a one-to-one child-to-teacher ratio setting.

Zane's social interaction and speech delay concerns had been quite obvious since he was a child. When Zane was in his mainstream nursery class, his teachers had highlighted to his parents about the challenges they were facing trying to get Zane to follow their instructions.

Zane was unable to join the nursery group as he threw tantrums quite frequently.

Zane's family noticed modest improvements in him as a result of the professional team that was working with him. Zane started to respond to his parents' questions with nods and smiles, and occasionally with a one-word Yes or No. His father has also noted that his son was more cooperative in following instructions. Zane is also interested in numbers and alphabets, and he enjoys playing with toy vehicles.

Zane's family could see improvement in his behaviour, and they hope that he will continue to study and adapt what he has learned at MPSP in his next learning phase.

#### **NEXT STEPS**

Early Childhood Holistic Outcome (ECHO) is an early intervention framework that was introduced to the early intervention centres in Singapore since 2017. MPSP undertook this journey in 2020. Metta's ECHO Core team began training in July 2020.

What is ECHO? The ECHO framework is a structured and comprehensive strategy in which a child's intervention is centered on functional outcomes in his home and school settings, with parents, classroom instructors, and Allied Health Professionals (AHPs) coming together to discuss specific goals for the child.

Efforts are underway to train all teachers in ECHO and implement it fully for all students by July 2022.



\*Pseudonym is used to protect the identity of the child.



Metta School's vision is to allow our students to lead an independent and meaningful life. With our continued efforts in serving our students with Mild Intellectual Disability (MID) and Autism Spectrum Disorder (ASD), our second Special Education School called Maitri School, will be set up at 20 Pasir Ris Street 51, to cater education to special needs students with moderate to severe ASD.

#### **About Metta School**

Established in: 2001

Number of clients: 511 Students

To provide special education to students with Mild Intellectual Disability (MID) and children with Autism Spectrum Disorder (ASD), aged between 7 and 21 years through skills such as communication, self-care, social skills, safety, and other skills they need to live and work in the community.

#### **About Maitri School**

Operations started in: 2021 Number of clients: 23 Students

To provide education for students with Mild Intellectual Disability (MID) and moderate to severe Autism Spectrum Disorder (ASD) aged between 7 and 18 years.

#### **HIGHLGHTS**

#### 1. OJT (On the Job Training) at V-Café

Due to the COVID-19 pandemic situation in 2020, our final-year students could not complete their OJT in the industry like previous years at external venues. Metta School trainers and job coaches worked together to transform V Café into a training café so that our students could learn on the job. Students and staff alike enjoyed the café's affordable Asian delights, delicate sweets, and trendy beverages specially crafted by our students.

In order to operate the café safely, our trainers and students have taken a number of steps. In all areas, such as safe distancing, minimising contact, packaging, and hygiene practices, strict measures were adopted. We celebrated our nation's frontline heroes at the end of the final term with a Medic-themed event at Metta School. During the service operations, students are dressed as medical personnel. At the end of the event, proceeds were donated to Maitri School, which will benefit future students.

From what we can tell, our students were able to apply their knowledge and skills from various training fields in real-life situations during the pandemic period, and they did so with great creativity. The students also showed adaptability and flexibility in the face of ever-changing regulations.

Indeed our students have learned to expect the unexpected and that is a positive development. They have learned to deal with uncertainty and be well prepared for any unforeseen challenges that may come up in the future.



#### 2. Virtual Art Session with President Halimah

In 2020, when the COVID-19 pandemic begins, all Singapore Residents must wear a mask when leaving their homes. Our students are taught the importance of wearing masks in order to be a good citizen.

They were also educated on the proper use, storage, cleaning, and disposal of masks which is just as important as putting them on correctly.

On the morning of October 14, 2020, President Halimah Yacob paid a visit to the Metta Welfare Association.

As part of the launch of Mask Pouch, together with Metta Alumni, President Halimah led an art session. She demonstrated drawing and painting on the mask pouches for the alumni clients and school students. The pouches were for the students to keep for personal use.

Some of our Senior students participated in the event. They were able to interact virtually with the President, sharing their artwork with her. They had an enriching and great time together!

#### 3. Visit by Minister Ong Ye Kung

For all the students, Metta School implemented a full Home-Based Learning (HBL). The purpose is to keep students engaged when they cannot attend school and mitigate the loss in curriculum time in the event of prolonged school closure.

For example, Daily Living Skills and Character and Citizenship Education (CCE) are part of the Home-Based Learning (HBL) program.

On April 22, 2020, Mr Ong Ye Kung, Minister for Education, visited Metta School. Minister Ong wanted to know more about how Metta School supports our students' learning, both at home and for those who are still returning to school during the entire HBL period.

With the help of Zoom, Minister Ong talked to some students. He inquired as to what they had learned during the HBL time. Online interactions with Minister Ong sparked a lot of excitement amongst the students. In addition to missing their friends and teachers from the school they said they also missed the school itself. Many expressed a desire to return to school to continue their learning.



#### 4. Maitri Programme

Maitri School started its operations with its first cohort of students officially on March 22, 2021 at the interim site at Metta Building where we revamp our space to design classrooms that are suitable for the students use. The subjects offered for the students in the Maitri Programme are:

- 1. Functional Literacy & Communication
- 2. Functional Numeracy
- 3. Social-Emotional Learning
- 4. Personal Management
- 5. Home Living & Home Economics
- 6. Adapted Physical Education
- 7. Performing & Visual Arts

Maitri Programme adopts several approaches in teaching and learning. These approaches complement one another and frame how we plan our lessons and design our learning activities. These include Structured Teaching, Universal Design for Learning, Explicit Instruction and Concrete-Pictorial-Abstract Approach.

Our dedicated staff commits to developing the Maitri curriculum starting from scratch and making references to evidence-based best practices. We also create teaching resources to excite and engage our students in their learning journey.



#### **NEW INITIATIVES**

#### 1. Managing Emotions for Better Learning

The Zone of Regulation (ZOR) program was adapted for a pilot program with the students from PM ASD programme (A3s) in term 3 in 2020. This is to teach students to become more aware of and be independent in controlling their emotions and impulses, manage their sensory needs, and improve their ability to resolve conflicts. The students were divided into four zones based on their moods and alertness. In this way, students learn to identify and manage their emotions. Students who can identify their emotional zones and use tools to regulate themselves will be better able to learn.

In general, students' on-task behaviour improved. To regulate themselves, they can now use more adaptive strategies, reducing their reliance on the maladaptive regulatory process.

In addition to the A3s, ZOR has been extended to the other Junior A levels.



#### 2. ISC in Residential Air-conditioning

In view of providing more alternative courses and nearer location for our students apart from hospitality in ITE College West, Ms Lum Kwai Yeow, our HOD MID Senior, was attached to ITE College East for two weeks in 2019 to observe and identify which other ISC courses might be a viable option.

In 2020, Metta School selected and applied to ITE to become an Approved Training Centre (ATC) for ISC in Residential Air-Conditioning after reviewing with our School Management Committee. Qualified and suitable trainers approved by ITE were hired. Mr Henry Lim began setting up the training facilities in August 2020 after joining us as an ITE approved trainer. He was also assigned to the ITE College East School of Engineering for a few days to learn about the course requirements and content delivery. In December 2020, ITE approved our ATC status.

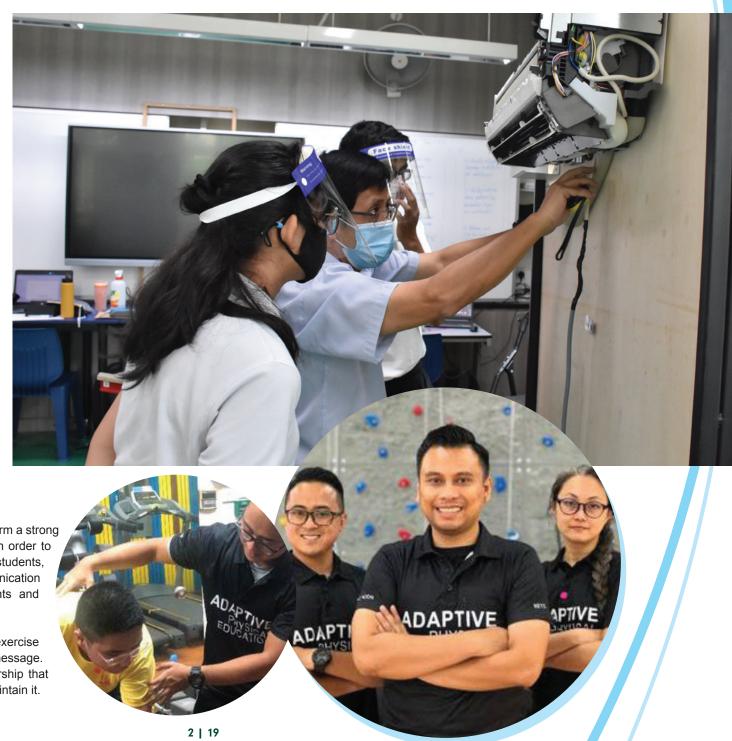
We began with the first cohort of eight students in 2021. In February 2021, we also hired a second trainer, Mr William, to help facilitate and support the training. The lessons are enjoyable for the students enrolled in this course. Their enthusiasm and curiosity in the field have motivated them to learn and acquire the skills. We hoped that the new program will provide our students with a broader pathway to continue their education or enter the workforce after graduation.

#### **COLLABORATION & PARTNERSHIPS**

#### 1. MOE-NCSS Innovation Award for Project Starfish

Adapted Physical Education teachers, trainers, and parents form a strong partnership to promote a healthy lifestyle among students. In order to extend learning beyond the classroom and into the homes, students, their parents and teachers, use WhatsApp, a common communication platform. Videos of exercise routines were sent to parents and students via WhatsApp.

For feedback, students recorded themselves performing the exercise routine and sent it to their teachers and trainers via video message. Teachers, trainers, and parents have formed a close partnership that has empowered students to adopt a healthier lifestyle and maintain it.



2. MOE-NCSS Innovation Award – Commendation for Accessing Health Care Services – visiting clinic

Students learn to manage their medical needs by learning symptoms of illnesses and how to visit the clinic for medical help in a simulated learning environment created by virtual reality technology.

With the help of staff at Changi Airport Group and Raffles Clinic, the students get to do role-play at a Raffles Medical Clinic and apply the knowledge and skills learnt.



#### **EMPOWERING OUR CLIENTS**

#### 1. Perseverance Leads to Success

Dowen Tan Zhen Yuan started to attend Metta School at ten. He used to be a shy kid who struggled to express himself. Throughout his school years, however, his teachers encouraged him to participate in a variety of activities, such as external performances, overseas exchange programs, and VIA trips.

During his final years in the Vocational program, he grew in confidence and took on leadership roles. He gained valuable experience in job attachment and internship through the assistance of his teachers and job coaches. He received the Lee Kuan Yew Exemplary Student Award in 2018.

He is enrolled in a financial assistance scheme whereby which he receives monthly NTUC vouchers, food groceries, a free laptop, public transportation subsidies, and is not required to pay school fees. This enables him to concentrate on his studies at Metta School, where he obtained an ITE Skill Certificate in Food Preparation and Hospitality Services. He also had the opportunity to be attached to Swensen's, a food and beverage establishment that cultivated his culinary interests. Dowen had the opportunity to continue his education at ITE College East after graduating from V4 in 2020.

Dowen's perseverance has allowed him to be awarded the Metta Welfare Association Scholarship to further his studies in Western Culinary Arts at NITEC. He aspires to be a chef and one day cook up a storm.

He is extremely grateful to Metta School for all of their assistance and support.



#### 2. Growing Confidence

Darren graduated from Katong School in January 2017, after which he joined Metta School to study ITE Skills Certification (ISC) – Baking for two years, followed by another two years of ISC 4-module course in Baking Practices. He graduated from Metta School in December 2020.

Darren started a full-time job at Popeye's Louisiana Kitchen in Tampines One Mall after graduation.

Darren came to Metta School as a shy and reserved teenager. His second year of schooling and work experience at Levure Naturelle has given him more confidence. He enjoys his job now and is liked by his coworkers. He gets along with his coworkers. He is grateful to be where he is now and to be able to help his family.

#### **NEXT STEPS**

Metta School strives to do our best for our students and is willing to experiment with new ideas. We believe that the competencies and capacity of the staff are critical to the school's success. We are dedicated to being lifelong learners and knowledge builders.

In the future, we will focus our efforts on reviewing our current curriculum and making improvements/innovations. In addition, we hope to obtain Approved Training Centre status in 2023 so that we can offer the ITE Skills Certificate in Facility Services.

We will continue to design the curriculum for the Maitri Programme for the next few years, given that we have a new cohort of students entering the programme each year, with the start of the Maitri Programme on March 22, 2021.



Supported Employment for Youth provides vocational training and supported employment in arts & crafts/food & beverages for youth with mild intellectual disability and/or autism from 18 years and above. We have recently change our Alumni Services name to Supported Employment for Youth with effect from March 2, 2021.

#### About Arts@Metta

Established in: 2007 Number of clients: 16

To provide graduate students at the Metta School with a creative and inclusive environment where they could pursue their mastery in visual arts. By leveraging on commissioned works and retail sales, it provides a safety net for our youths who have difficulty finding open employment.

#### **About Metta Café**

Established in: 2014 Number of clients: 11

To support these youths gain vocational, work and life skills, as well as job opportunities, so they can achieve economic independence, self-reliance, and confidence.

#### **HIGHLIGHTS**

#### 1. Colours of Life Art Exhibition

Colours of Life Art Exhibition 2021, now in its third edition, showcased our Arts@Metta youths' masterpieces and handcrafted products in a new platform and format. The event was supported by Changi Airport Group (CAG) and JetQuay Pte Ltd, and virtual tours were conducted through various social media platforms to reach out to a wider audience within the community.

This year, the theme of the exhibition is to adapt and transform, and to stay strong and united. At the same time, it reminds us to become a better person for others as well as for ourselves.

COVID-19 may have posed unprecedented challenges to all of us. However, it also made us more resilient and presented opportunities for us to engage with our community and build a more inclusive society.

#### 2. Mooncake Gift Set

The EV Mooncake Gift Set was created through a collaboration between Metta Café and MINDS, who combined their baking expertise with teapasar's quality tea set and tea leaves, and was packed by persons with disabilities.

The greenery of the Enabling Village (EV), an inclusive community space focusing on the training and employment of persons with disabilities, inspired the design of the box. Its content has been carefully chosen to provide a complete gastronomic experience of mooncakes and tea.



#### 3. Smart Kitchen @ Metta Café

Multi-functional equipment, such as a combi oven for high-volume production in the kitchen process and a bain-marie for food warming were installed at Metta Café in 2020 to train our apprentices in new skills and procedures so that they will gain a competitive advantage through smart technology with this newly acquired skill.

#### **NEW INITIATIVES**

#### 1. Welcoming The New Normal

In collaboration with Asia Health (S)
Pte Ltd, Metta Café conducted our first
Facebook live streaming to promote our
products. Our selections are also available on
GrabFood and Foodpanda.

#### 2. Nature-Inspired Art

Arts@Metta continued to engage our youths with the use of digital applications like video calls via social media platforms and mobile devices, and organised virtual lunch sessions.

In mid-October, Changi Airport Group (CAG) collaborated with Arts@Metta to engage our clients in the arts. This new initiative seeks to encourage our artists to unleash their creativity through different perspectives and tying life objects to art, via their first virtual experience. They were introduced to a variety of drawing elements and learnt that art comes in many forms of illustrations that included water, clouds, shapes and more.

To further engage and inspire our artists, we plan to continue experiential visits to Changi Airport.



#### 3. Art Sketching @ Gardens by the Bay

Arts@Metta enables, empowers and engages our artists through various activities and this included visits to places to expose and train them.

The goal of the outing to Gardens by the Bay was to give them the opportunity to see the actual flowers in its natural state and to recreate artworks of native flower designs, such as orchids. At the same time, we visited iconic Singapore landmarks as part of the centre's plans to incorporate new concepts and ideas into our artworks.

Our artists were free to sketch architectural buildings and landscapes, and the plants and flowers they saw at the Marina Bay area. As this was the first time doing freehand sketching, we were extremely proud of our artists and their positive attitudes to experiment new things.

#### 4. Food Waste Treatment

Food waste accounts for about 11 per cent of the total waste generated in Singapore. As part of Metta's initiative towards a sustainable future for the next generation, Metta Café implemented food waste management using a food digestor to collect and treat food waste into fertilisers, using the Food Waste Fund administered by the National Environment Agency (NEA). We are paving the way for zero waste to make our world a better place.

#### 5. Farm to the Table

The Kaizen team, along with a group of students from The Singapore University of Technology and Design (SUTD), had successfully implemented a hydroponics system to maximise crop growth. The vegetable growing system produces a good yield of vegetables for the Café kitchen and incorporates necessary farming technologies that prioritise low maintenance and

pest minimisation.

#### **EMPOWERING OUR CLIENTS**

#### 1. Mohamad Fadhil Bin Abdul Jalil (Arts@Metta)

Fadhil had the opportunity to explore and create new artwork using our signature batik medium as a result of a collaboration Metta had with one of Singapore's fast-food chains. Basic batik painting and product techniques help Fadhil stay focused and develop fine motor skills, as well as instil self-confidence and motivate him to succeed. This collaboration not only gave Fadhil a greater sense of empowerment and self-confidence, it also revealed a newfound interest in sketching images of food. As a result of the partnership's success, our artists are now working on new themes and concepts.

#### **NEXT STEPS**

#### 1. Arts@Metta

We will continue to enable, empower and engage our clients by equipping them with the necessary knowledge and skills. These will include the development of new designs through the exploration of new techniques and digital skills for them to remain relevant in this digital age. At the same time, we will focus on collaborations with our community partners and expand our reach through e-commerce platforms.

#### ECO@Metta

ECO@Metta, is a new product line incepted from our commitment towards a sustainable future. All of us, including our trainees play an important role in protecting Mother Earth. Our maiden product, the Orange Enzyme Cleaner was developed after many rounds of testing. Moving forward, we will be developing more ECO products adopting the 3Rs-Reduce, Reuse, Recycle concept to educate our future generations on the importance of protecting our planet.

#### 2. Metta Café

#### New Merchandise Collection

One of our talented apprentice will be collaborating with Metta Cafe to create an ALL-New merchandise collection showcasing her creativity and celebrating her abilities. Metta Cafe had renewed its accreditation with SkillsFuture Singapore as a Public Approved Training Organisation (ATO Public). Given the ATO status, Metta Cafe will be able to reach out to persons with disabilities (PWDs) and social service agencies as well as employers and partners to meet its ongoing training needs and acquiring knowledge and skills in working with PWDs.





#### **About Metta Home for the Disabled**

Established in: 2000 Number of clients: 88

To provide Individualised programs and activities as part of the care plans. Clients acquire skills for daily living as well as the ability to regulate their emotional and behavioral state. Aiming for social integration and quality of life, our programs aim to provide our clients with the necessary skills and resources to lead fulfilling lives on their own, without the assistance of others.

# About Metta Home Day Activity Centre (MHDAC)

Established in: 2000 Number of clients: 30

To provide adults with intellectual disabilities, ages 18 to 55 to have a place where they can interact meaningfully with staff and other clients, and improve their quality of life. In order to achieve social integration and quality of life, MHDAC equips its clients with the necessary skills and tools.

# About Metta Day Activity Centre for the Intellectually Disabled (IDAC)

Established in: 1995 Number of clients: 32

To improve the quality of life for adults with intellectual disabilities (aged between 18 and 55 years old), and provides them with a place to interact meaningfully with staff and fellow clients. In order to help our clients reach their full potential, we create individualised care plans for each of them.

Disability Care consists of three services: Metta Home for the Disabled (MH), the Metta Home Day Activity Centre (MHDAC) and the Metta Day Activity Centre for the Intellectually Disabled (IDAC). These 3 services were set up to offer community care options to adults with intellectual disabilities who are aged between 18 and 55.

To achieve social integration and quality of life, our programs aim to provide all clients with the skills and resources they need to lead fulfilling lives.

A multidisciplinary team including a social worker, training officers, staff nurses, assistant nurses, and nursing and therapy aides provides them a holistic care and work closely with their primary caregivers to provide well-rounded support.

#### **HIGHLIGHTS**

#### 1. Creative Indoor Activities

Because of COVID-19's safety management measures, it was challenging to keep our residents engaged due to the difficulties in organising large group activities, outings, and volunteer engagement. In order to make their lives at Metta Home more fulfilling, it was necessary to use creative thinking to come up with other indoor activities such as colouring, tabletop games, and puzzles.

#### 2. Happy Exercise

Our Day Activity Centre integrated "Happy Exercise" into our comprehensive physical and cognitive program to help our clients maintain and improve their cognitive ability, memory, functional ability, and strength as they age. The results were beneficial in the long term for our clients as they were able to improve their ability to think clearly and improve their memory.

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#### 3. Zumba Therapy

Volunteers used to make monthly visits to IDAC to hold Zumba dance training sessions for our clients. Due to safe management measures, these activities were halted. Knowing that our clients have missed out on the Zumba sessions, our Training Officers spearheaded our own weekly in-house Zumba sessions. It was noticed that the music during these sessions enhanced the mood of the clients, making them happier and more active.

#### **NEW INITIATIVES**

#### 1. Fall Prevention Workout

To enhance greater safety awareness, our clients were introduced to fall-prevention exercises during their physiotherapy sessions.

#### 2. Baking Therapy

Under the supervision of our Training Officers, the clients learned to bake cookies and muffins while experimenting with new flavours during Occupational Therapy sessions. This attributed to their mental and physical well-being.

#### 3. Horticultural Therapy

Introduced as a new therapeutic activity, our clients were taught how to plant with soil and how to place the plants in containers. Our Training Officers devised a daily schedule for watering and caring for the plants. In this way, our clients were given the opportunity to learn a new skill while also being empowered to contribute to the greenery of the compound.

#### 4. Wider Transportation Coverage

Transport services were extended to the western part of Singapore, including Choa Chu Kang, Cashew Road, Teck Whye and Bukit Panjang, in order to better serve our clients. Before this change, caregivers had to bring their loved ones to MHDAC and then pick them up every day send them home. The wider geographic coverage helps reduce the care-givers' workload and freeing up their precious time.

#### **COLLABORATION & PARTNERSHIPS**

#### 1. Donation-in-Kind by Corporate Partners

Many activities, collaborations, and partnerships were significantly curtailed as a result of COVID-19. Despite these obstacles, a number of CSR partners had stepped forward to provide training materials as a form of donation-in-kind.

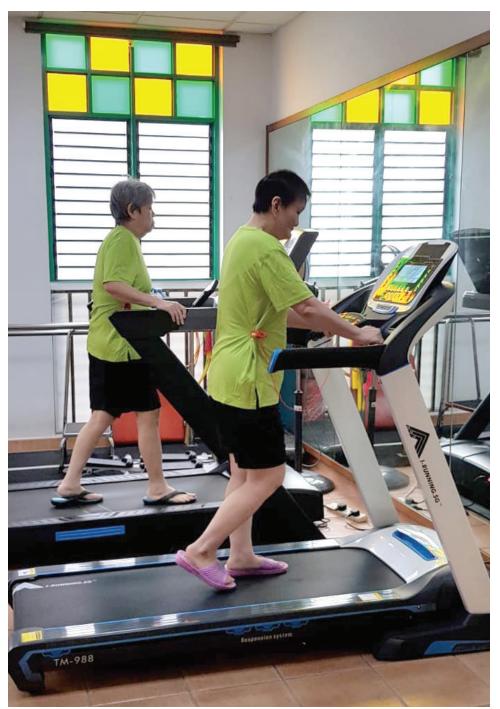
Jurong Engineering Limited is one of our charitable partners, donating cleaning supplies, training materials, and lunches for our clients in December 2020 as part of their charitable efforts.

#### 2. Haircut by Volunteers

A wonderful team of volunteers has been providing haircut to our Metta Home residents on Sunday mornings since 2006. While making our clients look better, their efforts also make them feel better.



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#### **EMPOWERING OUR CLIENTS**

#### 1. Ms Amy (not her real name) (IDAC)

Upon discussion with Amy's caregiver, it is found out that the client would refuse to attend Day Activity Centre if treats were not given to her.

Our Training Officer noticed that one of our clients, Amy, was squandering her pocket money on soft drinks and unhealthy snacks, this was concerning given Amy's advanced age and medical condition.

To direct Amy's attention away from this hazardous habit, our Training Officer urged her to save her money for another item of interest: scent, which Amy also enjoys. Amy gladly accepted the offer and began saving her daily pocket money, meticulously accumulating every cent in her self-created piggy bank in the direction of fulfilling her desire.

#### 2. Learning to be Self-Ambulant – Ms Jean Ho (MHDAC)

Jean Ho found it difficult to adapt to the new transportation arrangements, and more intervention methods had to be put in place in order to get her to cooperate. They carried her because she could not climb the steps to get on the bus. It took Jean a month of training before she was able to board the bus without assistance.

#### 3. Putting Time to Productivity – Ms Leong Sze Ying (Metta Home)

Leong Sze Ying used to refuse to go for a walk or exercise. She preferred to sit or lie down on her bed majority of the time. During her physiotherapy sessions, Sze Ying would sit on a chair or the floor, with little participation. Sze Ying demonstrated good engagement and willingness after being introduced to the treadmill by walking on it for at least 20 minutes with minimal supervision.

#### **NEXT STEPS**

It is important to us that all of our clients and employees remain safe, healthy and happy. A new link to a community garden, for example, was created for visitations. There were plans to work with the community and NParks for future projects.

Agrant for new technology to improve the quality of life of our clients was also successfully obtained. A large-screen interactive digital flipchart, portable jigsaw tiles with LED and Touch Sensors, as well as a projector for beaming engaging interactive content onto projection surfaces, were among the new digital tools acquired. These new equipment open up new avenues to teach our clients on improving and enhancing their mental health and creativity.



# About Metta Day Rehabilitation Centre for the **Elderly (MDRC)**

Established in: 1998 Number of clients: 194

To provide subsidised rehabilitative services to clients who have difficulty performing daily activities due to stroke or other illnesses. We hope to improve our clients' overall health and well-being by optimising their physical function. Their independence will be maintained, and their quality of life will be improved.

#### **About Metta Hospice Care**

Established in: 2000 Number of clients: 251

To allow patients with life-limiting illnesses to spend time at home with their loved ones, rather than in a hospital or hospice. We provide medical and nursing care, as well as psychosocial support, to our clients.

#### **About Metta HomeCare**

Established in: 2015 Number of clients: 155

To provide home medical and home nursing services to clients with chronic medical conditions who have difficulties with mobility. Our multi-disciplinary team of doctors, nurses, medical social workers, and ancillary staff provide a patient-centric approach to care.

Clients of Metta Medical Care can receive medical, nursing, and rehabilitative services regardless of their race, religion and social background.

Clients in need are identified and served in close collaboration with our community partners.

#### **HIGHLIGHTS**

### 1. Monthly Donation-in-Kind Food Ration **Delivery**

With the support from charitable individuals and organisations, we were able to provide groceries to 30 needy Metta Medical clients and families on a monthly basis.

2. Make-A-Wish Program for Palliative Clients

This initiative benefited more than 120 Metta Hospice clients and their families. The gifting and fulfilling of wishes come in the form of goodie bags for celebrations such as Hari Raya and Lunar New Year.

The Ireland Funds Singapore (TIFS) and the Singapore Jain Religious (SJRS) Society sponsored the Noel hampers to 50 Metta Hospice Care and Metta HomeCare clients during the Hari Raya Aidilfitri, it brought smiles to the faces of our clients and their family members.





# 3. Community Outreach

Nurses and doctor from HomeCare and Hospice team volunteered with Buddha Tooth Relic Temple and Museum (BTRTS) to perform influenza vaccination for 50 homebound elderly at Banda and Chin Swee Area on January 16, 2021.

# 4. Lunar New Year Gifting of Love in February 2021

With donations from generous donors, 138 clients received their CNY goodie bags at MDRC.

#### 5. COVID-19 Vaccination at MDRC

60 MDRC clients received their 1st dose of COVID-19 vaccination at our MDRC on March 23, 2021. This event was jointly coordinated by MDRC, Agency for Integrated Care (AIC) and Health Promotion Board, Singapore (HPB).

#### **NEW INITIATIVES**

### 1. Moto Tiles

A new physical rehabilitation activity Moto Tiles was introduced in January 2021. It was designed to allow MDRC clients to break away from monotonous training programs and participate in an activity that was fun and exciting to keep them motivated.

The tiles act as interactive LEGO bricks for physical interaction and can be clicked together to form a path or surface on the floor. As each tile glows a different colour, interaction and physical play motivated the clients.

### 2. Exercise Videos for Clients

To encourage seniors and elderly clients to continue exercising at home during the circuit breaker in April 2020, we started a 'Get Active With Metta' Facebook page with eight series of easy exercises.



# 3. Sending Condolences to Bereaved Families

Our new initiative consists of sending handwritten condolence cards to the bereaved families as a way of showing our support. The cards were designed and personalised by our MDRC clients.

Most of the caregivers who received a condolence card had expressed their gratitude. Aside from that, the act of "closure" has allowed the team to move on for the care they provided to the deceased patients and their families.

### 4. Severe Disability Assessment (SDA)

Our nurses and physical therapist were certified to conduct SDAs. 18 home visits and 3 center-based evaluations have been conducted so far in FY20.

Persons with disabilities must undergo this severe disability assessment in order to apply for various financial assistance schemes. With this certification, we can assist clients to apply for financial support.

### **COLLABORATION & PARTNERSHIPS**

### 1. NUS Project TACGO

It's a community-driven service-learning programme as part of a course on Gerontechnology (NUS).

TACGO incorporates a multi-player and sensory interaction to provide the elderly with a modular game for rehabilitation.

# 2. Metta School Employment Pathway Programme (EPP) internship in Feb 2021 at MDRC

MDRC provided training placement for students from Metta School as part of their job training. Students were exposed to rehab settings as a potential career for them to explore and consider.



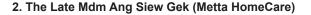
### **EMPOWERING OUR CLIENTS**

### 1. Mdm Yap Kim Poo (MDRC)

After a fall, Mdm Yap Kim Poo suffered a fractured thigh. When she was admitted to MDRC in 2018, she needed a walking frame to get around. After seven months of rehabilitation at our centre, she was able to walk without assistance.

"The staff is friendly and helpful, and they go above and beyond. They pushed me to do therapy exercises, which I gladly accepted. MDRC has helped me tremendously and I'm very happy to be able to walk again."

~ Mdm Yap Kim Poo



As a result of her chronic autoimmune disease, the late Mdm Ang Siew Gek suffered multiple strokes in 2020 and was referred to Metta HomeCare for nursing care at home. A feeding tube and a urinary tube kept her confined to bed. She developed deep bedsores as a result of prolonged bed rest and multiple hospitalisations.

A feeding tube and urinary tube were no longer required after five months of intensive care at home, as well as support for the caregiver through advice and training on wound and catheter care. Her bed sores have completely healed. She can now get out of bed and sit on a chair, participate in slow stream rehab at home, and no longer requires home nursing support.

"The nurses are caring and responsible. May Leh Khaing, a staff nurse, was always ready to help even with short notice. She was patient and tried to answer all questions. She also helped train our helpers on patient care. A deep and colossal wound resulted from prolonged hospitalisation. May visited regularly to treat the wound and train the helpers. The team effort and meticulous care and treatment sealed and healed the wound beautifully."

~ Miss Christina Ang Gek San, patient's caregiver

### 3. The Late Mr Gu Keng Khiang (Metta Hospice Care)

Heart disease, kidney disease, and dementia were just a few of the chronic medical conditions the late Mr Gu Keng Khiang suffered from.

Due to his poor prognosis, he was initially discharged from the hospital and sent home for palliative care. Caregiving for him at home presented many challenges, and the caregiver needed a lot of help from nurses and doctors. Even so, Metta Hospice Care was able to provide the client and his family with guidance, comfort, and support as they travelled together. Mr Gu has outlived his prognosis and now lives comfortably at home with his loved ones.

### **Caregivers' Testimonial:**

Mr Gu's condition miraculously improved thanks to rehabilitation, medication, and nursing care from Metta Hospice Care. Medications that did not put additional strain on his heart allowed him to lower his cholesterol and blood pressure. Both Hwee Yik and her family are grateful to the hospital doctor who treated their father, as well as to Metta Hospice Care staff nurse Tan Bee Suan, who visited Mr Gu regularly to provide care and advice.





### **NEXT STEPS**

# **Therapeutic Gardening**

In addition to promoting the therapeutic benefits of gardening, this project aims to co-create a purposefully designed garden that provides relief to our clients and staff members. Gardeners create therapeutic outdoor spaces that incorporate design principles derived from scientific research in an effort to meet the needs of users in terms of physical, psychological, and social well-being. In addition to relieving mental fatigue, therapeutic horticulture reduces stress and improves emotional well-being through interaction with plants and nature.

# Befriending through Arts in MDRC

Our goal is to improve the participation and motivation of our elderly clients in addition to the scheduled rehabilitation exercises.

When seniors and volunteers interact with each other through our community partner "Hey, You Got Mail – Scrapbook Edition," we hope to create lasting, meaningful relationships. As an icebreaker for the exchanges, the scrapbook also serves as a physical memento for the seniors to keep. To create an unique Scrapbook, each volunteer is paired with an MDRC client.



Total number of employees: 391 (local: 162, foreign: 39)

Total number of training hours: 15,203

Metta Welfare Association sees the importance of our people in walking this meaningful journey of providing light to those in need. We provide professional growth, training opportunities and welfare for our employees.

### **HIGHLIGHTS**

#### 1. A Review of Metta's Mission & Vision

On October 10, 2020, the Executive Management Committee with our management team, met to review our Vision and Mission statements to ensure our social service programmes continue to serve the community needs. Four strategic pillars focusing on digital transformation, Core Values, Social Programmes and Partnerships were also identified as we continue to innovate to serve the growing community needs and to ensure we remain relevant.

### 2. Giving Back

A CSR program is initiated by Metta every year with the goal of cultivating compassion & respect among staff, towards our community, and the environment as a whole.

Because of COVID-19 and the restrictions on large gatherings, we continued our CSR efforts of community engagement in smaller groups in the year 2020. Over the course of six months, 123 of our employees volunteered at seven different social service agencies (SSAs). To name a few examples, some of these SSAs are Food From the Heart, Willing Hearts, HCA Hospice Care, and many other SSAs.

### Staff Feedback:

- "As a welfare organisation, it is a good arrangement that staff also play our part to contribute back to the society."
- "I was in a group of energetic and cooperative colleagues, which made the experience fun! Looking forward to more CSR opportunities!"

Metta believes in giving back, and our valued staff are the key movers in making "giving back" possible. As long as our people have the right values, we can love and care for the people we serve.



### 3. Life-long Learning

As a company, we believe in lifelong learning for our employees so that they can be better every day and provide better service to our clients.

Due to the unprecedented changes brought upon by the Covid pandemic, many traditional work skills may have become irrelevant. New technology and in-demand skills are required to be acquired quickly to carry out work effectively. In that light, we have strongly encourage our staff to upgrade their skills and learn new ones.

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15,203 hours of training have been logged by our employees in the fiscal year 2020/21.

## • Managerial Training

We sent nine members of our management team to the Workplace Learning Programme, an initiative by National Council of Social Service in partnership with Singapore Institute of Management (SIM) Professional Development and Franklin Covey Singapore.

In order to attract and develop Social Service Professionals in the sector, the program aims to improve the functional skills of managers in Social Service Agencies (SSAs) in the areas of People Engagement, Strategy Planning and Resource Management.

### · First-Aider Course

Singapore Resuscitation and
First Aid Council (SRFAC)accredited CERT First Aider
Courses have been completed
by our employees to better prepare
them for handling emergencies or
providing assistance to those in need. In
turn, this will give them the confidence to use
these skills for the benefit of others, including their
family members.



#### **NEW INITIATIVES**

### 1. E-Learning

Metta adopted an E-Learning program on June 12, 2020 using the Microsoft Stream platform, which is a video management and sharing service.

Employees who are interested in using video in the workplace must have access to our Metta Office365 domain in order to connect, collaborate, learn, and share information with one another.

Cyber Risk Awareness, Learn Microsoft Teams in 7 Minutes, Caregiver training, Serving people with disabilities, etc. are some of the e-learning trainings.

### 2. Caregiving Leave

As of July 2020, Metta's employees will be able to take caregiving leave. Caregiving leave of three days a year will be granted to our employees who are caring for a member of their immediate family.

Taking care of our employees, who are a part of our Metta family, is important to us. We believe that to care for others, we first have to take care of ourselves.

#### **OUR JOURNEY WITH METTA**

### **Testimonial by Staff**

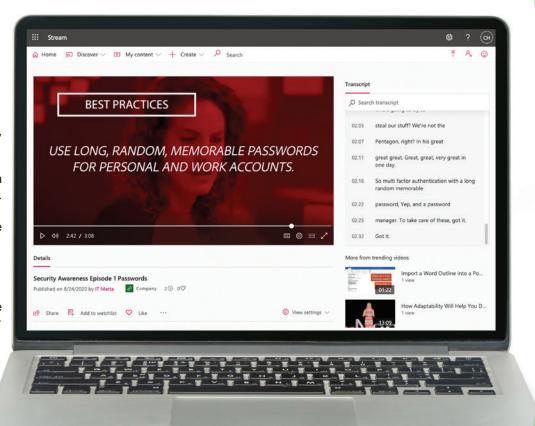
1. "I received my Advanced Diploma in Early Childhood Intervention, Special Needs (ADESN) this year, 2021. It was not an easy feat as I had to juggle my workload during the day and my studies at night. Attending lessons right after work and rushing to complete the assignments given as well as travelling all the way from Punggol to Bukit Timah for classes.

Amidst all that, I found the programme to be excellent, as it really focuses on what inclusion is and how to be inclusive effectively. The assignments and classwork also help me realise what kind of Early Intervention Teacher I am as an individual.

My advice to others who may want to go back to get or finish a certain certificate or advanced diploma, is to just do it, it is never too late.

In addition to the primary benefits of the education and the advanced diploma, the relationships you will make with the lecturers, tutors and other students also make a positive difference in your work and personal life. It is a commitment, but one which is rewarding and well worth the investment."

~ Ms Sumiati Suandi, Teacher with Metta PreSchool @Punggol







2. "My previous experience includes working with children with special needs in the primary school. The Advanced Diploma in Early Childhood Intervention (Special Needs) (ADESN) from NIEC helps to further strengthen my foundation in early childhood intervention. The knowledge I gained from this course allows me to better plan my intervention work for our children in our center."

~ Mr Walter Dai, Teacher with Metta PreSchool @Punggol

3. "I began taking the Work-Learn Technical Diploma (WLTD) programme in April 2018 and completed it in October 2020. It was a difficult two and a half years, and I am grateful to my physiotherapist, occupational therapist, staff nurse, and all my coworkers for their unfaltering support and encouragement.

I was a Malaysian who went to a Chinese school and moved to Singapore when I was 18 years old, taking various English language courses along the way. However, I still felt my command of the language was lacking. Despite that, I began working at Metta Day Rehabilitation Centre for the Elderly (MDRC) in 2006 as a general worker. Through the years, I progressed to being a therapist aide, assisting stroke patients with their rehabilitation. I love my profession because it allows me to get to know my clients and their life stories; they become my friends while they are in therapy. My favorite part of interacting with my clients is when they teach me new dishes. I would prepare the new meals for my family, and when they were a hit, I would tell my clients and watch their eyes light up. Watching them strengthen physically and cognitively through the interventions written by the therapists fulfills me.



Despite my fears that my grasp of English would make things tough, I eagerly accepted the WLTD when I was nominated. I wanted to better myself and be a better therapist aide for my clients by learning more about the service I was providing. It was intimidating when I realised how difficult the assignments and content were, especially since they were taught in English and in a lecture format. However, because I had made a commitment to this, I decided to give it my all. It entailed giving up my interests and hobbies; I studied when I got home from school and on weekends, only pausing to cook meals, use the restroom, and sleep at night. While studying, I translated the information to Mandarin in order to better understand the content of my course. And, during my internships at MDRC, I made sure that everything I did was related to the content I learnt, and I checked it against my textbooks when I got home.

This course provided me with knowledge and increased my confidence in assisting our MDRC's clients. It has helped me in learning more about person-centered care so that I can provide more welcoming and connected care for clients where they feel heard. Moreover, I am also better able to understand the scientific jargon used. With this certification, I also have more skills to offer at the centre, such as conducting client assessments, updating monthly documentation for clients on the maintenance program, and providing TA training to other therapist aide colleagues. It makes me happy that I am able to provide more now that I have completed the course. It is well worth the effort with Metta Day Rehabilitation Centre for the Elderly."

~ Ms Chu Yee Hoon, Therapy Aide with Metta Day Rehabilitation Centre for the Elderly

#### **FUTURE DIRECTIONS**

It is the goal of Metta to strengthen our organisational culture in the areas of human resources that are in line with our core values and mission. As part of our HR roadmaps, we are working to improve the leadership skills of our management team, as well as talent management, employee wellbeing, and a fair performance appraisal system.



Total donation raised: \$11,109,469

Total number volunteers: 778

Total number of volunteering hours: 3,697

Community Partners and supporters are important stakeholders to allow us to stay committed to our mission. We act as a bridge to connect and collaborate to allow our community to have the opportunity to give back and do good.

### **OUR SIGNATURE EVENTS**

#### An Overview

2020 was a historic year that shook the world and changed the way we work and live. Businesses and events that focus around direct human interaction, especially in big groups, were discouraged in the face of a global pandemic that threatened national economies and the very livelihoods of ordinary citizens.

Technology has made it possible for social service agencies like Metta to participate in online fundraisers in order to continue providing welfare services to the community. Despite the suspension of annual physical flagship fundraisers such as the Metta Charity Carnival, Charity Movie Screening, and Vesak Day Bazaar, Metta persisted in having our other fundraising events in a different format while

For other events, we adopted a new virtual concept. Here's a look back at Metta Welfare Association's fundraising efforts over the last fiscal year.

### 1. Launch of Lunar 7th Month Charity Item

adhering to safety management measures.

Like other SSAs, Metta had a rough year in 2020 due to the outbreak of COVID-19, many physical fundraising events have to be put on hold, such as our Lunar 7th Month Charity Auction. Despite this set back, our donors and supporters have continued the tradition of giving and supporting Metta by adopting the Treasure Trove of Abundance ornamental.



### 2. Metta Charity Golf 2020

Sun and good weather greeted 120 golfers of the 21st Metta Charity Golf Tournament 2020 held on October 30, 2020. More than \$200,000 was raised through corporate sponsorships, individual donations and flight sales.

Fresh finger food snacks and drinks provided by Phuture Foods and Win Sin Pte Ltd helped keep the golfers hydrated and energised as the midday sun beat down on them. Metta Charity Golf's ex-Chairman, the late Mr KK Teoh, was also commemorated at the event with a "KK Teoh Memorial Challenge Shield" that was displayed at the event reception.

As an alternative to the annual evening dinner, golfers were given dining vouchers at the Club's food hall due to strict large gathering restrictions.

Metta would like to express our sincere gratitude to all our sponsors. Looking forward to another successful Charity Golf Tournament in 2021!



# 3. Singapore Pools X Metta Virtual Race 2020

Singaporeans took to the parks and their daily commute to raise funds for Singapore Pools x Metta Virtual Race 2020. A new virtual format of fundraiser in place of the traditional physical events, the Singapore Pools x Metta Virtual Race 2020 saw over a whopping 700 participants islandwide signing up for the charity fitness virtual run.

Runners can choose to run wherever they want at their own pace and on familiar routes.

Our runners have logged a total of 30,690km for the event. With Singapore Pools' dollar-for-dollar matching grant, over \$100,000 was raised to support Metta's programs and services for over 1,400 clients. This virtual event would not have been possible without the support of our runners, donors, and supporters!

# 4. Virtual Charity Movie Screening

New social distancing measures have made it impossible to go to the theatres for movies. Movie streaming in the comfort of one's own home sparked in the new format for our Virtual Charity Movie Screening. A CatchPlay+ voucher for selected movie screenings redeemable via CatchPlay+ was given as a token of appreciation to those who donate to the charity movie event.



#### Testimonial from our donor

"I never think of myself as a donor and I do what I could to support Metta.

I enjoyed being part of the annual Metta Charity Carnival when my regular supporters will push me for carnival tickets. Some of them were previous years lucky draw winners who are always looking forward to support the event.

I also enjoyed meeting new friends and seeing my regular supporters bringing their family and friends to support Metta's events. Another of my memorable experience is the Metta Charity Run. I do not normally run but will participate in running 5km to raise fund for Metta.

Every child has his potential and talent not to be neglected. I am very thankful towards Venerable Chao Kun Fa Zhao for his great compassion towards the autistic children."

~ Mdm Tan Jui Tuang, Regular Donor and Supporter

### **OUR VOLUNTEERS**

# 1. Digital StoryTelling

Staff from Deloitte Singapore gave over 150 Metta School students a memorable Children's Day experience when they held a virtual celebration with them. The students were engrossed in the series of programs that surprised them with activities such as digital story-telling, a sing-and-dance segment, and arts and crafts colouring activities.

For the story-telling segment, Deloitte's staff put in a lot of time and effort to create the impressive digital visual content to entertain the children while they dance to the popular local Children's Day song, "Semoga Bahagia". Children's hearts and stomachs were warmed by a catered MacDonald's Happy Meal set.

Deloitte's corporate social responsibility proves that nothing can stop us from bringing cheer and joy to the less fortunate in our society while we maintain safe distancing protocols for the safety of everyone.



# 2. Memorable Trip

Metta Day Activity Centre for the Intellectually Disabled (IDAC) clients were in for a real treat when Mr Govind Bommi, a regular Metta supporter, brought them out to the Singapore Science Centre for a fun-filled excursion on August 7, 2020.

Mr Bommi took three clients and a member of the IDAC staff on a tour of the Butterfly Center and Butterfly

Park, involving them in the science experiments on display. Visitors to the butterfly park learned about the life cycles and different species of butterflies during their trip.

Because it was IDAC's first outdoor excursion since the circuit breakers, the clients were even more enthused about it. At the end of the day, Mr Bommi treated the clients to a

special lunch at the Science Centre cafeteria, where they were able to choose their own meal. Everyone had such a great time!



### **DONATION-IN-KIND**

Food rations for low income families

Since 2015, the Kwan Im Thong Hood Cho Temple has been a generous donor to Metta. Their donation has allowed us to provide monthly food rations to 150 low-income families.

### **FUTURE DIRECTIONS**

Our community partners are important to us. Moving forward, we will continue to enhance our relationship with our donors, volunteers and the community through innovative ways of collaboration, use of technology and account management.

Metta Welfare Association extends our deepest appreciation to all our donors, sponsors and supporters. We seek your understanding that we are unable to list everyone here and would like to let you know that we are grateful to all of you for your generosity.

### **INDIVIDUALS**

Albert Oon Chong Kai Ang Kah Joo Ang Khai Guan Lorenzo Ang Nam Heng James Ang Ping Liang Simon Ang Tian Chua Anthony Lim Kai Chen Boo Koh Likiang Chan Heng Wee Roy Chan Yi Gong Xiu Hui Chao Khun Fa Zhao RBM Chapman Seah Yen Kwei Charles Boo Kun Yin

Chong Jing Yeng Choo Chiau Beng Choo Hook Kee Chua Soo Chew Chung Kum Pang Deborah Ee Lee Kuan Denis Ong Jit Hong Estate of Suit Woo Foong Estate of Tan Sock Kern

Estate of Wee Siew Lan @ Wee Siew Cheng

Gan Hui Ying Goh Kin Hung Heng Siew Eng Ho Pei Yuen Rena Ho Wan Jing Nellie Hong Kiong Ming In memory of KK Teoh Jeanette Hangchi Jessica Toh Mui Lian Kevin Hangchi

Koa Sok Cheng Koh Mui Hua Kor Chee Kwang Kwek Eik Shena Kwek Lee Hoon Kwok Siu Kwan Lai Keng Chee

Late Mr Foo Jun Cheng

Lee Chee Kit Lee Leh Cheng Lee Loon Hui Lee Siew Geok Lee Tock Loe Lee Yuet Wah Leow Zhi Wo Liang Chiang Heng Liao Peiyi Stella Lim Dz Shing Lim Ek Tijoe Lim Hock Lena

Lim Kah Lheng Lim Ling Kwee Lim Thiam Hiong Lim Tiam Seng Lim Tiong Huat Lim Yee Kim Liu Jiehong Loi Huicong Lok Wai Yue Loke Wai Harn Low Ah Hoo Low Chui Heng Low Lian Yeok Loy Boon Ann Loy Boon Yang

Lui Ching Yeon Lui Oi Kheng Judy Lui Shu Jun Lui Yong Jia Mak Wing Sing Manjit Kaur

Michelle Cheo Hui Ning

Neo Nue Hong Ng Jok Khun Ng Lay Kieng Ng Shi Wei

Ng Wai Lan Christina Ong Hong Kiau Ong Jun Quan

Ong Lay Lian Ong Teng Hai Ong Tian Hoo Ong Yong Jit Derrick

Phee Chin Yam Puah Bee Khim

Richard Lim Chee Chen

Seah Wong Chi Seow Foo Meng

Stephen Ho Kiam Kong

Tan Ah Luan Tan Choon Joo Tan Leck Kee Tan Lee Kiang Tan Leong Yoo Tan Mei Lin Tan Sieu Lee Tan Song Chay Tan Wui Khiang, Kevin

Tay Lin Chor Teng Jun Zhi Wilkins Terence Cheah Wi Tian The Estate of Teo Suan

Thoi Hwee Kng Matthew

Toh Giap Eng Wah Buay Choo Wan Pong Seng Wee Sheng Felix

Wiliiam

Wong Chit Sieng Wong Kum Fei Wong Mei Gin Wong Sin Yew Wong Yuet Har Woo Cheok Mun Woo Khai Chong Yan Sze Ling

Yeh Chien Ee

Yong Wee Cheon

Yoon Wei Tao

周亚财

周金福 周陈玉兰 廣首法師的在家徒子

朱雅芬 蘇立華 蘇立華合家

谢秀莲 何锡辉 合家

赖美香 释德森法师

陈天宝 林秀雲 合家 陈来安 林荣源

陈楚如

#### ORGANISATIONS/GROUPS/GOVERNMENT

Abdullah Saleh Shooker Charity Fund Alcare Pharmaceuticals Pte Ltd

Alcotec Precision Engineering Pte Ltd

Allalloy Dynaweld Pte Ltd

Asiapac Distribution Pte Ltd

ASML HONG KONG LIMITED

Buddha Tooth Relic Temple (Singapore)

C.J. Management & Development Pte Ltd

CapitaLand Hope Foundation

Changi Airport Group (S) Pte Ltd

Charities Aid Foundation of America

Chip Eng Seng Corporation Ltd

Community Chest

Component Technology Pte Ltd

DBS Bank Ltd

Firefly Mission

Foo Hai Ch'an Monastery

Food Spectrum Trading & Manufacturing Pte Ltd

Friends of Dulwich (Singapore)

Fujitsu Asia Pte Ltd

Gan Teck Kar Investments Pte Ltd

Golden Pagoda Buddhist Temple

Heeton Holdings Limited

Hilltop Contractor Private Limited

Hoy San Stevedoring Pte Ltd

Infection & Vaccination Consultants Pte Ltd

Jack Investment Pte Ltd

Jing Hui Chan Si

Khai Wah Battery & Tyre Pte. Ltd.

Kleenplus Services Pte Ltd

Koh Kock Leong Enterprise Pte Ltd

Kwan Im Thong Hood Cho Temple

Kwan Tzi Zhai Vegetarian

Lee Foundation Singapore

Mao Sheng Quanji Construction Pte Ltd

Mellford Pte Ltd

Micro Focus Software Pte Ltd Mitsubishi Flectric Asia Pte Ltd

MKO Pte Ltd

MM2 Entertainment Pte Ltd

Musim Mas Holdings Pte. Ltd.

National Council of Social Service

NEC Asia Pacific Pte Ltd

Network For Electronic Transfers (Singapore) Pte Ltd

Nittan Capital Singapore Pte. Ltd.

Northwest Engineering Private Limited

OCBC Bank

OpenBet Singapore Pte Ltd

Pat G Boutique

Pei Hwa Foundation Limited

Pioneer Garden Services

**PSA Corporation Limited** 

PTC System (S) Pte Ltd

Ren Ting Trading Pte Ltd

Rippledot Capital Advisers Pte. Ltd.

RSM Chio Lim LLP

Shun Zhou Hardware Pte Ltd

Sian Chay Medical Institution

Sian Teck Tng Vegetarian Convent

Singapore Exchange Limited

Singapore Jain Religious Society

STDAR PTE LTD

Tes-Amm (Singapore) Pte Ltd

The Buddhist Union

The Community Foundation of Singapore

Tiger Global Management LLC

Tong Aik Huat

Trans-Orient Shipping Pte Ltd

Yew Huat Scaffolding Work

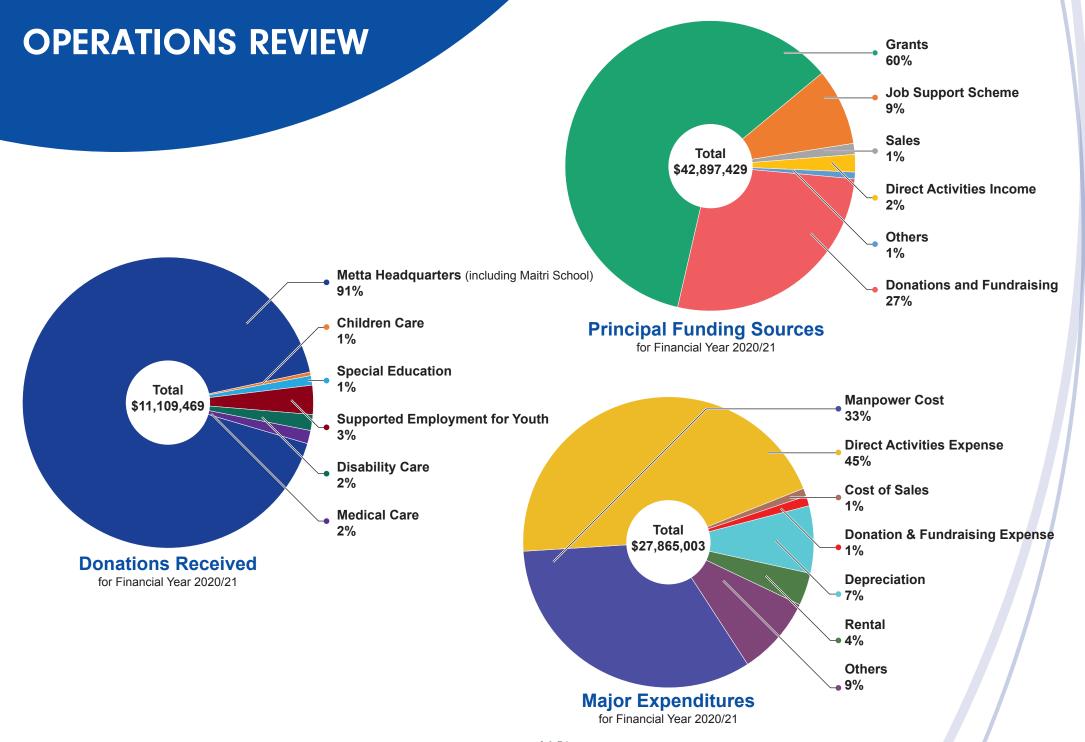
Yi Bao Trading

Yi Fang Xiang Services Pte Ltd

Shan Fook Tong Temple







#### **KEY RATIOS**

Reserves : Operating Expenses

Operating Reserves (Total) : \$75,588,245 Annualised Expenses : \$27,865,003

Ratio : 2.71

Fund Raising Expenses : Fundraising Income

(Consolidated Year Ended 31 March 2021)
Fundraising Expenses : \$74,243
Fundraising Income : \$546,451
Ratio : 0.14

### **Conflict of Interest Policy**

All Executive Management Committee members, Sub-Committees members and staff 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.

# **Whistle Blowing Policy**

Metta Welfare Association has in place a whistle blowing policy to handle and manage concerns raised by staff and external parties pertaining to irregularities in accounting, financial reporting, internal controls and any suspected breach of law or regulation that will adversely impact Metta's clients, employees or stakeholders.

# Remuneration of the Management Committee

No member of the Management Committee has received any form of remuneration for his service rendered as a Management Committee member.

### 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 : 1082
ROS Registration Number : 285/93WEL
Unique Entity Number : S94SS0081K

Institution of a Public Character (IPC)/Central Fund Status Period: 1 March 2021 to 29 February 2024

IPC Reference No. : S94SS0081K

Member of Central Fund : NCSS Charitable Fund

# **Operational Details**

(as at 31 March 2021) Number of Clients: 1,440 Number of Staff: 391

Registered Address 32 Simei Street 1 Metta Building Singapore 529950

### **EXECUTIVE MANAGEMENT COMMITTEE**

The Executive Management Committee (EMC) members were elected and served a 2 years term. There were 5 EMC meetings held during the financial year ended 31 March 2021.

Appointment	Name	Date of Appointment	Attendance
President	Venerable Chao Khun Fa Zhao ввм	14.09.2019	4/5
1st Vice President	Venerable Shi You Guang	14.09.2019	5/5
2 <sup>nd</sup> Vice President	Dr Wong Sin Yew	14.09.2019	5/5
Honorary Secretary	Mr Ee Tiang Hwee	14.09.2019	5/5
Asst Honorary Secretary	Mr Tan Ming Tatt, Christopher	14.09.2019	4/5
Honorary Treasurer	Mr Oon Chong Kai, Albert	14.09.2019	4/5
Asst Honorary Treasurer	Mr Lim Yew Si	14.09.2019	5/5
Committee Member	Ms Goh Kah Eem, Evelyn	14.09.2019	3/5
	Mr Ko Yu Quan	14.09.2019	5/5
	Mr Lim Ah Noi, Peter	14.09.2019	5/5
	Mr Lim Thou Kin, Julian	14.09.2019	5/5
	Er. Loke Sim Wee, Joshua	14.09.2019	5/5
	Mr Ng Meng Lay, Keith	14.09.2019	4/5
	Mr Ong Say Kiat, Jason ввм	14.09.2019	3/5
	Mr Woo Khai San, Victor	14.09.2019	5/5

All EMC members are not remunerated for their services on the Board. There is a maximum term limit of 4 consecutive years for the position of Honorary Treasurer and Assistant Honorary Treasurer.

No EMC member has served on the Board for more than 10 consecutive years. No staff member sits on the EMC.

# Management Committee Office Bearers for FY2020/21

Name		Date and Position of the Last Board Appointment	Occupation
Venerable Chao Khun Fa Zhao BBM	President	President	Abbot & President,
	14.09.2019	25.09.2016	Buddhist Temple
Venerable Shi You Guang	1st Vice President	1st Vice President	Abbot & President,
	14.09.2019	16.09.2017	Buddhist Temple
Dr Wong Sin Yew	2 <sup>nd</sup> Vice President	2 <sup>nd</sup> Vice President	Infectious Disease
	14.09.2019	16.09.2017	Physician
Mr Ee Tiang Hwee	Honorary Secretary	Honorary Secretary	Deputy Executive
	14.09.2019	16.09.2017	Director, Buddhist
			Temple
Mr Tan Ming Tatt, Christopher	Asst Honorary	Management	Partner, Legal
	Secretary	Committee	Service
	14.09.2019	Member	
		16.09.2017	
Mr Oon Chong Kai, Albert	Honorary	NIL	Group Managing
	Treasurer		Director, Engineering
	14.09.2019		supplies for the
			Marine, Oil & Gas
			Industries
Mr Lim Yew Si	Asst Honorary	Asst Honorary	Director,
	Treasurer	Treasurer	Management
	14.09.2019	25.09.2016	consultancy Services

# **Affiliated Organisations**

- 1. Golden Pagoda Buddhist Temple
  - Venerable Chao Khun Fa Zhao BBM: Abbot and President
  - Mr Ee Tiang Hwee: Deputy Executive Director
  - Mr Tan Ming Tatt, Christopher: Ordinary member
  - Mr Lim Yew Si: Ordinary member
- 2. Buddha Tooth Relic Temple
  - Venerable Chao Khun Fa Zhao BBM: President
  - Mr Ee Tiang Hwee: Deputy Executive Director
  - Mr Lim Yew Si: Audit committee member

# **Key Management Executives**

- 1. Ms Felicia Wee, Deputy Executive Director Appointed to position since 1 April 2015
- 2. Ms Micky Ng, Assistant Director Appointed to position since 1 January 2020

### **Bankers**

- 1. Bank of China Singapore
- 2. Citibank Singapore
- 3. DBS Bank
- 4. Hong Leong Finance
- 5. Oversea-Chinese Banking Corporate Limited
- 6. Standard Chartered Bank
- 7. United Overseas Bank Limited

### Auditor

1. Credo Assurance LLP

# **CORPORATE GOVERNANCE**

# GOVERNANCE EVALUATION CHECKLIST (ADVANCED TIER)

Code Compliance for the period from 1 April 2020 to 31 March 2021

S/N	Code guideline	Code ID	Compliance Status
	Board Governance		
1	Induction and orientation are provided to incoming governing board members upon joining the Board.	1.1.2	Complied
	"Are there governing board members holding staff* appointments? Remarks: (skip items 2 and 3 if "No")"		No
2	Staff does not chair the Board and does not comprise more than one third of the Board.	1.1.3	_
3	There are written job descriptions for the staff's executive functions and operational duties, which are distinct from the staff's Board role.	1.1.5	_
4	"The Treasurer of the charity (or any person holding an equivalent position in the charity, e.g. Finance Committee Chairman or a governing board member responsible for overseeing the finances of the charity) can only serve a maximum of 4 consecutive years.	1.1.7	Complied
	If the charity has not appointed any governing board member to oversee its finances, it will be presumed that the Chairman oversees the finances of the charity."		
5	All governing board members must submit themselves for re-nomination and re-appointment, at least once every 3 years.	1.1.8	Complied
6	The Board conducts self evaluation to assess its performance and effectiveness once during its term or every 3 years, whichever is shorter.	1.1.12	Complied
	"Is there any governing board member who has served for more than 10 consecutive years? Remarks: (skip items 7 if "No")"		No
7	The charity discloses in its annual report the reasons for retaining the governing board member who has served for more than 10 consecutive years.	1.1.13	_
8	There are documented terms of reference for the Board and each of its committees.	1.2.1	Complied
	Conflict of Interest		
9	There are documented procedures for governing board members and staff to declare actual or potential conflicts of interest to the Board at the earliest opportunity.	2.1	Complied
10	Governing board members do not vote or participate in decision making on matters where they have a conflict of interest.	2.4	Complied

	Strategic Planning		
11	The Board periodically reviews and approves the strategic plan for the charity to ensure that the charity's activities are in line with the charity's objectives.	3.2.2	Complied
12	There is a documented plan to develop the capacity and capability of the charity and the Board monitors the progress of the plan.	3.2.4	Complied
	Human Resource and Volunteer2 Management		
13	The Board approves documented human resource policies for staff."	5.1	Complied
14	There is a documented Code of Conduct for governing board members, staff and volunteers (where applicable) which is approved by the Board.	5.3	Complied
15	There are processes for regular supervision, appraisal and professional development of staff.	5.5	Complied
	"Are there volunteers serving in the charity? Remarks: (skip item 16 if "No")"		Yes
16	There are volunteer management policies in place for volunteers.	5.7	Complied
	Financial Management and Internal Controls		
17	There is a documented policy to seek the Board's approval for any loans, donations, grants or financial assistance provided by the charity which are not part of the charity's core charitable programmes.	6.1.1	Complied
18	The Board ensures that internal controls for financial matters in key areas are in place with documented procedures.	6.1.2	Complied
19	The Board ensures that reviews on the charity's internal controls, processes, key programmes and events are regularly conducted.	6.1.3	Complied
20	The Board ensures that there is a process to identify, and regularly monitor and review the charity's key risks.	6.1.4	Complied
21	The Board approves an annual budget for the charity's plans and regularly monitors the charity's expenditure.	6.2.1	Complied
	"Does the charity invest its reserves (e.g. in fixed deposits)? Remarks: (skip item 22 if "No")"		Yes
22	The charity has a documented investment policy approved by the Board.	6.4.3	Complied
	Fundraising Practices		
	"Did the charity receive cash donations (solicited or unsolicited) during the financial year? Remarks: (skip item 23 if "No")"		Yes
23	All collections received (solicited or unsolicited) are properly accounted for and promptly deposited by the charity.	7.2.2	Complied
	"Did the charity receive donations in kind during the financial year? Remarks: (skip item 24 if "No")"		Yes
24	All donations in kind received are properly recorded and accounted for by the charity.	7.2.3	Complied

	Disclosure and Transparency		
25	"The charity discloses in its annual report —  (a) the number of Board meetings in the financial year; and  (b) the attendance of every governing board member at those meetings."	8.2	Complied
	Are governing board members remunerated for their services to the Board? Remarks: (skip item 26 and 27 if "No")"		No
26	No governing board member is involved in setting his own remuneration."	2.2	-
27	"The charity discloses the exact remuneration and benefits received by each governing board member in its annual report.	8.3	-
	OR The charity discloses that no governing board member is remunerated."		
	"Does the charity employ paid staff? Remarks: (skip item 28, 29 and 30 if "No")"		Yes
28	No staff is involved in setting his own remuneration.	2.2	Complied
29	The charity discloses in its annual report —  (a) the total annual remuneration for each of its 3 highest paid staff who each has received remuneration (including remuneration received from the charity's subsidiaries) exceeding \$100,000 during the financial year; and  (b) whether any of the 3 highest paid staff also serves as a governing board member of the charity. The information relating to the remuneration of the staff must be presented in bands of \$100,000.	8.4	Complied _
	OR The charity discloses that none of its paid staff receives more than \$100,000 each in annual remuneration."		
30	The charity discloses the number of paid staff who satisfies all of the following criteria:  (a) the staff is a close member of the family* belonging to the Executive Head* or a governing board member of the charity;  (b) the staff has received remuneration exceeding \$50,000 during the financial year. The information relating to the remuneration of the staff must be presented in bands of \$100,000.	8.5	Complied
	OR The charity discloses that there is no paid staff, being a close member of the family* belonging to the Executive Head* or a governing board member of the charity, who has received remuneration exceeding \$50,000 during the financial year."		
	Public Image		
31	The charity has a documented communication policy on the release of information about the charity and its activities across all media platforms.	9.2	Complied



### STATEMENT BY THE EXECUTIVE MANAGEMENT COMMITTEE

The Executive Management Committee present their statement together with the audited financial statements of Metta Welfare Association (the "Association") for the financial year ended 31 March 2021.

In the opinion of the Executive Management Committee,

- a) the financial statements of the Association are drawn up so as to present fairly, in all material respects, the state of affairs of the Association as at 31 March 2021 and the results, changes in funds 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 the financial statements on

President Lai Meng Wah @ Shi Fa Zhao First Vice President Shi You Guang @ Ng Wei Ping

Second Vice President Wong Sin Yew Honorary Secretary Ee Tiang Hwee

Assistant Honorary Secretary Tan Ming Tatt, Christopher (Resigned on 20 Apr 2021)

Honorary Treasurer Oon Chong Kai, Albert

Assistant Honorary Treasurer
Committee Member
Committee M

Committee Member Ng Meng Lay, Keith (Resigned on 20 Apr 2021)

Committee Member Woo Khai San

For and on behalf of the Executive Management Committee,

Lai Meng Wah @ Shi Fa Zhao

President

Oon Chong Kai, Albert Honorary Treasurer

Singapore, 03 Sep 2021

### INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF METTA WELFARE ASSOCIATION FOR THE FINANCIAL YEAR ENDED 31 MARCH 2021

### **Report on the Audit of the Financial Statements**

# Opinion

We have audited the financial statements of Metta Welfare Association (the "Association") which comprise the statement of financial position as at 31 March 2021, and the statement of financial activities, statement of changes in funds and statement of cash flows for the financial year then ended, and notes to 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 ("CAS"), so as to present fairly, in all material respects, the state of affairs of the Association as at 31 March 2021 and the results, changes in funds 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 Association in accordance with the Accounting and Corporate Regulatory Authority ("ACRA") Code of Professional Conduct and Ethics for Public Accountants and Accounting Entities ("ACRA Code") together with the ethical requirements that are relevant to our audit of the financial statements in Singapore, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ACRA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Other Matter**

The financial statements of the Association for the financial year ended 31 March 2020 were audited by another firm of auditors who expressed an unmodified opinion on these financial statements on 07 September 2020.

### Other Information

Management is responsible for the other information. The other information comprises the information included in the Statement by the Executive Management Committee 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 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, 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 statements 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.
- 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 Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events
  in a manner that achieves fair presentation.

We communicate with 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 appeal held during the financial year ended 31 March 2021 has 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 appeal.

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

CREDO ASSURANCE LLP

Public Accountants and Chartered Accountants

Singapore, 03 Sep 2021

# STATEMENT OF FINANCIAL ACTIVITIES

For The Financial Year Ended 31 March 2021

		Unrestricted fund	2021 Restricted fund	Total fund	Un	restricted fund	2020 Restricted fund	Total fund
	Note	S\$	S\$	S\$		S\$	S\$	S\$
INCOME								
Income from generated	funds							
<ul> <li>Voluntary income</li> </ul>	4	12,174,037	24,347,695	36,521,732	2	,456,749	22,946,259	25,403,008
<ul><li>Investment income</li><li>Activities for</li></ul>	4	170,868	145,180	316,048		246,886	243,932	490,818
generating funds Income from charitable	4	518,708	27,743	546,451		981,706	29,158	1,010,864
activities	4	617,282	742,998	1,360,280		606,414	839,453	1,445,867
Other income	4	697,082	3,455,836	4,152,918		3,064	4,314	7,378
Total income		14,177,977	28,719,452	42,897,429	4	,294,819	24,063,116	28,357,935
EXPENDITURE								
Cost of generating								
funds	5	242,114	70,204	312,318		332,126	165,825	497,951
Cost of charitable activities	5	6,120,739	21,077,704	27,198,443	5	,656,200	20,150,786	25,806,986
Governance and	9	0,120,733	21,077,704	21,130,443	3	,030,200	20,130,700	23,000,300
other administrative								
costs	5	118,955	235,287	354,242		104,293	181,361	285,654
Total expenditure		6,481,808	21,383,195	27,865,003	6	,092,619	20,497,972	26,590,591
NET SURPLUS/ (DEFIC	CIT)	7,696,169	7,336,257	15,032,426	(1	,797,800)	3,565,144	1,767,344
REFUND TO MOE		-	(15,279)	(15,279)		-	(8,121)	(8,121)
ALLOCATION OF 20% OF NET SURPLUS	12.1.2 12.1.4	265,565	(265,565)	-		325,741	(325,741)	-
TRANSFER WITHIN FL	INDS	2,166,621	(2,166,621)	-	1	,999,943	(1,999,943)	-
NET MOVEMENTS IN F	UNDS	10,128,355	4,888,792	15,017,147		527,884	1,231,339	1,759,223
								,

Unrestricted funds Designated funds Project Student Alumni / Children Client Medical care Apprentices Maitri school/ Sinking Investment General fund welfare student welfare welfare welfare fund training building Total fund account fund fund reserve fund welfare fund fund fund fund project fund S\$ S\$ 2021 S\$ S\$ S\$ S\$ S\$ S\$ S\$ S\$ S\$ Note S\$ INCOME Income from generated funds - Voluntary income 3,054,356 115,791 3,450 500 10,000 55,000 8,934,940 12,174,037 153,440 11,625 170,868 - Investment income 4 5,803 - Activities for 518,708 518,708 generating funds Income from charitable activities 4 617,282 617,282 Other income 682,013 15,069 697,082 115,791 500 14,177,977 **Total income** 5,025,799 11,625 3,450 10,000 55,000 8,955,812 **EXPENDITURE** Cost of generating funds 5 196,691 20,968 768 23,687 242,114 Cost of charitable 5 activities 5,945,988 91,996 1,323 1,098 80,334 6,120,739 Governance and other administrative costs 5 118,055 118,955 900 6.260.734 91.996 22.291 1,866 104.921 6,481,808 **Total expenditure NET SURPLUS/ (DEFICIT)** (1,234,935)11,625 500 55,000 23,795 (18,841)8,134 8,850,891 7,696,169 **ALLOCATION OF** 12.1.2 **20% OF NET** (712,109)439,491 265,565 538,183 12.1.4 **SURPLUS** 

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

23,795

(220,037)

219,454

TRANSFER WITHIN FUNDS

**NET MOVEMENTS IN FUNDS** 

2,386,658

439,614

549,808

(18,841)

500

8,134

55,000

8,850,891

2,166,621

10,128,355

Restricted funds

		Education trust fund	Programme fund	School building fund extension	Sinking fund	Project fund	Student assistance fund	Job support scheme	MOE fund	Accumulated general fund	Media Corp Enable fund (MEF)	MOE Augmented curriculum enhancement fund	MOE renovation fund	MOE temporary relief support	SG Enable transport subsidy fund	Student achievement award grant	Total fund
2021	Note	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$
INCOME																	
Income from gen	erated fund	3															
- Voluntary income	4	-	8,618,341	-	-	-	-	-	744,275	14,393,735	32,400	252,069	115,654	8,080	141,041	42,100	24,347,695
<ul><li>Investment income</li><li>Activities for ger</li></ul>	4 nerating	-	22,181	-	-	-	-	-	-	122,999	-	-	-	-	-	-	145,180
funds	4	-	27,743	-	-	-	-	-	-	-	-	-	-	-	-	-	27,743
Income from char	ritable																
activities	4	-	584,388	-	-	-	-	-	-	158,610	-	-	-	-	-	-	742,998
Other income	4	-	997,169	-	-	-	-	2,115,100	-	343,567	-	-	-	-	-	-	3,455,836
Total income	_	-	10,249,822	-	-	-	-	2,115,100	744,275	15,018,911	32,400	252,069	115,654	8,080	141,041	42,100	28,719,452
EXPENDITURE  Cost of generatin funds	5	19,000	49,385	-	-	-	-	-	-	1,819	-	-	-	-	-	-	70,204
Cost of charitable activities	÷ 5	_	6,871,932	10,730	4,574	39,483	_	_	644,982	13,014,077	32,400	252,069	16,236	8,080	141,041	42,100	21,077,704
Governance and	other admir	nistrative	,,,	.,	,-	,			,	-,-	,	,,,,,,	.,	.,	,-	,	
costs	5	-	20,803	-	-	_	-	-	40,300	174,184	_	-	-	-	-	-	235,287
Total expenditu	re	19,000	6,942,120	10,730	4,574	39,483	-	-	685,282	13,190,080	32,400	252,069	16,236	8,080	141,041	42,100	21,383,195
NET SURPLUS/ (DEFICIT)		(19,000)	3,307,702	(10,730)	(4,574)	(39,483)	-	2,115,100	58,993	1,828,831	-	-	99,418	-	-	-	7,336,257
REFUND TO MO	ÞΕ	-	-	-	-	-	-	-	(15,279)	-	-	-	-	-	-	-	(15,279)
ALLOCATION OF 20% OF NET SURPLUS	12.1.4	-	(265,565)	-	-	-	-	-	-	-	-	-	-	-	-	-	(265,565)
TRANSFER WIT FUNDS	_	-	(1,902,405)	-	-	-	-	-	-	(264,216)	-	-	-	-	-	-	(2,166,621)
NET MOVEMEN' FUNDS	TS IN	(19,000)	1,139,732	(10,730)	(4,574)	(39,483)	-	2,115,100	43,714	1,564,615	-	-	99,418	-	-	-	4,888,792
	=																

Unrestricted funds

									esignated fur	nds		
2020	Note	General fund S\$	Investment fund S\$	Project account reserve S\$	Sinking fund S\$	Student welfare fund S\$	Alumni / student welfare fund S\$	Children welfare fund S\$	Client welfare fund S\$	Medical care welfare fund S\$	Apprentices training fund S\$	Total fund S\$
INCOME Income from generated funds												
<ul> <li>Voluntary income</li> </ul>	4	2,280,056	-	-	-	55,661	48,592	-	2,192	248	70,000	2,456,749
<ul><li>Investment income</li><li>Activities for</li></ul>	4	176,794	70,092	-	-	-	-	-	-	-	-	246,886
generating funds Income from charitable	4	981,706	-	-	-	-	-	-	-	-	-	981,706
activities	4	606,414	-	-	-	-	-	-	-	-	-	606,414
Other income	4	3,064	-	-	-	-	-	-	-	-	-	3,064
Total income		4,048,034	70,092	-	-	55,661	48,592	-	2,192	248	70,000	4,294,819
EXPENDITURE												
Cost of generating funds	5	277,340	-	-	-	-	54,786	-	-	-	-	332,126
Cost of charitable activities Governance and	5	5,620,919	-	-	-	35,281	-	-	-	-	-	5,656,200
other administrative costs	5	104,293	-	-	-	-	-	-	-	-	-	104,293
Total expenditure		6,002,552	-	-	-	35,281	54,786	-	-	-	-	6,092,619
NET SURPLUS/ (DEFICIT)	10.1.0	(1,954,518)	70,092	-	-	20,380	(6,194)	-	2,192	248	70,000	(1,797,800)
ALLOCATION OF 20% OF NET SURPLUS	12.1.2 12.1.4	(406,698)	300,979	-	431,460	-	-	-	-	-	-	325,741
TRANSFER WITHIN FUNDS		2,045,234	-	_	(45,291)	-	-	-	-	-	-	1,999,943
NET MOVEMENTS IN FUNDS	S	(315,982)	371,071	-	386,169	20,380	(6,194)	-	2,192	248	70,000	527,884

Restricted funds

	_						Nestricte	u iuiius					
2020	Note	Education trust fund S\$	Programme fund S\$	School building fund (extension) S\$	Sinking fund S\$	Project fund	Student assistance fund S\$	MOE fund S\$	Accumulated general fund	Trailblazer fund S\$	SG Enable transport subsidy fund S\$	Student achievement award grant S\$	Total fund S\$
2020	14010	Οψ	Οψ	Οψ	Οψ	Οψ	Οψ	Οψ	Οψ	Οψ	Οψ	Οψ	Οψ
INCOME Income from generated fu	nds												
<ul> <li>Voluntary income</li> </ul>	4	-	9,197,122	-	-	-	-	665,059	12,949,257	-	97,121	37,700	22,946,259
- Investment income	4	-	53,509	-	-	-	-	-	190,423	-	-	-	243,932
<ul> <li>Activities for generating</li> </ul>													
funds	4	-	29,158	-	-	-	-	-	-	-	-	-	29,158
Income from charitable													
activities	4	-	676,502	-	-	-	-	-	162,951	-	-	-	839,453
Other income	4	-	3,680	-	-	-	-	-	634	-	-	-	4,314
Total income	-	-	9,959,971	-	-	-	-	665,059	13,303,265	-	97,121	37,700	24,063,116
<b>EXPENDITURE</b> Cost of generating													
funds Cost of charitable	5	26,500	117,437	-	-	-	-	-	21,888	-	-	-	165,825
activities Governance and other	5	-	6,751,130	5,745	20,420	44,259	6,003	573,015	12,605,084	52	107,378	37,700	20,150,786
administrative costs	5	-	46,729	-	-	-	-	40,300	94,332	-	-	-	181,361
Total expenditure	-	26,500	6,915,296	5,745	20,420	44,259	6,003	613,315	12,721,304	52	107,378	37,700	20,497,972
NET SURPLUS/ (DEFICI'	Т)	(26,500)	3,044,675	(5,745)	(20,420)	(44,259)	(6,003)	51,744 (8,121)	581,961	(52)	(10,257)	-	3,565,144 (8,121)
ALLOCATION OF 20% OF NET SURPLUS	12.1.4	-	(325,741)	-	-	-	-	-	-	-	-	-	(325,741)
TRANSFER WITHIN FUN	IDS	-	(1,695,044)	-	-	-	-	-	(304,899)	-	-	-	(1,999,943)
NET MOVEMENTS IN FU	INDS	(26,500)	1,023,890	(5,745)	(20,420)	(44,259)	(6,003)	43,623	277,062	(52)	(10,257)	-	1,231,339
	=												

# **STATEMENT OF CHANGES IN FUNDS**

For The Financial Year Ended 31 March 2021

2021	Note	Balance at 01.04.2020	Net surplus/ (deficit) for the year S\$	Allocation of 20% of net surplus S\$	Refund to MOE S\$	Transfer of funds S\$	Balance at 31.03.2021
Unrestricted funds							
General fund	12.1.1	25,710,118	(1,234,935)	(712,109)	-	2,386,658	26,149,732
Investment fund	12.1.2	3,923,806	11,625	538,183	-	-	4,473,614
Project account	12.1.3	1,517,134	-	-	-	-	1,517,134
reserve Sinking fund	12.1.4	4,954,768	-	439,491	-	(220,037)	5,174,222
Student welfare fund	12.1.5	55,115	23,795	-	-	-	78,910
Designated fund							
- Alumni / student	12.2.1	243,651	(18,841)	-	-	-	224,810
welfare fund - Children welfare fund	12.2.2	44,921	-	-	-	-	44,921
- Client welfare fund	12.2.3	41,551	500	-	-	-	42,051
<ul> <li>Medical care welfare fund</li> </ul>	12.2.4	40,451	8,134	-	-	-	48,585
- Apprentices training fund	12.2.5	70,000	55,000	-	-	-	125,000
Maitri school / building project fund	12.2.6	-	8,850,891	-	-	-	8,850,891
		36,601,515	7,696,169	265,565	-	2,166,621	46,729,870
Restricted fund							
Education trust fund	12.3.1	215,156	(19,000)	-	-	-	196,156
Programme fund	12.3.2	(4,245,950)	3,307,702	(265,565)	-	(1,902,405)	(3,106,218)
School building fund - extension	12.3.3	157,409	(10,730)	-	-	-	146,679
Sinking fund	12.3.4	2,493,054	(4,574)	-	-	-	2,488,480
Project fund	12.3.5	1,553,328	(39,483)	-	-	-	1,513,845
Student assistance fund	12.3.6	1,692,053		-	-	-	1,692,053
Job support scheme	12.3.7	-	2,115,100	-	-	-	2,115,100
MOE fund	12.3.8	67,379	158,411	-	(15,279)	-	210,511
Accumulated general fund	12.3.9	22,037,154	1,828,831	-	-	(264,216)	23,601,769
		23,969,583	7,336,257	(265,565)	(15,279)	(2,166,621)	28,858,375
Total		60,571,098	15,032,426	-	(15,279)	-	75,588,245

2020	Note	Balance at 01.04.2019 S\$	Net surplus/ (deficit) for the year S\$	Allocation of 20% of net surplus S\$	Refund to MOE S\$	Transfer of funds S\$	Balance at 31.03.2020 S\$
Unrestricted funds							
General fund	12.1.1	26,026,100	(1,954,518)	(406,698)	-	2,045,234	25,710,118
Investment fund	12.1.2	3,552,735	70,092	300,979	-	-	3,923,806
Project account	12.1.3	1,517,134	-	-	-	-	1,517,134
reserve Sinking fund	12.1.4	4,568,599	-	431,460	-	(45,291)	4,954,768
Student welfare fund	12.1.5	34,735	20,380	-	-	-	55,115
Designated fund							
- Alumni / student welfare fund	12.2.1	249,845	(6,194)	-	-	-	243,651
- Children welfare fund	12.2.2	44,921	-	-	-	-	44,921
- Client welfare fund	12.2.3	39,359	2,192	-	-	-	41,551
<ul> <li>Medical care welfare fund</li> </ul>	12.2.4	40,203	248	-	-	-	40,451
- Apprentices training fund	12.2.5	-	70,000	-	-	-	70,000
· ·		36,073,631	(1,797,800)	325,741	-	1,999,943	36,601,515
Restricted fund							
Education trust fund	12.3.1	241,656	(26,500)	-	-	-	215,156
Programme fund	12.3.2	(5,269,840)	3,044,675	(325,741)	-	(1,695,044)	(4,245,950)
School building fund - extension	12.3.3	163,154	(5,745)	-	-	-	157,409
Sinking fund	12.3.4	2,513,474	(20,420)	-	-	-	2,493,054
Project fund	12.3.5	1,597,587	(44,259)	-	-	-	1,553,328
Student assistance fund	12.3.6	1,698,056	(6,003)	-	-	-	1,692,053
MOE fund	12.3.8	23,756	51,744	-	(8,121)	-	67,379
Accumulated	12.3.9	21,760,092	581,961	-	-	(304,899)	22,037,154
general fund SG Enable transport subsidy fund	12.3.11	10,257	(10,257)	-	-	-	-
Trailblazer fund	12.3.13	52	(52)	-	-	-	-
		22,738,244	3,565,144	(325,741)	(8,121)	(1,999,943)	23,969,583
Total		58,811,875	1,767,344	-	(8,121)	-	60,571,098

# STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2021

ASSETS	Note	<b>2021</b> S\$	<b>2020</b> S\$
A33E13			
Current assets			
Cash and cash equivalents	7	49,995,770	32,257,309
Pledged fixed deposit	7	134,354	375,689
Trade and other receivables	8	1,486,981	4,013,381
Inventories		3,890	3,985
	_	51,620,995	36,650,364
	_		
Non-current asset			
Investment in financial assets	9	2,767,368	2,772,004
Property, plant and equipment	10	24,944,295	25,841,884
		27,711,663	28,613,888
		_	
Total assets		79,332,658	65,264,252
LIABILITY			
Current liability			
Current liability Trade and other payables	11	3,744,413	4,693,154
Trade and other payables	'' –	3,744,413	4,093,134
Total liability		3,744,413	4,693,154
•	_	· · ·	
NET ASSET		75,588,245	60,571,098
TOTAL FUNDO		75 500 045	00 574 000
TOTAL FUNDS	_	75,588,245	60,571,098

	Note	<b>2021</b> S\$	<b>2020</b> S\$
NET ASSET	_	75,588,245	60,571,098
FUNDS			
Unrestricted funds			
General fund	12.1.1	26,149,732	25,710,118
Investment fund	12.1.2	4,473,614	3,923,806
Project account reserve	12.1.3	1,517,134	1,517,134
Sinking fund	12.1.4	5,174,222	4,954,768
Student welfare fund	12.1.5	78,910	55,115
Designated fund			
- Alumni / student welfare fund	12.2.1	224,810	243,651
- Children welfare fund	12.2.2	44,921	44,921
- Client welfare fund	12.2.3	42,051	41,551
- Medical care welfare fund	12.2.4	48,585	40,451
- Apprentices training fund	12.2.5	125,000	70,000
- Maitri school / building project fund	12.2.6	8,850,891	
	_	46,729,870	36,601,515
Restricted fund			
Education trust fund	12.3.1	196,156	215,156
Programme fund	12.3.1	(3,106,218)	(4,245,950)
School building fund - extension	12.3.3	146,679	(4,245,950) 157,409
Sinking fund	12.3.4	2,488,480	2,493,054
Project fund	12.3.4	1,513,845	1,553,328
Student assistance fund	12.3.6	1,692,053	1,692,053
Job support scheme	12.3.7	2,115,100	1,002,000
MOE fund	12.3.8	210,511	67,379
Accumulated general fund	12.3.9	23,601,769	22,037,154
, toodidideod goriordi fulla	12.0.0	28,858,375	23,969,583
	_	20,000,010	
TOTAL FUNDS	=	75,588,245	60,571,098

# **STATEMENT OF CASH FLOWS**

For The Financial Year Ended 31 March 2021

	Note	<b>2021</b> S\$	<b>2020</b> S\$
Cash flows from operating activities Net surplus		15,032,426	1,767,344
Adjustments for: - Amortisation of investments	9	4,636	4,636
- Depreciation of property, plant and equipment - Property, plant and equipment written off  - Interest is a see a	10	1,846,430 1,645	1,457,644 2,578
- Interest income - Refund to MOE - Unutilised leave	4 5	(231,136) (15,279)	(405,501) (8,121)
Operating cash flow before changes in working capital	5	68,943 16,707,665	48,555 2,867,135
Changes in working capital - Inventories		95	522
- Trade and other receivables - Trade and other payables		2,526,400 (1,017,684)	(2,435,584) 1,907,388
Net cash generated from operating activities		18,216,476	2,339,461
Cash flows from investing activities Interest received Decrease in pledged deposits		231,136 241,335	405,501 547,968
Acquisition of property, plant and equipment  Net cash used in investing activities	10	(950,486) (478,015)	(2,618,333) (1,664,864)
Net increase in cash and cash equivalents		17,738,461	674,597
Cash and cash equivalents at beginning of financial year		32,257,309	31,582,712
Cash and cash equivalents at end of financial year	7	49,995,770	32,257,309

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

#### NOTES TO THE FINANCIAL STATEMENTS

For The Financial Year Ended 31 March 2021

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. The Association has been accorded Institution of Public Character ("IPC") status for the period from 1 June 2018 to 28 February 2021, and subsequently renewed for the period from 1 March 2021 to 29 February 2024.

The Association is composed of eight (8) welfare centres and a School 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 HomeCare
- 7. Metta Preschool @Punggol
- 8. Supported Employment for Youth (formerly known as Metta Alumni Care)
- 9. Metta School

In prior years, the accounts of Metta School were not incorporated in the Association's financial statements on the basis that Metta School operates independently and financially with its own School Management Committee and School Constitution. However Metta School is a registered SPED school sharing the same registration number as the Association and is always perceived as part of the Association. In order to present a complete and fair disclosure of the financial position and performance of the Association, the accounts of Metta School were incorporated in the Association's financial statements for the financial year ended 31 March 2021. The comparative figures of the Association were also restated to include the comparative figures of Metta School to enhance comparison.

### 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.

The financial statements are presented in Singapore Dollar ("S\$"), which is the Association's functional currency. Functional currency is the currency of the primary economic environment in which the Association operates. All financial information presented are denominated in Singapore Dollar unless otherwise stated.

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

Donations are recognised in the statement of financial activities upon receipt.

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

# 2.2.2 Government grants

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 services rendered

Revenue from rendering of services is recognised when the services have been performed and rendered.

#### 2.2.4 Interest and investment income

Interest and investment income are recognised on a time-proportion basis using the effective interest method.

### 2.2.5 Sale of goods

Revenue from the sale of goods is recognised when the Association has delivered the products to the customer, the customer has accepted the products and the collectability of the related receivables is reasonably assured.

#### 2.2.6 School fees

School fees are recognised over the period of instruction. Amount of fees relating to future periods of instruction are included in fees received in advance. Fees that are due but not yet received are accounted as fees receivable

#### 2.2.7 Other income

Other income is recognised when received.

### 2.3 Expenditure recognition

All expenditure is 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 objectives 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.

#### 2.3.4 Allocated costs

Allocated costs comprise of general management, human resource and administration, finance and IT which are allocated to the centres on a basis determined by the Executive Management Committee and approved by the grantor.

## 2.4 Employee benefits

#### 2.4.1 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.

### 2.4.2 Employee leave entitlement

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.

## 2.5 Operating 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.

#### 2.6 Financial assets

# 2.6.1 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.

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

# 2.6.2 Derecognition

Trade and other receivables 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.

### 2.6.3 Impairment

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

An allowance for impairment of financial assets is 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 other 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 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.

## 2.7 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.

Fixed deposits are included as cash and cash equivalents as these can be readily converted into cash without incurring significant penalty.

#### 2.8 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.

# 2.9 Property, plant and equipment

#### 2.9.1 Measurement

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

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.

### 2.9.2 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 as follows:

	lives

Aircon Alarm and security system Arts and music equipment Building Computer Electrical and fittings Furniture and equipment Kitchen equipment Laundry equipment Motor vehicles Physio / Medical equipment Renovation	5 years 5 years 3 - 5 years 30 - 50 years 3 years 5 years 7 - 15 years
Renovation	7 - 15 years

Assets under work-in-progress included in property, plant and equipment are not depreciated as these assets are not yet available for use.

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.

# 2.9.3 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.

#### 2.9.4 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.

#### 2.10 Financial liabilities

#### 2.10.1 Recognition and measurement

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".

### 2.10.2 Derecognition

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.

# 2.11 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 be recognised as expenditure in the statement of financial activities as incurred. Accruals are recognised at the best estimate of the amount payable.

# 2.12 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.

#### **2.13** 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.

### 2.14 Events after report date

Events after report date that provide additional information about the Association's position at the report date (adjusting events) are reflected in the financial statements. Events occurring after report date that are not adjusting events are disclosed in the notes to the financial statements when material.

#### 3. Critical accounting estimates, assumptions and judgements

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

### 3.1 Critical accounting estimates and assumptions

At the reporting date, there were no critical accounting estimates and assumptions that may have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

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

In the process of applying the Centre's accounting policies, the management has made certain judgements, apart from those involving estimations, which have significant effect on the amounts recognised in the financial statements.

# Government grants

Government grants to meet operating expenses are recognised as income in the income and expenditure statement on the accrual basis in the year these operating expenses were incurred and there is reasonable assurance that the Association will comply with the conditions attached to it. For certain grants, the government agencies reserve the right to withdraw, withhold or reduce the amount of any funds approved but not yet disbursed or to call for the refund of all funds which have been disbursed to the Association if the conditions are not met.

# 4. Income

						Unrestric	ted funds					
								Desi	gnated funds			
			Project		Student	Alumni /	Children	Client		Apprentices		
	General fund	Investment fund	account reserve	Sinking fund	welfare fund	student welfare fund	welfare fund	welfare fund	Medical care welfare fund	training fund	Maitri school/ building project fund	Total fund
	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	. S\$	S\$
2021												
Voluntary income												
Donation- tax exempt	1,072,364	-	-	-	-	-	-	-	-	-	6,325,067	7,397,431
Donation- non-tax exempt	434,266	-	-	-	-	-	-	-	-	-	2,609,873	3,044,139
Donation- designated- tax exempt	72,460	-	-	-	-	3,350	-	-	10,000	55,000	-	140,810
Donation- designated- non- tax exempt Grants	14,834	-	-	-	115,791	100	-	500	-	-	-	131,225
- Government grants	55,538	_	_	_	_	_	_	_	_	_	_	55,538
- NCSS	15,396	_	_	_	_	_	_	_	_	_	_	15,396
- Rental grants	595,731	_	_	_	_	_	_	_	_	_	_	595,731
- President's challenge	250,000	_	_	_	_	_	_	_	_	_	_	250,000
- Bicentennial fund	388,000	_	_	_	_	_	_	_	_	_	_	388,000
- Non-government grants	155,767	-	-	_	_	-	_	_	-	_	_	155,767
g g	3,054,356	-	-	-	115,791	3,450	-	500	10,000	55,000	8,934,940	12,174,037
Investment income												
Investment income	58,020	11,625	-	-	-	-	-	-	-	-	-	69,645
Interest income	95,420	<u>-</u>	-	-		-	-	-	-		5,803	101,223
	153,440	11,625	-	-	-	-	-	-	-	-	5,803	170,868
Activities for generating fu	nde											
Fund-raising income	518,708	_	_	_	-	_	_	_	-	-	_	518,708

Unrestricted funds

neral Ind S\$	Investment fund S\$	Project account reserve S\$	Sinking fund S\$	Student welfare fund	Alumni / student welfare fund	Children welfare fund	Client welfare	Medical care welfare fund	Apprentices training	Maitri school/	
ınd	fund	reserve	fund	fund							
S\$	S\$	S\$	S\$				fund		fund	building project fund	Total fund
				S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$
2,044	-	-	-	-	-	-	-	-	-	-	522,044
5,238	-	-	-	-	-	-	-	-	-	-	95,238
7,282	-	-	-	-	-	-	-	-	-	-	617,282
648	_	_	_	_	_	_	_	_	_	_	648
0.0											0.0
2,892	-	-	-	_	-	_	_	_	_	15,069	657,961
86,369	_	-	-	_	_	_	_	_	_	-	36,369
2,104	-	-	-	-	-	-	-	-	-	-	2,104
32,013	-	-	-	-	-	-	-	-	-	15,069	697,082
	11 625			115 701	2 450		500	10.000	EE 000	9.055.912	14,177,977
2,1	04	04 -	04	04	04	04	04	04	04	04	04 15,069

2021	Education trust fund S\$	Programme fund S\$	School building fund extension S\$	Sinking fund S\$	Project fund S\$	Student assistance fund S\$	Job support scheme S\$	MOE fund S\$	Accumulated general fund S\$	Media Corp Enable fund (MEF) S\$	MOE Augmented curriculum enhancement fund S\$	MOE renovation fund S\$	MOE temporary relief support S\$	SG Enable transport subsidy fund S\$	Student achievement award grant S\$	Total fund S\$
Voluntary income																
Donation- tax exempt	-	212,646	-	-	-	-	-	-	-	-	-	-	-	-	-	212,646
Donation- non-tax exempt	_	125,411	-	_	-	-	_	-	_	-	-	-	_	_	-	125,411
Donation- designated- tax exempt	-	42,485	-	-	-	-	-	-	-	-	-	-	-	-	-	42,485
Donation- designated- non-tax exempt	-	13,503	-	-	-	-	-	-	1,819	-	-	-	-	-	-	15,322
Grants																
- Government grants	-	5,754,466	-	-	-	-	-	-	-	32,400	-	-	-	141,041	-	5,927,907
- NCSS	-	284,360	-	-	-	-	-	-	3,738,353	-	-	-	-	-	-	4,022,713
- Tote board	-	1,169,419	-	-	-	-	-	-	-	-	-	-	-	-	-	1,169,419
- Rental grants	-	244,962	-	-	-	-	-	-	-	-	-	-	-	-	-	244,962
- Funding adjustment	-	74,822	-	-	-	-	-	-	-	-	-	-	-	-	-	74,822
- Subsidy	-	70,002	-	-	-	-	-	-	-	-	-	-	-	-	-	70,002
- President's challenge	-	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	75,000
<ul> <li>Community Silver</li> <li>Trust (CST)</li> </ul>	-	472,833	-	-	-	-	-	-	-	-	-	-	-	-	-	472,833
- Bicentennial fund	-	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12,000
- Non-government grant	-	66,432	-	-	-	-	-	-	4,930	-	-	-	-	-	-	71,362
- MOE grants		-	-	-	-	-	-	744,275	10,648,633	-	252,069	115,654	8,080	-	42,100	11,810,811
		8,618,341	-	-	-	-	-	744,275	14,393,735	32,400	252,069	115,654	8,080	141,041	42,100	24,347,695
Investment income	_	15,267	_	_	_	_	_	_		_		_	_	_	_	15,267
Interest income	_	6,914	-	-	_	-	-	-	122,999	-	-	-	-	-	-	129,913
interest income																
		22,181	-	-	-	-		-	122,999	-	-	-	-	-	-	145,180

2021 (Continued)	Education trust fund S\$	Programme fund S\$	School building fund extension S\$	Sinking fund S\$	Project fund S\$	Student assistance fund S\$	Job support scheme S\$	MOE fund S\$	Accumulated general fund S\$	Media Corp Enable fund (MEF) S\$	MOE Augmented curriculum enhancement fund S\$	MOE renovation fund S\$	MOE temporary relief support S\$	SG Enable transport subsidy fund S\$	Student achievement award grant S\$	Total fund S\$
Activities for generating	g funds															
Fund-raising income		27,743	-	-	-	-	-	-	-	-	-	-	-	-	-	27,743
Income from charitable Direct activities income Other income	e activities -	584,388		-	-	-		-	158,610	-	<u>-</u>			-	<u>-</u>	742,998
Government grant																
- Job support scheme	-	892,935	-	-	-	-	2,115,100	-	-	-	-	-	-	-	-	3,008,035
- Others	-	104,224	-	-	-	-	-	-	343,556	-	-	-	-	-	-	447,780
Miscellaneous		10	-	-	-	-	-	-	11	-	-	-	-	-	-	21
	-	997,169	-	-	-	-	2,115,100	-	343,567	-	-	-	-	-	-	3,455,836
Total income	-	10,249,822	-	-	-	-	2,115,100	744,275	15,018,911	32,400	252,069	115,654	8,080	141,041	42,100	28,719,452

Unrestricted funds

						inestricted farius		esignated fun	ıds		
	General	Investment	Project account		Student welfare	Alumni / student	Children welfare	Client welfare	Medical care	Apprentices training	
	fund	fund	reserve	Sinking fund	fund	welfare fund	fund	fund	welfare fund	fund	Total fund
	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$
2020											
Voluntary income											
Donation- tax exempt	706,745	-	-	-	-	-	-	-	-	-	706,745
Donation- non-tax exempt	270,783	-	-	-	-	-	-	-	-	-	270,783
Donation- designated Grants	107,723	-	-	-	55,661	48,592		2,192	248	70,000	284,416
- Government grants	89,455	-	-	-	-	-	-	-	-	-	89,455
- Non-government grant	85,000	-	-	-	-	-	-	-	-	-	85,000
- NCSS	3,360	-	-	-	-	-	-	-	-	-	3,360
- Rental grants	784,434	-	-	-	-	-	-	-	-	-	784,434
- Care and share	232,556	-	-	-	-	-	-	-	-	-	232,556
	2,280,056	-	-	-	55,661	48,592	-	2,192	248	70,000	2,456,749
Investment income											
Investment income	_	70,092	_	_	_	_	_	_	_	_	70,092
Interest income	176,794	-	_	_	_	_	_	_	_	_	176,794
	176,794	70,092	-	-	-	-	-	-	-	-	246,886
Activities for generating funds											
Fund-raising income	981,606	-	-	-	-	-	-	-		-	981,606
Events and activities income	100	-	-	-	-	-	-	-		-	100
	981,706	-	-	-	-	-	-	-	-	-	981,706

Unrestricted funds

				_	rii coti lotca fariao					
						С	esignated fui	nds		
		Project		Student	Alumni /	Children	Client		Apprentices	
General fund	Investment fund	account reserve	Sinking fund	welfare fund	student welfare fund	welfare fund	welfare fund	Medical care welfare fund	training fund	Total fund
S\$	S\$	S\$	S\$	S\$	S\$	\$\$	\$\$	\$\$	\$\$	S\$
528,011	-	-	-	-	-	-	-		-	528,011
78,403	-	-	-	-	-	-	-		-	78,403
606,414	-	-	-	-	-	-	-	-	-	606,414
3,064	-	-	-	-		-	-	-	-	3,064
4 048 034	70 092	_	_	55 661	48 592	_	2 192	248	70 000	4,294,819
	528,011 78,403 606,414	fund fund S\$ S\$  528,011 - 78,403 - 606,414 - 3,064 -	fund fund reserve S\$ S\$ S\$ S\$ S\$ S3 S\$ S3 S\$ S3 S3 S3 S3 S3 S4 S5	General fund sys         Investment fund reserve Ss         Sinking fund Ss           528,011         -	General fund S\$         Investment fund S\$         Account reserve Sinking fund reserve S\$         <	General fund S\$         Investment fund S\$         Account reserve S\$         Sinking fund S\$         Student welfare fund S\$         Alumni / student welfare fund S\$           528,011         -         -         -         -         -         -           78,403         -         -         -         -         -         -         -           3,064         -         -         -         -         -         -         -         -	Project   Student   House the fund   S\$   S\$   S\$   S\$   S\$   S\$   S\$   S	Project   Student   Howestment   fund   S\$   S\$   S\$   S\$   S\$   S\$   S\$   S	Project account fund S\$   S\$   S\$   S\$   S\$   S\$   S\$   S\$	General Investment fund S\$

2020	Education trust fund S\$	Programme fund S\$	School building fund (extension) S\$	Sinking fund S\$	Project fund S\$	Student assistance fund S\$	MOE fund S\$	Accumulated general fund S\$	Trailblazer fund S\$	SG Enable transport subsidy fund S\$	Student achievement award grant S\$	Total fund S\$
Voluntary income												
Donation- tax exempt	-	136,851	-	-	-	-	-	-	-	-	-	136,851
Donation- non-tax exempt	-	128,409	-	-	-	-	-	-	-	-	-	128,409
Donation- designated	-	89,770	-	-	-	-	-	21,888	-	-	-	111,658
Grants												
- Government grants	-	6,900,040	-	-	-	-	-	309,700	-	97,121	-	7,306,861
<ul> <li>Non-government grant</li> </ul>	-	17,584	-	-	-	-	-	7,360	-	-	-	24,944
- NCSS	-	180	-	-	-	-	-	3,281,009	-	-	-	3,281,189
- Tote board grants	-	1,151,058	-	-	-	-	-	-	-	-	-	1,151,058
- Rental grants	-	326,616	-	-	-	-	-	-	-	-	-	326,616
<ul> <li>Funding adjustment</li> </ul>	-	64,051	-	-	-	-	-	-	-	-	-	64,051
- Subsidy	-	83,077	-	-	-	-	-	-	-	-	-	83,077
<ul> <li>Community Silver Trust (CST)</li> </ul>	-	299,486	-	-	-	-	-	-	-	-	-	299,486
- MOE grants		-	-	-	-	-	665,059	9,329,300	-	-	37,700	10,032,059
		9,197,122	-	-	_	-	665,059	12,949,257	-	97,121	37,700	22,946,259
Investment income												
Investment income	-	15,225	-	-	-	-	-	-	-	-	-	15,225
Interest income	-	38,284	-	-	-	-	-	190,423	-		-	228,707
		53,509	-	-	-	-	-	190,423	-		-	243,932

						I/C2(I)	Clea lulius					
2020 (Continued)	Education trust fund S\$	Programme fund S\$	School building fund (extension) S\$	Sinking fund S\$	Project fund S\$	Student assistance fund S\$	MOE fund S\$	Accumulated general fund S\$	Trailblazer fund S\$	SG Enable transport subsidy fund S\$	Student achievement award grant S\$	Total fund S\$
,												
Activities for generating funds Fund-raising income		29,158	-	-	-	-	-		-	-		29,158
Income from charitable activities Direct activities income	; 	676,502	-	-			-	162,951	-		-	839,453
Other income Miscellaneous		3,680	-		-			634			-	4,314
Total income	-	9,959,971	-	-	-	-	665,059	13,303,265	-	97,121	37,700	24,063,116

# 5. Expenditure

						Unrestric	ted funds					
								Des	ignated funds			
	General fund	Investment fund	Project account reserve	Sinking fund	Student welfare fund	Alumni / student welfare fund	Children welfare fund	Client welfare fund	Medical care welfare fund	Apprentices training fund	Maitri school/ building project fund	Total fund
	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$
2021												
Cost of charitable activities												
Cost of sales	246,940	-	-	-	-	-	-	-	-	-	-	246,940
Direct activities expenses	173,117	-	-	-	88,545	1,040	-	-	1,098	-	-	263,800
Public education expenses	391	-	-	-	-	-	-	-	-	-	-	391
Staff costs												
- Salaries and bonuses	2,772,110	-	-	-	-	240	-	-	-	-	60,455	2,832,805
- Un-utilised leave	23,641	-	-	-	-	-	-	-	-	-	-	23,641
- CPF/ SDL/ FWL	426,056	-	-	-	-	43	-	-	-	-	10,319	436,418
<ul> <li>Welfare and benefits</li> </ul>	94,746	-	-	-	-	-	-	-	-	-	3,087	97,833
Depreciation	411,225	-	-	-	-	-	-	-	-	-	-	411,225
Low-value assets expensed	8,986	-	-	-	3,451	-	-	-	-	-	-	12,437
Printing, stationery, and postage	14,769	-	-	-	-	-	-	-	-	-	2,205	16,974
Office supplies	1,452	-	-	-	-	-	-	-	-	-	-	1,452
License and subscriptions	178,517	-	-	-	-	-	-	-	-	-	3,906	182,423
Miscellaneous expenses	2,794	-	-	-	-	-	-	-	-	-	200	2,994
Telecommunication	30,746	-	-	-	-	-	-	-	-	-	146	30,892
Meeting expenses	1,484	-	-	-	-	-	-	-	-	-	16	1,500
Utilities	133,088	-	-	-	-	-	-	-	-	-	-	133,088
GST expenses	473,387	-	-	-	-	-	-	-	-	-	-	473,387
Repair and maintenance	227,173	-	-	-	-	-	-	-	-	-	-	227,173
Rental of building	702,611	-	-	-	-	-	-	-	-	-	-	702,611
Rental of equipment	22,755	-	-	-	-	-	-	-	-	-	-	22,755
	5,945,988	-	-	-	91,996	1,323	-	-	1,098	-	80,334	6,120,739

Unrestricted funds

						Unrestric	tied funds					
								Des	ignated funds			
	General fund	Investment fund	Project account reserve	Sinking fund	Student welfare fund	Alumni / student welfare fund	Children welfare fund	Client welfare fund	Medical care welfare fund	Apprentices training fund	Maitri school/ building project fund	Total fund
	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$
2021 (Continued)	Οψ	Οψ	Οψ	Gψ	Οψ	ΟΨ	Οψ	Οψ	ΟΨ	Οψ	Οψ	Сψ
Cost of generating funds												
Amortization of investments	4,636	-	-	-	-	-	-	-	-	-	-	4,636
Donation expenses	126,555	-	-	-	-	20,968	-	-	768	-	23,687	171,978
Fund- raising expenses	65,500	-	-	-	-	-	-	-	-	-	-	65,500
	196,691	-	-	-	-	20,968	-	-	768	-	23,687	242,114
Governance and other adminis	etrative costs											
Audit fee	39,900	_	_	_		_	_	_	_	_	_	39,900
Bank charges	3,534	_	_	_		_	_	_	_	_	_	3,534
Newspapers and periodicals	100		_	_	_	_	_	_	_	_	_	100
Other professional fees	73,391	_	_	_	_	_	_	_	_	_	900	74,291
Recruitment expenses	1,130	_	_	_	_	_	_	_	_	_	-	1,130
Traditional dispenses	118,055	-	-	-	-	-	-	-	-	-	900	118,955
Total expenditure	6,260,734	-	-	-	91,996	22,291	-	-	1,866	-	104,921	6,481,808

2021	Education trust fund S\$	Programme fund S\$	School building fund (extension) S\$	Sinking fund S\$	Project fund S\$	Student assistance fund S\$	Job support scheme S\$	MOE fund S\$	Accumulated general fund S\$	Media Corp Enable fund (MEF) S\$	MOE Augmented curriculum enhancement fund S\$	MOE renovation fund S\$	MOE temporary relief support S\$	SG Enable transport subsidy fund S\$	Student achievement award grant S\$	Total fund S\$
Cost of charitable activities expenses Staff costs	ities -	623,027	-	-	-	-	-	569,187	10,593,894	32,400	252,069	-	8,080	141,041	42,100	12,261,798
- Salaries and bonuses	-	4,246,321	-	-	-	-	-	-	663,441	-	-	-	-	-	-	4,909,762
- Un-utilised leave	-	45,302	-	-	-	-	-	-	-	-	-	-	-	-	-	45,302
- CPF/ SDL/ FWL	-	657,970	-	-	-	-	-	-	96,419	-	-	-	-	-	-	754,389
- Welfare and benefits	-	114,771	-	-	-	-	-	2,808	26,939	-	-	-	-	-	-	144,518
Depreciation	-	493,004	10,730	4,574	39,483	-	-	-	882,347	-	-	5,067	-	-	-	1,435,205
Low-value assets expensed	-	16,848	-	-	-	-	-	68,350	140,947	-	-	1,669	-	-	-	227,814
Loss on disposal	-	-	-	-	-	-	-	-	1,645	-	-	-	-	-	-	1,645
Printing, stationery, and postage	-	18,252	-	-	-	-	-	-	98,141	-	-	-	-	-	-	116,393
Office supplies	-	727	-	-	-	-	-	-	-	-	-	-	-	-	-	727
License and subscriptions	-	24,290	-	-	-	-	-	-	-	-	-	-	-	-	-	24,290
Miscellaneous expenses	-	257	-	-	-	-	-	-	-	-	-	-	-	-	-	257
Telecommunication	-	29,970	-	-	-	-	-	4,637	6,769	-	-	-	-	-	-	41,376
Meeting expenses	-	145	-	-	-	-	-	-	-	-	-	-	-	-	-	145
Utilities	-	190,067	-	-	-	-	-	-	157,740	-	-	-	-	-	-	347,807
Repair and maintenance	-	138,973	-	-	-	-	-	-	329,988	-	-	9,500	-	-	-	478,461
Rental of building	-	247,578	-	-	-	-	-	-	15,807	-	-	-	-	-	-	263,385
Rental of equipment	-	20,082	-	-	-	-	-	-	-	-	-	-	-	-	-	20,082
Doubtful debt		4,348	-	-	-	-	-	-	-	-	-	-	-	-	-	4,348
		6,871,932	10,730	4,574	39,483	-	-	644,982	13,014,077	32,400	252,069	16,236	8,080	141,041	42,100	21,077,704

2021 (Continued)	Education trust fund S\$	Programme fund S\$	School building fund (extension) S\$	Sinking fund S\$	Project fund S\$	Student assistance fund S\$	Job support scheme S\$	MOE fund S\$	Accumulated general fund S\$	Media Corp Enable fund (MEF) S\$	MOE Augmented curriculum enhancement fund S\$	MOE renovation fund S\$	MOE temporary relief support S\$	SG Enable transport subsidy fund S\$	Student achievement award grant S\$	Total fund S\$
Cost of generating fund	s															
Donation expenses	19,000	40,642	-	-	-	-	-	-	1,819	-	-	-	-	-	-	61,461
Fund-raising expenses	-	8,743	-	-	-	-	-	-	-	-	-	-	-	-	-	8,743
	19,000	49,385	-	-	-	-	-	-	1,819	-	-	-	-	-	-	70,204
Governance and other a	dministrative	costs	_	_	_	_	_	_	13,054	_	_	_	_	-	_	13,054
Bank charges	_	1,116	_	_	_	_	_	_	2,416	_	_	_	_	_	_	3,532
Newspapers and periodicals	-	433	-	-	-	-	-	-	-	-	-	-	-	-	-	433
Other professional fees	-	15,728	-	-	-	-	-	40,300	153,466	-	-	-	-	-	-	209,494
Recruitment expenses	-	3,526	-	-	-	-	-	-	5,248	-	-	-	-	-	-	8,774
	-	20,803	-	-	-	-	-	40,300	174,184	-	-	-	-	-	-	235,287
Total expenditure	19,000	6,942,120	10,730	4,574	39,483	-	-	685,282	13,190,080	32,400	252,069	16,236	8,080	141,041	42,100	21,383,195

Unrestricted funds

	Designated funds										
			Project		Student	Alumni /	Children	Client		Apprentices	
	General fund	Investment fund	account reserve	Sinking fund	welfare fund	student welfare fund	welfare fund	welfare fund	Medical care welfare fund	training fund	Total fund
	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$
2020											
Cost of charitable activities											
Cost of sales	228,945	-	-	-	-	-	-	-	-	-	228,945
Direct activities expenses	147,372	-	-	-	35,281	-	-	-	-	-	182,653
Public education expenses	4,317	-	-	-	-	-	-	-	-	-	4,317
Staff costs											
- Salaries and bonuses	2,585,940	-	-	-	-	-	-	-	-	-	2,585,940
- Un-utilised leave	16,497	-	-	-	-	-	-	-	-	-	16,497
- CPF/ SDL/ FWL	399,398	-	-	-	-	-	-	-	-	-	399,398
- Welfare and benefits	355,807	-	-	-	-	-	-	-	-	-	355,807
Depreciation	296,672	-	-	-	-	-	-	-	-	-	296,672
Low-value assets expensed	7,554	-	-	-	-	-	-	-	-	-	7,554
Printing, stationery, and postage	16,515	-	-	-	-	-	-	-	-	-	16,515
Office supplies	2,417	-	-	-	-	-	-	-	-	-	2,417
License and subscriptions	70,979	-	-	-	-	-	-	-	-	-	70,979
Miscellaneous expenses	1,221	-	-	-	-	-	-	-	-	-	1,221
Telecommunication	28,088	-	-	-	-	-	-	-	-	-	28,088
Meeting expenses	9,040	-	-	-	-	-	-	-	-	-	9,040
Utilities	133,728	-	-	-	-	-	-	-	-	-	133,728
Repair and maintenance	272,257	-	-	-	-	-	-	-	-	-	272,257
Rental of building	1,020,688	-	-	-	-	-	-	-	-	-	1,020,688
Rental of equipment	23,484			-			-	-	-		23,484
	5,620,919	-	-	-	35,281	-	-	-	-	-	5,656,200

Unrestricted funds

						oni estricted fund					
	Designated funds										
	General fund S\$	Investment fund S\$	Project account reserve S\$	Sinking fund S\$	Student welfare fund S\$	Alumni / student welfare fund S\$	Children welfare fund S\$	Client welfare fund S\$	Medical care welfare fund S\$	Apprentices training fund S\$	Total fund S\$
2020 (Continued)											
Cost of generating funds											
Amortization of investments	4,636	-	-	-	-	-	-	-	-	-	4,636
Donation expenses	123,202	-	-	-	-	54,786	-	-	-	-	177,988
Fund- raising expenses	149,502	-	-	-	-	-	-	-	-	-	149,502
	277,340	-	-	-	-	54,786	-	-	-	-	332,126
Governance and other administra	ative costs										
Audit fee	24,614	-	-	-	-	-	-	-	-	-	24,614
Bank charges	2,832	-	-	-	-	-	-	-	-	-	2,832
Newspapers and periodicals	1,200	-	-	-	-	-	-	-	-	-	1,200
Other professional fees	75,110	-	-	-	-	-	-	-	-	-	75,110
Recruitment expenses	537	-	-	-	-	-	-	-	-	-	537
	104,293	-	-	-	-	-	-	-	-	-	104,293
Total expenditure	6,002,552	-	-	-	35,281	54,786	_	-	-	-	6,092,619

2020	Education trust fund S\$	Programme fund S\$	School building fund (extension) S\$	Sinking fund S\$	Project fund S\$	Student assistance fund S\$	MOE fund S\$	Accumulated general fund S\$	Trailblazer fund S\$	SG Enable transport subsidy fund S\$	Student achievement award grant S\$	Total fund S\$
Cost of charitable activities												
Direct activities expenses	-	719,772	-	-	-	6,003	508,078	10,649,011	52	107,378	37,700	12,027,994
Staff costs												
<ul> <li>Salaries and bonuses</li> </ul>	-	3,779,372	-	-	-	-	-	681,539	-	-	-	4,460,911
<ul> <li>Un-utilised leave</li> </ul>	-	32,058	-	-	-	-	-	-	-	-	-	32,058
- CPF/ SDL/ FWL	-	609,212	-	-	-	-	-	98,797	-	-	-	708,009
- Welfare and benefits	-	182,869	-	-	-	-	3,007	16,514	-	-	-	202,390
Depreciation	-	540,305	5,745	20,420	34,683	-	-	559,819	-	-	-	1,160,972
Low-value assets expensed	-	36,588	-	-	9,576	-	57,293	48,592	-	-	-	152,049
Loss on disposal	-	-	-	-	-	-	-	2,576	-	-	-	2,576
Printing, stationery, and postage	-	18,347	-	-	-	-	-	73,552	-	-	-	91,899
Office supplies	-	2,668	-	-	-	-	-	-	-	-	-	2,668
License and subscriptions	-	5,305	-	-	-	-	-	-	-	-	-	5,305
Miscellaneous expenses	-	1,249	-	-	-	-	-	-	-	-		1,249
Telecommunication	-	30,375	-	-	-	-	4,637	6,385	-	-	-	41,397
Meeting expenses	-	210	-	-	-	-	-	-	-	-	-	210
Utilities	-	205,899	-	-	-	-	-	190,123	-	-	-	396,022
Repair and maintenance	-	200,732	-	-	-	-	-	262,704	-	-	-	463,436
Rental of building	-	364,915	-	-	-	-	-	15,472	-	-	-	380,387
Rental of equipment	-	21,254	-	-	-	-	-	-	-	-	-	21,254
	-	6,751,130	5,745	20,420	44,259	6,003	573,015	12,605,084	52	107,378	37,700	20,150,786

2020 (Continued)	Education trust fund S\$	Programme fund S\$	School building fund (extension) S\$	Sinking fund S\$	Project fund S\$	Student assistance fund S\$	MOE fund S\$	Accumulated general fund S\$	Trailblazer fund S\$	SG Enable transport subsidy fund S\$	Student achievement award grant S\$	Total fund S\$
Cost of generating funds												
Donation expenses	26,500	107,604	-	-	-	-	-	21,888	-	-	-	155,992
Fund- raising expenses		9,833	-	-	-	-	-	-	-	-	-	9,833
	26,500	117,437	-	-	_	-	-	21,888	-	-	-	165,825
Governance and other admi								12.054				20.474
Audit fee	-	17,120	-	-	-	-	-	13,054	-	-	-	30,174
Bank charges	-	1,128	-	-	-	-	-	2,023	-	-	-	3,151
Newspapers and periodicals	-	412	-	-	-	-	40.200	74.040	-	-	-	412
Other professional fees	-	22,411	-	-	-	-	40,300	74,848	-	-	-	137,559
Recruitment expenses		5,658	-	-			-	4,407	-	-	-	10,065
		46,729	-	-	-	-	40,300	94,332	-	-	-	181,361
Total expenditure	26,500	6,915,296	5,745	20,420	44,259	6,003	613,315	12,721,304	52	107,378	37,700	20,497,972

# 6. Income tax expense

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

# 7. Cash and cash equivalents

	<b>2021</b> S\$	<b>2020</b> S\$
Cash on hand	41,161	24,300
Cash in bank	13,854,609	9,263,967
Fixed deposits	36,234,354	23,344,731
	50,130,124	32,632,998
Pledged fixed deposits	(134,354)	(375,689)
	49,995,770	32,257,309

Fixed deposits have maturity terms of 6 to 36 months (2020: 6 to 36 months) and interest rates ranging from 0.25% to 1.00% (2020: 0.25% to 2.20%) per annum.

Fixed deposit amounting to S\$84,354 (2020: S\$325,689) is pledged against the Banker's Guarantee in compliance to the tenancy agreement with Singapore Land Authority, which will expire on 8 June 2023.

Fixed deposit amounting to \$\$50,000 (2020: \$\$50,000) is pledged to existing credit cards with United Overseas Bank.

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

### 8. Trade and other receivables

	<b>2021</b> S\$	<b>2020</b> S\$
Trade receivables - Third parties	54,305	960
Other receivables		
- Deposit	298,700	364,106
- Grant receivables	737,615	2,159,851
- Grant receivables – Jobs Support Scheme (JSS)	159,644	1,074,896
- Interest receivables	31,493	97,924
- Prepayments	139,358	141,848
- Other debtors	65,866	173,796
	1,432,676	4,012,421
	1,486,981	4,013,381

Trade receivables are non-interest bearing and are generally on 30 days' terms.

The Jobs Support Scheme (JSS) provides wage support to employers to help them retain their local employees (Singapore Citizens and Permanent Residents) during this period of economic and pandemic uncertainty. JSS payouts are intended to offset local employees' wages and help protect their jobs.

# 9. Investment in financial assets

	<b>2021</b> S\$	<b>2020</b> S\$
Listed debt securities		
- Bond with fixed interest of 3.08% and maturity date as at 12 September 2022 - Singapore	500,945	501,578
- Mapletree Commercial Trust with fixed interest of 3.11% and maturity date as at 24 August 2026 - Singapore	506,795	508,050
- Bond with fixed interest of 3.10% and maturity date as at 24 July 2024 - Singapore	756,534	758,494
- Bond with fixed interest of 3.14% and maturity date as at 2 March 2025 - Singapore	503,094	503,882
<ul> <li>Mapletree Commercial Trust with fixed interest of 3.05% and maturity date as at 27 August 2027 -</li> </ul>		
Singapore	500,000	500,000
	2,767,368	2,772,004
The movement of the investment in financial assets are	as follows:	
	2021	2020
	S\$	S\$
Beginning of financial year	2,772,004	2,776,640
Amortisation during financial year	(4,636)	(4,636)
End of financial year	2,767,368	2,772,004

At the reporting date, the fair value of the above investment in financial assets are \$\$2,884,125 (2020: \$\$2,800,469)

# 10. Property, plant and equipment

S		Beginning of				End of
Name		financial year	Additions	Disposal / written off	Transfer	financial year
Air-con         1.002,237         2,942         -         -         1,005,179           Arts and music equipment Alts and music equipment Building         189,261         11,919         (20,828)         -         -         -         -         31,028,328           Computer         1,009,200         181,965         (35,227)         -         1,755,938           Electrical and fittings         225,902         -         -         -         225,902           Electrical and fittings         225,902         -         -         -         225,902           Eurniture and equipment         194,850         61,354         (150,943)         -         256,026           Motor vehicles         595,088         -         -         -         595,088         -         -         595,088           Physio / Medical equipment         625,226         12,155         (2,250)         -         659,088           Physio / Medical equipment         625,228         12,155         (2,250)         -         651,112           Renovation         3,297,785         293,367         -         1,510,074         5,101,226           Work-in-progress         8         \$\$         \$\$         \$\$         \$\$         \$\$	31 March 2021	S\$	S\$	S\$	S\$	S\$
Alarm and security system         336,570         -         -         91,410         427,980           Arts and music equipment Building         31,028,328         -         31,028,328         -         31,028,328           Computer         1,609,200         181,965         (35,227)         -         1,755,932           Electrical and fittings         225,902         -         -         -         226,902           Furniture and equipment Kitchen equipment         19,4850         61,354         -         -         296,204           Laundry equipment Motor vehicles         59,50,88         -         -         -         58,007           Motri-in-progress         625,226         12,155         (2,250)         -         635,131           Renovation         3,297,785         293,367         -         1,510,074         5,101,226           Work-in-progress         8         S         S         S         S         S         S         S           Accumulated depreciation         Ai,3645,994         950,486         (209,248)         -         1,510,074         financial year           Alarm and security system         Air-con         555,341         1111,787         -         -         667,128 <t< td=""><td>Cost</td><td></td><td></td><td></td><td></td><td></td></t<>	Cost					
Arts and music equipment         169,261         11,919         20,028         -         160,38,28           Building         31,028,28         -         -         31,028,328           Computer         1,609,200         181,965         (35,227)         -         31,028,328           Electrical and fittings         225,902         -         -         -         225,60.09           Kitchen equipment         194,850         61,354         -         -         256,204           Kundry equipment         58,407         -         -         585,088         -         -         -         585,088           Physio / Medical equipment         625,226         12,155         (22,250)         -         585,088           Renovation         3,297,785         293,367         -         1,510,074         5,111,289           Work-in-progress         1,562,194         210,678         -         1,510,074         5,111,388           Accumulated depreciation         Air.         S\$         \$\$         \$\$         \$\$         \$\$         \$\$           Alarm and security system         417,822         16,001         (19,734)         -         667,128           Aris and music equipment         11,780,809		1,002,237	2,942	-	-	
Building		,	-	-	91,410	
Computer   1,609,200   181,965   (35,227)   - 1,755,938   Electrical and fittings   225,902   225,903   Electrical and fittings   225,902   2,966,109   Kitchen equipment   194,850   61,354   2,662,04   Laundry equipment   658,407   58,407   Motor vehicles   595,088   58,407   Motor vehicles   595,088   5,550,088   Physio / Medical equipment   625,226   L2,155   (2,250)   L510,074   5,101,226   Work-in-progress   43,645,994   950,486   (209,248)   Transfer   Financial year   S\$   \$			11,919	(20,828)	-	
Electrical and fittings			404.005	(05.007)	_	
Furniture and equipment   2,940,946   176,106   (150,943)   - 2,966,109   Kitchen equipment   194,850   61,354     256,204   Laundry equipment   88,407       58,407   Motor vehicles   595,088         58,407   Motor vehicles   595,088         595,088   Flysio / Medical equipment   625,226   12,155   (2,250)   -   1,510,074   5,101,226   Work-in-progress   1,526,194   210,678   -   (1,601,484)   171,388   Transfer   Financial year   S\$   S\$   S\$   S\$   S\$   S\$   S\$   S			181,965	(35,227)	-	
Michael   Mich			176 106	(150 0/3)	-	
Motor vehicles				(130,943)	_	
Motor vehicles   595,088   -			01,554	_	_	
Physio / Medical equipment Renovation   3,297,785   293,367   - 1,510,07   5,101,226   1,562,194   210,678   - 1,1601,484   171,388   43,645,994   950,486   (209,248)   - 44,387,232   43,645,994   950,486   (209,248)   - 44,387,232   Renovation   Reginning of financial year   Depreciation   S\$   S\$   S\$   S\$   S\$   S\$   S\$   S			_	_	_	
Work-in-progress         1,562,194         210,678         - (1,601,484)         171,388           Beginning of financial year         Beginning of financial year         Depreciation written off written off Written off Written off S\$         Transfer financial year           Accumulated depreciation         S\$         \$\$			12,155	(2,250)	-	
Beginning of financial year   Depreciation   Disposal / written off   Transfer   S\$   S\$   S\$   S\$   S\$   S\$   S\$   S	Renovation	3,297,785	293,367	-	1,510,074	5,101,226
Beginning of financial year   Depreciation   Disposal / written off   S\$   S\$   S\$   S\$   S\$   S\$   S\$	Work-in-progress	1,562,194	210,678	-	(1,601,484)	171,388
Page		43,645,994	950,486	(209,248)	-	44,387,232
Page		Reginning of				End of
S\$   S\$   S\$   S\$   S\$   S\$   S\$   S\$			Depreciation		Transfer	
Accumulated depreciation   Air-con   555,341   111,787   -   667,128   Alarm and security system   252,973   49,351   -   302,324   Arts and music equipment   147,822   16,001   (19,734)   -   144,089   Building   8,916,869   976,475   -   9,893,344   Computer   1,368,098   151,610   (35,197)   -   1,484,511   Electrical and fittings   223,997   1,538   -   225,535   Furniture and equipment   2,512,647   192,284   (150,422)   - 2,554,509   Kitchen equipment   163,621   10,507   -   174,128   Laundry equipment   58,407   -   -   58,407   Motor vehicles   567,804   13,643   -   584,407   Physio / Medical equipment   479,494   77,055   (2,250)   -   554,299   Renovation   2,557,037   246,179   -   -   2,803,216   Work-in-progress   17,804,110   1,846,430   (207,603)   -   19,442,937      Carrying Amount   Air-con   446,896   338,051   Alarm and security system   83,597   125,656   Arts and music equipment   21,439   16,263   Building   22,111,459   21,134,984   Computer   241,102   22,111,459   21,134,984   Computer   241,102   271,427   Electrical and fittings   1,905   367   Furniture and equipment   428,299   411,600   Kitchen equipment   448,732   80,832   Kenovation   740,748   80,832   Kenovation   740,748   22,98,010   Kork-in-progress   1,562,194   411,600   Kork-in-progress   1,562,194   411,600   Kork-in-progress   1,562,194   411,600   Kork-in-progress   1,562,194   411,600   Kork-in-progress   1,562,194   411,60		•	•			•
Air-con	Accumulated depreciation	Οψ	Οψ	Οψ	Οψ	Οψ
Arts and music equipment         147,822         16,001         (19,734)         - 144,089           Building         8,916,869         976,475         - 9,893,344           Computer         1,368,098         151,610         (35,197)         - 1,484,511           Electrical and fittings         223,997         1,538         - 2         225,535           Furniture and equipment         2,512,647         192,284         (150,422)         - 2,554,509           Kitchen equipment         163,621         10,507         - 7         - 174,128           Laundry equipment         58,407         - 7         - 58,407           Motor vehicles         567,804         13,643         - 7         - 58,407           Mork-in-progress         - 7         - 2,803,216         - 2,803,216           Work-in-progress         - 7         - 7         - 2,803,216           Work-in-progress         - 7         - 7         - 7         - 7           Beginning of financial year         S\$         S\$           Carrying Amount         Air-con         446,896         338,051           Alarm and security system         83,597         125,656           Arts and music equipment         21,439         16,263	•	555,341	111,787	_	-	667,128
Arts and music equipment         147,822         16,001         (19,734)         - 144,089           Building         8,916,869         976,475         - 9,893,344           Computer         1,368,098         151,610         (35,197)         - 1,484,511           Electrical and fittings         223,997         1,538         - 2         225,535           Furniture and equipment         2,512,647         192,284         (150,422)         - 2,554,509           Kitchen equipment         163,621         10,507         - 7         - 174,128           Laundry equipment         58,407         - 7         - 58,407           Motor vehicles         567,804         13,643         - 7         - 58,407           Mork-in-progress         - 7         - 2,803,216         - 2,803,216           Work-in-progress         - 7         - 7         - 2,803,216           Work-in-progress         - 7         - 7         - 7         - 7           Beginning of financial year         S\$         S\$           Carrying Amount         Air-con         446,896         338,051           Alarm and security system         83,597         125,656           Arts and music equipment         21,439         16,263	Alarm and security system	252,973	49,351	-	-	302,324
Computer	Arts and music equipment		16,001	(19,734)	-	144,089
Electrical and fittings				-	-	
Furniture and equipment   2,512,647   192,284   (150,422)   - 2,554,509				(35,197)	-	
Kitchen equipment         163,621         10,507         -         -         174,128           Laundry equipment         58,407         -         -         58,407           Motor vehicles         567,804         13,643         -         -         581,447           Physio / Medical equipment         479,494         77,055         (2,250)         -         554,299           Renovation         2,557,037         246,179         -         -         2,803,216           Work-in-progress         -         -         -         -         2,803,216           Beginning of financial year s\spaces         \$         \$         19,442,937           Carrying Amount           Air-con         446,896         -         338,051           Alarm and security system         83,597         125,656           Arts and music equipment         21,439         16,263           Building         22,111,459         21,134,984           Computer         241,102         271,427           Electrical and fittings         1,905         367           Furniture and equipment         428,299         411,600           Kitchen equipment         -         -           Lau				- (4=0 400)	-	
Laundry equipment         58,407         -         -         58,407           Motor vehicles         567,804         13,643         -         -         581,447           Physio / Medical equipment         479,494         77,055         (2,250)         -         554,299           Renovation         2,557,037         246,179         -         -         2,803,216           Work-in-progress         -         -         -         -         -         -           More than a contract of financial year part of				(150,422)	-	
Motor vehicles         567,804         13,643         -         581,447           Physio / Medical equipment         479,494         77,055         (2,250)         -         554,299           Renovation         2,557,037         246,179         -         -         2,803,216           Work-in-progress         -         -         -         -         -         -           17,804,110         1,846,430         (207,603)         -         19,442,937           Beginning of financial year system         S         S         S           Carrying Amount           Air-con         446,896         338,051         125,656           Alarm and security system         83,597         125,656         16,263           Building         22,111,459         21,134,984         16,263           Building         22,111,459         21,134,984         27,1427           Electrical and fittings         1,905         367           Furniture and equipment         428,299         411,600           Kitchen equipment         31,229         82,076           Laundry equipment         -         -           Motor vehicles         27,284         13,641		,	10,507	-	-	,
Physio / Medical equipment Renovation   2,557,037   246,179   -   2,803,216   2,557,037   246,179   -   -   2,803,216   2,557,037   246,179   -   -   -   -   -   -   -   -   -			13 643	-	-	
Renovation Work-in-progress         2,557,037         246,179         -         2,803,216           Work-in-progress         17,804,110         1,846,430         (207,603)         -         19,442,937           Beginning of financial year S\$         S\$         End of financial year S\$           Carrying Amount         Air-con         446,896         338,051           Alarm and security system Arts and music equipment         83,597         125,656           Arts and music equipment         21,439         16,263           Building         22,111,459         21,134,984           Computer         241,102         271,427           Electrical and fittings         1,905         367           Furniture and equipment         428,299         411,600           Kitchen equipment         31,229         82,076           Laundry equipment         -         -           Motor vehicles         27,284         13,641           Physio / Medical equipment         145,732         80,832           Renovation         740,748         2,298,010           Work-in-progress         1,562,194         171,388			,	(2.250)	_	
Work-in-progress         -				(2,200)	_	
Beginning of financial year S\$         End of financial year S\$           Carrying Amount         X\$           Air-con         446,896         338,051           Alarm and security system         83,597         125,656           Arts and music equipment         21,439         16,263           Building         22,111,459         21,134,984           Computer         241,102         271,427           Electrical and fittings         1,905         367           Furniture and equipment         428,299         411,600           Kitchen equipment         31,229         82,076           Laundry equipment         -         -           Motor vehicles         27,284         13,641           Physio / Medical equipment         145,732         80,832           Renovation         740,748         2,298,010           Work-in-progress         1,562,194         171,388		-,,		_	-	-,,
financial year S\$         financial year S\$           Carrying Amount           Air-con         446,896         338,051           Alarm and security system         83,597         125,656           Arts and music equipment         21,439         16,263           Building         22,111,459         21,134,984           Computer         241,102         271,427           Electrical and fittings         1,905         367           Furniture and equipment         428,299         411,600           Kitchen equipment         31,229         82,076           Laundry equipment         -         -           Motor vehicles         27,284         13,641           Physio / Medical equipment         145,732         80,832           Renovation         740,748         2,298,010           Work-in-progress         1,562,194         171,388	. 0	17,804,110	1,846,430	(207,603)	-	19,442,937
financial year S\$         financial year S\$           Carrying Amount           Air-con         446,896         338,051           Alarm and security system         83,597         125,656           Arts and music equipment         21,439         16,263           Building         22,111,459         21,134,984           Computer         241,102         271,427           Electrical and fittings         1,905         367           Furniture and equipment         428,299         411,600           Kitchen equipment         31,229         82,076           Laundry equipment         -         -           Motor vehicles         27,284         13,641           Physio / Medical equipment         145,732         80,832           Renovation         740,748         2,298,010           Work-in-progress         1,562,194         171,388		Reginning of				End of
S\$       S\$         Carrying Amount         Air-con       446,896       338,051         Alarm and security system       83,597       125,656         Arts and music equipment       21,439       16,263         Building       22,111,459       21,134,984         Computer       241,102       271,427         Electrical and fittings       1,905       367         Furniture and equipment       428,299       411,600         Kitchen equipment       31,229       82,076         Laundry equipment       -       -         Motor vehicles       27,284       13,641         Physio / Medical equipment       145,732       80,832         Renovation       740,748       2,298,010         Work-in-progress       1,562,194       171,388						
Carrying Amount         Air-con       446,896       338,051         Alarm and security system       83,597       125,656         Arts and music equipment       21,439       16,263         Building       22,111,459       21,134,984         Computer       241,102       271,427         Electrical and fittings       1,905       367         Furniture and equipment       428,299       411,600         Kitchen equipment       31,229       82,076         Laundry equipment       -       -         Motor vehicles       27,284       13,641         Physio / Medical equipment       145,732       80,832         Renovation       740,748       2,298,010         Work-in-progress       1,562,194       171,388		,				•
Alarm and security system       83,597       125,656         Arts and music equipment       21,439       16,263         Building       22,111,459       21,134,984         Computer       241,102       271,427         Electrical and fittings       1,905       367         Furniture and equipment       428,299       411,600         Kitchen equipment       31,229       82,076         Laundry equipment       -       -         Motor vehicles       27,284       13,641         Physio / Medical equipment       145,732       80,832         Renovation       740,748       2,298,010         Work-in-progress       1,562,194       171,388	Carrying Amount	- •				- •
Arts and music equipment       21,439       16,263         Building       22,111,459       21,134,984         Computer       241,102       271,427         Electrical and fittings       1,905       367         Furniture and equipment       428,299       411,600         Kitchen equipment       31,229       82,076         Laundry equipment       -       -         Motor vehicles       27,284       13,641         Physio / Medical equipment       145,732       80,832         Renovation       740,748       2,298,010         Work-in-progress       1,562,194       171,388	Air-con	446,896				338,051
Building     22,111,459     21,134,984       Computer     241,102     271,427       Electrical and fittings     1,905     367       Furniture and equipment     428,299     411,600       Kitchen equipment     31,229     82,076       Laundry equipment     -     -       Motor vehicles     27,284     13,641       Physio / Medical equipment     145,732     80,832       Renovation     740,748     2,298,010       Work-in-progress     1,562,194     171,388						,
Computer       241,102       271,427         Electrical and fittings       1,905       367         Furniture and equipment       428,299       411,600         Kitchen equipment       31,229       82,076         Laundry equipment       -       -         Motor vehicles       27,284       13,641         Physio / Medical equipment       145,732       80,832         Renovation       740,748       2,298,010         Work-in-progress       1,562,194       171,388		,				,
Electrical and fittings       1,905       367         Furniture and equipment       428,299       411,600         Kitchen equipment       31,229       82,076         Laundry equipment       -       -         Motor vehicles       27,284       13,641         Physio / Medical equipment       145,732       80,832         Renovation       740,748       2,298,010         Work-in-progress       1,562,194       171,388						
Furniture and equipment Kitchen equipment       428,299       411,600         Kitchen equipment       31,229       82,076         Laundry equipment       -       -         Motor vehicles       27,284       13,641         Physio / Medical equipment       145,732       80,832         Renovation       740,748       2,298,010         Work-in-progress       1,562,194       171,388		,				,
Kitchen equipment       31,229       82,076         Laundry equipment       -       -         Motor vehicles       27,284       13,641         Physio / Medical equipment       145,732       80,832         Renovation       740,748       2,298,010         Work-in-progress       1,562,194       171,388						
Laundry equipment       -         Motor vehicles       27,284       13,641         Physio / Medical equipment       145,732       80,832         Renovation       740,748       2,298,010         Work-in-progress       1,562,194       171,388						,
Motor vehicles       27,284       13,641         Physio / Medical equipment       145,732       80,832         Renovation       740,748       2,298,010         Work-in-progress       1,562,194       171,388						52,070
Physio / Medical equipment       145,732       80,832         Renovation       740,748       2,298,010         Work-in-progress       1,562,194       171,388		27.284				13.641
Renovation       740,748       2,298,010         Work-in-progress       1,562,194       171,388		,				,
	Renovation	740,748				2,298,010
<u>25,841,884</u> <u>24,944,295</u>	Work-in-progress		-			
		25,841,884	<b>.</b>			24,944,295

	Beginning of				End of
	financial year	Additions	Disposal / written off	Transfer	financial year
31 March 2020	S\$	S\$	S\$	S\$	S\$
Cost Air-con Alarm and security system Arts and music equipment Building Computer	472,276 342,134 171,357 31,028,328 1,428,943	534,027 - 5,042 - 182,558	(4,066) (5,564) (7,138) - (2,301)	- - - -	1,002,237 336,570 169,261 31,028,328 1,609,200
Electrical and fittings Furniture and equipment Kitchen equipment Laundry equipment Motor vehicles Physio / Medical equipment Renovation Work-in-progress	1,420,943 225,902 2,796,722 187,467 58,407 604,174 621,424 3,239,443 10,050 41,186,627	271,197 9,630 - 5,393 58,342 1,552,144 2,618,333	(2,301) - (126,973) (2,247) - (9,086) (1,591) - - (158,966)	- - - - - - -	225,902 2,940,946 194,850 58,407 595,088 625,226 3,297,785 1,562,194 43,645,994
	Beginning of financial year S\$	Depreciation S\$	Disposal / written off S\$	Transfer S\$	End of financial year
Accumulated depreciation Air-con Alarm and security system Arts and music equipment Building Computer Electrical and fittings Furniture and equipment Kitchen equipment Laundry equipment Motor vehicles Physio / Medical equipment Renovation Work-in-progress	453,265 221,185 141,539 8,298,382 1,247,100 210,485 2,419,150 155,800 58,407 546,074 387,239 2,364,228 16,502,854 Beginning of financial year	106,142 37,352 11,180 618,487 123,298 13,512 220,134 10,068 30,816 93,846 192,809	(4,066) (5,564) (4,897) (2,300) (126,637) (2,247) (9,086) (1,591) (156,388)	- - - - - - - - - - -	555,341 252,973 147,822 8,916,869 1,368,098 223,997 2,512,647 163,621 58,407 567,804 479,494 2,557,037 
Carrying Amount Air-con Alarm and security system Arts and music equipment Building Computer Electrical and fittings Furniture and equipment Kitchen equipment Laundry equipment Motor vehicles Physio / Medical equipment Renovation Work-in-progress	19,011 120,949 29,818 22,729,946 181,843 15,417 377,572 31,667 58,100 234,185 875,215 10,050 24,683,773				446,896 83,597 21,439 22,111,459 241,102 1,905 428,299 31,229 27,284 145,732 740,748 1,562,194 25,841,884

# 11. Trade and other payables

	<b>2021</b> S\$	<b>2020</b> S\$
Trade payables	- •	- •
- Third parties	290,880	287,700
Other payables		
- Advance fees received	12,042	84,948
- Accruals	1,724,677	1,109,246
- Deposit received	148,254	144,803
- Deferred grant income – Job support scheme (JSS)	159,644	1,074,896
- Grant received in advance	561,674	1,812,178
- GST payable	473,387	-
- Other creditors	135,819	12,590
- Provision for doubtful debt	2,300	-
- Provision for unutilised leave	235,736	166,793
	3,453,533	4,405,454
	3,744,413	4,693,154

Trade payables are unsecured, non-interest bearing and normally settled in 30 days' terms.

#### 12. Funds

Other than General fund, the other funds balances are represented mainly by cash and cash equivalents.

#### 12.1 Unrestricted fund

#### 12.1.1 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.

	<b>2021</b> S\$	<b>2020</b> S\$
Beginning of financial year Amortised during the financial year	10,173,887 (350,409)	10,517,076 (343,189)
Ending of financial year	9,823,478	10,173,887

#### 12.1.2 Investment fund

On 28 September 1997, the Executive Management Committee resolved that 20% of the annual surplus should be transferred to this fund.

# 12.1.3 Project account reserve

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

# 12.1.4 Sinking fund

This fund is for the maintenance of the Association's building and all centres. 20% of annual surplus should be transferred to this fund.

#### 12.1.5 Student welfare fund

Student welfare fund was set up for expenses related to the welfare of students.

## 12.2 Unrestricted - designated fund

#### 12.2.1 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.

#### 12.2.2 Children welfare fund

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

#### 12.2.3 Client welfare fund

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

#### 12.2.4 Medical care welfare fund

This fund will be utilised for purchases of prescribed and/or standby medications and standby medical supplies, serving the needs of clients from Metta HomeCare, Metta Hospice Care Centre and Metta Day Rehabilitation Centre for the Elderly.

### 12.2.5 Apprentices training fund

This fund was established in March 2020 to support Metta School Alumni during their apprenticeship with our vocational partners.

# 12.2.6 Maitri school / building project fund

This fund is used for the construction of Maitri school / building.

#### 12.3 Restricted fund

#### 12.3.1 Education trust fund

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

### 12.3.2 Programme fund

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

Programme fund represents by cash and cash equivalents and other assets.

Funds transfer between unrestricted funds and restricted fund (programmes fund) were approved by the funders and Executive Management Committee.

### 12.3.3 School building fund – extension – Metta School

The construction for the School's extension building started in 2012 and the building was officially opened on 26 April 2013 upon completion of the construction work. 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%

# 12.3.4 Sinking fund – Metta School

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

# 12.3.5 Project fund – Metta School

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

#### 12.3.6 Student assistance fund – Metta School

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

### 12.3.7 Job support scheme – Metta School

The Job Support Scheme was provided under Solidarity Budget, provides wage support to School and helps School retain the local employee (Singapore Citizen or Singapore Permanent Resident) during the period of economic uncertainty.

#### 12.3.8 MOE fund – Metta School

### (a) MOE Augmented curriculum enhancement fund

This fund is to support school in the development of school-based curriculum.

### (b) MOE grants

This fund is used to organise common curriculum programmes or purchase additional resources which benefit students, provide financial assistance and to 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.

# (c) MOE renovation fund

This grant was supported by MOE, 100% of the renovation cost at Metta HQ Building Level 6, for the purpose of Maitri Programme infrastructure.

# (d) MOE temporary relief support fund

This fund is supported by MOE for the purpose of extended meal subsidies to SPED students on SPED Financial Scheme during post circuit breaker re-opening for 2 months from June to July 2020.

For SPED student aged 7 to 12 years old will receive \$20 per month.

For SPED student aged 13 to 20 years old will receive \$40 per month.

### 12.3.9 Accumulated general fund – Metta School

The accumulated general fund 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 fund will not be transferred out of the School for other purposes. The fund will also not be re-designated for other purposes unless approval is given by the funder.

## 12.3.10 MediaCorp enable fund – Metta School

The fund is a community fund which aims to help build a society where persons with disabilities are recognised for their abilities and lead full, socially integrated lives.

SG Enable Ltd through MEF provide a one-time cash relief for graduating students (who are Singapore Citizen or Singapore Permanent Resident) as they may experience financial hardship and difficulties in securing employment or accessing care service after their graduation.

### 12.3.11 SG Enable transport subsidy fund – Metta School

This fund was set up by SG Enable Ltd ("SGE") to provide transport subsidy to beneficiaries (students) as determined in accordance with the provision of prevailing service model.

### 12.3.12 Student achievement award grant – Metta School

The achievement award for SPED students was provided by MOE to recognise and encourage students for their achievements and progress, with good conduct and who meet the school-based criteria for the award.

#### 12.3.13 Trailblazer fund – Metta School

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

## 12.3.14 Community Silver Trust

Community Silver Trust (CST) is a matching grant of one dollar for every donation dollar raised by eligible organisations and whose programmes are aligned with the Government vision for long term care sector in Singapore.

The CST is managed by the Ministry of Health ("MOH") and administered by the Agency for Integrated Care (AIC) on behalf of the Trustees, which is a restricted fund.

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

	<b>2021</b> S\$	<b>2020</b> S\$
Balance at beginning of financial year	62,861	84,260
Add: Community Silver Trust – Matching Grant	525,635	299,486
Less: Refund to Association	(52,802)	-
Less: Expenditure	(315,735)	(320,885)
Balance at end of financial year	219,959	62,861

#### 12.3.15 Care and share

Care and Share fund is a matching grant from Ministry of Social and Family Development ("MSF"), where eligible donations raised by the Association are matched dollar-for-dollar by the government, received in advance from National Council of Social Service. The matched fund goes towards building the Association's capabilities and capacity in the provision of social services and programmes for its beneficiaries. The fund is restricted and any unused funds for programmes that are withdrawn or terminated prematurely may be clawed back by MSF.

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

	<b>2021</b> S\$	<b>2020</b> S\$
Balance at beginning of financial year Add: Additional	144,315 -	144,315 232,556
Less: Expenditure	(171,007)	(232,556)
Balance at end of financial year	(26,692)	144,315
	· · · · · · · · · · · · · · · · · · ·	

# 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:

	<b>2021</b> S\$	<b>2020</b> S\$
Rental of building  Not later than one year  More than a year but not more than five years	326,616 326,616 653,232	326,616 639,623 966,239
Rental of equipment  Not later than one year  More than a year but not more than five years	16,045 10,103 26,148	16,091 14,187 30,278

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. Related party transactions

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

Related parties with common key management executive committee	<b>2021</b> S\$	<b>2020</b> S\$
Donations received from related parties- Buddha Tooth		
Relic Temple	1,000,000	-
Donations received from related parties- Golden		
Pagoda Buddhist Temple	1,000,000	-
Income received from related parties	375	40,024
Sales of goods to related parties	5,791	27,228
Expenses paid on behalf of related parties	-	12,631
Expenses paid on behalf by related parties	156,921	23,264

### 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 comprise the Deputy Executive Director, Assistant Director, Managers, Principal, Vice Principal, Head of Programme and Head of Department.

Total remuneration of key management personnel

2,214,092 2,091,753

Remuneration Band	Number of staff						
	2021	2020					
Between S\$100,000 to S\$200,000	11	10					

None of the above staff serve in the Executive Management Committee of the Association.

### Compensation of personnel who are close family member of key management personnel

The Association has paid staff, who are close members of the family of the Executive Management Committee members, who each receives total remuneration of more than S\$50,000 during the year.

Remuneration band	Number of staff	Name of Executive Management Committee with whom the staff is a close family member
Between S\$50,000 to S\$150,000	2	Mr Ong Say Kiat, Jason Mr. Ng Meng Lay, Keith (Resigned on 20 Apr 2021)

# 15. Reserve policy and position

The Association's reserve position for financial years ended 31 March 2021 and 31 March 2020 is as follows:

		2021	2020	Increase /
				(Decrease)
		S\$'000	S\$'000	%
Α	Unrestricted funds			
	General fund	26,150	25,710	1.71
	Investment fund	4,474	3,924	14.02
	Project account reserve	1,517	1,517	-
	Sinking fund	5,174	4,955	4.42
	Student welfare fund	79	55	43.64
	Total unrestricted funds	37,394	36,161	3.41
В	Restricted or Designated funds			
	Designated funds	9,336	440	2,021.82
	Restricted funds	28,858	23,970	20.39
С	Total funds	75,588	60,571	24.79
D	Total annual operating expenditure	27,865	26,590	4.80
Ε	Ratio of funds to annual operating expenditure (A/D)	1.34	1.36	

### Reference:

C. Total Funds include unrestricted, restricted and designated funds.

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:

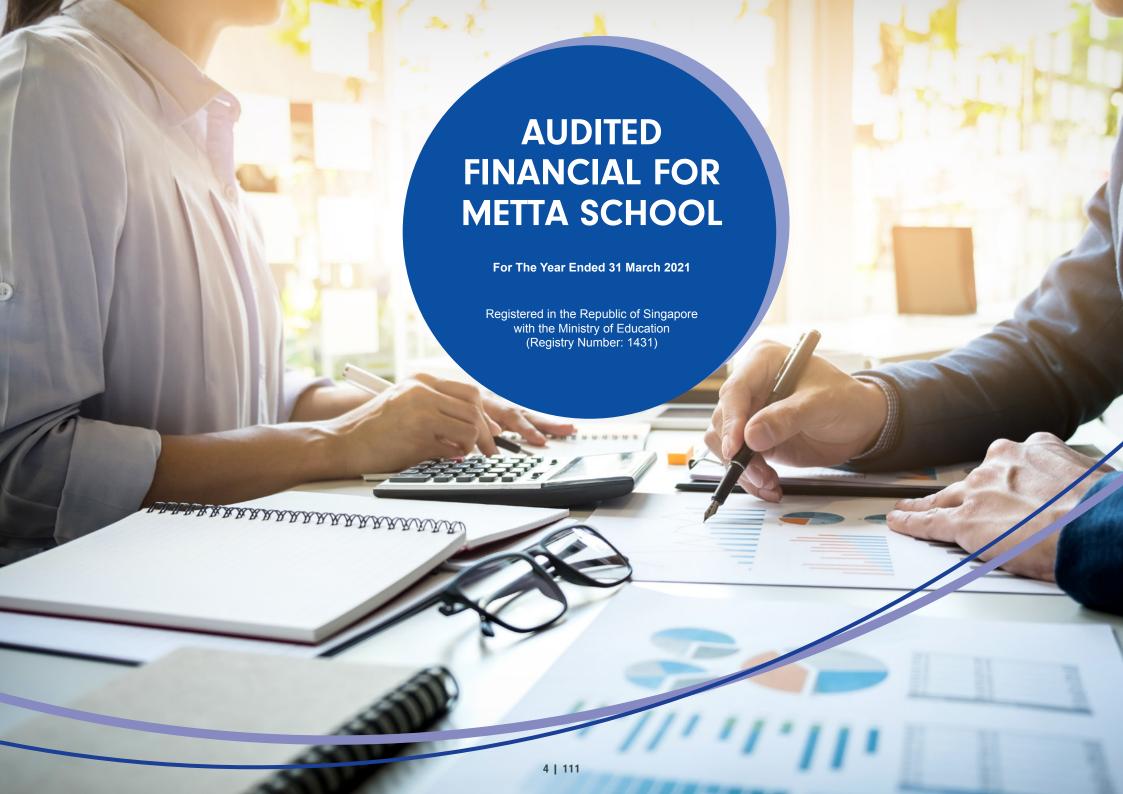
The maximum operating reserves shall be five (5) years of annual operating expenditure.

#### 16. 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 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.

#### 17. Authorisation of financial statements for issue

The financial statements of the Association for the financial year ended 31 March 2021 were authorised for issue in accordance with a resolution of the Executive Management Committee on the date stated on the Statement by the Executive Management Committee.



#### SCHOOL MANAGEMENT COMMITTEE'S STATEMENT

For the financial year ended 31 March 2021

The School Management Committee presents this statement together with the audited financial statements of Metta School (the School) for the financial year ended 31 March 2021.

#### **Opinion of the School Management Committee**

In the opinion of the School Management Committee,

- (a) the accompanying financial statements are drawn up in accordance with the provisions of the Singapore Charities Act, Chapter 37 (the Charities Act) and Charities Accounting Standards (CAS) so as to give a true and fair view of the state of affairs of the School as at 31 March 2021, and the financial performance and cash flows of the School for the financial year ended on that date; 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.

### **School Management Committee**

The School Management Committee, comprising the following, has on the date of this statement, approved and authorised these financial statements for issue.

Ven. Chao Khun Fa Zhao BBM Chairman
Ee Tiang Hwee Supervisor
So Kah Lay Secretary

Ven. Shi You Guang Honorary Treasurer

Ong Say Kiat, Jason Member Ko Yu Quan Member Lim Thou Kin, Julian Member

Lee Hak Boon Member appointed by Ministry of Education Wong Geok Mei Representative from Ministry of Education

#### **Independent Auditor**

The independent auditor, UHY Lee Seng Chan & Co, has expressed its willingness to accept the re-appointment.

On behalf of the School Management Committee,

Ven. Chao Khun Fa Zhao ввм

Chairman

Ee Tiang Hwee Supervisor

Miang Horse

Ven. Shi You Guang Honorary Treasurer

Singapore 5 August 2021

#### REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

#### **Opinion**

We have audited the accompanying financial statements of Metta School (the School), which comprise the statement of financial position of the School as at 31 March 2021, the statement of financial activities, statement of cash flows of the School and statement of monthly student enrolment eligible for funding for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements are properly drawn up in accordance with the provisions of the Singapore Charities Act, Chapter 37 (the Charities Act) and Charities Accounting Standard (CAS) so as to present fairly, in all material respects, the state of affairs of the School as at 31 March 2021 and of the income and expenditure and cash flows of the School 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 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 information included in the School Management Committee's Statement set out on page 112.

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 Committee for the Financial Statements**

Management Committee 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 Committee 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 Committee'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 committee's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the 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 Committee regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

#### Report on Other Legal and Regulatory Requirements

In our opinion, the accounting and other records 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 financial year:

- the receipt, expenditure and investment of monies; and
- the acquisition and disposal of assets by the school:

Myho

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

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

UHY Lee Seng Chan & Co

Public Accountants and

**Chartered Accountants** 

Singapore 5 August 2021

# **STATEMENT OF FINANCIAL POSITION**

As at 31 March 2021

	Note	2021 \$	2020 \$
ASSETS			
Current assets			
Cash and cash equivalents	4	20,066,749	15,763,161
Other receivables	5	487,461	1,998,279
	•	20,554,210	17,761,440
Non-current assets	•		
Property, plant and equipment	6	12,084,685	12,465,515
Total assets		32,638,895	30,226,955
LIABILITIES Current liabilities			
Other payables and accrued expenses	7	791,548	2,171,462
Total liabilities		791,548	2,171,462
NET ASSETS		31,847,347	28,055,493
FUNDS Unrestricted fund			
Student welfare fund	8	78,910	55,115
		78,910	55,115

	Note	2021 \$	2020 \$
Restricted funds		Φ	Φ
Accumulated general fund	9(a)	23,601,769	22,037,156
Additional training vote fund	9(b)	-	-
Augmented curriculum enhancement fund	9(c)	_	_
Curriculum enhancement fund	9(d)	_	_
Discretionary financial assistance fund	9(e)	_	_
Edusave grant	9(f)	5,407	_
High needs grant	9(g)	48,034	_
ICT development grant	- (3)	-,	
- ICT manpower grant	9(h)	_	_
- ICT equipment and services grant	9(i)	_	712
Job support scheme	9(j)	2,115,100	-
Mediacorp enable fund	9(k)	-	-
Opportunity fund	9(I)	17,570	15,255
Project fund	9(m)	1,513,845	1,553,328
Public transport subsidy	9(n)	1,950	1,820
Renovation fund	9(o)	99,418	-
School building fund - extension	9(p)	146,679	157,409
SG Enables transport subsidies	9(q)	-	-
Sinking fund	9(r)	2,488,480	2,493,054
MOE-NCSS innovation award	9(s)	2,259	-
Staff training vote fund	9(t)	34,757	49,591
Straits Times school pocket money fund meal subsidies	9(u)	-	-
Student assistance fund	9(v)	1,692,053	1,692,053
Temporary relief fund	9(w)	-	-
Trailblazer fund	9(x)	-	-
Contract teaching	9(y)	-	-
MOE secondment fund	9(z)	-	-
Parent support group fund	9(aa)	1,116	-
School meals programme	9(bb)	-	-
SPED financial assistance scheme	9(cc)	-	-
Student achievement award	9(dd)		-
		31,768,437	28,000,378
TOTAL FUNDS		31,847,347	28,055,493

# **STATEMENT OF FINANCIAL ACTIVITIES**

# Financial year ended 31 March 2021

2021	Student welfare fund	Total unrestricted fund	Accumulated General Fund	Job support scheme	Mediacorp enable fund (MEF)	Project fund	School building fund- extension	SG Enable VWO transport subsidy	Sinking fund	Student assistance fund	MOE / NCSS Specific purpose funds	Total restricted fund	TOTAL FUND
	\$	\$	\$	\$	\$	\$	\$		\$	\$	\$	\$	\$
INCOME													
INCOME FROM GENERATED FUNDS Voluntary Income Designated donations Donation income collected on behalf by related party	68,099 47,693	68,099 47,693	1,819	-	-	-	- -	-	-	- -	-	1,819	69,918 47,693
Investment Income Interest - fixed deposit Interest - Autosave account	-	- -	122,872 126	- -	- -	- -	<del>-</del> -	- -	- -	- -	- -	122,872 126	122,872 126
INCOME FROM CHARTIABLE ACTIVITIES School Fees													
Foreign students Local students	- -	-	48,240 107,240	-	-	-	-	-	-	-	-	48,240 107,240	48,240 107,240
SG Enable VWO transport subsidy	-	-	-	-	-	-	-	141,041	-	-	-	141,041	141,041
Ministry of Education Capitalisation grant	-	-	9,495,859	-	-	-	-	-	-	-		9,495,859	9,495,859
Grant received Student award grant	-	-	1,200	-	-	-	-	-	-	-	1,767,695 42,100	1,767,695 43,300	1,767,695 43,300
Secondment fund	-		1,200		-			-			166,683	166,683	166,683
SPED FAS	-	-	-	-	-	-	-	-	-	-	28,762	28,762	28,762
Toteboard art grant	-	-	8,925	-	-	-	-	-	-	-	-	8,925	8,925
Annual adjustment for prior financial year	-	-	283,168	-	-	-	-	-	-	-	-	283,168	283,168
National Council of Social Services													
Capitalisation grant SPED FAS	-	-	3,633,620	-	-	-	-	-	-	-	- 16,420	3,633,620 16,420	3,633,620 16,420
Annual adjustment for prior financial year	-		104,733	-	-		-	-			-	104,733	104,733
Grants from Other Agencies			,.									,	,
Job support scheme grant	-	_	_	2,115,100	_	_	-	_	_	_	_	2,115,100	2,115,100
Special employment credit	_	-	21,209	-	-	-	_	-	-	-	-	21,209	21,209
Temporary employment	-	-	320,847	-	-	-	-	-	-	-	-	320,847	320,847
Mediacorp enable fund	-	-	-	-	32,400	-	-	-	-	-	-	32,400	32,400
NAC art grant	-	-	4,930	-	-	-	-	-	-	-	-	4,930	4,930
Miscellaneous Income Other income		-	4,641	-	-	-	-	-	-	-	-	4,641	4,641
TOTAL INCOME	115,792	115,792	14,159,429	2,115,100	32,400		-	141,041		-	2,021,660	18,469,630	18,585,422
EXPENDITURE													
COST OF GENERATED FUNDS													
Designated donation expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
COST OF CHARITABLE ACTIVITIES Art & craft			4,530									4,530	4,530
Assessment & examinations	-	-	53.102	-	-	-	-	-	-	-	-	53.102	53,102
Character & citizenship education activities	-	-	988	-	-	-	-	-	-	-	-	988	988
Class decorations materials	-	-	3,397	-	-	-	-	-	-	-	-	3,397	3,397
Curriculum development resources	-	-	25,857 1,819	-	-	-	-	-	-	-	-	25,857 1,819	25,857 1,819
Designated donations expenditure Health & fitness	-	-	8.490	-	-	-	-	-	-	-	2,741	11,231	11,231
Home economics	-	-	18,830	-	-	_	-	-	-	-	-,	18,830	18,830
ISC air conditioning	-	-	42,594	-	-	-	-	-	-	-	-	42,594	42,594
ISC baking	-	-	22,099	-	-	-	-	-	-	-	-	22,099	22,099
ISC food & beverage and customer service ISC food preparation	-	-	2,977 34,013	-	-	-	-	-	-	-	-	2,977 34,013	2,977 34,013
ISC housekeeping	-	-	1,783	_	-	_	_	-	_	-	-	1,783	1,783
IT provisions to support telecommuting	-	-	12,634	-	-	-	-	-	-	-	-	12,634	12,634
JSD expenses	-	-	1,475	-	-	-	-	-	-	-	-	1,475	1,475
Materials & resources	-	-	90,698 17,202	-	-	-	-	-	-	-	6,268	96,966 17,202	96,966 17,202
Miscellaneous expenses MOE student achievement award expenses	-	-	2,700	-	-	-	-	-	-		42,100	44,800	44,800
National education activities	-	-	6,180	-	-	-	-	-	-	-	-	6,180	6,180
Occupational therapist resources	-	-	3,876	-	-	-	-	-	-	-	-	3,876	3,876
Outsource services for approved position - trainer (Note 10b (i))	-	-	245,928	-	-	-	-	-	-	-	4 00 1	245,928	245,928
Parents' session/workshop Project grant Expenses	-	-	-	-	32,400	-	-	-	-	-	1,384 10,058	1,384 42,458	1,384 42,458
Programme events & activities	-	-	74,574	-	-	-	-	-	-	-	10,000	74,574	74,574
PVA CCA instructor fees	-	-	85,218	-	-	-	-	-	-	-	28,333	113,551	113,551
PVA CCA materials	-	-	57,260	-	-	-	-	-	-	-	2,501	59,761	59,761
PVA CCA transport	-	-	3,160	-	-	-	-	-	-	-	-	3,160	3,160 5,012
Psychologist resources	-	-	5,012	-	-	-	-	-	-	-	-	5,012	5,012

	← Unrestric	cted Fund >	<				- Restricted	Funds		•			
2021	Student welfare fund \$	Total unrestricted fund \$	Accumulated General Fund \$	Job support scheme \$	Mediacorp enable fund (MEF) \$	Project fund \$	School building fund- extension \$	SG Enable VWO transport subsidy	Sinking fund \$	Student assistance fund \$	MOE / NCSS Specific purpose funds \$	Total restricted fund \$	TOTAL FUND
School events & activities	-	-	53,774	-	-	-	-	-	-	-	-	53,774	53,774
School uniforms	144	144	16,916	-	-	-	-	-	-	-	11,906	28,822	28,966
SG Enable transport subsidy expenses	-	-	-	-	-	-	-	141,041	-	-	-	141,041	141,041
Social worker resources	-	-	317	-	-	-	-	-	-	-	-	317	317
Speech & language therapist resources	-	-	1,926	-	-	-	-	-	-	-	-	1,926	1,926
School fee subsidy	-	-		-	-	-	-	-	-	-	31,020	31,020	31,020
Stationery	-	-	7,199	-	-	-	-	-	-	-	2,256	9,455	9,455
Student leadership activities	-	65.355	3,574	-	-	-	-	-	-	-	-	3,574	3,574
Student assistance expenses	65,355 980	980	77,067	-	-	-	-	-	-	-	105,741	182,808	65,355 183,788
Student meals Student transport - public transport	14,506	14,506	173	-	-	-	-	-	-	-	18,590	18,763	33,269
Student transport - school bus	7,561	7,561	170	_	_	_	_	_	_	_	26,180	26,180	33,741
Student transport - school outing			5,210	_	_	_	_	_	_	_	-	5,210	5,210
Staff salaries (Note 10a)	_	-	6,050,112	_	_	_	_	_	_	_	1,224,322	7,274,434	7,274,434
Staff bonus (Note 10a)	-	-	1,326,770	-	-	-	-	-	-	_	25,070	1,351,840	1,351,840
Staff CPF/SDF (Note 10a)	-	-	1,178,942	-	-	-	-	-	-	-	123,424	1,302,366	1,302,366
Staff transport (Note 10a)	-	-	2,367	-	-	-	-	-	-	-	-	2,367	2,367
Staff welfare & benefits medical (Note 10a)	-	-	85,413	-	-	-	-	-	-	-	2,714	88,127	88,127
Staff welfare & benefits others (Note 10a)	-	-	47,959	-	-	-	-	-	-	-	-	47,959	47,959
Staff training		-	-	-	-	-	-	-	-	-	177,535	177,535	177,535
Total cost of charitable activities	88,546	88,546	9,684,115	-	32,400	-	-	141,041	-	-	1,842,143	11,699,699	11,788,245
GOVERNANCE AND OTHER ADMINISTRATIVE COSTS													
Audit fee	-	-	13,054	-	-	-	-	-	-	-	-	13,054	13,054
Bank charges	-	-	2,417	-	-	-	-	-	-	-	-	2,417	2,417
Depreciation expenses	-	-	882,347	-	-	-	-	-		-	-	882,347	882,347
Depreciation expenses designated usage	-	-	1,645	-	-	39,483	10,730	-	4,574	-	5,067	59,854 1,645	59,854 1,645
Disposal of fixed assets Insurance	-	-	17,830	-	-	-	-	-	-	-	-	17,830	17,830
Maintenance of IT equipments	-	-	32,278	-	-	-	-	-	-	-	-	32,278	32,278
Maintenance of other equipments			52,732							_		52,732	52,732
Maintenance of other equipments  Maintenance of furnitures			9,136							_		9,136	9,136
Maintenance of land & buildings	_	_	168,844	_	_	_	_	_	_	_	9,500	178,344	178,344
Management fees (Note 14)	_	_	90,467	_	_	_	_	_	_	_	-	90,467	90,467
Outsource services for approved position - security (Note 10b (i))	_	_	71,792	_	_	_	_	_	_	_	_	71,792	71,792
Outsource services for approved position - occupation therapist (Note 10b (i))	-	-	113,818	-	-	-	-	-	-	_	-	113,818	113,818
Outsource services for approved position - cleaners (Note 10b (i))	-	-	63,000	-	-	-	-	-	-	-	_	63,000	63,000
Project management fee (Note 10b (ii))	-	-	75,569	-	-	-	-	-	-	-	_	75,569	75,569
Outsource services - IT Manpower (Note 10b (i))	-	-	4,105	-	-	-	-	-	-	-	40,300	44,405	44,405
Postage & courier charges	-	-	4,088	-	-	-	-	-	-	-	-	4,088	4,088
Printing & stationery	-	-	94,054	-	-	-	-	-	-	-	-	94,054	94,054
Professional fees	-	-	2,000	-	-	-	-	-	-	-	-	2,000	2,000
Purchase of IT equipments	3,451	3,451	85,370	-	-	-	-	-	-	-	68,350	153,720	157,171
Purchase of other equipments	-	-	25,334	-	-	-	-	-	-	-	-	25,334	25,334
Purchase of furnitures	-	-	30,244	-	-	-	-	-	-	-	1,669	31,913	31,913
Recruitment services	-	-	5,248	-	-	-	-	-	-	-	-	5,248	5,248
Rental & utilities fees MWA	-	-	15,807	-	-	-	-	-	-	-	-	15,807	15,807
Support staff salaries gross (Note 10a)	-	-	512,744	-	-	-	-	-	-	-	-	512,744	512,744
Support staff bonus gross (Note 10a)	-	-	150,696	-	-	-	-	-	-	-	-	150,696	150,696
Support staff CPF/SDF (Note 10a) Support staff training	-	-	96,419	-	-	-	-	-	-	-	2,808	96,419 2,808	96,419 2,808
Support staff transport (Note 10a)	-	-	89	-	-	-	-	-	-	-	2,008	2,808	2,808
Support staff welfare & benefits medical (Note 10a)			9,006							_		9,006	9,006
Support staff welfare & benefits (Note 10a)	-	-	4,834	-	-	-	-	-	-	-	-	4,834	4,834
Telecommunication	_	_	6,769	_	_	_	_	_	_	_	4,636	11,405	11,405
Utilities	_	_	157,740	_	_	_	_	_	_	_	-,000	157,740	157.740
Total governance and other administrative costs	3,451	3,451	2,799,476	-	-	39,483	10,730	-	4,574	-	132,330	2,986,593	2,990,044
TOTAL EXPENDITURE	91,997	91,997	12,483,591	-	32,400	39,483	10,730	141,041	4,574	-	1,974,473	14,686,292	14,778,289
NET INCOME / (EXPENDITURE)	23,795	23,795	1,675,838	2,115,100	-	(39,483)	(10,730)	_	(4,574)	_	47,187	3,783,338	3,807,133
GROSS TRANSFER BETWEEN FUNDS	20,.00	20,.00	.,0.0,000	_,,		(20,100)	(.0,.00)		(1,0.7)		,	2,. 30,000	-,,,,,,,
Refund to MOE	-	_	_		-	-	_	_	-	_	(15,279)	(15,279)	(15,279)
Transfer of funds	-	-	(111,225)	-	-	-	-	-	-	-	(15,279) 111,225	(15,279)	(15,279)
NET MOVEMENT IN FUNDS	23,795	23,795	1,564,613	2,115,100	<u> </u>	(39,483)	(10,730)		(4,574)	-	143,133	3,768,059	3,791,854
TOTAL FUND BROUGHT FORWARD	55,115	55,115	22,037,156	-	_	1,553,328	157,409	_	2,493,054	1,692,053	67,378	28,000,378	28,055,493
TOTAL FUND CARRIED FORWARD	78.910	78.910	23,601,769	2.115.100	_	1.513.845	146,679	_	2.488.480	1,692,053	210.511	31.768.437	31.847.347
	. 5,510	. 0,010	20,001,100	2,110,700		1,010,070			2,100,100	1,002,000	2.0,011	21,100,101	51,511,511

	<del></del>											Restrict	ed Funds											<b>─</b>
	Additional training vote fund	Augmented curriculum enhancement		Discretionary financial assistance	Edusave	High needs grant	ICT develop	oment fund Equipment and services	Opportunity	Public tramsport subsidy	S2W	MOE- NCSS innovation	Renovation	MOE-NCSS Innovation	Staff training vote fund	STSPMF Meal	Temporary relief	Contract teaching	MOE secondment	Parent support group	School meals	SPED financial assistance scheme	Student achievement	Total MOE/NCSS specific purpose
2021	("ATV")	fund \$	fund ("CEF")	("DFA") \$	grant \$	("HNG") \$	grant \$	grant \$	fund \$	("PTS") \$	fund \$	award \$	fund	award \$	("STV") \$	Subsidies \$	support \$	resources \$	fund \$	fund \$	programme	("FAS") \$	award \$	fund \$
INCOME	\$	•	\$	Þ	•	•	Þ	Þ	Þ	•	Þ	Þ	\$	•	Þ	Þ	•	•	Þ	•	\$	Þ	Þ	•
INCOME FROM GENERATED FUNDS	_																							
Ministry of Education																								
Grant received	42,400	252,069	80,000	34,840	30,990	120,788	40,300	88,600	22,845	10,060	-	-	115,654	5,000	123,109	11,820	8,080	364,427	328,372	2,500	85,841	-	42,100	1,767,695 42,100
Student award grant Secondment fund	_	_						_					-	-					166,683				42,100	166,683
SPED FAS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	28,762	-	28,762
National Council of Social Services																								
SPED FAS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16,420	-	16,420
TOTAL INCOME	42.400	252.069	80.000	34.840	30,990	120.788	40.300	88.600	22,845	10.060	_	_	115,654	5.000	123,109	11.820	8.080	364.427	495.055	2.500	85.841	45.182	42.100	2,021,660
			,	,	,		,	,		,			,	-,	.==,	, , = =	-,,		,	_,_,_	,	,	,	
EXPENDITURE COST OF CHARITABLE ACTIVITIES																								
Health & fitness	_	_	_	_	_	_	_	_	_	_	_	_	_	2,741	_	_	_	_	_	_	_	_		2,741
Materials & resources	-	-	_	-	-	-	-	6,268	-	-	-	-	-	-,,,,,,	_	-	-	-	-	-	-	-	-	6,268
Parents' session/workshop	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,384	-	-	-	1,384
Project grant Expenses	-	-	-	-	-	-	-	10,058	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,058
PVA CCA instructor fees	-	-	-	-	25,583	-	-	-	2,750	-	-	-	-	-	-	-	-	-	-	-	-	-	-	28,333
PVA CCA materials Student meals	-	-	-	-	-	-	-	-	2,501	-	-	-	-	-	-	11,820	8,080	-	-	-	85,841	-	-	2,501 105,741
School uniforms	-	-												-		11,020	0,000				00,041	11,906		11,906
School fee subsidy	-	-	_	-	-	-	-	-	-	-	-	-	-	-	_	-	-	-	-	-	-	31,020	-	31,020
Stationery	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,256	-	2,256
Student award expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	42,100	42,100
Student transport - public transport	-	-	-	8,660	-	-	-	-	-	9,930	-	-	-	-	-	-	-	-	-	-	-	-	-	18,590
Student transport - school bus	-	204,808	69,519	26,180	-	48,396	-	-	-	-	-	-	-	-	-	-	-	406,544	495,055	-	-	-	-	26,180
Staff salaries (Note 10a) Staff bonus (Note 10a)	_	11.496	09,519			13,574		_					-	-				400,344	490,000					1,224,322 25,070
Staff CPF/SDF (Note 10a)	_	35,765	10,481	-	-	8,070	-	_	-	_	_	_	-	_	_	-	-	69,108	-	-	-		-	123,424
Staff welfare & benefits medical (Note 10a)	-	-	-	-	-	2,714	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,714
Staff training	42,400	-	-			-	-	-		-	-	-	-	-	135,135			-			-	-		177,535
Total cost of charitable activities	42,400	252,069	80,000	34,840	25,583	72,754	-	16,326	5,251	9,930		-	-	2,741	135,135	11,820	8,080	475,652	495,055	1,384	85,841	45,182	42,100	1,842,143
GOVERNANCE AND OTHER ADMINISTRATIVE COSTS	3																							
Depreciation expenses designated usage	-	-	-	-	-	-	-	-	-	-			5,067	-	-	-	-	-	-	-	-	-	-	5,067
Maintenance of land & buildings	-	-	-	-	-	-	-	-	-	-	-	-	9,500	-	-	-	-	-	-	-	-	-	-	9,500
Outsource services - IT Manpower (Note 10b (i))	-	-	-	-	-	-	40,300	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	40,300
Purchase of fumitures	-	-	-	-	-	-	-	-	-	-	-	-	1,669	-	-	-	-	-	-	-	-	-	-	1,669
Purchase of IT equipments Support staff training	-	-	-	-	-	-	-	68,350	-	-	-	-		-	2,808	-	-	-	-	-	-	-	-	68,350 2,808
Telecommunication		_						4.636							2,000									4,636
Total governance and other administrative costs	-	-	-	-	-	-	40,300	72,986	-	-	-	-	16,236	-	2,808	-	-	-	-	-	-	-	-	132,330
TOTAL EXPENDITURE	42,400	252,069	80,000	34,840	25,583	72,754	40,300	89,312	5,251	9,930	_	-	16,236	2,741	137,943	11,820	8,080	475,652	495,055	1,384	85,841	45,182	42,100	1,974,473
NET INCOME ( (EXPENDITURE)					F 407	40.004		(740)	47.50:	400			00.440	0.050	(44.004)			(444.005)		4.440				47.467
NET INCOME / (EXPENDITURE)	-	-	-	-	5,407	48,034	-	(712)	17,594	130	-	-	99,418	2,259	(14,834)	-	-	(111,225)	-	1,116	-	-	-	47,187
GROSS TRANSFER BETWEEN FUNDS									(45.070)															(45.070)
Refund to MOE Transfer of funds	-	-	-	-	-	-	-	-	(15,279)	-	-	-	-	-	-	-	-	- 111,225	-	-		-		(15,279) 111,225
NET MOVEMENT IN FUNDS					5.407	48.034		(712)	2.315	130			99,418	2.259	(14.834)			- 111,223		1.116				143,133
					5,101	10,007		( )	2,0.0				00,.10	_,	(11,004)					.,.10				
TOTAL FUND BROUGHT FORWARD		-	-	-	-	-	-	712	15,255	1,820	-	-	-	-	49,591	-	-	-	-	-	-	-	-	67,378
TOTAL FUND CARRIED FORWARD		-	-	-	5,407	48,034	-	-	17,570	1,950	-	-	99,418	2,259	34,757	-	-	-	-	1,116	-	-		210,511

	← Unrestrice	ted Fund >	←				Restricted Funds				$\longrightarrow$	
2020	Student welfare fund \$	Total unrestricted fund \$	Accumulated General Fund \$	Project fund \$	School building fund- extension \$	SG Enable VWO transport subsidy	Sinking fund \$	Student assistance fund \$	Tailblazer fund \$	MOE / NCSS Specific purpose funds \$	Total restricted fund \$	TOTAL FUND
INCOME INCOME FROM GENERATED FUNDS												
Voluntary Income												
Designated donations	20,561	20,561	21,888	-	-	-	-	-	-	-	21,888	42,449
Donation income collected on behalf by related party	35,100	35,100	-	-	-	-	-	-	-	-	-	35,100
Investment Income												
Interest - fixed deposit	-	-	190,298	-	-	-	-	-	-	-	190,298	190,298
Interest - Autosave account	-	-	124	-	-	-	-	-	-	-	124	124
INCOME FROM CHARTIABLE ACTIVITIES School Fees												
Foreign students	Ē	-	64,252	-	-	-	-	-	=	-	64,252	64,252
Local students	-	-	98,660	-	-	-	-	-	-	-	98,660	98,660
SG Enable VWO transport subsidy	-	-	-	-	-	97,121	-	-	-	-	97,121	97,121
Ministry of Education												
Capitalisation grant	-	-	8,375,310	-	-	-	-	-	-	-	8,375,310	8,375,310
Grant received Student award grant		-	1,200	-	_	-		_	_	1,391,821 37,700	1,391,821 38,900	1,391,821 38,900
Secondment fund	-	-	-	-	_	-	-	-	_	148,194	148,194	148,194
SPED FAS	-	-	-	-	-	-	-	-	-	25,942	25,942	25,942
Toteboard art grant	-	-	9,000	-	-	-	-	-	-	-	9,000	9,000
Annual adjustment for prior financial year	-	-	27,324	-	-	-	-	-	-	=	27,324	27,324
National Council of Social Services												
Capitalisation grant SPED FAS	=	-	3,270,902	-	-	=	-	-	-	- 15,566	3,270,902 15,566	3,270,902 15,566
Annual adjustment for prior financial year	-	-	10,106	-	-	-	-	-	-	15,500	10,106	10,106
Grants from Other Agencies			.,									.,
Special employment credit	-	_	20,376	_	_	_	_	_	_	-	20,376	20,376
Temporary employment	-	-	139,900	-	-	-	-	-	-	-	139,900	139,900
NAC art grant	-	-	7,360	-	-	-	-	-	-	-	7,360	7,360
Miscellaneous Income												
Gain on disposal of property, plant and equipment	-	-	84	-	-	-	-	-	-	-	84	84
Other income	-	-	150,012	-	-	-	-	-	-	=	150,012	150,012
TOTAL INCOME	55,661	55,661	12,386,796	-	-	97,121	-	-	-	1,619,223	14,103,140	14,158,801
EXPENDITURE												
COST OF GENERATED FUNDS												
Designated donation expenditure	35,281	35,281	-	-	-	-	-	-	-	-	-	35,281
COOT OF CHARITARI E ACTIVITIES												
COST OF CHARITABLE ACTIVITIES  Art & craft	_	_	4,790	_	_	_	_	_	_	_	4,790	4,790
Assessment & examinations	-	_	49,928	-	-	-	-	-	-	-	49,928	49,928
Character & citizenship education activities	-	-	4,073	-	-	-	-	-	-	-	4,073	4,073
Class decorations materials	-	-	11,145	-	-	-	-	-	-	16.760	11,145	11,145
Curriculum development resources Designated donations expenditure	-	-	11,669 21,888	-	-	-	-	-	-	16,760	28,429 21,888	28,429 21,888
Health & fitness	-	-	17,382	-	-	-	-	-	-	-	17,382	17,382
Home economics	-	-	21,367	-	-	-	-	-	-	-	21,367	21,367
Home visits	-	-	2,096	-	-	-	-	-	-	-	2,096	2,096
ISC baking ISC food & beverage and customer service	-	-	12,818 5,067	-	-	-	-	-	-	-	12,818 5,067	12,818 5,067
ISC food preparation	-	-	42,860	-	-	-	-	-	-	-	42,860	42,860
ISC housekeeping	-	-	1,356	-	-	-	-	-	-	-	1,356	1,356
JSD expenses	-	-	8,029	-	-	-	-	-	-	-	8,029	8,029
Materials & resources Miscellaneous expenses		-	48,055 13,699	-	_	_		_	_	3,859	51,914 13,699	51,914 13,699
MOE student achievement award expenses	-	-	1,700	-	-	-	-	-	-	37,700	39,400	39,400
National education activities	-	-	3,796	-	-	-	-	-	-	-	3,796	3,796
Occupational therapist resources	-	-	7,295	-	-	-	-	-	-	-	7,295	7,295
Outsource services for approved position - trainer (Note 10b (i)) Parents' session/workshop	-	-	172,520 11,071	-	-	-	-	-	-	2,500	172,520 13,571	172,520 13,571
Project Grant Expenses	-	-	-	-	=	-	-	-	-	10,700	10,700	10,700
Programme events & activities	-	-	123,529	-	-	-	-	-	-	1,602	125,131	125,131
Programme camps & trips	-	-	162,168	-	-	-	-	-	-	1,459	163,627	163,627
PVA CCA instructor fees PVA CCA materials	-	-	240,099 177,466	-	-	-	-	-	-	33,065	273,164 177,466	273,164 177,466
PVA CCA triaterials PVA CCA transport	- -	- -	30,865	-	-	-	-	=	-	-	30,865	30,865
Psychologist resources	-	-	8,014	-	-	-	-	-	-	-	8,014	8,014

	← Unrestric	cted Fund >	<del>(</del>			F	Restricted Funds -				>	
2020	Student welfare fund	Total unrestricted fund	Accumulated General Fund	Project fund	School building fund- extension	SG Enable VWO transport subsidy	Sinking fund	Student assistance fund	Tailblazer fund	MOE / NCSS Specific purpose funds	Total restricted fund	TOTAL FUND
School events & activities	\$	\$	<b>\$</b> 91,340	\$	\$		\$	\$	\$	\$	<b>\$</b> 91.340	<b>\$</b> 91.340
School uniforms	-	-	16,671	-	-	-	-	-	-	8.021	24.692	24.692
School fees subsidy		_	10,071	-	-	-	-	-		30,500	30.500	30.500
SG Enable transport subsidy expenses		_	-	-	-	107,379	-	-		-	107,379	107.379
Social worker resources	_	_	3,446	_	_	-	_	_	_	-	3,446	3,446
Speech & language therapist resources	_	_	2,318	_	_	_	_	_	_	_	2,318	2,318
Stationery	_	_	2,958	_	_	-	_	_	-	2,987	5,945	5,945
Student leadership activities	_	-	22,804	-	-	-	-	_	-	-,	22,804	22,804
Student assistance expenses	-	-	-	-	-	-	-	-	52	-	52	52
Student meals	-	-	132,349	-	-	-	-	-	-	60,158	192,507	192,507
Student transport - public transport	-	-	159	-	-	-	-	1,802	-	20,173	22,134	22,134
Student transport - school bus	-	-	-	-	-	-	-	4,201	-	21,527	25,728	25,728
Student transport - school outing	-	-	922	-	-	-	-	-	-	-	922	922
Staff salaries (Note 10a)	-	-	5,520,211	-	-	-	-	-	-	1,040,264	6,560,475	6,560,475
Staff bonus (Note 10a)	-	-	1,476,843	-	-	=	-	-	-	23,145	1,499,988	1,499,988
Staff CPF/SDF (Note 10a)	-	-	1,125,422	-	-	=	-	-	-	71,245	1,196,667	1,196,667
Staff transport (Note 10a)	-	-	4,030	-	-	-	-	-	-		4,030	4,030
Staff welfare & benefits medical (Note 10a)	-	-	114,002	-	-	-	-	-	-	384	114,386	114,386
Staff welfare & benefits others (Note 10a)	-	-	68,111	-	-	-	-	-	-	-	68,111	68,111
Staff training Total cost of charitable activities		-	9,796,331		-	107,379	-	6,003	52	143,402 1,529,451	143,402 11,439,216	143,402 11,439,216
		-	9,796,331	-	-	107,379	-	6,003	52	1,529,451	11,439,210	11,439,216
GOVERNANCE AND OTHER ADMINISTRATIVE COSTS  Audit fee			13,054								13,054	13,054
Bank charges			2,022	_	_	_	_		_		2,022	2,022
Depreciation expenses	_	_	559,817	_	_	_	_	_	_	_	559,817	559,817
Depreciation expenses designated usage	_	_	-	34,683	5,745	_	20,421	_	_	_	60,849	60,849
Disposal of fixed assets	_	_	2,576	-	-	_	-	_	_	_	2,576	2,576
Insurance	_	-	10,915	-	-	-	-	_	-	-	10,915	10,915
Maintenance of IT equipments	_	-	23,197	-	-	-	-	_	-	-	23,197	23,197
Maintenance of other equipments	-	-	60,798	-	-	-	-	-	-	-	60,798	60,798
Maintenance of fumitures	-	-	4,904	-	-	-	-	-	-	-	4,904	4,904
Maintenance of land & buildings	-	-	109,085	-	-	-	-	-	-	-	109,085	109,085
Management fees (Note 14)	-	-	83,117	-	-	-	-	-	-	-	83,117	83,117
Outsource services for approved position - security (Note 10b (i))	-	-	71,505	-	-	-	-	-	-	-	71,505	71,505
Outsource services for approved position - occupation therapist (Note 10b (i))	-	-	110,177	-	-	-	-	-	-	-	110,177	110,177
Outsource services for approved position - cleaners (Note 10b (i))	-	-	62,692	-	-	-	-	-	-	-	62,692	62,692
Outsource services - IT Manpower (Note 10b (i))	-	-	674	-	-	-	-	-	-	40,300	40,974	40,974
Postage & courier charges	-	-	1,772	-	-	-	-	-	-	-	1,772	1,772
Printing & stationery	-	-	71,780	-	-	=	-	-	-	=	71,780	71,780
Professional fees	-	-	2,669	-	-	-	-	-	-		2,669	2,669
Purchase of IT equipments	-	-	10,678	-	-	-	-	-	-	57,292	67,970	67,970
Purchase of other equipments	-	-	23,561	9,576	-	-	-	-	-	-	33,137	33,137
Purchase of furnitures	-	-	14,353 4,407	-	-	-	-	-	-	-	14,353 4,407	14,353 4,407
Recruitment services Rental & utilities fees MWA	-	-	15,472	-	-	-	-	-	-	-	15,472	15,472
Support staff salaries gross (Note 10a)		_	525,075		_	-	-	-			525,075	525,075
Support staff bonus gross (Note 10a)	_	_	156,464	_	_		_		_		156,464	156,464
Support staff CPF/SDF (Note 10a)	_	_	98,797	_	_	-	_	_	-	_	98,797	98,797
Support staff training	_	_		_	_	_	_	_	_	3,007	3,007	3,007
Support staff transport (Note 10a)	_	_	175	_	_	-	_	_	-	-	175	175
Support staff welfare & benefits medical (Note 10a)	_	-	931	-	-	-	-	_	-	-	931	931
Support staff welfare & benefits (Note 10a)	-	-	9,016	-	-	-	-	-	-	-	9,016	9,016
Telecommunication	-	-	6,385	-	-	-	-	-	-	4,637	11,022	11,022
Utilities		-	190,123	-	-	-	-	-	-		190,123	190,123
Total governance and other administrative costs		-	2,246,191	44,259	5,745	-	20,421	-	-	105,236	2,421,852	2,421,852
TOTAL EXPENDITURE	35,281	35,281	12,042,522	44,259	5,745	107,379	20,421	6,003	52	1,634,687	13,861,068	13,896,349
NET INCOME / (EXPENDITURE)	20,380	20,380	344,274	(44,259)	(5,745)	(10,258)	(20,421)	(6,003)	(52)	(15,464)	242,072	262,452
GROSS TRANSFER BETWEEN FUNDS				,	,	,	,		. ,	,		
Refund to MOE	_	_	_	-	-	_	_	-	_	(8,123)	(8,123)	(8,123)
Transfer of funds	_	_	(67,210)	-	-	_	-	-	-	67,210	(0,120)	(0,120)
NET MOVEMENT IN FUNDS	20,380	20,380	277,064	(44,259)	(5,745)	(10,258)	(20,421)	(6,003)	(52)	43,623	233,949	254,329
TOTAL FUND BROUGHT FORWARD	34,735	34,735	21,760,092	1,597,587	163,154	10,258	2,513,475	1,698,056	52	23,755	27,766,429	27,801,164
TOTAL FUND CARRIED FORWARD	55,115	55,115	22,037,156	1,553,328	157,409	-	2,493,054	1,692,053	_	67,378	28,000,378	28,055,493
			1 /					1 /			.,,	

Part		<b></b>							Restrict	ted Funds —								<b></b>
Part			Curriculum				CT devel			Public	training	Contract	MOE		School	financial	Student	MOE/NCSS
Property	2020	vote fund ("ATV")	enhancement fund ("CEF")	assistance ("DFA")	grant	grant ("HNG")	grant	and services grant	fund	subsidy ("PTS")	fund ("STV")	teaching resources	secondment fund	group fund	meals programme	scheme ("FAS")	achievement award	purpose fund
Ministry																		W
Contentement of Content of Cont																		
Secondament of the content of the co		07.505	70.075	0.4.700	07.005	70.004	00.004	70.070	10.715	0.400	450.000	000 000	100 011	0.500	00.450			1 001 001
Performance   1				34,760		79,634	39,991	76,879	18,715	8,100	158,209		468,241	2,500	60,158	-		
Part		-	-	-	-	-	-	-	-	-	-		440.404	-	-	-		
PRI		-	-	-	-	-	-	-	-	-	-	-	148,194	-	-	25.042	-	
Part	SPED FAS	-	-	•	-	-	-	-	-	-	-	-	-	-	-	25,942	-	25,942
COSTOCIAMATICALECTIVITIES		-	-	-	-	-	-	-	-	-	_	-	-	_	-	15,566	-	15,566
Controlled mode properties with part of the properties of the pr	TOTAL INCOME	37,565	79,975	34,760	27,065	79,634	39,991	76,879	18,715	8,100	158,209	300,029	616,435	2,500	60,158	41,508	37,700	1,619,223
Controlled Modernate Jeaung   16,760	-		•	•			•	•		•	•		•			•		
Controlled mode properties with part of the properties of the pr	EXPENDITURE																	
Moderale Are provided   1,670   1,670   1,07																		
Medical Amenical Amenical Mode Education Adventionement award expension of the Mode Education Amenical	Curriculum development resources	-	16,760	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16,760
Mode		-	· -	-	-	-	-	3,859	-	-	-	-	-	-	-	-	-	
Programme carries & carrier & carrie		-	-	-	-	-	-		-	-	-	-	-	-	-	-	37,700	
Programme carents à catorities	Parents' session/workshop	-	-	-	-	-	-	-	-	-	-	-	-	2,500	-	-	-	2,500
Programme centris & activities Programme centris & activities Programme centris & activities Programme cannot public from the contribution of the		-	-		-	-	-	10,700	-	-	-	-	-		-	-	-	
Poy According 1		-	-	-	-	-	-	-	1,602	-	-	-	-	-	-	-	-	1,602
PACK Institution fees		-	-	-	-	-	-	-	1,459	-	-	-	-	-	-	-	-	1,459
Sation   S		-	-	-	27,065	-	-	-	6,000	-	-	-	-	-	-	-	-	33,065
Student mask	School uniforms	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,021	-	8,021
Sudent manager		-	-	-	-	-	-	-	-	-	-	-	-	-		30,500	-	30,500
Student transport - spholib transport	Stationery	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,987	-	2,987
Staff salaring Note 10a   1	Student meals	-	-	-	-	-	-	-	-	-	-	-	-	-	60,158	-	-	60,158
Staff balanes (Note 10a)	Student transport - public transport	-	-	13,233	-	-	-	-	-	6,940	-	-	-	-	-	-	-	20,173
Staff CPUSP (Note 10a)   9,435   13,710   13,7	Student transport - school bus	-	-	21,527	-	-	-	-	-	-	-	-	-	-	-	-	-	21,527
Staff Werface   Post	Staff salaries (Note 10a)	-	46,417	-	-	63,500	-	-	-	-	-	313,912	616,435	-	-	-	-	1,040,264
Staff welfame & benefits medical (Note 10a)   37,600   30,000	Staff bonus (Note 10a)	-	9,435	-	-	13,710	-	-	-	-	-	-	-	-	-	-	-	23,145
State	Staff CPF/SDF (Note 10a)	-	7,388	-	-	10,530	-	-	-	-	-	53,327	-	-	-	-	-	71,245
Total cost of charitable activities   37,600   80,000   34,760   27,065   88,124   - 14,559   9,061   6,940   105,802   367,239   616,435   2,500   60,158   41,508   37,700   1,529,451	Staff welfare & benefits medical (Note 10a)	-	-	-	-	384	-	-	-	-	-	-	-	-	-	-	-	384
Coverage	Staff training	37,600	-	-	-	-	-	-	-	-	105,802	-	-	-	-	-	-	143,402
Outsource services - IT Manpower (Note 10b (i)) 40,300	Total cost of charitable activities	37,600	80,000	34,760	27,065	88,124	-	14,559	9,061	6,940	105,802	367,239	616,435	2,500	60,158	41,508	37,700	1,529,451
Outsource services - IT Manpower (Note 10b (i)) 40,300	GOVERNANCE AND OTHER ADMINISTRATIVE COST	s																
Purchase of IT equipments		_	-	_	_	_	40.300	-	-	_	_	-	_	_	_	_	_	40,300
Support staff training Telecommunication         -		_	-	_	_	_	-	57.292	-	_	_	-	_	_	_	_	_	
Telecommunication		_	-	_	_	_	_		-	_	3.007	-	_	_	_	_	_	
Total governance and other administrative costs   -   -   -   40,300   61,929   -   3,007   -   -   -   -   -   -   105,236		_	-	_	_	_	_	4.637	-	_	-	-	_	_	_	_	_	
NET INCOME / (EXPENDITURE) (35) (25) (8,490) (309) 391 9,654 1,160 49,400 (67,210) (15,464)  GROSS TRANSFER BETWEEN FUNDS  Refund to MOE (8,123)  Transfer of funds (8,123)  NET MOVEMENT IN FUNDS (35) (25) (8,490) (309) 391 1,531 1,160 49,400		-	-	-	-	-	40,300		-	-	3,007	-	-	-	-	-	-	
GROSS TRANSFER BETWEEN FUNDS           Refund to MOE         -	TOTAL EXPENDITURE	37,600	80,000	34,760	27,065	88,124	40,300	76,488	9,061	6,940	108,809	367,239	616,435	2,500	60,158	41,508	37,700	1,634,687
GROSS TRANSFER BETWEEN FUNDS           Refund to MOE         -	NET INCOME / /EVDENDITUDE)	(25)	(05)			(9.400)	(200)	204	0.654	1 100	40.400	(67.040)						(15.404)
Refund to MOE	·	(35)	(25)	-	-	(8,490)	(309)	391	9,054	1,160	49,400	(01,∠10)	-	-	-	-	-	(15,464)
Transfer of funds																		
NET MOVEMENT IN FUNDS         (35)         (25)         -         -         (8,490)         (309)         391         1,531         1,160         49,400         -		-	-	-	-	-	-	-	(8,123)	-	-		-	-	-	-	-	
TOTAL FUND BROUGHT FORWARD 35 25 8,490 309 321 13,724 660 191 23,755		-	-	-	-	-	-	-			-		-	-	-	-	-	
	NET MOVEMENT IN FUNDS	(35)	(25)	-	-	(8,490)	(309)	391	1,531	1,160	49,400	-	<u> </u>	-	-			43,623
TOTAL FUND CARRIED FORWARD 712 15,255 1,820 49,591 67,378	TOTAL FUND BROUGHT FORWARD	35	25	-	-	8,490	309	321	13,724	660	191	-	-	-	-	-	-	23,755
	TOTAL FUND CARRIED FORWARD			_				712	15,255	1,820	49,591							67,378

# **STATEMENT OF CASH FLOWS**

For the financial year ended 31 March 2021

	Note	2021 \$	2020 \$
Cash flows from operating activities			
Net income		3,807,133	262,452
Adjustments for:			
Depreciation of property, plant and equipment		942,201	620,666
Gain on disposal of property, plant and equipment		-	(85)
Loss on property, plant and equipment written off		1,645	2,576
Interest income		(122,998)	(190,421)
Operating profit before working capital changes	_	4,627,981	695,188
Changes in working capital			
Other receivables		1,400,908	(1,619,950)
Other payables and accrued expenses		(1,379,914)	1,295,942
Net cash generated from operating activities	-	4,648,975	371,180
Cash flows from investing activities			
Purchase of property, plant and equipment		(519,537)	(346,055)
Proceeds from disposal of property, plant and equipment		-	85
Interest received		189,429	170,389
Net cash used in investing activities	-	(330,108)	(175,581)
Cash flows from financing activities			
Refund to MOE - opportunity fund	_	(15,279)	(8,123)
Net cash used in financing activities		(15,279)	(8,123)
Net change in cash and cash equivalents		4,303,588	187,476
Cash and cash equivalents at beginning of the year		15,763,161	15,575,685
Cash and cash equivalents at end of the year	4	20,066,749	15,763,161
	=	_	

#### STATEMENT OF MONTHLY STUDENT ENROLMENT ELIGIBLE FOR FUNDING

For the financial year ended 31 March 2021

	(a) Number of students under each				(b) Num	ber of studen	ts under	(c) International students who			Total number
	disability group				V	ocational track	are paying concessionary rates			of students (d	
											= a+b+c)
FY2021	MID (J)	MID (S)	ASD	Total	VOC-MID	VOC-ASD	Total	MID (J)	ASD	Total	
April 2020	82	85	146	313	106	24	130	2	1	3	446
May 2020	82	85	146	313	105	24	129	2	1	3	445
June 2020	84	85	145	314	106	23	129	2	1	3	446
July 2020	84	88	146	318	106	23	129	2	1	3	450
August 2020	85	88	146	319	106	23	129	1	1	2	450
September 2020	84	88	146	318	106	23	129	1	1	2	449
October 2020	85	86	147	318	106	23	129	1	1	2	449
November 2020	84	86	147	317	106	23	129	1	1	2	448
December 2020	85	84	148	317	105	23	128	1	0	1	446
January 2021	81	91	146	318	113	36	149	1	0	1	468
February 2021	81	91	146	318	110	36	146	1	0	1	465
March 2021	82	92	146	320	109	36	145	1	0	1	466

Students are eligible for funding as on the first day of every month if they are Singapore Citizens or Permanent Residents, receive education in a Government-funded special education school and are either:

- (a) Aged 6 to 17 years (as at 1 Jan); or
- (b) Aged 18 to 20 years (as at 1 Jan) and pursuing vocational certification programme in Metta School.
- (c) From 1 January 2021, only international students in Government-funded special education schools who are children of SCs and SPRs are allowed to pay concessionary rates of school fees (SPR fee rates) for the first 2 school years.

Separate column to be provided for each disability group, which are described as follow:

MID (J) refers to students under mild intellectual disability within the age group of 6 to 11 years as at 1 January.

MID (S) refers to students under mild intellectual disability within the age group of 12 to 17 years as at 1 January.

ASD refers to students under autism spectrum disorder.

VOC-MID refers to vocational students under mild intellectual disability.

VOC-ASD refers to vocational students under autism spectrum disorder.

#### STATEMENT OF MONTHLY STUDENT ENROLMENT FOR INTERNATIONAL STUDENTS

For the financial year ended 31 March 2021

	Number of inter	national students	Total number of students
FY2021	(a)	(b)	(c = a + b)
April 2020	1	0	1
May 2020	1	0	1
June 2020	1	0	1
July 2020	1	0	1
August 2020	1	0	1
September 2020	1	0	1
October 2020	1	0	1
November 2020	1	0	1
December 2020	1	0	1
January 2021 (*)	1	0	1
February 2021 (*)	1	0	1
March 2021 (*)	1	0	1

International students are defined as those who are not of Singapore Citizen or Permanent Resident status. From 1 January 2021, only international students in Government-funded special education schools who are children of SCs and SPRs are allowed to pay concessionary rates of school fees (SPR fee rates) for the first 2 school years. This is to give parents of these international students time to consider taking up SC/SPR status for the children. They will be required to pay the full international student fees from the third year onwards if they do not obtain SC/SPR status. International students, with at least one parent who is an Employment Pass holder, admitted into SPED school before 1 January 2021 will still be eligible for concessionary rates of school fees for 2 years. Student enrolment numbers of international students who are paying the concessionary rates of school fees (SPR fee rates) under the 2-year grace period reported in page 15.

- (a) International students who are children of employment pass holders, skilled workers or diplomatic staff.
- (b) International students who are not children of employment pass holders, skilled workers or diplomatic staff.

<sup>(\*)</sup> The School has an international student, who is on Leave of Absence from January 2021 to December 2021.

#### NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2021

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

#### 1. General information

Metta School (the "School") is registered with the Ministry of Education ("MOE") under the Education Act (Chapter 87) on 16 November 2001.

The registered office and principal place of operations of the School is located at 30 Simei Street 1 Singapore 529949.

The School 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 up to twenty one (21) years old.

On 22 March 2021, the School started Maitri Programme. This programme caters to students with moderate to severe autism spectrum disorders ("ASD") between aged seven (7) and eighteen (18).

As at 31 March 2021, the School has 207 (2020: 184) employees, with 3 (2020: 4) MOE seconded staffs.

The financial statements for the financial year ended 31 March 2021 were authorised for issue by the School Management Committee on 5 August 2021.

### 2. Summary of significant accounting policies

# 2.1 Basis of preparation

The financial statements have been prepared in accordance with the provisions of the Singapore Charities Act (the "Act") and Charities Accounting Standard ("CAS") under the historical cost convention except as disclosed in the accounting policies set out below.

The financial statements are presented in Singapore dollar ("\$"), which is the functional currency of the School.

The accounting policies adopted are consistent with those of the previous financial year.

#### 2.2 Property, plant and equipment

All items of property, plant and equipment are stated at initial cost and subsequently carried at cost less accumulated depreciation.

Depreciation of property, plant and equipment is computed on a straight-line basis to allocate their depreciable amounts over their estimated useful lives of the assets as follows:

Arts and music equipment	3 years
Computers	3 years
Furniture and fittings	5 years
Office equipment	5 years
Other equipment	3 years
Occupational therapist equipment	5 years
Renovation	5 years
School building	30 years

Fully depreciated property, plant and equipment are retained in the financial statements until they are no longer in use.

The residual values, useful lives and depreciation methods of property, plant and equipment are reviewed, and adjusted as appropriate, at the end of each reporting period to ensure that the amount, method and period of depreciation are consistent with previous estimates and the expected pattern of consumption of the 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. Any gain or loss on derecognition of the asset is included in the statement of financial activities in the financial year the asset is derecognised.

### 2.3 Impairment of non-financial assets

The School's non-financial assets are reviewed for impairment at the end of each reporting period and whenever there is any indication that these assets may be impaired. If any such indication exists or when an annual impairment testing for an asset is required, the recoverable amount of the asset is estimated to determine the amount of the impairment loss (if any).

Recoverable amount of an asset is the higher of its fair value less cost to sell and value in use. For the purpose of impairment testing, recoverable amount is determined on an individual asset basis unless the asset does not generate cash flows that are largely independent of those from other assets. If this is the case, recoverable amount is determined for the cash-generating unit ("CGU") to which the asset belongs.

If the recoverable amount of the asset or CGU is estimated to be less than its carrying amount, the carrying amount of the asset or CGU is reduced to its recoverable amount and the impairment loss is recognised in statement of financial activities.

Where an impairment loss subsequently reverses, the carrying amount of the asset or CGU is increased to the revised estimate of its recoverable amount, provided that this amount does not exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognised for the asset or CGU in prior years. A reversal of impairment loss is recognised in statement of financial activities.

#### 2.4 Income recognition

Income is recognised to the extent that it is probable that the economic benefits will flow to the School and the income can be reliably measured, regardless of when the payment is made. Income is measured at the fair value of consideration received or receivable, taking into account contractually defined terms of payment net of taxes and duty.

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.

#### School fees

School fees are recognised over the period of instruction. Amount of fees relating to future periods of instruction are included in fees received in advance. Fees that are due but not yet received are accounted as Fees Receivable.

## **Government grants**

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 the 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.

### **Donations**

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

### Interest income

Interest income is recognised as interest accrues using the effective interest method.

#### 2.5 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 has arisen in the School.

#### 2.6 Provisions

Provisions are recognised when the School has a present obligation (legal or constructive) as a result of a past event, it is probable that the School will be required to settle the obligation, and a reliable estimate can be made on the amount of obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation. Where a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows.

When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, the receivable is recognised as an asset if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably.

### 2.7 Employee benefits

Employee entitlements to annual leave are recognised as a liability when they accrue to employees. The estimated liability for annual leave is recognised for services rendered by employees up to the end of the reporting period.

Contributions to defined contribution plan are recognised in the same financial year as the employment that gives rise to the contributions.

## 2.8 Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, bank balances and fixed deposits placed with financial institutions.

#### 2.9 **Fund**

Fund balances restricted by 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.

## (a) Student welfare fund

Student welfare fund was set up for expenses related to the welfare of students.

Fund balances restricted by 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.

### (b) Accumulated general fund

The accumulated general fund 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 fund will not be transferred out of the School for other purposes. The fund will also not be re-designated for other purposes, unless approval is given by the funder.

### (c) Additional training vote fund

This was provided by MOE for registered teachers to receive trainings and professional development to improve service quality.

#### (d) Augmented curriculum enhancement fund

This fund is to support school in the development of school-based curriculum.

#### (e) Curriculum enhancement fund

This fund was provided by MOE to promote and sustain school initiated efforts to enhance the quality of the school's curricula and co-curricula.

## (f) <u>Discretionary financial assistance fund</u>

This was provided by MOE, ring-fenced to help students who are Singapore Citizen in financial assistance and who do not meet the qualifying criteria for the SPED Financial Assistance Scheme ("SPED FAS"), as well as to provide additional assistance to those on SPED FAS.

## (g) Edusave grant

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

## (h) High needs grant

High needs fund was provided by MOE for SPED Schools to provide additional resources to support students with exceptionally high needs.

The fund is used to employ additional full-time teaching aides for students who are assessed to be eligible.

### (i) ICT development grant

The ICT development grant consists of:

### (i) 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.

#### (ii) 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.

### (j) Job support scheme

The Job Support Scheme was provided under Solidarity Budget, provides wage support to School and helps School retain the local employee (Singapore Citizen or Singapore Permanent Resident) during the period of economic uncertainty.

### (k) Mediacorp enable fund

The fund is a community fund which aims to help build a society where persons with disabilities are recognised for their abilities and lead full, socially integrated lives.

SG Enable Ltd through MEF provide a one-time cash relief for graduating students (who are Singapore Citizen or Singapore Permanent Resident) as they may experience financial hardship and difficulties in securing employment or accessing care service after their graduation.

### (I) Opportunity fund

The opportunity fund was provided by MOE to level up co-curricula development opportunities for Singapore Citizen ("SC") students from low-income households. The scheme seeks to create opportunities or SC students to access learning opportunities which they would otherwise miss out due to their family circumstances.

### (m) Project fund

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

### (n) Public transport subsidy

This fund was provided by the MOE to subsidise \$15 per month (or \$180 per year) to each SPED Financial Assistance Scheme ("SPED FAS") recipient who declare taking public transport to school, for as long as the students are enrolled in the school.

#### (o) Renovation fund

This grant was supported by MOE, 100% of the renovation cost at Metta HQ Building Level 6, for the purpose of Maitri Programme infrastructure.

### (p) School building fund - extension

The construction for the School's extension building started in 2012 and the building was officially opened on 26 April 2013 upon completion of the construction work. 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%.

### (q) SG Enable VWO transport subsidy

The SG Enable VWO transport subsidy was set up by SG Enable Ltd ("SGE") to provide transport subsidy to beneficiaries (students) as determined in accordance with the provision of prevailing service model.

## (r) Sinking fund

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

## (s) MOE-NCSS innovation award

This fund is provided by MOE and NCSS to support the School's innovative projects to enhance teaching and learning.

## (t) Staff training vote fund

A sum of \$1,100 is allocated for each staff to receive trainings and professional development in order to improve the service quality.

#### (u) Strait Time school pocket money fund meal subsidies

This fund was initiated by the Straits Times to provide pocket money to children from low-income families to help them through school.

MOE partners with Straits Times to provide school meal subsidies to students under MOE Financial Assistance Scheme during the COVID-19 extended circuit breaker period.

#### (v) Student assistance fund

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

#### (w) Temporary relief fund

This fund is supported by MOE for the purpose of extended meal subsidies to SPED students on SPED Financial Scheme during post circuit breaker re-opening for 2 months from June to July 2020.

For SPED student aged 7 to 12 years old will receive \$20 per month.

For SPED student aged 13 to 20 years old will receive \$40 per month.

### (x) 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.

# (y) Contract teaching resources

This fund enabled 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 staffs who are away on MOE Masters Scholarship.

### (z) MOE secondment fund

This fund is used to 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.

### (aa) Parent support group fund

This was provided by MOE to enhance the level of parental engagement and organise parent-related activities.

### (bb) School meals programme

This programme is implemented to provide \$2 for a meal per day for 180 school days for SPED FAS students aged from 6 to 11 years old as at 1 January, and an additional 2 meals per week at \$2 per meal for 40 weeks a year.

For SPED FAS students aged from 12 to 20 years old as at 1 January, \$2.90 per meal per day for 180 school days and an additional 5 meals per week at \$2.90 per meal for 40 weeks a year.

#### (cc) SPED financial assistance scheme

This scheme was set up to provide needy students in SPED schools with waiver of school fees, free uniforms and textbooks.

#### (dd) Student achievement award

The achievement award for SPED students was provided by MOE to recognise and encourage students for their achievements and progress, with good conduct and who meet the school-based criteria for the award.

## 3. Significant accounting judgements and estimates

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

## 3.1 Judgements made in applying the School's accounting policies

In the process of applying the School's accounting policies which are described in Note 2 above, management is of the opinion that there are no critical judgements involved that have a significant effect on the amounts recognised in the financial statements.

### 3.2 Key sources of estimation uncertainty

The key assumption concerning the future and other key sources of estimation uncertainty at the end of the reporting period that has a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year is discussed below:

### Depreciation of property, plant and equipment

Management estimates the useful lives of property, plant and equipment to be within 3 to 30 years as management is of the view that these are common life expectancies applied in the relevant industry. Changes in the expected level of usage and technologies development could impact the economic useful lives and the residual values of these assets. Hence, future depreciation charges could be revised. The carrying amount of property, plant and equipment is disclosed in Note 6 to the financial statements.

### 4. Cash and cash equivalents

	2021 \$	2020 \$
Cash at banks and on hand Fixed deposits	7,966,749 12,100,000	5,530,551 10,232,610
	20,066,749	15,763,161

Fixed deposits have maturity terms ranging from 6 to 12 (2020: 6 to 15) months, bearing interest ranging from 0.20% to 1.20% (2020: 1.20% to 2.14%) per annum at the end of the reporting period.

### 5. Other receivables

	2021	2020
	\$	\$
Related party	224,145	149,424
Fees receivables	680	960
Grant receivables	188,575	1,640,474
Interest receivables	31,493	97,924
Deposits	8,660	7,227
Advance payment to acquire property, plant and equipme	-	43,479
Prepayments	33,908	58,791
	487,461	1,998,279

Non-trade amount due from a related party is unsecured, interest-free and repayable on demand.

# 6. Property, plant and equipment

2021

	Arts and music equipment \$	Computers \$	Furniture and fittings \$	Office equipment \$	Other equipment \$	Occupational therapist equipment \$	Renovation \$	School building \$	Total \$
Cost									
Balance at beginning	163,196	572,337	359,322	622,472	997,505	35,206	853,268	15,401,651	19,004,957
Additions	11,919	90,897	9,855	95,215	57,954	3,809	293,367	-	563,016
Written off	(20,828)	(35,227)	(2,275)	(134,661)	(14,007)	-	-	-	(206,998)
Balance at end	154,287	628,007	366,902	583,026	1,041,452	39,015	1,146,635	15,401,651	19,360,975
Accumulated depreciation									
Balance at beginning	141,757	491,922	255,500	513,073	857,422	34,735	804,717	3,440,316	6,539,442
Charge for the year	16,001	62,476	43,718	50,751	74,876	661	34,914	658,804	942,201
Written off	(19,734)	(35,197)	(2,275)	(134,141)	(14,006)	-	-	-	(205,353)
Balance at end	138,024	519,201	296,943	429,683	918,292	35,396	839,631	4,099,120	7,276,290
Carrying amount Balance at 31 March 2021	16,263	108,806	69,959	153,343	123,160	3,619	307,004	11,302,531	12,084,685

# 2020

	Arts and					Occupational			
	music		Furniture	Office	Other	therapist		School	
	equipment	Computers	and fittings	equipment	equipment	equipment	Renovation	building	Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cost									
Balance at beginning	165,292	541,939	331,187	570,539	992,669	35,206	794,926	15,401,651	18,833,409
Additions	5,042	32,699	28,135	59,308	119,050	-	58,342	-	302,576
Disposals	-	-	-	(4,387)	-	-	-	-	(4,387)
Written off	(7,138)	(2,301)	-	(2,988)	(114,214)	-	-	-	(126,641)
Balance at end	163,196	572,337	359,322	622,472	997,505	35,206	853,268	15,401,651	19,004,957
Accumulated depreciation									
Balance at beginning	135,474	435,942	213,375	451,562	885,329	33,134	760,128	3,132,282	6,047,226
Charge for the year	11,180	58,280	42,125	68,884	85,973	1,601	44,589	308,034	620,666
Disposals	-	-	-	(4,386)	-	-	-	-	(4,386)
Written off	(4,897)	(2,300)	-	(2,987)	(113,880)	-	-	-	(124,064)
Balance at end	141,757	491,922	255,500	513,073	857,422	34,735	804,717	3,440,316	6,539,442
Carrying amount Balance at 31 March 2020	21,439	80,415	103,822	109,399	140,083	471	48,551	11,961,335	12,465,515

During the financial year, the School conducted a review on the useful life of property, plant and equipment to align the depreciate policy with MWA. The revised useful life of the following assets is:

- Arts and music equipment from 5 years to 3 years
- Renovation from 2 years to 5 years, and
- School building from 50 years to 30 years

# 7. Other payables and accrued expenses

	2021	2020
	\$	\$
Related parties	43,225	74,841
Sundry creditors	161,893	81,947
Deferred grant income	-	1,533,845
Deferred income	660	2,120
Accrued expenses	585,770	478,709
	791,548	2,171,462

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

Deferred income refers to school fees received in advance.

### 8. Student welfare fund

	2021	2020
	\$	\$
Balance at beginning	55,115	34,735
Donation income collected on behalf by a related party	47,693	35,100
Donations received during the financial year	68,099	20,561
	170,907	90,396
Expenditures incurred during the financial year	(91,997)	(35,281)
- Purchase of IT equipment's	(3,451)	-
- Student assistance expenses	(88,546)	(35,281)
Balance at end	78,910	55,115

Student welfare fund was set up for expenses related to the welfare of students.

### 9. Restricted funds

### (a) Accumulated general fund

The accumulated general fund 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 fund will not be transferred out of the School for other purposes. The fund will also not be redesignated for other purposes, unless approval is given by the funder.

### (b) Additional training vote fund

	2021	2020
	\$	\$
Balance at beginning	-	35
Grants received during the year	42,400	37,565
	42,400	37,600
Expenditures incurred during the year	(42,400)	(37,600)
- Staff training expenses	(42,400)	(37,600)
Balance at end	-	-

During the financial year, MOE provided a grant of \$400 (2020: \$400) for each registered teacher, to receive trainings and professional development to improve service quality.

# (c) Augmented curriculum enhancement fund

	2021 \$	2020 \$
Grants received during the year	252,069	-
Expenditures incurred during the year - Staff salaries, bonus and CPF	(252,069) (252,069)	-
Balance at end	-	-

This fund is to support school in the development of school-based curriculum.

### (d) Curriculum enhancement fund

	2021 \$	2020 \$
Balance at beginning Grants received during the year	- 80,000	25 79,975
Expenditures incurred during the year - Resources and materials - Staff salaries, bonus and CPF	80,000 (80,000) - (80,000)	80,000 (80,000) (16,760) (63,240)
Balance at end	<u> </u>	-

This fund was provided by MOE to promote and sustain school initiated efforts to enhance the quality of the school's curricula and co-curricula.

# (e) Discretionary financial assistance fund

	2021	2020
	\$	\$
Grants received during the year	34,840	34,760
Expenditures incurred during the year	(34,840)	(34,760)
- FAS students school bus fare	(26,180)	(21,527)
- FAS students public transport	(8,660)	(13,233)
Balance at end	-	-

This was provided by MOE, ring-fenced to help students who are Singapore Citizen in financial assistance and who do not meet the qualifying criteria for the SPED Financial Assistance Scheme ("SPED FAS"), as well as to provide additional assistance to those on SPED FAS.

# (f) Edusave grant

	2021 \$	2020 \$
Grants received during the year	30,990	27,065
Expenditures incurred during the year - Enrichment programme instructor fees	(25,583) (25,583)	(27,065) (27,065)
Balance at end	5,407	-

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

# (g) High needs grant

	2021 \$	2020 \$
Balance at beginning Grants received during the year	- 120,788	8,490 79,634
Expenditures incurred during the year - Staff salaries, bonus and CPF - Staff welfare and benefits	120,788 (72,754) (70,040) (2,714)	88,124 (88,124) (87,740) (384)
Balance at end	48,034	-

High needs grant was provided by MOE for SPED Schools to provide additional resources to support students with exceptionally high needs. The fund is used to employ additional full-time teaching aides for student who are assessed to be eligible.

# (h) ICT manpower grant

	2021 \$	2020 \$
Balance at beginning Grants received during the year	- 40,300	309 39,991
Expenditures incurred during the year - Outsourced manpower services	40,300 (40,300) (40,300)	40,300 (40,300) (40,300)
Balance at end	-	-

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

# (i) ICT equipment and services grant

	2021 \$	2020 \$
Balance at beginning Grants received during the year	712 88,600	321 76,879
Expenditures incurred during the year  - Material and resources  - Telecommunication  - Project grant expenses  - Purchase of IT equipments	89,312 (89,312) (6,268) (4,636) (10,058) (68,350)	77,200 (76,488) (14,559) (4,637) - (57,292)
Balance at end	-	712

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

#### (j) Job support scheme

	2021	2020
	\$	\$
Grants received during the year	2,115,100	-

The Job Support Scheme was provided under Solidarity Budget, provides wage support to School and helps School retain the local employees (Singapore Citizen or Singapore Permanent Resident) during the period of economic uncertainty..

## (k) Mediacorp enable fund

	2021 \$	2020 \$
Grants received during the year	32,400	-
Expenditures incurred during the year - Project grant expenses	(32,400)	-
Balance at end	-	-

The fund is a community fund which aims to help build a society where persons with disabilities are recognised for their abilities and lead full, socially integrated lives.

SG Enable Ltd through MEF provide a one-time cash relief for graduating students (who are Singapore Citizen or Singapore Permanent Resident) as they may experience financial hardship and difficulties in securing employment or accessing care service after their graduation.

### (I) Opportunity fund

	2021	2020
	\$	\$
Balance at beginning	15,255	13,724
Grants received during the year	22,845	18,715
Grants refunded during the year	(15,279)	(8,123)
	22,821	24,316
Expenditures incurred during the year	(5,251)	(9,061)
- Enrichment programme instructors fees and		
material cost	(5,251)	(6,000)
- Enrichment camp and expenses	-	(3,061)
Balance at end	17,570	15,255

The opportunity fund was provided by MOE to level up co-curricula development opportunities for Singapore Citizen ("SC") students from low-income households. The scheme seeks to create opportunities or SC students to access learning opportunities which they would otherwise miss out due to their family circumstances.

### (m) Project fund

	2021	2020
	\$	\$
Balance at beginning	1,553,328	1,597,587
Expenditures incurred during the year	(39,483)	(44,259)
- Depreciation of property, plant and equipment	(39,483)	(34,683)
- Purchase of small assets	-	(9,576)
Balance at end	1,513,845	1,553,328

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

Property, plant and equipment with depreciation charge of \$39,483 (2020: \$34,683) was included in the expenditures incurred of \$39,483 (2020: \$44,259) as disclosed above while its carrying amount of \$167,439 (2020: \$61,991) has yet to be charged to the fund.

#### (n) Public transport subsidy

	2021 \$	2020 \$
Balance at beginning Grants received during the year	1,820 10,060	660 8,100
Expenditures incurred during the year - FAS students public transport	11,880 (9,930) (9,930)	8,760 (6,940) (6,940)
Balance at end	1,950	1,820

This fund was provided by MOE to subsidise \$15 per month (or \$180 per year) to each SPED Financial Assistance Scheme ("SPED FAS") recipient who declare taking public transport to school, for as long as the students are enrolled in the school.

### (o) Renovation fund

	2021 \$	2020 \$
Grants received during the year	115,654	-
Expenditures incurred during the year  - Depreciation of property, plant and equipment  - Maintenance of land and building  - Purchase of furnitures	(16,236) (5,067) (9,500) (1,669)	- - -
Balance at end	99,418	-

This grant was supported by MOE, 100% of the renovation cost at Metta HQ Building Level 6, for the purpose of Maitri Programme infrastructure.

Property, plant and equipment with depreciation charge of \$5,067 as disclosed above has a carrying amount of \$99,418, and has yet to be charged to the fund.

#### (p) School building fund - extension

	2021	2020
Balance at beginning	\$ 157.409	\$ 163,154
Expenditures incurred during the year  - Depreciation of property, plant and equipment	(10,730) (10,730)	(5,745) (5,745)
Balance at end	146,679	157,409

The construction for the School's extension building started in 2012 and the building was officially opened on 26 April 2013 upon completion of the construction work. 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%.

Property, plant and equipment with depreciation charge of \$10,730 (2020: \$5,745) was included in the expenditures incurred of \$10,730 (2020: \$5,745) as disclosed above while its carrying amount of \$236,042 (2020: \$246,711) has yet to be charged to the fund.

# (q) SG Enable VWO transport subsidy

	2021 \$	2020 \$
Balance at beginning Grants received during the year	- 141,041	10,258 97,121
Expenditures incurred during the year - SG Enable transport subsidy expenses	141,041 (141,041) (141,041)	107,379 (107,379) (107,379)
Balance at end	-	-

The SG Enable VWO transport subsidy was set up by SG Enable Ltd ("SGE") to provide transport subsidy to beneficiaries (students) as determined in accordance with the provision of prevailing service model.

## (r) Sinking fund

	2021 \$	2020 \$
Balance at beginning Expenditures incurred during the year - Depreciation of property, plant and equipment	2,493,054 (4,574) (4,574)	2,513,475 (20,421) (20,421)
Balance at end	2,488,480	2,493,054

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

Property, plant and equipment with depreciation charge of \$4,574 (2020: \$20,421) was included in the expenditures incurred of \$4,574 (2020: \$20,421) as disclosed above while its carrying amount of \$7,624 (2020: \$12,198) has yet to be charged to the fund.

## (s) MOE-NCSS innovation award

	2021 \$	2020 \$
Grants received during the year	5,000	-
Expenditures incurred during the year - Health and fitness	(2,741) (2,741)	-
Balance at end	2,259	-

This fund is provided by MOE and NCSS to support the School's innovative projects to enhance teaching and learning

#### (t) Staff training vote fund

	2021 \$	2020 \$
Balance at beginning Grants received during the year	49,591 123,109	191 158,209
Expenditures incurred during the year - Staff training expenses	172,700 (137,943) (137,943)	158,400 (108,809) (108,809)
Balance at end	34,757	49,591

A sum of \$1,100 (2020: \$1,100) was allocated for each staff to receive trainings and professional development to improve the service quality.

## (u) Straits Times school pocket money fund meal subsidies

	2021 \$	2020 \$
Grants received during the year	11,820	-
Expenditures incurred during the year - FAS Students school meal subsidies	(11,820) (11,820)	<u>-</u>
Balance at end		-

This fund was initiated by the Straits Times to provide pocket money to children from low-income families to help them through school.

MOE partners with Straits Times to provide school meal subsidies to students under MOE Financial Assistance Scheme during the COVID-19 extended circuit breaker period.

## (v) Student assistance fund

	2021 \$	2020 \$
Balance at beginning Expenditures incurred during the year	1,692,053	1,698,056 (6,003)
<ul><li>FAS Students school bus fare</li><li>FAS Students public transport</li></ul>	-	(4,201) (1,802)
Balance at end	1,692,053	1,692,053

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

## (w) Temporary relief fund

	2021 \$	2020 \$
Grants received during the year	8,080	-
Expenditures incurred during the year - FAS Students school meal subsidies	(8,080)	-
Balance at end	-	-

This fund is supported by MOE for the purpose of extended meal subsidies to SPED students on SPED Financial Scheme during post circuit breaker re-opening for 2 months from June to July 2020.

For SPED student aged 7 to 12 years old will receive \$20 per month.

For SPED student aged 13 to 20 years old will receive \$40 per month.

## (x) Trailblazer fund

	2021 \$	2020 \$
Balance at beginning	-	52
Expenditures incurred during the year - FAS Students subsidies	-	(52) (52)
Balance at end	_	

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

## (y) Contract teaching resources

	2021 \$	2020 \$
Grants received during the year Expenditures incurred during the year	364,427 (475,652)	300,029 (367,239)
- Staff salaries - Staff CPF	(406,544) (69,108)	(313,912) (53,327)
Transfer from accumulated general fund	(111,225) 111,225	(67,210) 67,210
Balance at end	-	-

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

#### (z) MOE secondment fund

	2021	2020
	\$	\$
Grants received during the year	328,372	468,241
Secondment fund received during the year	166,683	148,194
	495,055	616,435
Expenditures incurred during the year	(495,055)	(616,435)
- MOE Seconded staff salaries, bonus and CPF	(495,055)	(616,435)
Balance at end	-	-

This fund is used to 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.

# (aa) Parent support group fund

	2021 \$	2020 \$
Grants received during the year	2,500	2,500
Expenditures incurred during the year	(1,384)	(2,500)
- Parents support/workshop expenses	(1,384)	(2,500)
Balance at end	1,116	-

This was provided by MOE to enhance the level of parental engagement and organise parent-related activities.

#### (bb) School meals programme

	2021	2020
	\$	\$
Grants received during the year	85,841	60,158
Expenditures incurred during the year	(85,841)	(60,158)
- FAS Students school meal	(85,841)	(60,158)
Balance at end		-

This programme is implemented to provide \$2 for a meal per day for 180 school days for SPED FAS students aged from 6 to 11 years old as at 1 January, and an additional 2 meals per week at \$2 per meal for 40 weeks a year.

For SPED FAS students aged from 12 to 20 years old as at 1 January, \$2.90 per meal per day for 180 school days and an additional 5 meals per week at \$2.90 per meal for 40 weeks a year.

#### (cc) SPED financial assistance scheme

	2021 \$	2020 \$
Grants received during the year Expenditures incurred during the year	45,182 (45,182)	41,508 (41,508)
<ul><li>FAS Students uniform</li><li>FAS Students stationery</li><li>FAS Students school fee subsidies</li></ul>	(11,906) (2,256) (31,020)	(8,021) (2,987) (30,500)
Balance at end	-	-

This scheme was set up to provide needy students in SPED schools with waiver of school fees, free uniforms and textbooks.

#### (dd) Student achievement award

	2021	2020
	\$	\$
Grants received during the year	42,100	37,700
Expenditures incurred during the year	(42,100)	(37,700)
- Student achievement award	(42,100)	(37,700)
Balance at end		-

The achievement award for SPED students was provided by MOE to recognise and encourage students for their achievements and progress, with good conduct and who meet the school-based criteria for the award.

#### 10. Staff costs

## (a) Positions directly hired under school

	2021 \$	2020 \$
Salaries and bonuses Employer's contributions to Central Provident Fund Staff welfare	9,289,714 1,398,785 152,382	8,742,002 1,295,464 196,649
	10,840,881	10,234,115

Staff welfare expenses include medical insurance, transport reimbursement and other staff welfare related expenses.

The staff costs were allocated as follows:

	2021	2020
	\$	\$
Cost of charitable activities		
Accumulated general fund	8,691,563	8,308,619
Curriculum enhancement fund	80,000	63,240
High needs grant	72,754	88,124
Contract teaching	475,652	367,239
MOE secondment fund	495,055	616,435
Augmented curriculum enhancement fund	252,069	-
	10,067,093	9,443,657
Governance and administrative costs		
Accumulated general fund	773,788	790,458
	10,840,881	10,234,115

Key Management Personnel in SPED school largely refers to Principals, Vice Principals, Head of Programme, Head of Department, Managerial and personnel holding key positions defined by schools.

Number of key management personnel who earns a salary of more than \$100,000 and the total value of the remuneration. The breakdown in number of personnel and total remuneration are as follows:

	2021 \$	2020 \$
\$100,000 and above	8	8
Total remuneration of Key Management Personnel	1,062,058	1,159,438

None of the School Management Committee members received remuneration for their contributions as School Management Committee except as disclosed above.

## (b) Outsourced services

(i) Approved SPED designations by MOE/NCSS that are outsourced are as follows:

2021

2021	General Fund	ICT Development Fund \$	Total \$	Number of Staff Position
Allied Professionals	113,818	-	113,818	2
Other Professionals	4,105	40,300	44,405	1
Support Staff Vocational Trainer	134,792 245,928	- -	134,792 245,928	5 4
	498,643	40,300	538,943	
2020				
	General Fund \$	ICT Development Fund \$	Total \$	Number of Staff Position
Allied Professionals	110,177	_	110,177	2
			,	
Other Professionals	674	40,300	40,974	1
Other Professionals Support Staff	674 134,197	40,300 -		1 5
		40,300 - -	40,974	-

(ii) Allocated by Social Service Agency are as follows:

	202	21	20	020
	Amount \$	Number of Staff Position	Amount \$	Number of Staff Position
Other professionals (*)	75,569	2	-	_

<sup>(\*)</sup> This was for the project management in relation to the construction of Maitri School (2024) Building.

#### 11. Professional fees

2021	2020
\$	\$
11,770	11,770
1,284	1,284
2,000	2,669
15,054	15,723
	\$ 11,770 1,284 2,000

#### 12. Income tax

The School is one of the welfare centres supported 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 is no provision for income tax and deferred tax being made in the financial statements.

#### 13. Related party transactions

In addition to the related party information disclosed in Notes 5 and 7 to the financial statements, the following are the significant transactions between the School and related parties that took place at terms agreed between the parties during the financial year:

	2021	2020
	\$	\$
Income received by related parties	373,140	175,161
Job support scheme grant received by a related party	2,115,100	-
Expenses paid on behalf by related parties	6,531	61,023
Expenses paid to a related party	4,900	8,330
Management fee charged by a related party	90,467	83,117
Project management fees charged by a related party	75,569	-
Purchases of goods and services from related parties	173,749	221,779
Rental of classroom charged by a related party	9,774	11,216
Utilities charged by a related party	6,033	4,256
<b>=</b>		

The rental expense of the School is fully funded by MOE. Funding remitted directly to Metta Welfare Association (MWA) because the lease agreement was formalised between MWA and Singapore Land Authority. Hence, such expenses and the corresponding grants are not recognised in the School's statement of financial activities and instead in MWA's accounts.

The rental expense and income recognised by MWA amounts to \$595,731 (2020: \$784,434).

### 14. Management fee

	Amount a	allocated	amount a over total e of heado	allocated xpenditure
	2021	2020	2021	2020
	\$	\$	%	%
Staff costs - Café (On Job Training), Finance & Admin Human Resource, Facility Support, Fund Raising & Publicity	90,467	83,117	2	2

The basis of apportionment is based on the following:

#### a) Café (On Job Training)

Support Metta School students on On-Job-Training for baking, food preparation and Housekeeping.

# b) Finance & Administrative and Human Resource

Reviewing of monthly financial reports, co-ordinating payments for scholarships consolidation of year-end financial reports. Provide guidance on financial policies. Providing guidance on Human Resource policies apply training grants for staff for the School.

# c) Facilities Support

Facilities and projects support for aircon maintenance, landscaping and fire safety.

#### d) Fund Raising and Publicity

Support and guidance on fund raising and publicity on CSR events/activities, website content and photography for guests visits to school. Write up and design for annual report.

Percentage of

#### 15. Capital grants

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

	2021 \$	2020 \$
Balance at beginning Amortised during the year	11,958,800 (658,505)	12,266,920 (308,120)
Balance at end	11,300,295	11,958,800

#### 16. Management of conflict of interest

Key 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. Fund raising activities

There was no fund raising activity carried by the School during the year.













