



Your caring provider and community partner
关怀良所 社区伙伴

What is “Metta”?
“Metta” in Pali means “loving kindness”.

Motto
Compassionate love to share
Brightens hope to those we care

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ACKNOWLEDGEMENT



Certificate No. 5876
ISO 9001



About Us

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

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

VISION

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

MISSION AND OBJECTIVES

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

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

Our Centres

Playing a pivotal role in realising our mission are nine welfare centres and a social enterprise that are located islandwide. Currently serving 937 beneficiaries, the centres are segregated into the following areas:

DISABILITY CARE

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

MEDICAL CARE

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

CHILDREN CARE

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



SPECIAL EDUCATION

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

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

President's Message

As Metta moves into its twenty-first year of service, the advent of personal computers, the internet and smart handphones has changed how we live, work and play. Social media is the new norm, for communicating, networking and peer-to-peer fundraising. Metta Welfare Association has had to learn, adapt and adopt these new forms of social media, whilst maintaining our good relations with our volunteers and donors, the good old-fashioned way.

In the pursuit of quality care services, we have previously worked towards ISO 9001 certification in 2006. However, to progress to a higher level of quality services, we are embarking on the Singapore Quality Class (SQC) journey. It will be a challenge, but one that we are committed to seeing through.

Whilst the early founding members, staff, volunteers and donors have aged gracefully with Metta, we must look to succession planning to

ensure that Metta is best prepared for the future. In this spirit, we are excited about developing the next generation of members, staff, volunteers and donors.

Looking back at this last year, we have much to be proud of. We started training at our vibrant new Metta School annex block, specially designed for baking, food preparation and housekeeping vocational training. We are also in the midst of planning several new projects to serve the community and will make an announcement once details are finalised.

Finally, it remains for me to thank all our corporate and individual donors, volunteers, staff and committee members for their continued support, assistance and donations. Through your generosity and kindness, we are making a difference, every single day, in the lives of our beneficiaries. May you and your loved ones be blessed with good health and an abundance of joy and peace.

With Triple Gems Blessings,
Venerable Shi Fa Zhao BBM

主席献词

随着慈光福利协会迈进第21年的慈善事业，资讯科技日益发达，电脑，互联网，智能手机已经影响和改变我们的日常生活。社交网站已成为通讯，社交和筹款的平台。慈光福利协会一方面要学习和运用这些社交平台，另一方面也不忘以传统方式跟我们的志愿者和捐赠者维持友好关系。

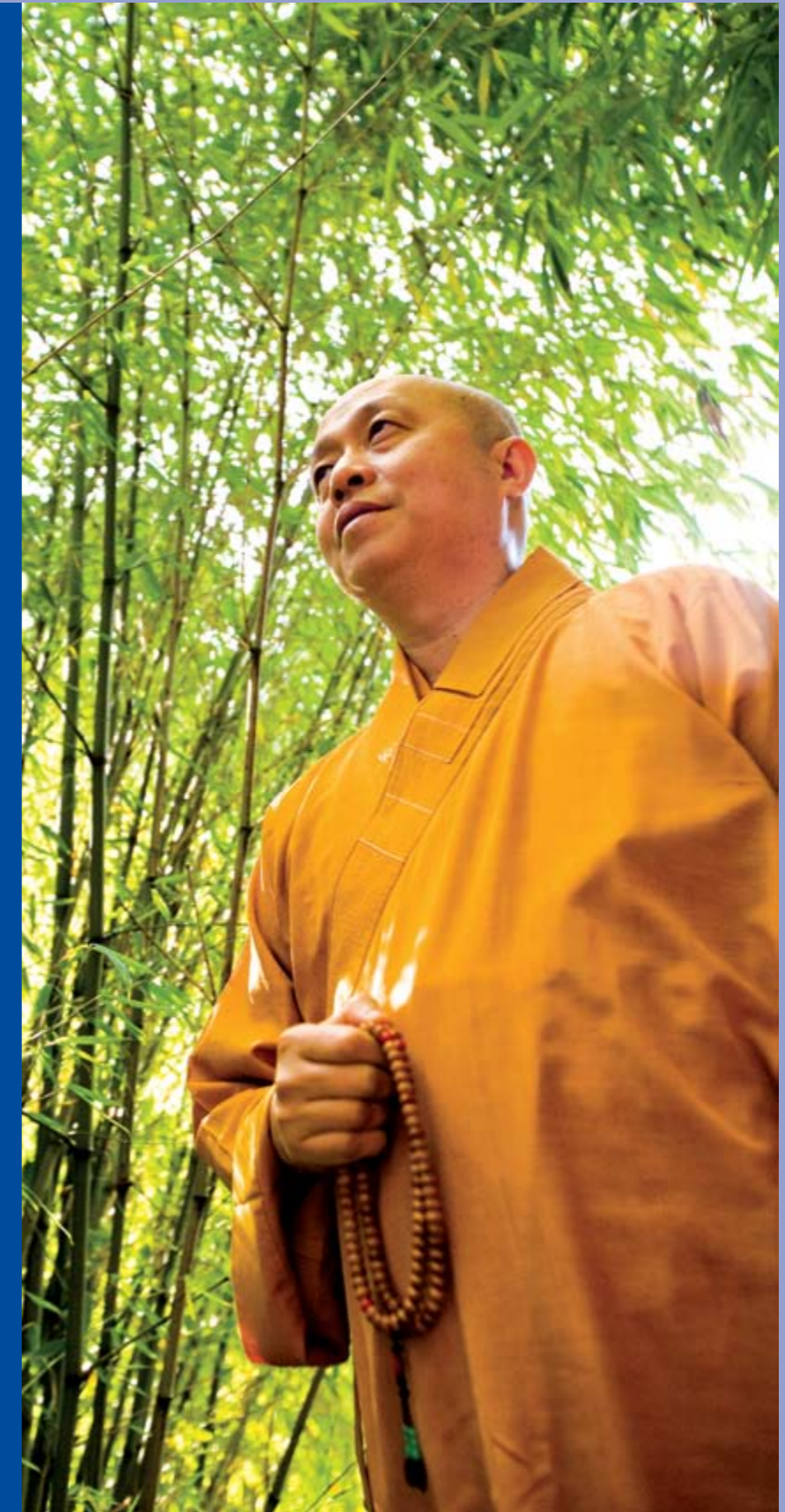
在2006年我们的服务品质得到ISO9001认证，但为了更上一层楼，我们将着手争取得到新加坡素质认证。这将是一项极大挑战但我们将勇往直前。慈光福利协会的先驱领导班底，志愿者和捐赠者历久弥香，但我们也必须做出继任规划以便培育和招募新一代的接班人选。

值得自豪的是，我们去年已在慈光学校附设第二校楼开始烘焙，食物处理和房间清理的职业培训课目。我们正在计划更多培训项目，详细情形会稍后公布。

法照要向各个企业公司，善长人翁，志愿者和员工表达衷心的感谢。你们慷慨的资助和无私的帮助点亮受益者的希望和改善他们的生活。法照祝大家得到安康和快乐。

佛陀护佑 福慧俱圆

释法照
释法照 BBM



Executive Director's Message

This past year has seen some significant changes affecting Metta. The increasing number of Metta School students graduating into our Metta Alumni pool means that more effort is required to track and assist them. We hope to get more funding so that we can recruit more staff to run programmes for these 150 alumni from Metta School.

Our Arts@Metta workshop has started accepting graduates with autism spectrum disorder (ASD) and the results have been encouraging. The growing number of corporate partners for the Arts@Metta CSR programme continues to be an important source of encouragement. We are deeply grateful for their continued support and look forward to more partnerships in the future.

Another significant change was the winding down of The Happy Arts café. This paves the way for the handing over of the training of suitable Metta School graduands to a relevant partner. Through this arrangement, our graduands will work towards WSQ certification in baking, food preparation and food service. We wish them all the best in this exciting new phase in their lives.

The haze in June 2013 had a significant impact on our operations. All our centres had to quickly introduce measures to

minimise the adverse effects from the haze. Since then, we have strengthened our procedures to deal with the haze should it occur again. Our centres' activities may be curtailed or even closed if the situation warrants it. We appeal to all our clients for their understanding and forbearance. I would also like to take this opportunity to thank our staff and volunteers for rallying during this time, and demonstrating true resourcefulness and resolve.

On this note, I want to make a special mention of our staff; the everyday heroes who are motivated by a mission larger than themselves. They are crucial to our organisation, and we value them. As such, we conducted a staff salary review to keep pace with current levels in the charity sector. We also introduced new staff welfare initiatives to retain and train our people.

Apart from upgrading our people, we also upgraded our facilities. The renovations at Metta Home and repainting of Metta Building have resulted in more pleasant surroundings for beneficiaries and staff.

Finally, I would like to extend my deepest thanks to all our donors, volunteers, staff and management committee and other committee members for their guidance, support and contributions. May you receive manifold blessings of peace and love.

Yours in the Dharma,
Venerable Shi Pu En

执行董事献词

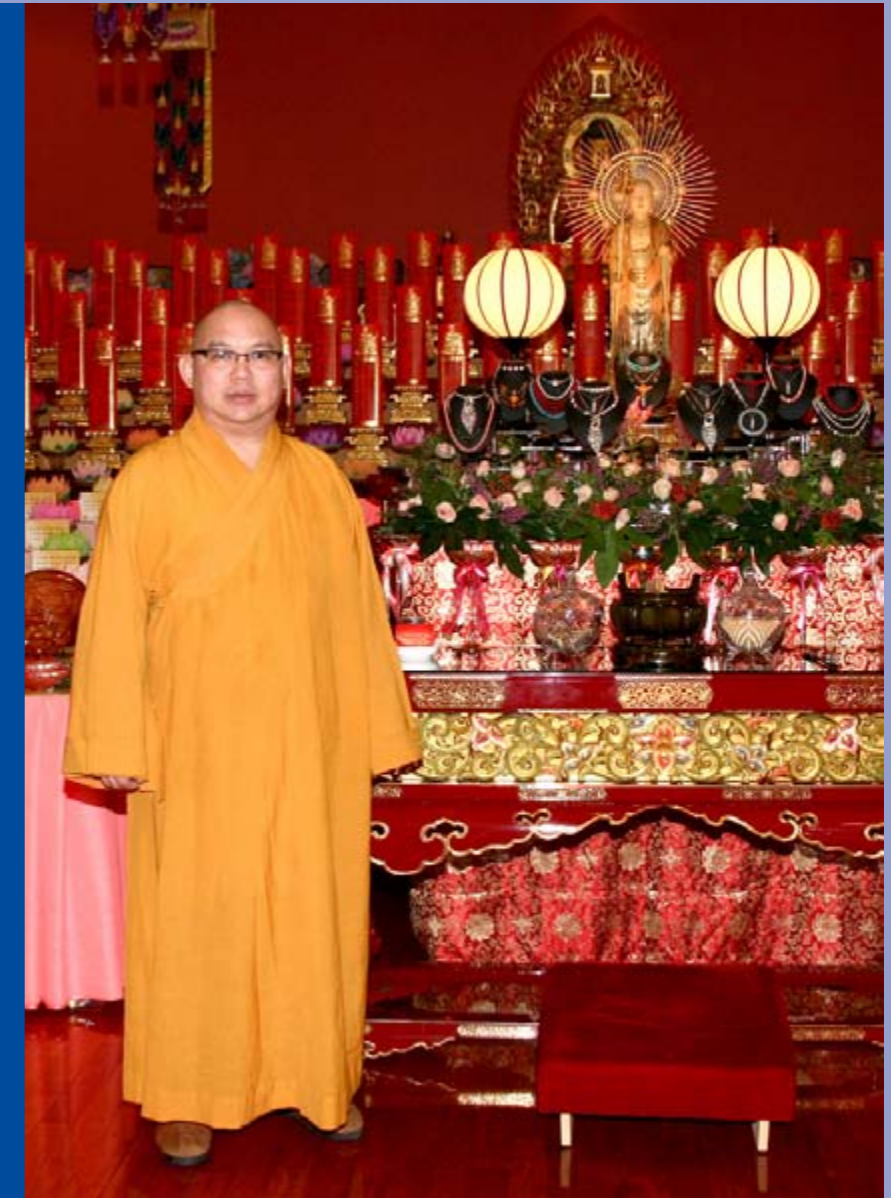
过去这一年慈光福利协会经历甚些变动。随年增加的慈光学校毕业生需要更多的就业辅助。因此我们也积极筹募更多资金来增加人力资源，负责为这150名毕业生安排活动和就业机会。

本协会的“慈光展艺” Arts@Metta 工作坊已开始有慈光学校的自闭症毕业生参与，成绩相当理想。让人鼓舞的是“慈光展艺”也得到多个企业合作伙伴的赞助与支持。我们对此深表感恩并期待更多合作机会。

另一项改变就是把悦艺苑素食轩的生意结束。慈光学校毕业生的技能培训将移交给企业合作伙伴。这样学员们可以一面学习，一面考取WSQ认证的烘焙，食品处理和餐饮服务的相关证书。我们祝贺他们展开令人振奋的新学习旅程。

今年六月的烟雾影响到我们的运作，所有中心都尽快实行措施减少烟雾的负面影响，同时加强应对烟雾的程序。如有必要，中心的活动和运作将会减少或停止。我们谨此希望中心的收益者和看护谅解。我也要感谢所有员工和志愿者的通力合作，在这段时间充分表现了他们的应变能力和决心。

有鉴于此，我要特别表扬我们的员工。他们就如英雄志士，为了更大的使命做出超越自我的付出和贡献。因此我们进行了薪金检阅以确保我们的薪金框架能跟上慈善机构的薪金趋势。同时，我们也实施额外的员工福利和提供更多培训机会来留住员工。

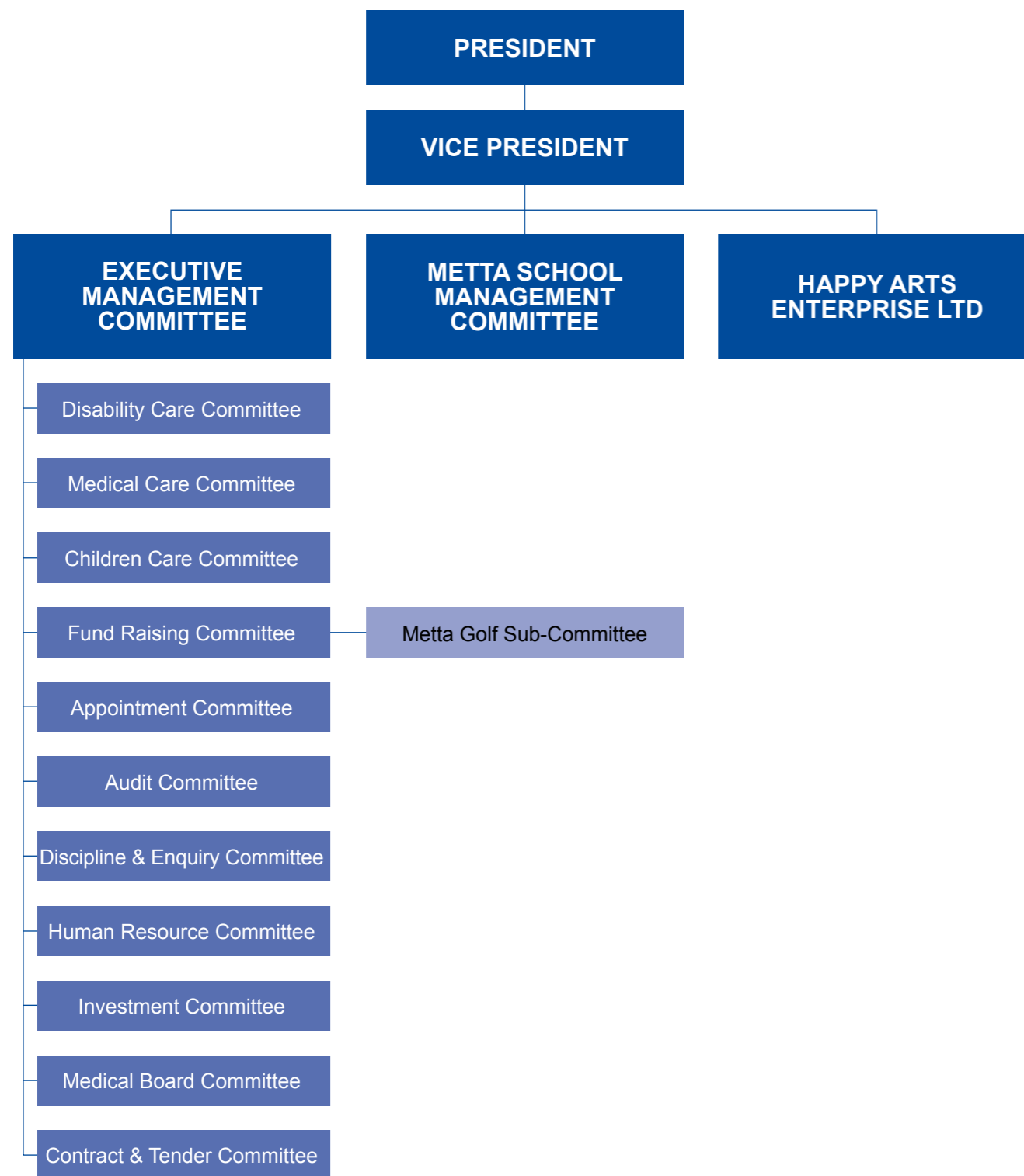


除了提升员工的素质，我们也改进现有的设施。乐陶苑的装修和慈光聚缘阁的粉刷为受益者和员工提供更优良的环境。最后，我要向所有捐赠者，志愿者，员工和管委成员致谢。祝他们福寿吉祥，平安幸福。

普恩

释普恩

Metta Committees



EXECUTIVE MANAGEMENT COMMITTEE

President	Ven Shi Fa Zhao ^{BBM}
First Vice President	Ven Shi Pu En (resigned as Vice President on 30 April 2013)
Second Vice President	Mr Tan Ming Yong
Honorary Secretary	Mr Tan Yen Kee
Assistant Honorary Secretary	Mr Khua Kian Kheng, Ivan
Honorary Treasurer	Mr Tay Khin Sian, Anthony ^{PBM,PPA}
Assistant Honorary Treasurer	Mr Yeong Wai Chee, Raymond
Members	Ms Helen Tan
	Mr Lim Yew Si
	Mr Neo Siow Hong, Jason
	Dr Ngiam Kee Yuan
	Mr Poh Yong Meng, Stephen ^{PBM}
	Mr Tan Wui Khiang, Kevin
	Mr Tsang Siu For, Thomas
	Mr Woo Khai San, Victor

Front row (From Left) Mr Tan Ming Yong, Ven Shi Pu En, Ven Shi Fa Zhao, Mr Stephen Poh Yong Meng
Second row (From Left) Mr Lim Yew Si, Mr Victor Woo Khai San
Back row (from left) Mr Jason Neo Siow Hong, Mr Tan Yen Kee, Mr Kevin Tan Wui Khiang, Mr Anthony Tay Khin Sian



SCHOOL MANAGEMENT COMMITTEE

Chairman	Ven Shi Fa Zhao ^{BBM}
Supervisor	Ven Shi Pu En
Secretary	Ms See Phek Leong, Melison
Treasurer	Mr Tan Ming Yong
Members	Mr Ee Tiang Hwee
	Mdm Lau Swee Eng
	Mr Lim Yew Si
	Mr Yong Soo Cheng
	Mr Poh Yong Meng, Stephen ^{PBM}
	Mr Tan Yen Kee
	Ms Christina Michael (Representative from the Ministry of Education)

Front row (from Left) Ven Shi Pu En, Ven Shi Fa Zhao
 Back row (from left) Ms Melison See Phek Leong, Mr Tan Ming Yong, Mr Yong Soo Cheng, Mr Stephen Poh Yong Meng, Mr Tan Yen Kee, Mr Lim Yew Si, Ms Christina Michael

DISABILITY CARE COMMITTEE

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

MEDICAL CARE COMMITTEE

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

CHILDREN CARE COMMITTEE

Advisors	Ven Shi Fa Zhao ^{BBM} Ven Shi Pu En
Chairman	Mr Neo Siow Hong, Jason
Vice Chairman	Mr Lim Yew Si
Members	Ms Kwa Hui Kuan, Annie Mr Lim Ah Noi, Peter Mr Wong Weng Kay

FUND RAISING COMMITTEE

Advisors	Ven Shi Fa Zhao ^{BBM} Ven Shi Pu En
Chairman	Mr Lim Yew Si
Vice Chairman	Mr Poh Yong Meng, Stephen ^{PBM}
Members	Mr Ang Zi Qian Mdm Koh Meng Guek, Magdalene Mr Lim Tee Kit, Eric ^{BBM (L)} Mr Tan Huan Lin, Andrew Mr Tay Khin Sian, Anthony ^{PBM,PPA} Mr Yeong Wai Chee, Raymond

→ METTA GOLF SUB-COMMITTEE

Chairman	Mr Teoh Khoon Keah
Members	Mr Eric Teoh Mr Lim Tee Kit, Eric ^{BBM (L)} Mr Poh Yong Meng, Stephen ^{PBM} Ms Jennifer Chew

APPOINTMENT COMMITTEE

Advisors	Ven Shi Fa Zhao ^{BBM} Ven Shi Pu En
Chairman	Mr Tan Yen Kee
Vice Chairman	Mr Tan Ming Yong
Members	Mr Lim Yew Si Mr Tay Khin Sian, Anthony ^{PBM,PPA} Mr Woo Khai San, Victor

AUDIT COMMITTEE

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

DISCIPLINE & ENQUIRY COMMITTEE

Advisors	Ven Shi Fa Zhao ^{BBM} Ven Shi Pu En
Chairman	Mr Tan Ming Yong
Vice Chairman	Mr Woo Khai San, Victor
Members	Dr Ngiam Kee Yuan Mr Poh Yong Meng, Stephen ^{PBM}

HUMAN RESOURCE COMMITTEE

Advisors	Ven Shi Fa Zhao ^{BBM} Ven Shi Pu En Mr Teoh Khoon Keah
Chairman	Mr Woo Khai San, Victor
Vice Chairman	Mr Tsang Siu For, Thomas
Member	Ms Ng Leng Ying, Micky

INVESTMENT COMMITTEE

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

MEDICAL BOARD COMMITTEE

Advisors	Ven Shi Fa Zhao ^{BBM} Ven Shi Pu En
Chairman	Dr Ngiam Kee Yuan
Vice Chairman	Dr Wong Sin Yew
Members	Mr Woo Khai San, Victor Dr Sharon Low

CONTRACT & TENDER COMMITTEE

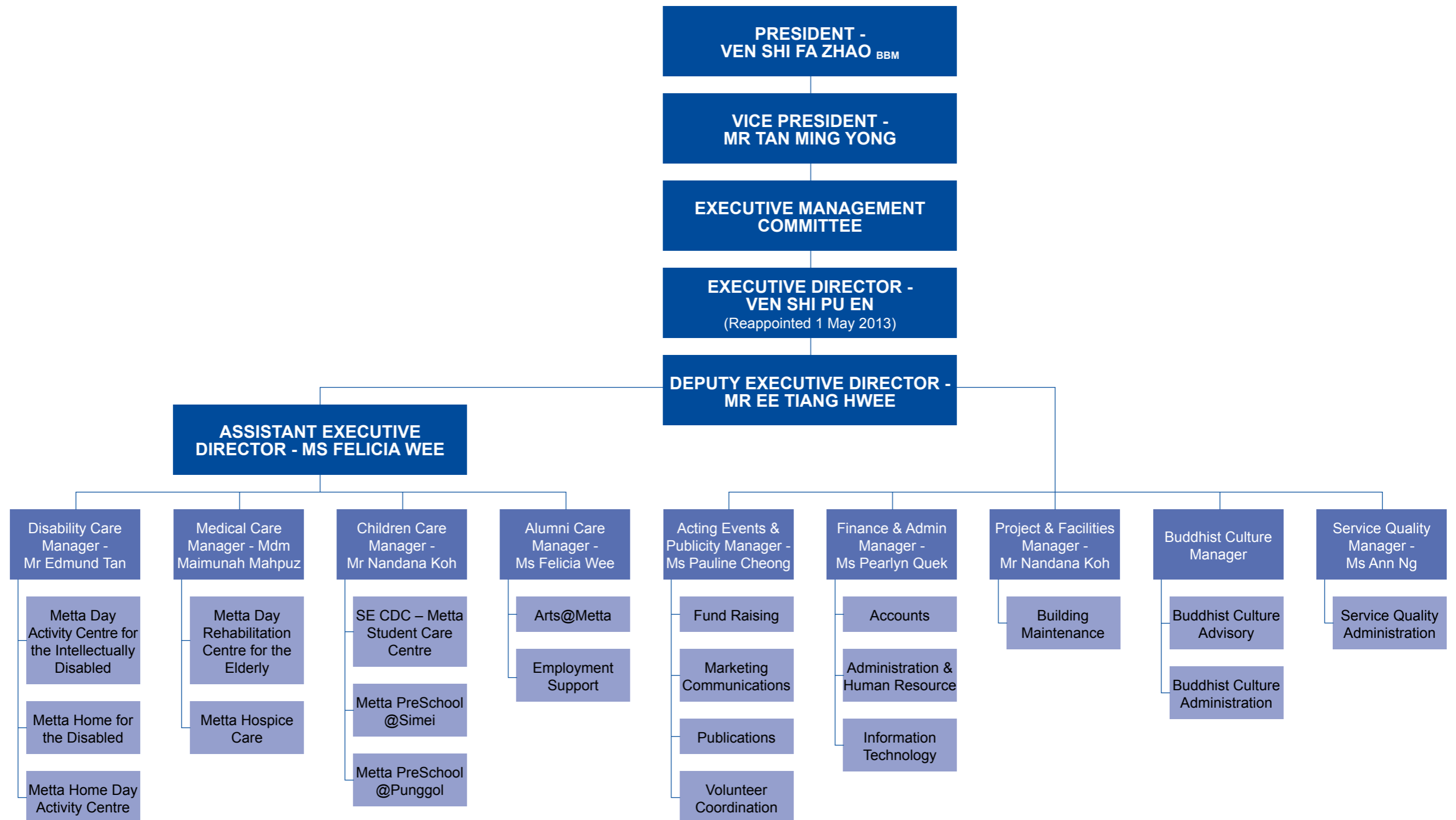
Advisors	Ven Shi Fa Zhao ^{BBM} Ven Shi Pu En
Chairman	Mr Tan Yen Kee
Vice Chairman	Mr Tsang Siu For, Thomas
Members	Mr Lim Yew Si Mr Poh Yong Meng, Stephen ^{PBM} Mr Tan Ming Yong



METTA HEADQUARTERS

Front row (from left) Mr Teo Chin Teck, Mr Goethe Lee, Mr Ee Tiang Hwee, Ven Shi Zheng Wen, Ven Shi Pu En, Ven Shi Geng Yuan, Mr Nandana Koh, Ms Felicia Wee, Ms Yong Qiao Qi
Second row (from left) Ms Irene Tan, Mr Edison Wong, Ms Cai Jie Wei, Ms Catherine Wong, Ms Neo Ai Chin, Ms Ann Ng, Ms Pauline Cheong, Ms Gloria Raquiza, Mr Chan Keng Huan
Back row (from left) Ms Fam Mee Yeng, Ms Catherine New, Mr John Num, Ms Zou Mian, Ms Goh Siow Ling, Ms Susan Lim, Mr Chan Kam Leong, Ms Hoon Shu Kim, Ms Lim Yen Yen, Ms Tan Mui Tin, Mr Torres Norman Fiesta, Mr Abdul Aziz Bin Othman, Mr Roy Lim

Metta Headquarters





Metta Day Activity Centre for the Intellectually Disabled

Key Facts & Figures (as at 31 March 2013)
Commenced in January 1995
34 beneficiaries
10 Staff

PROGRAMMES AND SERVICES

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

Partially funded by the Ministry of Social and Family Development (MSF) and the National Council for Social Service (NCSS), our day care services cater for beneficiaries aged between 16 to 55 from various races and religions. The beneficiaries are diagnosed with intellectual disabilities such as Down syndrome, autism, cerebral palsy and developmental delay.

These conditions affect their adaptive functioning skills such as communication, self-help and cognitive learning skills. Therefore, we train our beneficiaries in four domains, namely daily living skills, community living skills, social and recreational activities and pre-vocational skills to equip them with the confidence, knowledge and independence to apply these learned skills in their daily lives.

INDIVIDUAL CARE PLANS

We design individual care plans for the beneficiaries to help them achieve their maximum gains in their trained skills and abilities, so that they can have a greater quality of life. By providing well-planned and detailed training in areas such as daily living skills and community living skills, we help our beneficiaries to be independent and integrate into society with ease. We encourage their caregivers to also help them master these skills at home so they become a part of their everyday life, whether at home or at the centre.

Our care plans include measurable

goals and objectives, which are updated regularly to give realistic standards and targets for subsequent evaluations of a beneficiary's progress. We monitor and record their developments daily, to ensure continuity and progress of their training.

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

NCSS assesses all programme outcomes and results on a half-yearly basis. In addition to this, we work closely with other governing bodies to enhance our service model and professional competencies.

VALUE-ADDED PROGRAMMES

Besides providing quality training for our beneficiaries, we also cultivate their interest in outdoor and indoor activities. To promote a healthy lifestyle, we conduct daily exercise routines in the morning for them. They are also exposed to sports like mini-shuttle run, obstacle clearing, basketball, bocce and parachute team games. To encourage active participation in public events, they are exposed to karaoke singing, outings to interesting public places, grassroots events and simple art and craft projects. Those with weak motor and/or gross coordination skills benefit from tailored physiotherapy and occupational therapy intervention programmes. We have also introduced wii games to improve their attention span.

ACHIEVEMENTS

Sports Involvement

Beneficiaries train in sports like bocce and athletics to prepare them for active participation in competitions like the Special Olympics and those organised by the Singapore Sports Council for the disabled. This participation creates an opportunity for them to mingle and get to know peers from other charities. Those who excel will receive tokens or prizes to encourage and build on their confidence to improve their performance rates.

Eight clients and three staff participated in the Special Olympics National Games in June 2013. Our clients won a total of 13 medals.

Art Therapy

Art creative therapy can create a very good platform for beneficiaries to build their confidence, patience, creativity, concentration and independence. Every art piece made by them can bring out their feelings and emotions. These art pieces can be displayed in art galleries and exhibitions. We constantly participate in Bizlink art competitions so that the beneficiaries can be proud of their achievements. Some beneficiaries also do clay moulding and beads craft.

Community Outreach

We participate in grassroots and community events to build better relationships and trust with the public. This also helps our beneficiaries integrate into society and raises public awareness about our beneficiaries and our services.

Independent Living Skills

Beneficiaries received training in bread making to enhance their interest in independent living skills. These learned skills will be very beneficial to them in the future, as it can give them an advantage to obtaining open employment. It also helps them adjust to a real-life working settings.

Music and Sensory Therapy

Combining music and sensory activities is a good way to enhance our beneficiaries' mental state of mind. As music flows through them, they become relaxed and calm and feel more positive. Beneficiaries also learnt how to play the drums, both as individuals and in groups. They expressed themselves with a rhythm unique to them.

Mental and Physical Functional Activity

We also taught beneficiaries how to count money and separate notes by denomination. This activity helped them build on their interests and confidence, as well as improve their attention span and communication skills. Once engaged in these activities, they enjoyed the opportunity given to them and felt a sense of pride upon completion of the activity.

Staff Training

To maintain quality service standards, our staff attend training sessions to keep pace with the latest developments in disability care. These include workshops and seminars run by NCSS, MSF, the Institute of Mental Health (IMH) and other expert leaders in this field. Specific qualifications like the Diploma in Disability Studies and Certificate in Autism Studies,

as well as courses in special needs, outcome management and challenging behavior Intervention, help equip our staff with the necessary skills and knowledge to overcome the challenges they face in their daily work. By attending relevant courses, staff also get to share and learn from their peers. We encourage staff to apply and share these new skills with their colleagues to raise the professional standards of our working environment.

FUTURE DIRECTIONS

We will continue to emphasise staff development, and will implement a new training methodology for beneficiaries as well as a professional standard of framework for NCSS and MSF. We will maintain close relationships with caregivers to forge a holistic approach in the care of the beneficiaries. This will improve and enhance their quality of life.





METTA DAY ACTIVITY CENTRE FOR THE INTELLECTUALLY DISABLED

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Email: hidac@metta.org.sg

facebook

Like us on

www.facebook.com/MettaIDAC



Metta Home for the Disabled & Metta Home Day Activity Centre

Key Facts & Figures (as at 31 March 2013)

96 beneficiaries (Home); 26 beneficiaries (Day Activity Centre)

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

Commenced in December 2000

PROGRAMMES AND SERVICES

Funded by the Ministry of Social and Family Development and Metta Welfare Association, we provide residential care and day care services for individuals with disabilities aged between 18 and 55 from different races and religions.

The scenic landscaping and user-friendly amenities in our premises offer a tranquil haven for a maximum of 103 residents and 50 day care beneficiaries. Presently, the Metta Home has 95 residents with five vacancies that are set aside for respite care and emergency cases. The day activity centre has 26 beneficiaries.

All our programmes and activities aim to help residents and day care beneficiaries lead independent and fulfilling lives, thereby enhancing their self-esteem and confidence. We also work closely with their parents and family members to provide well-rounded support.

Residential Services

Replicating a homely ambience, the Metta Home comes equipped with rooms that are tastefully furnished with customised fittings. To ensure that maximum care is delivered, our residents are divided into small groups and a 24-hour nurse-call system is installed in every room to render prompt attention when needed.

All residents have individual care plans to help them achieve progress in areas like daily living, community living skills and social skills. By maximising their abilities in these areas, their quality of life can be improved.

Day Care Services

Located within the Metta Home, our day activity centre essentially adopts a similar curriculum as the Metta Day Activity Centre for the Intellectually Disabled (MIDAC). To cater to individuals' unique needs and capabilities, we incorporate customised modifications and enrichment programmes into the curriculum to strengthen their living skills so that they can participate fully at home and in the community.

Holistic Care

Our multi-disciplinary team provides residents and day care beneficiaries with holistic care. Comprising a social worker, staff nurses, an occupational therapist, a programmes executive and therapy aides, we run in-house programmes and exercises to help those suffering from medical conditions like muscular atrophy, structural and postural deformities.

ACHIEVEMENTS

The year-in-review saw us reinforcing our existing stable of programmes while maintaining strong links with the grassroots organisations. We gamely took up the challenge of injecting vigour into our beneficiaries through recreation and play to improve their quality of life.

New Therapy Programmes

Our beneficiaries participated in a range of new programmes, including memory activity (daily necessities flash cards), music and movement (getting to know friends), sensory activities, bread-making, ice cream and jam-making, pancake (min jiang kuey) and meal preparation, drumming, challenging behaviours programme and

special needs programme. Such programmes helped our clients slow down their brain ageing.

After receiving training during the pilot IMH Consultancy Project in April 2012, our professional team are equipped with better skills and knowledge to develop better care plans for our clients for their ageing needs. Team members are better able to use behavioural modification techniques to manage clients with challenging behaviours.

In March 2013, we collaborated with National Healthcare Group dieticians to plan nutritious meals for our clients. The dieticians also assessed the clients' swallowing and denture problems in relation to the nutrition intake they require.

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

To stay active, clients are involved in individual and group activities like weekly bowling sessions at the Orchid Country Club, outings to parks, library, shopping centres, the airport, museums, Punggol Waterfront Park and Yishun Pond..

Community Involvement

While we strive to instil comfort and warmth in our centres to eliminate feelings of institutionalisation, equally instrumental was social outings that kept them meaningfully engaged in the community. We held more of such visits to increase their

familiarity with the neighbourhood and vice versa.

We gave beneficiaries greater access to communal interaction through social gatherings, charity dinners and variety shows hosted by community clubs, grassroots organisations, religious bodies and other social service providers. Our established network with these civic groups resulted in a varied recreational line-up, bringing much vibrance and joy to our beneficiaries.

We built on our robust collaborations with the Fuchun Community Club Management

Committee, Marsiling Grassroots Organisation, Marsiling CCC and Singapore Red Cross Society. The blood donation drive at the Fuchun Community Club on 21 October 2012 saw a total of 23 successful participants.

Our corporate donors, and other donors and volunteers organised group activities and made heartwarming contributions, helping us maintain strong rapport internally. For instance, Crowne Plaza Hotel celebrated a joyous Christmas with our clients in December 2012. Ms Ellen Chua and her friends held regular karaoke sessions and arranged

meal treats for the recipients, while weekly supplies of soya milk from Super Bean International made for nutritious beverages.

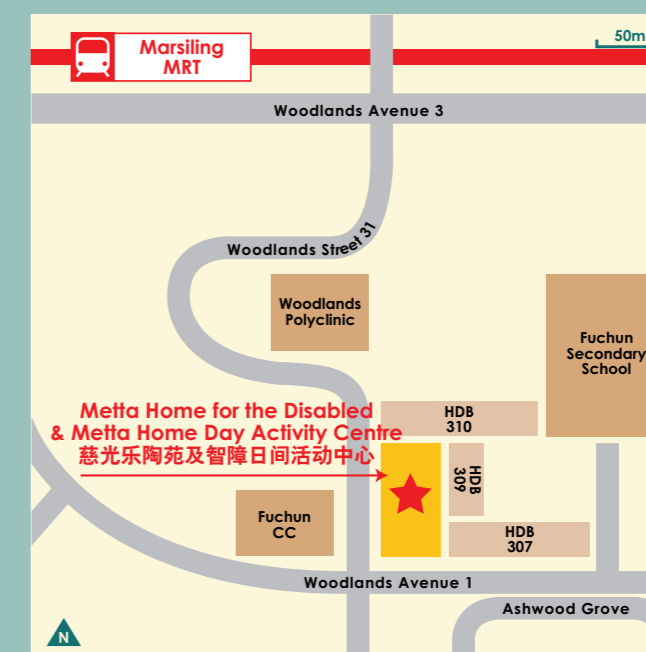
Last but not least, student volunteers from ITE College West and Singapore American School continued to be an essential force in bringing joy and laughter to our clients.

FUTURE DIRECTIONS

Helping our beneficiaries age gracefully in place requires appropriate facilities and care expertise. We have upgraded our premises by installing more disabled-elder friendly fixtures to create a conducive, barrier-free environment. We will continue to explore better ways to retrofit the premises with elder-friendly facilities.

Our professional team will receive further training in disability, rehabilitative and behavioural care to enhance their competency in implementing intervention programmes. We are actively exploring ways for our professional team and other homes to share knowledge and expertise.





METTA HOME FOR THE DISABLED & METTA HOME DAY ACTIVITY CENTRE

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Metta Day Rehabilitation Centre for the Elderly

Key Facts & Figures (as at 31 March 2013)
73 beneficiaries
16 staff
Commenced in June 1998

ACHIEVEMENTS

Training Platform

We served as a training ground for counselling students from UniSim and the Australian College of Applied Psychology (ACAP) during their practicum. Participants saw first-hand the psychosocial issues faced by our clients. We also hosted students from ITE College East's Community Care and Social Services department during their industrial attachment.

Youth Involvement

We partnered several schools for their Community Involvement Programmes. This included singing performances by Anglican High School students, and a showcase of songs and martial arts by Hwa Chong Institution and exchange students from China. We also had students from Metta School help with housekeeping, including cleaning the centre's windows, toilets and fans.

Community Events

We provided free health checks to residents of Changi Simei at the Simei Care Centre on 19 May 2012. We held a blood donation drive on 8 July 2012 at Changi Simei CC, which was co-organised by Changi Simei C2E and the Singapore Red Cross Society.

Upgrading of Staff

We organised and conducted regular in-house training for staff on relevant medical topics. Staff attended a continuing regular clinical meeting with Consultant Physiotherapists and Occupational Therapists to improve our service standards and care. Staff also attended a stroke and rehabilitation conference in Singapore.

Upgrading of Equipment

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

Wan Boo Sow Charity Fund Ltd

The Wan Boo Sow Charity Fund Ltd sponsored an outing to the Singapore Flyer and lunch for our elderly clients on 4 June 2012, in memory of the birthday anniversary of Mrs Annie Tan (wife of the late Mr Wan Boo Sow). The Fund also provided lunch for our elderly beneficiaries to commemorate the birthday anniversary of the late Mr Wan Boo Sow on 29 Sept 2009.

Outings for the Elderly

We received funding from the Agency for Integrated Care's (AIC) Outing for Elderly Fund. With these funds, we brought our beneficiaries for a shopping spree at Giant Hypermart on 28 June. We also brought them to the zoo on 16 July 2012, and to see the Christmas lights on 20 December 2012.

Festival Celebrations

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

- Mothers Day – 14 May 2012
- Vesak Day – 4 May 2012
- Fathers' Day – 18 June 2012
- Racial Harmony Day – 18 July 2012
- National Day – 8 August 2012
- Hari Raya – 24 August 2012
- Deepavali – 15 November 2012
- Christmas – 27 December 2012
- Chinese New Year – 25 Jan 2013. Organised by Elite Advisory Services at AIA's premises.

President's Challenge Outing (Love on Wheels)

On 2 December 2012, our clients

were given the opportunity to ride in sports cars from the Centre all the way to the Sentosa Cable Car for the cable car ride. Organised by the People's Association, this activity aimed to involve youth. After the cable car ride, they headed to Singapore Expo for a lunch reception with guest-of-honour President Tony Tan.

Corporate Social Responsibility

On 13 October, Baxter Healthcare organised an outing for the elderly to the Jurong Bird Park. They raised \$43,000 towards the purchase of a new vehicle.

Birthday Celebrations

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

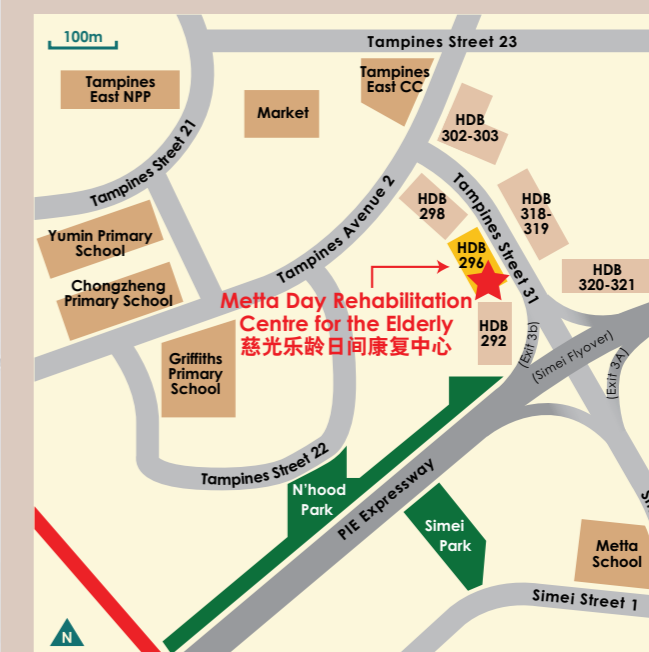
Caregivers' Training

We are approved by AIC to provide caregiver training for the public as well as for the Foreign Domestic Worker Grant. Upon completion of the course, the applicant will be entitled to a monthly grant of \$120. The training is conducted at the Centre every month by a qualified trainer.

FUTURE DIRECTIONS

We will continue to increase the involvement of youth volunteers. We will upgrade the use of IT in our Centre to improve our work processes and productivity. We also plan to upgrade our rehabilitative equipment to motorised and electrically-operated versions. Lastly, we will implement a Community Integration Programme, in collaboration with AIC, to equip our clients with the required skills to be independent in the community. We will also help them plan for their discharge.





METTA DAY REHABILITATION CENTRE FOR THE ELDERLY

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Metta Hospice Care

Key Facts & Figures (as at 31 March 2013)
Total number of patients served from April 2012 to March 2013 = 153
8 staff
Commenced in June 2000

ACHIEVEMENTS

Metta Hospice Care served as a training ground in clinical home care attachment for medical students from the National University of Singapore (NUS) and the Duke-NUS programme. It also welcomed students from the Basic Palliative Care course for nurses and postgraduate course for doctors. The participants received an overview and first-hand experience in palliative home care service.

Community Involvement

On 8 July 2012, we held a blood donation drive at Changi Simei CC. The drive was co-organised by Changi Simei C2E and the Singapore Red Cross Society.

On 29 September 2012, Metta Hospice Care participated in the mid-autumn lantern festival organised by Tampines Zone 5 RC, in collaboration with the Singapore Hospice Council (SHC). The theme of the festival was origami and metaphorical stories. Participants were taught how to fold origami rabbits using towels as a way to illustrate the legend of a rabbit which sacrificed itself and was subsequently given immortal life as a jade rabbit. The Guest-of-Honour was Mr Baey Yam Keng, MP for Tampines GRC.

On 17 November 2012, we participated in the flu vaccination exercise at Kreta Ayer CC. The nurses - comprising Metta nurses, volunteer nurses and staff from Dr Wong Sin Yew's clinic, lent a hand to give flu vaccines to the elderly residents of Kreta Ayer.

Birthday Celebrations

We celebrated our patients' birthdays with their family members. This memorable and

touching moment for patients and their families gives the family a sense of satisfaction that they have done something for their loved ones before departing. The photographs taken serve as a memory for the living.

Upgrading of Staff

Two of our staff nurses completed the Specialist Diploma in Palliative Care Nursing at Ngee Ann Polytechnic. Staff attended monthly journal clubs organised by the SHC, Lien Centre for Palliative Care and Duke-NUS. We organised and conducted regular in-house talks for staff about relevant medical topics. Staff attended a Continuing Medical Clinical and Multidisciplinary Round meeting with Dr Deborah Watkinson, a Consultant from the National Cancer Centre. Several staff also attended the Singapore Palliative Care Conference held in July 2012.

Staff Retreat

Held on 28 February 2012 at the Laguna National Golf and Country Club, the staff retreat provided a platform for our staff and outsourced doctors to meet up to get to know each other better, as well as discuss the improvement of communication and work flow.

Promotion and Awareness of Our Services

We hosted visits from various groups, including healthcare staff from Changi General Hospital on 20 June 2012, social workers from South Korea on 11 October 2012, volunteers from the People's Association on 27 November 2012, and nurses from Penang on 28 November 2012.

Designated Donation

Mr KK Teoh generously donated \$41,948.80 in December 2012 for "The Late Mrs Teoh Siok Loo Fund" in memory of his wife. This donation will be used towards funding patients under the 80% subsidised rate category for 2013.

FUTURE DIRECTIONS

We will continue to increase the involvement of youth volunteers. We will upgrade the use of IT in our organisation to improve our work processes and productivity. We also plan to expand in the area of "granting of wishes" for our patients. Lastly, we will organise an annual memorial service to allow caregivers to share and cope with bereavement.



METTA HOSPICE CARE

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SE CDC – Metta Student Care Centre

Key Facts & Figures (as at 31 March 2013)
81 students
6 staff
Commenced in September 1998

PROGRAMMES AND SERVICES

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

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

Integrated Curriculum

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

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

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

We encourage personal exploration through recreation and play, sports and team-building activities, educational visits

and nature trips. We develop students' IT competency through programmes that teach them how to acquire, evaluate, organise, interpret and communicate information through technology.

In a supportive environment, our pupils learn to network with other peers, share their experiences and enhance each other's educational goals. We recognise the community represents an arena where they can maximise their potential. To make a difference in the lives of the underprivileged clients, we provide them with opportunities to participate actively in outreach programmes, which helps to inculcate strong value systems in them.

ACHIEVEMENTS

Academically, our students have achieved satisfactory results, maintaining a 100% passing rate on their Primary School Leaving Examinations. Our top student achieved an aggregate score of 258.

Youth Involvement

Our efforts to build a better future for young people imbue us with a sense of achievement and fulfilment. Many youth volunteers work with us on their community involvement programmes, mentoring and tutoring our students and holding team-building and arts and crafts sessions for them. We would like to thank volunteers from Pasir Ris Crest Secondary, Raffles Junior College and Hwa Chong Institution, who spent their time helping our students at the centre after school and during their term breaks.

Collaborations with various volunteer groups, corporate groups and schools are vital

to enhance our programme diversity and capability. This has led to rewarding experiences that supplemented our students' learning, while allowing us the opportunity to assist them in the development of their civic projects.

Community Involvement

MDIS brought our students for a movie screening of "Happy Feet 1" at their campus theatre. The students received goody bags to bring home with them.

As part of another community involvement project, teachers from Elias Park Primary School organised and conducted rock climbing, baking, and art and craft activities at the school during the June school holidays. Our students learnt to bake chocolate cupcakes and used recycled materials to make pencil and water holders.

The Rotary Club of Garden City Singapore organised a Singapore River Cruise Experience and nostalgic lunch at the Singapore Food Trail. The students had a great time interacting with the sponsors, and engaging with them during the 40-minute ride on the River Taxi Cruise. The Singapore Food Trail brought back many fond memories for our sponsors as they helped our students buy lunch at the makeshift carts and stalls. After lunch, the students had a lot of fun playing on the roof garden at The Marina Barrage.

The Bedok North NPC conducted a crime prevention talk at the centre for the students. The students were given the rare opportunity to see and touch real weapons, such as guns and batons used by the police.

The centre took part in the National Library Board Charity

Book Donation and collected 200 library books during the charity book drive to promote and encourage good reading habits in the students.

Last of all, as a regular practice, we collaborated with the Ministry of Social and Family Development to let juvenile probationers fulfil their Community Service Orders at our centre. We believe that allowing them to fulfill meaningful tasks and responsibilities shapes their character and develops their sense of purpose. We were heartened to see these rehabilitative stints effecting positive changes, as displayed in their caring demeanour towards the children.

Extended Learning

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

To extend our children's learning, one of the volunteers, Mdm Ng Li Kiang, conducted baking classes for the students at our centre during the school holidays. The students learnt to bake delicious cupcakes and cookies.

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

FUTURE DIRECTIONS

We will continue to explore more effective teaching approaches and a diverse range of activities to aid in our students' learning. We will also provide our students with the necessary tools to equip them in their learning journeys, such as digital learning to meet the needs of today's tech-savvy students. In the coming financial year, we will continue to forge more bilateral ties with educational institutions and involve the centre in more community engagements helpful to our children's overall holistic development. In addition, we will continue to build strong rapport and reach out to parents and guardians in meaningful ways to enhance their children's learning and development.





SE CDC – METTA STUDENT CARE CENTRE

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Metta PreSchool

Key Facts & Figures (as at 31 March 2013)
74 students (Simei); 74 students (Punggol)
18 staff (Simei); 17 staff (Punggol)
PreSchool @Simei commenced in May 2007;
PreSchool @Punggol commenced in June 2010

PROGRAMMES AND SERVICES

Established in May 2007, the Metta PreSchool is a non-profit institution specialising in early intervention programmes for infants and children (EIPIC) aged three to six. Our children come from various races and religions and have been diagnosed with mild to moderate autism spectrum disorders (ASD) and/or intellectual disabilities.

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

Early diagnoses of their disabilities, coupled with appropriate intervention programmes, can help them cope with their disabilities and maximise their development and capabilities.

Family Support Programme

This programme provides services for parents, to help support them in their child's learning. Parents and teachers work closely together to make informed decisions about the types of support and services that the child will receive.

Services provided include:

Training programme for parents and caregivers	Counselling and community referral services	Parent support group	Caregiver resources and training room	School visit by trans-disciplinary team	Home visitations/ home management support services	Classroom observation	Transition programme	Parent-teacher conferences
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We have completed the set up of the Caregivers Resource and Training Room within the centre. The services and facilities available in the room include:

- Multi-Media corner, where caregivers can find out more about the programmes and services our centres provide through video and slide presentations;
- Resource corner, where parents can browse through resource books that are available;
- Children's learning corner, where parents can model our learning corner and set up theirs at home; and
- Conference corner, where parents and our trans-disciplinary team can carry out private and confidential discussions.

ACHIEVEMENTS

As we move into our sixth year of operation, we would like to thank our social and corporate partners for their collaborative community engagements. We are the first centre appointed for the NCSS EIPIC Consultancy Project in collaboration with KK Hospital and National University of Singapore (NUS). We joined hands with NCSS to launch the EMBRACE scheme to help facilitate new mid-career entrants who wish to embark on the field of special education, especially EIPIC.

Staff Training

Preschool @ Punggol was involved in the EIPIC Consultancy Project from 7 April 2011 to 31 May 2012. Initiated by NCSS, the objective of this project was to enhance the service quality and standards of EIPIC services in Singapore. Rainbow Centre Training and Consultancy (RCTC) was appointed to deliver customised in-house training for our teachers from both centres. Teachers acknowledged the importance of the training and their learning and believed it will bring students' achievements to greater heights.

Two teachers from our centres attended an EIPIC preparatory programme for new teachers in February 2013. Another one is currently undergoing training at Ngee Ann Polytechnic in the Advanced Diploma in Early Childhood Intervention (Special Needs).

Donor Support

Our donors make up a very crucial group of stakeholders in our operations. Special mention goes out to the group of philanthropists who, without fail, share their festive joy with our clients by distributing red packets and groceries to them during festive occasions every year.

Corporate Social Responsibility

We appreciate the effort of our partners in organising outings and indoor activities for our children. We would like to thank Lend Lease, Citicare Group, Underwater World Singapore, McDonalds, MDIS, Standard Chartered Bank, National Heart Centre and Baxter Healthcare (Asia) Pte Ltd.

And a special mention goes to United World College South East Asia (UWCSEA), who has collaborated with us since January 2012.

Through interaction with our corporate and community partners, our children have widened their horizons through an intercultural exchange of ideas.

Donations

To maximise our children's learning through our centre's intervention programme, we welcome

donations-in-kind for our needy clients. All donations will be used for resources to facilitate children's learning.

Monetary donations can be made by cash, cheque or our website at <http://www.metta.org.sg/ccare/>

FUTURE DIRECTIONS

Moving forward, we will enhance the Family Support Programme by providing more training for caregivers, inviting them for observation sessions to familiarise

themselves with what their children are learning in school, and how to build on these skills. We also plan to update parents and caregivers on our children's progress in a more interactive manner.

On the operational front, both preschools are upgrading their teaching methods to be more interactive with the use of the latest technology. We are also upgrading our service model by reviewing our operating hours, curriculum framework and service quality enhancements.





METTA PRESCHOOL @SIMEI

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Metta School

Key Facts & Figures (as at 31 March 2013)

402 students

89 staff

Commenced in January 2001

OVERVIEW

Established in 2001, Metta School offers education for children from various races and religions, aged between 7 and 21. Our students have mild intellectual disability (IQ range of 50 to 70) and/or mild autism spectrum disorders (ASD).

In line with the school’s vision, Metta students lead independent and meaningful lives. Staff at Metta School are committed to:

- Nurturing our students to their full potential by providing a holistic education that encompasses life skills, vocational skills, functional academics, arts and physical development;
- Shaping their character and leading by example; and
- Working closely with various stakeholders.

Our core values - compassion, openness, and respect - exemplify the desired behaviour we aim to achieve in our staff and students.

Supported by the Ministry of Education (MOE), the National Council of Social Service (NCSS) and Metta Welfare Association, our school staff – teachers and teaching assistants, allied health professionals including psychologists, speech therapists, occupational therapists, social workers, administrative officers and job coaches - work in synergy to achieve and fulfill the school’s mission.

We strive to help our students function optimally as self-reliant and contributing individuals, empowering them with the means to lead independent and meaningful lives.

SCHOOL CORE PROGRAMMES

ASD Programme

This programme caters to the learning and developmental needs of students with mild autism aged 7 to 18 years. It aims to develop and improve individual skills in social interaction and communication, behavioural and emotional management, cognitive and daily-living skills.

Students with ASD are placed in a more structured and conducive classroom setting where learning is fully maximised, and independent skills are greatly enhanced. The school adopts structured teaching strategies like daily schedules, work systems, physical and visual structure, coupled with other strategies like Picture Exchange Communication System (PECS).

Basic and Career (B and C) Programme

The B and C Programme caters to children aged 7 to 18 years. The curriculum comprises three core learning areas:

- a) Functional academics learning, where students acquire basic literacy and numeracy skills like reading mastery, corrective reading, “Magic 100 Words” and Workplace Literacy and Numeracy (WPLN) ;
- b) Physical, personal and social learning, including the Promoting Alternative Thinking Strategies Programme (PATHS), health, moral, and sexuality education, and performing and visual arts; and
- c) Career and vocational learning, including receiving vocational guidance and training in soft skills, self-help, home economics, and monthly social competence and work exposure to enhance learning.

Vocational (V) Education Programme

The V programme caters to students aged 17 to 21 years. Since 2008, the school has been an approved training centre to conduct ITE Skills Certificate (ISC) courses in baking, food preparation and housekeeping. It prepares students for the ISC in two ways. Firstly, the school conducts off-the-job training where students learn practical skills, technical concepts and knowledge in a school setting. Secondly, the students go through on-the-job training to acquire practical skills in an actual work environment.

The ISC is a two-year programme. During that time, our student trainees must undergo 140 hours of off-the-job training in school to acquire the necessary skills and technical concepts and knowledge related to their areas of specialisation. This is followed by 528 hours of on-the-job training in actual job settings in the second year. Such attachments are supervised by ITE approved trainers and assessors.

Throughout the course tenure, our trainees also take up the following modules to cultivate a wider set of competencies to help them cope with real-life work situations:

- WPLN to enhance their proficiency in literacy and numeracy; and
- Work Place Information Technology and Work Place Skills (Personal Effectiveness) to gain computer knowledge and workplace skills.

Students not taking the ISC programme can opt to attend Workforce Skills Qualifications (WSQ) courses in environmental cleaning. This provides alternative training for those with different capabilities.

To provide more pathways for different groups of students, the school implemented two more training programmes, namely the ISC in baking practices and ISC in hospitality services. A total of 13 students embarked on this learning journey in January 2013.

Students in the V programme also take up subjects in other learning areas like physical, personal and social learning, and career and vocational learning.

KEY SCHOOL CO-CURRICULUM PROGRAMMES

Performing and Visual Arts (PVA)

Our students learn in a culturally-rich, multi-faceted and dynamic environment, and experience music and drama from various ethnic backgrounds,

Adding diversity and depth to our students’ learning experience is an exciting palette of performing and visual arts activities, such as batik painting, mosaic art, pottery, Chinese calligraphy and photo-taking. Other activities include angklung, gamelan, handbells, Chinese orchestra, percussion and wushu.

The artistic setting allows our students to build their commitment towards excellence and foster cultural sensitivities. They also learn about perseverance, patience, teamwork and discipline through performing, thus fulfilling the broader agenda of character building. The range of aesthetic arts allows students to tap on their natural ability to relate to colour and form, providing creative avenues for self-expression. Students’ talents can then be discovered and developed.

Co-Curricular Activities(CCA)

The school enriches our students’ learning experience through a wide range of co-curricular activities. By taking part in these activities, our students enhance their motor skills, and build on their self-confidence and character.

Our CCAs includes swimming, basketball, soccer, bowling, badminton, table tennis and scouts. These physical activities help increase body awareness and hand-eye coordination, while instilling team spirit and sportsmanship in our students.

School-To-Work Programme(STWP)

Introduced in January 2006, this programme prepares students for future employment and external work demands via job attachments. These supplementary stints enable them to gain work experience and the confidence to navigate job routines.

Student Welfare

At the Metta School, every student enjoys equal rights and access to learning opportunities. We have various assistance schemes in place to help children from low-income families:

Assistance Scheme	No. of Recipients
School fees	115
School bus transport	48
Bus stamp/MRT	57
Groceries	92

(As at April 2013)

ACHIEVEMENTS

2012 was an eventful and rewarding year, in terms of the students’ academic improvement and endeavours beyond the

classroom.

The school has achieved the following:

Core Programmes

In November 2012, the school awarded a total of 146 students “Best Progress” in academic and non-academic areas; 46 students received “Best Progress” in PVA and CCA; 12 for “Best Performance” in student leadership and prefects; and 15 for “Best in Conduct/Character”.

Thirty-six students completed their education at Metta School and graduated in November. Among them, 27 were awarded ISC and 24 were offered employment upon graduation.

Outdoor camps were organised for all students. The duration of camps ranged from two to four days. Camp activities provided students the opportunity to be independent, self-disciplined and to develop team spirit. Students gave positive feedback after the camp, saying they learnt values like discipline, teamwork, and independence.

Vocational Programme Graduates

The fourth batch of students graduating from the ISC Programme in 2012 did so with a passing rate of 100%. They completed their certification in baking, food preparation or housekeeping.

As in previous years, they were offered employment in various places including hotels, restaurants, food outlets, and other family businesses through our corporate partners upon graduation.

ICT as an Enabler

The school embarked on the Mediated Learning Experience (MLE) project, spearheaded and initiated by MOE's Special Education Branch (SEB). The project aims to develop cognitive thinking and nurture socio-emotional learning in students. Three teachers each from the ASD and Mild Intellectual Disability (MID) programmes took part in the learning journey. The school purchased iPads and installed interactive projectors to enhance the programme's implementation. After the project was completed, the school collated data and submitted a report to SEB their analysis.

Interactive projectors have since been installed in all classrooms in Block 2, adding to those already installed in Block 1, to enhance teaching and learning.

Overseas Trips

In August, four student scouts, led by two teachers, participated in the 11th Nippon Agoonoree 2012 in Shiga Prefecture, Japan.

The school organised a three-day, two-night graduation trip to Vietnam in November 2012 for graduating students.

PARTNERSHIPS

The school continues to work closely with partners to enhance its holistic education and enrich the learning experience of students and staff.

Industry and Community Partnerships

In 2012, the school signed memorandums of understanding with Marina Mandarin Singapore

and Han's (F&B) Pte Ltd to provide various opportunities for the students besides on-the-job placement.

Our partners also provide on-the-job and traineeship venues and support to our students in the Vocational Programme.

In October, the school collaborated with Gong Shang Primary School to organise Children's Day Celebrations for pupils from both schools.

Community Involvement Programme (CIP)

Metta School encouraged our students to engage in meaningful CIP activities. The Sparks group conducted four training sessions at Kiwanis CareHeart Centre in Skudai, Johor Bahru on four Saturdays between July and November 2012. This encouraged students to share their skills with others, and also showed them the importance of giving back to society.

Nine students from SPARKS, three teachers, one social worker and an instructor participated in a CIP trip to Chiang Rai, Thailand from 29 November 2012 to 5 December 2012. The objectives were threefold: to share Circus Arts skills to the local students of Metta School, Chiang Rai; to build students' leadership skills; and to promote teamwork.

School Visits and Attachments

In 2012 and 2013, the school conducted visits for both local and overseas visitors to share about its curriculum, including vocational training, the ASD programme, and school facilities.

From 2012, the school also hosted

teachers from other schools for their Teacher Work Attachment (TWA). Attachments ranged from two days to two weeks. In January 2013, a group of five teachers from Brunei were attached to the Vocational Programme. Two officers from MOE SEB had their attachment from 5 to 6 February while two senior teachers from Gong Shang Primary School had their TWA for two weeks, from 25 March to 5 April.

The monthly visits organised by the Allied Health Department for interested parents continue to serve as a channel for others to know more about the school's programmes and services.

STAFF DEVELOPMENT

Staff Learning and Development Framework

The staff learning and development framework was implemented in January 2012 to enhance staff competency and capability to support the school's vision and mission. Key developments include the implementation of learning and development needs analysis, individual learning plans, and pre and post-course review forms for staff.

Learning Journeys

In 2012, the school organised four trips to enhance staff learning. Schools visited included Northlight School, Grace Orchard School and Delta Senior School. The Vice-Principal led a total of 12 staff - comprising afternoon session teachers and psychologists - on a learning journey to Chao Yang School. The purpose of the trip was to understand how PATHS was implemented and its benefits to the students.

Four staff went on local teacher attachments to various organisations, while another three were attached to ITE College West to learn and upgrade their vocational skills.

Workshops, Seminars and Conferences

Staff have also been identified to attend training courses organised by MOE SEB and other training institutes to equip themselves with relevant skills and knowledge in teaching and learning. Teaching, Allied Health and Job Support Department staff attended the Special Education Conference held at Singapore Expo in November 2012.

Overseas Conferences

In March 2012, six teachers, one speech therapist and the Principal went on a study trip to Melbourne. The group visited three special schools and attended a sharing session by the education department. They observed that technology was creatively utilised. Online platforms like Eduplex were created in a school by the teachers for teaching and learning. Ultranet is an inclusive approach to curriculum design, delivery and advice. ABLES was developed to enable teachers to create, share and collaborate. The close link with community and collaboration with parents were also key take-aways for most members.

Two staff attended the SPEDTRONICS conference in Brisbane, Australia, and one attended a workshop on sensory integration in Melbourne, Australia.

FUTURE DIRECTIONS

The school will continue on its curriculum development journey. Possibilities include implementing ICT initiatives, enhancing staff training in areas such as reading mastery and PATHS and exploring new pathways to meet the diverse needs of our different students.





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Metta Alumni Care

Key Facts & Figures (as at 31 March 2013)
148 alumni 13 staff Commenced in 2007

PROGRAMMES AND SERVICES

The key thrusts Metta Alumni Care are:

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

We hold visual arts workshops on weekdays from 9.30am to 4.30pm at Arts@Metta, Level 4.

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

SUPPORT SERVICES AVAILABLE

Metta Alumni offers four types of support services: individual and group therapy; counselling; soft skills training and social programmes.

Individual and Group Therapy

We have made an effort to touch base with all graduates and disseminate information about the alumni programme and its services to them and their families. We conduct home visits throughout the year.

Counselling

We provide counselling services for

Alumni members and walk-in Metta school graduates on a weekly basis. We address their personal issues, behavioural problems, career prospects, social problems and financial difficulties. In order to provide holistic therapeutic intervention, we carry out family visits to increase family members' understanding and support towards their special child needs.

The guidance counselor and job placement officer monitor the progress of the Alumni member through counselling and helping with job placement.

Soft Skills Training

Between February and April 2012, we held two sessions on social etiquette. The first was on friendship, workplace-related topics, budgeting and grooming. The second showcased stories with morals to help trainees understand emotions, other personal issues and anger management.

The Society for the Physically Disabled (SPD) ran computer skills training between February and November 2012. At the end of the course, Alumni members received the SPED Computer Fundamentals certificate.

Counselling psychologist and owner of Consultant DNA United Rajan G Ramchandani ran a programme called 'The Winner's Image' from April to October 2012. Through group sharing and lessons, the programme taught Alumni members about self-image and how to achieve it.

Social Outings

Alumni members and staff visited Gardens By the Bay in February 2013. The trip was sponsored by Gift of Gardens.

ARTS@METTA

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

Some of the organisations and events included Lend Lease Community Day (Aug 2012), MDIS group (September 2012), Vital group (October 2012) and Agility Group (November 2012).

Our Alumni trainees participated in many roadshows and other community activities, including the Simei Passion Arts Month in April 2012, where Alumni took part in painting a dustbin. They also took part in the Christmas Bazaar at Suntec City in December 2012, Charity Golf Tournament, roadshows at Raffles Town Club, HDB and the Bank of Tokyo-Mitsubishi.

New Intake

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

EMPLOYMENT SUPPORT CENTRE

Between April 2012 and March 2013, we tapped on an additional 17 companies to accommodate graduates for mainstream jobs, bringing the total number of our corporate partners to 26.

Ten community partners, comprising VWOs, federations, societies and social enterprises, have continuously opened their doors to collaborate in terms

of skills training, referrals and linkages, and employment.

Corporate Partners

- Ayako Corp/Albatross World
- Park View Hotel
- NTUC-Fairprice
- Crowne-Plaza Changi Airport Hotel
- Serve Hope
- ASPIAL
- Yargay MCI Pte Ltd
- Nick Vina Artisan Bakery Pte Ltd
- California Laundry Pte Ltd
- Shine Tech Pte Ltd
- Four Leaves Pte Ltd
- The Cake Shop
- APS Asia
- Siloso Beach Resort

- SAESL
- L&J Maintenance
- Pan Pacific Hotel
- TJJ Event Management
- IDV Concepts Pte Ltd
- Café in Waterloo
- Swift Personnel Pte Ltd
- Selvis
- Steril
- Charles and Keith
- Mr Bean
- DA Cleaning Services

Community Partners

- Bizlink Centre Singapore Ltd.
- Dignity Kitchen
- MINDS-JJP
- Singapore National Employers Federation

- BELIEVE NJ
- Fortress/SNTC
- Employment for Persons with Intellectual Disabilities (E4PID)
- Mother and Child Project Clothes and Accessories
- Society for the Physically Disabled
- Joan Bowen Café
- APSN/NEC

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

Through our services, we have assisted 21 graduates. Twenty have been referred for possible employment and 14 have been offered jobs. Three graduates have also been referred to and graduated from the hawker training programme at Dignity Kitchen. One home-based graduate with ASD has been engaged through batik painting.





METTA ALUMNI CARE

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

Like us on



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



Metta Buddhist Culture Department

Key Facts & Figures (as at 31 March 2013)
7 staff
Commenced in January 2009

PROGRAMMES AND SERVICES

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

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

Buddhist Services

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

Dharma Classes for Youth and Children

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

Sutra-Chanting Ceremonies

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

Taking of Eight Precepts in Chinese

Conducted four times a year, devotees can join in the taking of

eight precepts at the multi-purpose hall. The course encourages participants to adhere by the Buddhist eight precepts for 12 hours, from 8 am to 8 pm.

Compassionate Endeavours

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

ACHIEVEMENTS

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

Dharma Talks

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

conduct our English dharma talks.

Releasing of Lives

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

Bereavement Prayer Group

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

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

Dharma Boot Camp for Children

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

Festive Celebrations

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

Lunar New Year Celebration

Following in the tradition of

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

Mothers' Day Appreciation Luncheon

We celebrated Mothers' Day in May 2012, as an extension of the Vesak Day celebrations. Before the event, devotees specially recited the diamond sutra to direct the merits to their mothers. After the dharma chanting session, the devotees stayed on for the Mothers' Day luncheon. The luncheon contained a delightful twist; students from Metta Preschool@Simei surprised their parents by serving them tea, giving them a good back and neck rub, and giving them an appreciative bow to thank them. The lovely gestures touched the parents deeply, with many shedding tears of joy.

Pilgrimage Trips

The department brought more than 60 participants to various cities in China. Highlights included visiting renowned Buddhist temples and other places of interest, and enjoying beautiful scenery and natural wonders.

Outreach Missions

The year in review saw several large-scale missionary activities, conducted both locally and abroad. The main objective of these

activities was to provide welfare to the less fortunate, regardless of where they were based.

Appreciation Dinner for the Devotees

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

FUTURE DIRECTIONS

We will continue to promote our existing services and strive

to increase the participation of children and youths in the courses we offer. This includes involving them in Buddhist activities and inculcating religious understanding and principles in them. In June 2012, we set up a liturgical class for children and youth to reach out to them through the art of Buddhist music.

The department will continue to extend this programme to adults who are interested in experiencing the lives of monks and nuns. The novitiate programme for adults will be conducted in December 2013.





METTA BUDDHIST CULTURE DEPARTMENT

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Seen and Heard

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LUNAR SEVENTH MONTH CHARITY AUCTIONS

17 August to 15 September 2012, Islandwide

The annual charity auction was officially launched by Metta's president, Venerable Shi Fa Zhao on 12 July 2012. A host of popular veteran television personalities graced the launch event in a show of support. The centrepiece of the auction was the auspicious item "Do a Roaring Trade", which takes inspiration from elephant motifs symbolising the progress towards success. Two lines of magnificent elephants adorn the top of the ivory tusk, each bowing down to their majestic and ornately dressed leader in the middle. This symbolises the creation of a harmonious business relationship towards a common goal. At the same time, the nine elephants suggest long lasting fortune and wealth. The sale of this propitious item raised over \$270,000 in funds.



METTA CHARITY BANQUET 2012

7 October 2012, Raffles Town Club

The Metta Charity Banquet was the most anticipated event of the year as it marked the 20th anniversary of Metta Welfare Association in its service to the community. We were honoured to have President Tony Tan Keng Yam as our guest-of-honour for the event, who was accompanied by the First Lady. Distinguished guests comprising current and former members of parliament, donors, corporate partners and religious groups who contributed to the success of Metta joined us in our celebrations. The banquet, which raised over \$250,000, saw the likes of Metta's clients and staff performing for the guests alongside professional performers, including a sand artist who depicted the history of Metta through a series of sand art drawings shown live. A rousing chorus of voices joined in the birthday song preceding the cake-cutting ceremony. A video montage of Metta's centres and clients brought guests on a "Walk Down Memory Lane", which was also the theme of this memorable gala banquet.

METTA SHINE NIGHT, METTA GOT TALENT 2012

17 November 2012,
ITE College East

The 9th Metta Shine Night was held in conjunction with ITE College East under the CE-Metta Community Partnership. To commemorate Metta's 20th anniversary, this annual event was given a fresh twist: a talent component that turned the spotlight on Metta's clients and staff, who gamely took on the challenge by singing, dancing, juggling and even manga sketching. In addition to the competition, Metta School students also gave the competitors a run for their money with ukulele, drum and circus act performances. Students of ITE College East also entertained the crowd with their song and dance pieces. Taking the top prize of the competition was the talented "Sparks Circus Acts" group from Metta School.



METTA CHARITY MOVIE SCREENING 2012

22 December 2012,
The Cathay Cineplex

Metta expanded its repertoire of fundraising events by organising its very first Metta Charity Movie Screening during the yuletide season at The Cathay Cineplex. More than 600 people filled the halls to catch the exciting and hilarious animated movie "Wreck It Ralph". In doing so, they helped raise funds for Metta's operational costs, while increasing awareness of its programmes and services. Raising close to \$33,000, the event managed to garner support from individuals and corporate partners alike.



LUNAR NEW YEAR LOU HEI BUFFET LUNCHEON 2013

27 January 2013, Metta Building

Continuing the Metta tradition of showing our humble gratitude to our benevolent donors and supporters, we held a Lou Hei vegetarian steamboat buffet luncheon to honour our supporters during the festive period. Metta's Executive Director, Venerable Shi Pu En, led a blessing ceremony to start the event off on a high note. Following the blessings, Venerable Shi Pu En led a traditional toast, accompanied by exuberant shouts of "Huat ah!" adding to the celebratory ambience of the luncheon. There was a buzz of excitement as the waitresses walked into the hall with plates of *yusheng*. Auspicious Chinese words and phrases, which are believed to bless one with good luck lasting throughout the year, could be heard as the guests tossed the *yusheng* enthusiastically before tucking into the steamboat.

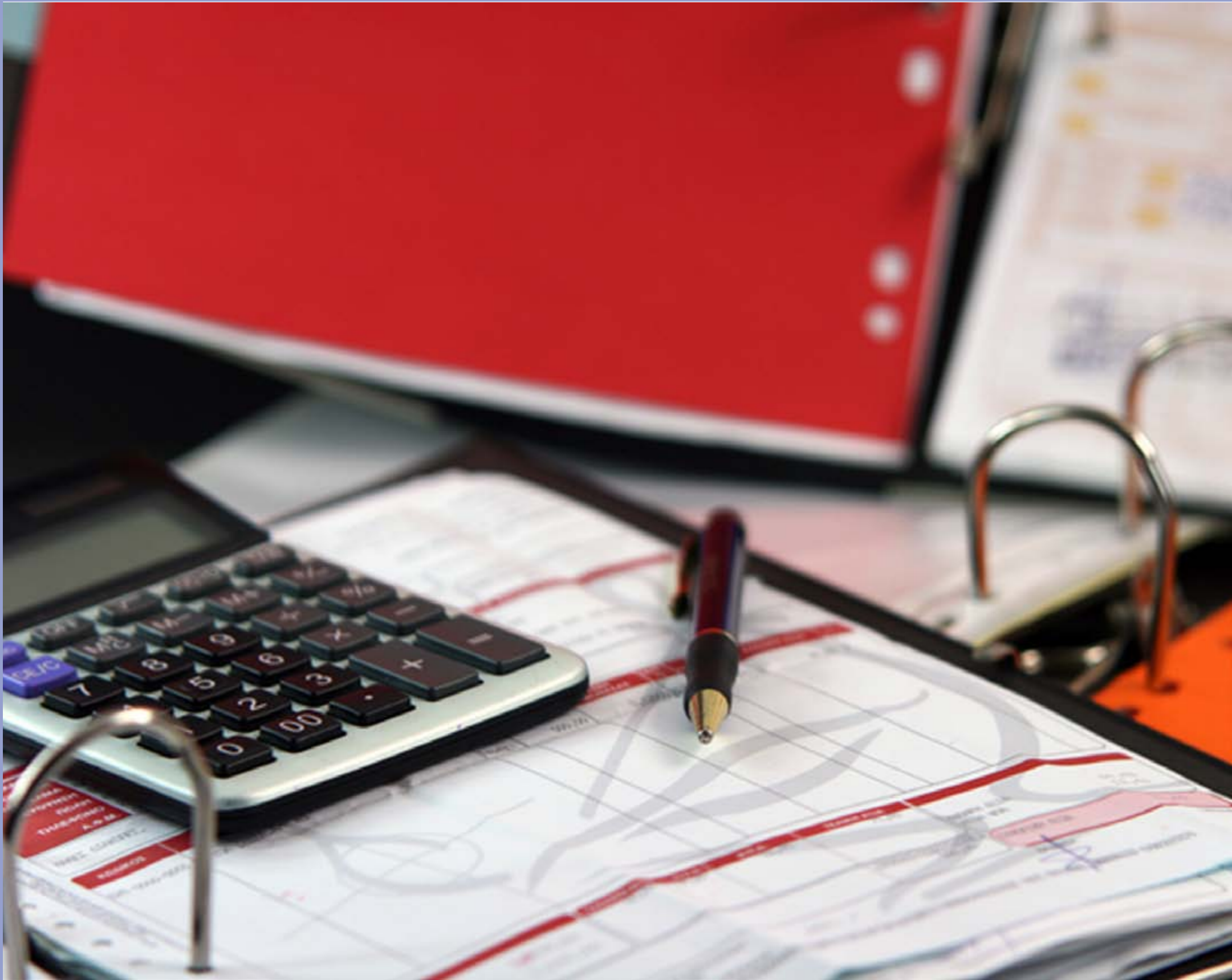


METTA CHARITY WALK CUM FAMILY CARNIVAL 2013

24 March 2013,
ITE College East

The 16th annual Metta Charity Walk cum Family Carnival returned to its home-ground at Metta Welfare Association and a spanking new annex block at Metta School. Some 102 stalls participated in the event with close to 1,000 people registering for the Charity Walk, a new record for the event. The event was officiated by Ms Jessica Tan, Member of Parliament for East Coast GRC and Advisor to East Coast GRC GROs, who has been our guest-of-honour for this event for eight years running. She officially opened the event by sounding the air horn at the start of the walk, followed by sounding the traditional gong on her return to the Carnival site. This year saw the return of many stalwart supporters who set up stalls alongside their new counterparts. Through the support of the many sponsors, stallholders, volunteers, community groups, schools and the public, over \$190,000 in funds was raised at the end of the day-long event.

An appreciation lunch was held on 11 May with about 120 stallholders, donors and volunteers in attendance.

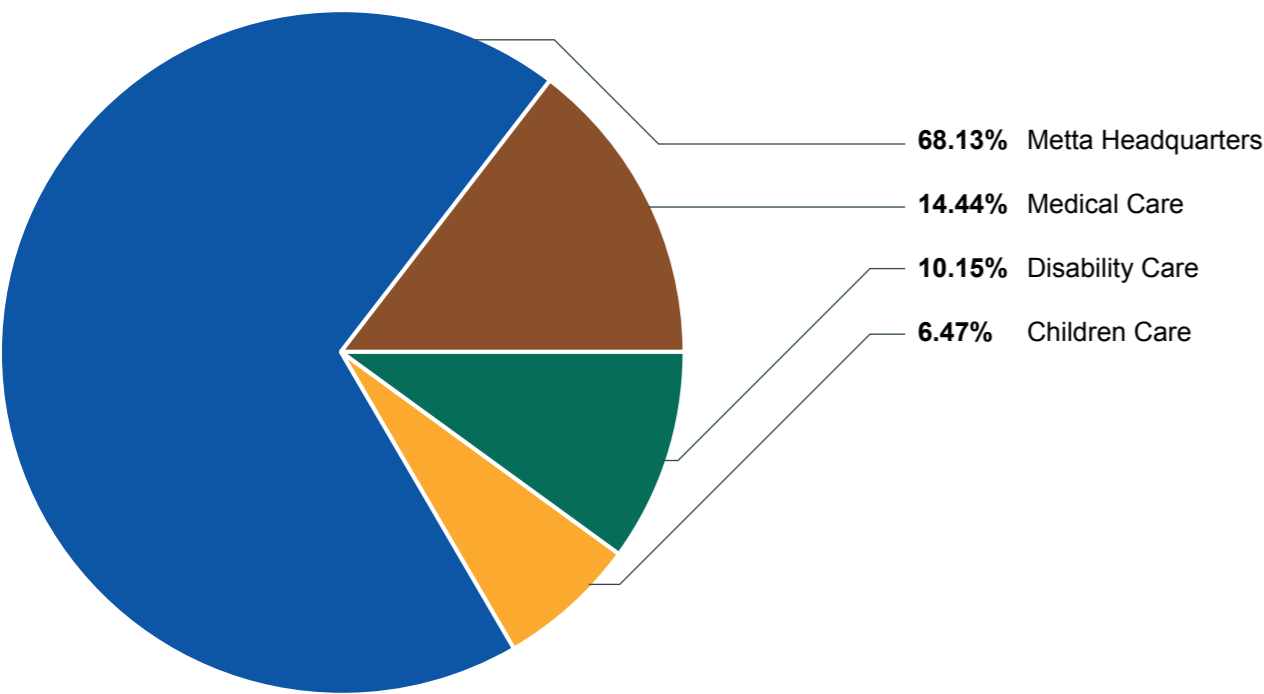


Operations Review & Corporate Governance

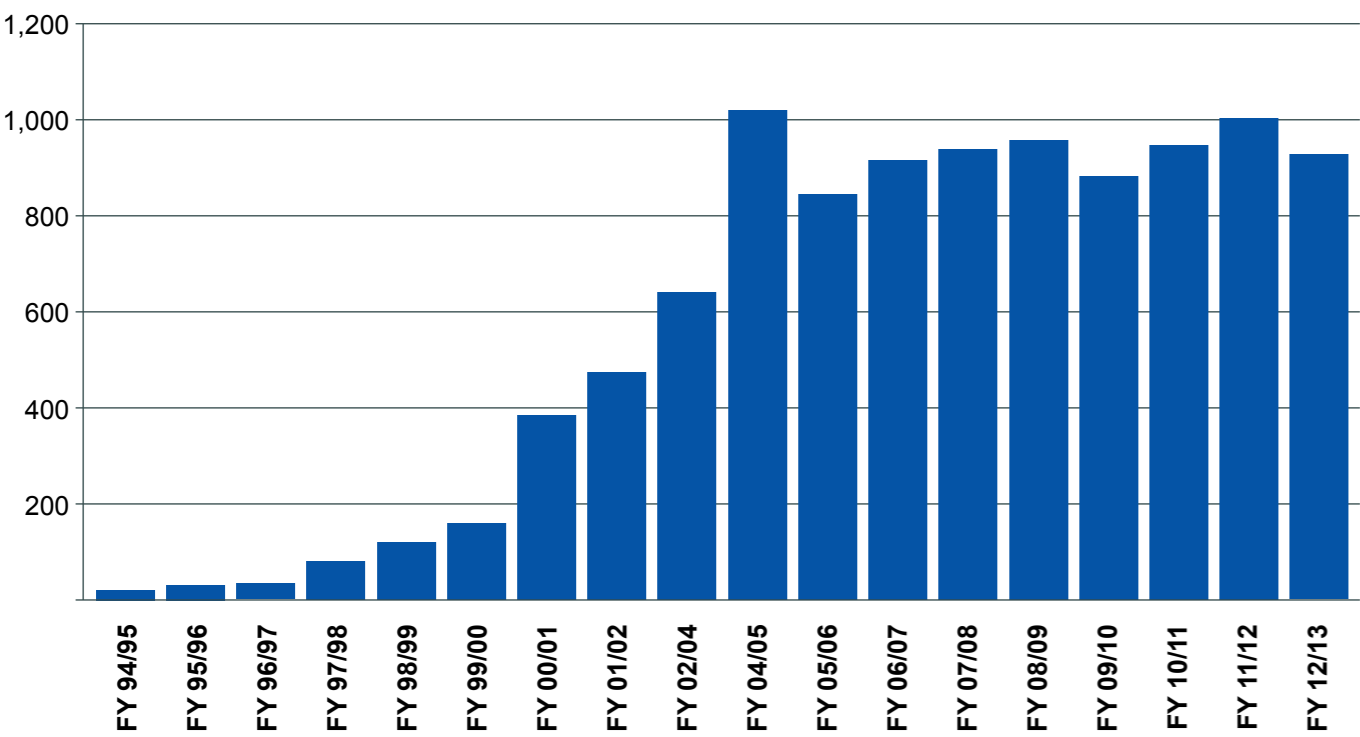
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Operations Review

DONATIONS RECEIVED FOR FINANCIAL YEAR 2012/13



TOTAL NUMBER OF CLIENTS IN OUR CENTRES DAILY



Key Ratios

RESERVES: OPERATING EXPENSES

Operating Reserves (Total)	: \$21,263,112
Annualised Expenses	: \$10,695,986
Ratio	: 1.99 (23.86 mths)

FUND RAISING EXPENSES: FUNDRAISING INCOME
(Consolidated Year Ended 31 March 2013)

Fundraising Expenses	: \$256,837
Fundraising Income	: \$1,084,867
Ratio	: 24%

CONFLICT OF INTEREST POLICIES

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

RESERVES POLICY

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

REMUNERATION OF THE MANAGEMENT COMMITTEE

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

Governance Evaluation Checklist (For Large IPCs)

This submission is for Evaluation Period from 1 April 2012 to 31 March 2013

S/No.	Code Description	Code ID	Compliance Level
BOARD GOVERNANCE			
A	Are there Board members holding staff appointments? (Skip items 1 and 2 if "No")		No
1	If the governing instrument permits staff to become Board members, they should comprise not more than one-third of the Board.	1.1.2	–
2	Staff does not chair the Board.	1.1.2	–
3	There is a maximum limit of four consecutive years for the Treasurer position (or equivalent, e.g. Finance Committee Chairman).	1.1.6	Complied
4	The Board conducts regular self-evaluation to assess its performance and effectiveness.	1.1.10	Complied
5	The Board has an audit committee (or designated Board members) with documented terms of reference.	1.2.1	Complied
6	The Board meets regularly with a quorum of at least one-third or at least three members, whichever is greater (or as required by the governing instrument).	1.3.1	Complied
CONFLICT OF INTEREST			
7	There are documented procedures for Board members and staff to declare actual or potential conflicts of interest to the Board.	2.1	Complied
8	Board members do not vote or participate in decision-making on matters where they have a conflict of interest.	2.4	Complied
STRATEGIC PLANNING			
9	The Board reviews and approves the vision and mission of the charity. They are documented and communicated to its members and the public.	3.1.1	Complied
10	The Board approves and reviews a strategic plan for the charity to ensure that the activities are in line with its objectives.	3.2.2	Complied

S/No.	Code Description	Code ID	Compliance Level
HUMAN RESOURCE MANAGEMENT			
11	The Board approves documented human resource policies for staff.	5.1	Complied
12	There are systems for regular supervision, appraisal and professional development of staff.	5.6	Complied
13	There is a system to address grievances and resolve conflicts.	5.11	Complied
FINANCIAL MANAGEMENT AND CONTROLS			
14	The Board ensures internal control systems for financial matters are in place with documented procedures.	6.1.2	Complied
15	The Board ensures reviews on the charity's controls, processes, key programmes and events.	6.1.3	Complied
16	The Board approves an annual budget for the charity's plans and regularly monitors its expenditure.	6.2.1	Complied
17	The charity discloses its reserves policy in the annual report.	6.4.1	Complied
B	Does the charity invest its reserves? (Skip item 18 if "No")		Yes
18	The charity invests its reserves in accordance with an investment policy approved by the Board. It obtains advice from qualified professional advisors, if deemed necessary by the Board.	6.4.3	Complied
FUNDRAISING PRACTICES			
19	Donations collected are properly recorded and promptly deposited by the charity.	7.2.2	Complied

S/No.	Code Description	Code ID	Compliance Level
DISCLOSURE AND TRANSPARENCY			
20	The charity makes available to its stakeholders an annual report that includes information on its programmes, activities, audited financial statements, Board members and executive management.	8.1	Complied
C	Are Board members remunerated for their Board services? <i>(Skip items 21 and 22 if "No")</i>		No
21	No Board member is involved in setting his or her own remuneration.	2.2	–
22	The charity discloses the exact remuneration and benefits received by each Board member in the annual report.	8.2	–
D	Does the charity employ paid staff? <i>(Skip items 23 and 24 if "No")</i>		Yes
23	No staff is involved in setting his or her own remuneration.	2.2	Complied
24	The charity discloses in its annual report the annual remuneration of its three highest paid staff who each receives remuneration exceeding \$100,000, in bands of \$100,000. If none of its top three highest paid staff receives more than \$100,000 in annual remuneration each, the charity discloses this fact.	8.3	Complied
PUBLIC IMAGE			
25	The charity accurately portrays its image to its members, donors and the public.	9.1	Complied

Non-Financial Information

CHARITY STATUS

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

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

INSTITUTION OF A PUBLIC CHARACTER (IPC)/CENTRAL FUND STATUS

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

OPERATIONAL DETAILS

(as at 31 March 2013)

Number of Beneficiaries : 937
 Number of Staff : 299

REGISTERED ADDRESS

32 Simei Street 1
 Metta Building
 Singapore 529950

EXECUTIVE MANAGEMENT COMMITTEE

(Charity Trustees)

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

AUDITOR

Fiducia LLP



Audited Financial Statements

For The Year Ended 31 March 2013



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

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Statement by Executive Management Committee


In the opinion of the Executive Management Committee,

- a) the financial statements as set out on pages 91 to 115 are drawn up so as to give a true and fair view of the state of affairs of the Association at 31 March 2013, and of the results of the financial activities and cash flows of the Association for the financial year then ended; and
- b) at the date of this statement, there are reasonable grounds to believe that the Association will be able to pay its debts as and when they fall due.

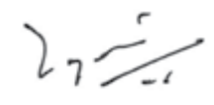
The Executive Management Committee, comprising the following, authorised the issue of these financial statements on 27 July 2013.

Lai Meng Wah @ Shi Fa Zhao	President
Ong Tai Yong @ Shi Pu En	First Vice President (Resigned as Vice President on 30 April 2013)
Tan Ming Yong	Second Vice President
Tan Yen Kee	Honorary Secretary
Khua Kian Kheng, Ivan	Assistant Honorary Secretary
Tay Khin Sian, Anthony	Honorary Treasurer
Yeong Wai Chee, Raymond	Assistant Honorary Treasurer
Helen Tan	Committee Member
Lim Yew Si	Committee Member
Neo Siow Hong, Jason	Committee Member
Ngiam Kee Yuan	Committee Member
Poh Yong Meng, Stephen	Committee Member
Tan Wui Khiang	Committee Member
Tsang Siu For, Thomas	Committee Member
Woo Khai San, Victor	Committee Member

On behalf of the Executive Management Committee,



Lai Meng Wah @ Shi Fa Zhao
President



Tay Khin Sian, Anthony
Honorary Treasurer

Singapore,
27 July 2013

Report on the Financial Statement

We have audited the accompanying financial statements of **Metta Welfare Association** (the “Association”) set out on pages 5 to 33, which comprise the statement of financial position as at 31 March 2013, the statement of financial activities and the statement of cash flows for the financial year then ended, and a summary of significant accounting policies and other explanatory information.

Management’s Responsibility for the Financial Statements

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

Auditors’ Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors’ judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the entity’s preparation of financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity’s internal controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

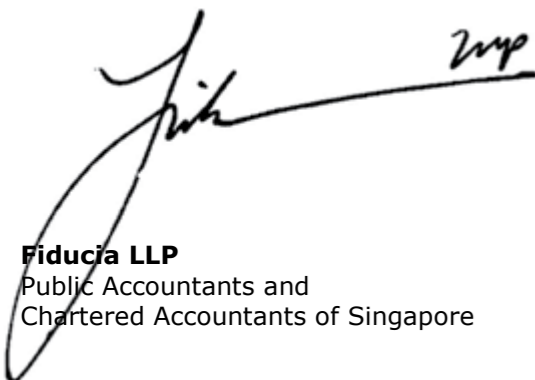
In our opinion, the financial statements of the Association are properly drawn up in accordance with the provisions of the Societies Act (Chapter 311), Charities Act (Chapter 37) and Charities Accounting Standard so as to give a true and fair view of the state of affairs of the Association as at 31 March 2013, and the results and cash flows of the Association for the financial year ended on that date.

Report on Other Legal and Regulatory Requirements

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

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

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



Fiducia LLP
Public Accountants and
Chartered Accountants of Singapore

Singapore,
27 July 2013

Statement of Financial Position As At 31 March 2013

	Note	2013 S\$	2012 (As restated) S\$
ASSETS			
Current assets			
Cash and cash equivalents	4	8,920,208	7,478,119
Trade and other receivables	5	1,236,320	752,335
Inventories		4,945	6,299
		<u>10,161,473</u>	<u>8,236,753</u>
Non-current assets			
Investment in financial assets	6	506,000	0
Property, plant and equipment	7	<u>13,809,708</u>	<u>14,377,862</u>
		<u>14,315,708</u>	<u>14,377,862</u>
Total assets		<u>24,477,181</u>	<u>22,614,615</u>
LIABILITIES			
Current liabilities			
Trade and other payables	8	<u>2,070,327</u>	<u>1,371,316</u>
Total liabilities		<u>2,070,327</u>	<u>1,371,316</u>
NET ASSETS		<u>22,406,854</u>	<u>21,243,299</u>
FUNDS			
Unrestricted			
- General fund		18,185,531	17,338,544
- Investment fund	9	1,610,712	1,378,001
- Project account reserve	9	1,187,647	1,187,647
- Sinking fund	9	279,222	231,771
- Designated fund	9	<u>466,414</u>	<u>382,829</u>
		<u>21,729,526</u>	<u>20,518,792</u>
Restricted			
- Building fund	9	329,487	372,500
- Education trust fund	9	<u>347,841</u>	<u>352,007</u>
		<u>677,328</u>	<u>724,507</u>
Total funds		<u>22,406,854</u>	<u>21,243,299</u>

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

Statement of Financial Activities for the Financial Year Ended 31 March 2013

		Unrestricted funds												Restricted funds		
		Designated funds														
	Note	General fund S\$	Investment fund S\$	Project account reserve S\$	Sinking fund S\$	Alumni welfare fund S\$	Client welfare fund S\$	Equipment fund S\$	HIV fund S\$	Medicine fund S\$	Metta School reserve S\$	Student welfare fund S\$	The Late Mrs. Teoh Siok Loo fund S\$	Building fund S\$	Education trust fund S\$	Total S\$
2013																
INCOME																
Income from generated funds																
- Voluntary income	10	7,623,311	0	0	0	10	8,087	0	0	1,129	2	77,000	41,949	0	1,082	7,752,570
- Activities for generating funds	10	1,264,895	0	0	0	0	0	0	0	0	0	0	0	0	0	1,264,895
- Investment income	10	18,490	0	0	0	0	0	0	0	0	0	0	0	0	0	18,490
Income from charitable activities	10	2,772,512	0	0	0	0	0	0	0	0	0	0	0	0	0	2,772,512
Other income	10	51,074	0	0	0	0	0	0	0	0	0	0	0	0	0	51,074
Total income		11,730,282	0	0	0	10	8,087	0	0	1,129	2	77,000	41,949	0	1,082	11,859,541
EXPENDITURE																
Cost of generating funds	11	626,883	0	0	0	48	0	0	0	0	0	35,755	8,789	0	5,248	676,723
Cost of charitable activities	11	9,844,629	0	0	0	0	0	0	0	0	0	0	0	0	0	9,844,629
Governance and other administrative costs	11	174,634	0	0	0	0	0	0	0	0	0	0	0	0	0	174,634
Total expenditure		10,646,146	0	0	0	48	0	0	0	0	0	35,755	8,789	0	5,248	10,695,986
NET INCOME / (EXPENDITURE)		1,084,136	0	0	0	(38)	8,087	0	0	1,129	2	41,245	33,160	0	(4,166)	1,163,555
GROSS TRANSFERS BETWEEN FUNDS																
Transfer to / (from) of funds		(237,149)	232,711	0	47,451	0	0	0	0	0	(121,985)	121,985	0	(43,013)	0	0
NET MOVEMENT IN FUNDS		846,987	232,711	0	47,451	(38)	8,087	0	0	1,129	(121,983)	163,230	33,160	(43,013)	(4,166)	1,163,555
TOTAL FUNDS BROUGHT FORWARD (As previously reported)																
Effects of CAS adoption	18	3,391,271 13,947,273	1,378,001 0	1,187,647 0	231,771 0	70,458 0	12,967 0	16,353 0	13,000 0	6,276 0	121,983 0	141,792 0	0 0	372,500 0	352,007 0	7,296,026 13,947,273
TOTAL FUNDS BROUGHT FORWARD (As restated)		17,338,544	1,378,001	1,187,647	231,771	70,458	12,967	16,353	13,000	6,276	121,983	141,792	0	372,500	352,007	21,243,299
TOTAL FUNDS CARRIED FORWARD		18,185,531	1,610,712	1,187,647	279,222	70,420	21,054	16,353	13,000	7,405	0	305,022	33,160	329,487	347,841	22,406,854

Statement of Financial Activities for the Financial Year Ended 31 March 2013 (Cont'd)

		Unrestricted funds												Restricted funds		
		Designated funds														
	Note	General fund S\$	Investment fund S\$	Project account reserve S\$	Sinking fund S\$	Alumni welfare fund S\$	Client welfare fund S\$	Equipment fund S\$	HIV fund S\$	Medicine fund S\$	Metta School reserve S\$	Student welfare fund S\$	The Late Mrs. Teoh Siok Loo fund S\$	Building fund S\$	Education trust fund S\$	Total S\$
2012 (As restated)																
INCOME																
Income from generated funds																
- Voluntary income	11	7,359,701	0	0	0	122,298	5,113	0	0	1,722	99	29,072	0	0	947	7,518,952
- Activities for generating funds	11	966,754	0	0	0	0	0	0	0	0	0	0	0	0	0	966,754
- Investment income	11	12,185	0	0	0	0	0	0	0	0	0	0	0	0	0	12,185
Income from charitable activities	11	2,407,115	0	0	0	0	0	0	0	0	0	0	0	0	0	2,407,115
Other income	11	144,589	0	0	0	0	0	0	0	0	0	0	0	0	0	144,589
Total income		10,890,344	0	0	0	122,298	5,113	0	0	1,722	99	29,072	0	0	947	11,049,595
EXPENDITURE																
Cost of generating funds	12	711,158	0	0	0	85,840	1,051	0	0	0	0	8,729	0	371	0	807,149
Cost of charitable activities	12	9,232,573	0	0	0	0	0	0	0	0	0	0	0	0	0	9,232,573
Governance and other administrative costs	12	152,609	0	0	0	0	0	0	0	0	0	0	0	0	0	152,609
Total expenditure		10,096,340	0	0	0	85,840	1,051	0	0	0	0	8,729	0	371	0	10,192,331
NET INCOME / (EXPENDITURE)		794,004	0	0	0	36,458	4,062	0	0	1,722	99	20,343	0	(371)	947	857,264
GROSS TRANSFERS BETWEEN FUNDS																
Capitalisation of major renovation		72,122	0	0	(72,122)	0	0	0	0	0	0	0	0	0	0	0
Transfer to / (from) of funds		(260,218)	228,848	0	35,622	0	0	(4,623)	0	0	0	0	0	371	0	0
NET MOVEMENT IN FUNDS		605,908	228,848	0	(36,500)	36,458	4,062	(4,623)	0	1,722	99	20,343	0	0	947	857,264
TOTAL FUNDS BROUGHT FORWARD (As previously reported)																
Effects of CAS adoption		2,570,508 14,162,128	1,149,153 0	1,187,647 0	268,271 0	34,000 0	8,905 0	20,976 0	13,000 0	4,554 0	121,884 0	121,449 0	0 0	304,948 67,552	351,060 0	6,156,355 14,229,680
TOTAL FUNDS BROUGHT FORWARD (As restated)		16,732,636	1,149,153	1,187,647	268,271	34,000	8,905	20,976	13,000	4,554	121,884	121,449	0	372,500	351,060	20,386,035
TOTAL FUNDS CARRIED FORWARD		17,338,544	1,378,001	1,187,647	231,771	70,458	12,967	16,353	13,000	6,276	121,983	141,792	0	372,500	352,007	21,243,299

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

Statement of Cash Flows for the Financial Year Ended 31 March 2013

	Note	2013 S\$	2012 (As restated) S\$
Cash flows from operating activities			
Net income		1,163,555	857,264
Adjustments for:			
- Depreciation	7	753,451	755,136
- Interest income	10	(18,490)	(12,185)
- Loss on disposal of property, plant and equipment		2,376	1,257
- Property, plant and equipment expensed	7	0	15,797
Operating cash flow before working capital changes		1,900,892	1,617,269
Changes in operating assets and liabilities:			
- Trade and other receivables		(483,985)	(171,863)
- Inventories		1,354	14,006
- Trade and other payables		699,011	403,026
Cash generated from operations		2,117,272	1,862,438
Interest received		6,075	4,175
Net cash provided by operating activities		<u>2,123,347</u>	<u>1,866,613</u>
Cash flows from investing activities			
Increase in pledged deposits		(52,962)	0
Interest received		12,415	8,010
Placement of investment		(506,000)	0
Proceeds from disposal of property, plant and equipment		32	900
Proceeds from termination of investment		0	380,000
Purchases of property, plant and equipment	7	(187,705)	(376,542)
Net cash (used in) / provided by investing activities		<u>(734,220)</u>	<u>12,368</u>
Net increase in cash and cash equivalents		1,389,127	1,878,981
Cash and cash equivalents at beginning of financial year		7,293,019	5,414,038
Cash and cash equivalents at end of financial year	4	<u>8,682,146</u>	<u>7,293,019</u>
Cash and cash equivalents comprise:			
Cash on hand	4	9,700	9,800
Cash in banks	4	6,210,313	4,143,674
Fixed deposits	4	2,462,133	3,139,545
		<u>8,682,146</u>	<u>7,293,019</u>

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

Notes to the Financial Statements for the Financial Year Ended 31 March 2013

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

1. General information

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

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

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

The Association is composed of eight (8) welfare centres as follows:

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

2. Significant accounting policies

2.1 Basis of preparation

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

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

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

2. Significant accounting policies (Cont'd)

2.1 Basis of preparation (Cont'd)

These financial statements are the Association's first financial statements prepared in accordance with CAS. The financial statement for previous periods had been prepared in accordance with Singapore Financial Reporting Standards (FRS).

The CAS was issued by Accounting Standards Council (ASC) to set out the basis for preparing and presenting financial statements for the charity sector. It is applicable to financial periods beginning on or after 1 July 2011. The definitions and accounting treatments presented in the CAS are developed based on the requirements of FRS taking into account the context and circumstances relevant to the charity sector.

The Association has adopted CAS on 1 April 2012. The effects on the adoption of CAS are disclosed in Note 18.

2.2 Income recognition

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

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

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

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

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

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

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

2.2.6 Other income is recognised when received.

2. Significant accounting policies (Cont'd)

2.3 Cost recognition

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

2.3.1 Cost of generating funds from fund-raising activities

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

2.3.2 Cost of charitable activities

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

2.3.3 Governance and administrative costs

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

2.4 Property, plant and equipment

2.4.1 Measurement

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

The cost of an item of property, plant and equipment includes its purchase price and any costs that are directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

2. Significant accounting policies (Cont'd)

2.4 Property, plant and equipment (Cont'd)

2.4.2 Depreciation

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

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

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

2.4.3 Subsequent expenditure

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

2.4.4 Disposal

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

2. Significant accounting policies (Cont'd)

2.5 Financial assets

2.5.1 Recognition and measurement

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

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

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

2.5.2 Derecognition

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

2.5.3 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 are considered indicators that the receivable is impaired. The amount of the allowance is the difference between the asset's carrying amount and the undiscounted future cash flows that the Association expects to receive. The amount of the allowance for impairment is recognised in the statement of financial activities within "Governance and administrative costs".

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. Significant accounting policies (Cont'd)

2.6 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.

2.7 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. Cash and cash equivalents are carried at cost.

2.8 Financial liabilities

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

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

2.9 Trade and other payables

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

2.10 Provisions for other liabilities and charges

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

2.11 Funds

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

2. Significant accounting policies (Cont'd)

2.12 Leases

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

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

2.13 Employee compensation

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.

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

2.14 Currency translation

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

2.15 Related parties

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

3. Critical accounting estimates, assumptions and judgments

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

Critical judgments in applying the entity's accounting policies

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

Estimated useful lives of property, plant and equipment

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

Allowance for impairment of receivables

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

4. Cash and cash equivalents

	2013 S\$	2012 S\$
Cash on hand	9,700	9,800
Cash in banks	6,210,313	4,143,674
Fixed deposits	<u>2,700,195</u>	<u>3,324,645</u>
	8,920,208	7,478,119
Pledged fixed deposits	<u>(238,062)</u>	<u>(185,100)</u>
Cash and cash equivalents for cash flow purposes	<u>8,682,146</u>	<u>7,293,019</u>

Fixed deposits are pledged against the Banker's Guarantee in compliance to the tenancy agreement with Singapore Land Authority.

Fixed deposits have maturity terms of 1 month to 12 months (2012: 1 month to 12 months) and have interest rates ranging from 0.05% to 2.00% (2012: 0.05% to 0.20%) per annum.

4. Cash and cash equivalents (Cont'd)

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

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

	2013 S\$	2012 S\$
Less than 1 month	1,462,133	1,939,086
6 months to 1 year	1,000,000	200,459
More than 1 year	<u>0</u>	<u>1,000,000</u>
	<u>2,462,133</u>	<u>3,139,545</u>

5. Trade and other receivables

	2013 S\$	2012 S\$
Trade receivables		
- Outside parties	87,684	93,273
- Allowance for bad debts	<u>(58,150)</u>	<u>(58,350)</u>
	29,534	34,923
Other receivables		
- Amount due from related parties	910	164,289
- Deposits paid	142,269	145,620
- Grant receivable	732,339	271,073
- Other debtors	297,235	108,269
- Prepayments	<u>34,033</u>	<u>28,161</u>
	<u>1,236,320</u>	<u>752,335</u>

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

6. Investment in financial assets

	2013 S\$	2012 S\$
Cost		
Corporate bonds	<u>506,000</u>	<u>0</u>

The corporate bonds have interest rate of 3.08% per annum and will mature on 12 September 2022.

7. Property, plant and equipment

2013	Note	Alarm and security system S\$	Arts and music equipment S\$	Building S\$	Computer S\$	Electrical and fittings S\$	Furniture and equipment S\$	Laundry equipment S\$	Motor vehicles S\$	Physio / Medical equipment S\$	Renovation S\$	Renovation in progress S\$	Total S\$
Cost													
Beginning of financial year		144,265	6,065	15,427,304	450,514	84,680	1,383,722	58,407	607,310	135,281	1,669,907	0	19,967,455
Additions		23,013	0	0	50,694	21,701	66,857	0	0	15,110	10,330	0	187,705
Disposal / Written-off		(3,109)	0	0	0	0	(30,576)	0	0	(8,990)	0	0	(42,675)
End of financial year		164,169	6,065	15,427,304	501,208	106,381	1,420,003	58,407	607,310	141,401	1,680,237	0	20,112,485
Accumulated depreciation													
Beginning of financial year		36,022	1,270	3,008,557	303,427	15,525	1,082,751	973	508,046	84,741	548,281	0	5,589,593
Depreciation charge	11	30,808	1,212	306,463	99,624	18,312	92,071	11,682	32,551	18,471	142,257	0	753,451
Disposal		(1,541)	0	0	0	0	(29,737)	0	0	(8,989)	0	0	(40,267)
End of financial year		65,289	2,482	3,315,020	403,051	33,837	1,145,085	12,655	540,597	94,223	690,538	0	6,302,777
Net book value at end of financial year													
		98,880	3,583	12,112,284	98,157	72,544	274,918	45,752	66,713	47,178	989,699	0	13,809,708
Cost													
Beginning of financial year		26,363	5,392	15,427,304	420,133	0	1,180,789	0	594,540	91,181	1,128,354	827,439	19,701,495
Additions		50,556	673	0	37,009	84,680	73,065	58,407	50,770	13,252	8,130	0	376,542
Disposal / Written-off		0	0	0	(6,628)	0	(50,157)	0	(38,000)	0	0	(15,797)	(110,582)
Transfers		67,346	0	0	0	0	180,025	0	0	30,848	533,423	(811,642)	0
End of financial year		144,265	6,065	15,427,304	450,514	84,680	1,383,722	58,407	607,310	135,281	1,669,907	0	19,967,455
Accumulated depreciation													
Beginning of financial year		9,163	90	2,702,092	225,800	0	1,016,691	0	499,993	66,383	406,873	0	4,927,085
Depreciation charge	11	26,859	1,180	306,465	84,255	15,525	114,060	973	46,053	18,358	141,408	0	755,136
Disposal		0	0	0	(6,628)	0	(48,000)	0	(38,000)	0	0	0	(92,628)
End of financial year		36,022	1,270	3,008,557	303,427	15,525	1,082,751	973	508,046	84,741	548,281	0	5,589,593
Net book value at end of financial year													
		108,243	4,795	12,418,747	147,087	69,155	300,971	57,434	99,264	50,540	1,121,626	0	14,377,862

In 2012, renovation in progress amounting to S\$15,797 was written-off and charged under “Property, plant and equipment expensed”.

8. Trade and other payables

	2013 S\$	2012 S\$
Trade payables		
- Outside parties	727,393	173,597
Other payables		
- Amount due to related parties	77,435	339
- Accruals	798,479	898,428
- Deferred income	235,664	172,489
- Deposits received	106,112	80,472
- Other creditor	22,916	1,248
- Pre-event costs	102,328	44,743
	<u>2,070,327</u>	<u>1,371,316</u>

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

9. Funds

9.1 Investment fund

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

9.2 Project account reserve

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

9.3 Sinking fund

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

9.4 Designated fund

This fund is composed of the following:

9.4.1 Alumni welfare fund

This fund is to support Happy Arts Enterprise Ltd.'s training programs and other alumni related expenses.

9.4.2 Client welfare fund

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

9. Funds (Cont’d)

9.4 Designated fund (Cont’d)

9.4.3 Equipment fund

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

9.4.4 HIV fund

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

9.4.5 Medicine fund

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

9.4.6 Metta School reserve

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

9.4.7 Student welfare fund

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

9.4.8 The Late Mrs. Teoh Siok Loo fund

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

9.5 Building fund

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

9.6 Education trust fund

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

10. Income

	Note	Unrestricted fund											Restricted Fund		
		Designated Fund											Building fund S\$	Education trust fund S\$	Total S\$
2013		General fund S\$	Investment fund S\$	Project account reserve S\$	Sinking fund S\$	Alumni welfare fund S\$	Client welfare fund S\$	Equipment fund S\$	HIV fund S\$	Medicine fund S\$	Metta School reserve S\$	Student welfare fund S\$	The Late Mrs. Teoh Siok Loo fund S\$		
Voluntary income															
Donations – Tax exempt		846,804	0	0	0	0	0	0	0	0	0	0	0	0	846,804
Donations – Non-tax exempt		370,240	0	0	0	0	0	0	0	0	0	0	0	0	370,240
Donations – Designated		322,725	0	0	0	10	8,087	0	0	1,129	2	77,000	41,949	1,082	451,984
Government grants		4,829,566	0	0	0	0	0	0	0	0	0	0	0	0	4,829,566
NCSS grants		1,002,470	0	0	0	0	0	0	0	0	0	0	0	0	1,002,470
President’s Challenge		70,000	0	0	0	0	0	0	0	0	0	0	0	0	70,000
Temasek Care Grant		75,000	0	0	0	0	0	0	0	0	0	0	0	0	75,000
Tote Board grants		106,506	0	0	0	0	0	0	0	0	0	0	0	0	106,506
		<u>7,623,311</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>10</u>	<u>8,087</u>	<u>0</u>	<u>0</u>	<u>1,129</u>	<u>2</u>	<u>77,000</u>	<u>41,949</u>	<u>1,082</u>	<u>7,752,570</u>
Activities for generating funds															
Fund-raising income		1,084,867	0	0	0	0	0	0	0	0	0	0	0	0	1,084,867
Event and activity income		180,028	0	0	0	0	0	0	0	0	0	0	0	0	180,028
		<u>1,264,895</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,264,895</u>
Investment income															
Interest income		18,490	0	0	0	0	0	0	0	0	0	0	0	0	18,490
Income from charitable activities															
Buddhist activity income		1,374,710	0	0	0	0	0	0	0	0	0	0	0	0	1,374,710
Fees received		1,207,951	0	0	0	0	0	0	0	0	0	0	0	0	1,207,951
Membership fee		2,694	0	0	0	0	0	0	0	0	0	0	0	0	2,694
Others		80,491	0	0	0	0	0	0	0	0	0	0	0	0	80,491
Transport service fee		106,666	0	0	0	0	0	0	0	0	0	0	0	0	106,666
		<u>2,772,512</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,772,512</u>
Other income															
Management fee	14	43,200	0	0	0	0	0	0	0	0	0	0	0	0	43,200
Sundry income		7,874	0	0	0	0	0	0	0	0	0	0	0	0	7,874
		<u>51,074</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>51,074</u>

10. Income (Cont'd)

		Unrestricted Fund											Restricted Fund			
		Designated Fund														
		General fund S\$	Investment fund S\$	Project account reserve S\$	Sinking fund S\$	Alumni welfare fund S\$	Client welfare fund S\$	Equipment fund S\$	HIV fund S\$	Medicine fund S\$	Metta School reserve S\$	Student welfare fund S\$	The Late Mrs. Teoh Siok Loo fund S\$	Building fund S\$	Education trust fund S\$	Total S\$
2012 (As restated)	Note															
Voluntary income																
Donations – Tax exempt		776,664	0	0	0	0	0	0	0	0	0	0	0	0	0	776,664
Donations – Non-tax exempt		318,296	0	0	0	0	0	0	0	0	0	0	0	0	0	318,296
Donations – Designated		294,001	0	0	0	122,298	5,113	0	0	1,722	99	29,072	0		947	453,252
Government grants		4,245,877	0	0	0	0	0	0	0	0	0	0	0	0	0	4,245,877
NCSS grants		1,108,913	0	0	0	0	0	0	0	0	0	0	0	0	0	1,108,913
President's Challenge		330,000	0	0	0	0	0	0	0	0	0	0	0	0	0	330,000
Temasek Care Grant		75,000	0	0	0	0	0	0	0	0	0	0	0	0	0	75,000
Tote Board grants		210,950	0	0	0	0	0	0	0	0	0	0	0	0	0	210,950
		<u>7,359,701</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>122,298</u>	<u>5,113</u>	<u>0</u>	<u>0</u>	<u>1,722</u>	<u>99</u>	<u>29,072</u>	<u>0</u>	<u>0</u>	<u>947</u>	<u>7,518,952</u>
Activities for generating funds																
Fund-raising income		828,592	0	0	0	0	0	0	0	0	0	0	0	0	0	828,592
Event and activity income		138,162	0	0	0	0	0	0	0	0	0	0	0	0	0	138,162
		<u>966,754</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>966,754</u>
Investment income																
Interest income		12,185	0	0	0	0	0	0	0	0	0	0	0	0	0	12,185
Income from charitable activities																
Buddhist activity income		1,152,584	0	0	0	0	0	0	0	0	0	0	0	0	0	1,152,584
Fees received		1,176,775	0	0	0	0	0	0	0	0	0	0	0	0	0	1,176,775
Membership fee		2,308	0	0	0	0	0	0	0	0	0	0	0	0	0	2,308
Others		9,108	0	0	0	0	0	0	0	0	0	0	0	0	0	9,108
Transport service fee		66,340	0	0	0	0	0	0	0	0	0	0	0	0	0	66,340
		<u>2,407,115</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,407,115</u>
Other income																
Management fee	14	83,250	0	0	0	0	0	0	0	0	0	0	0	0	0	83,250
Sundry income		61,339	0	0	0	0	0	0	0	0	0	0	0	0	0	61,339
		<u>144,589</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>144,589</u>

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

11. Expenditure

2013	Note	Unrestricted Fund											Restricted Fund			
		General fund S\$	Investment fund S\$	Project account reserve S\$	Sinking fund S\$	Designated Fund								Building fund S\$	Education trust fund S\$	Total S\$
						Alumni welfare fund S\$	Client welfare fund S\$	Equipment fund S\$	HIV fund S\$	Medicine fund S\$	Metta School reserve S\$	Student welfare fund S\$	The Late Mrs. Teoh Siok Loo fund S\$			
Cost of generating funds																
Fund-raising expenditure		256,837	0	0	0	0	0	0	0	0	0	0	0	0	0	256,837
Event and activity expense		121,049	0	0	0	0	0	0	0	0	0	0	0	0	0	121,049
Donation expense		20,493	0	0	0	0	0	0	0	0	0	0	0	0	0	20,493
Designated expenses		227,491	0	0	0	48	0	0	0	0	0	35,755	8,789	0	5,248	277,331
Investment expense		1,013	0	0	0	0	0	0	0	0	0	0	0	0	0	1,013
		626,883	0	0	0	48	0	0	0	0	0	35,755	8,789	0	5,248	676,723
Cost of charitable activities																
Buddhist activity expense	7	415,678	0	0	0	0	0	0	0	0	0	0	0	0	0	415,678
Depreciation		753,451	0	0	0	0	0	0	0	0	0	0	0	0	0	753,451
Direct activity expenses																
- Meals and refreshments		63,392	0	0	0	0	0	0	0	0	0	0	0	0	0	63,392
- Medical and physical aids		27,388	0	0	0	0	0	0	0	0	0	0	0	0	0	27,388
- Medical professional fee		230,337	0	0	0	0	0	0	0	0	0	0	0	0	0	230,337
- Other expense		10,945	0	0	0	0	0	0	0	0	0	0	0	0	0	10,945
- Outings and activities		5,249	0	0	0	0	0	0	0	0	0	0	0	0	0	5,249
- Training and teaching materials		10,308	0	0	0	0	0	0	0	0	0	0	0	0	0	10,308
- Transportation		139,837	0	0	0	0	0	0	0	0	0	0	0	0	0	139,837
- Uniform		3,990	0	0	0	0	0	0	0	0	0	0	0	0	0	3,990
Public education		3,672	0	0	0	0	0	0	0	0	0	0	0	0	0	3,672
Rental																
- Building		1,295,115	0	0	0	0	0	0	0	0	0	0	0	0	0	1,295,115
- Equipment		33,928	0	0	0	0	0	0	0	0	0	0	0	0	0	33,928
Staff costs																
- CPF/SDL and levy		739,500	0	0	0	0	0	0	0	0	0	0	0	0	0	739,500
- Medical		51,153	0	0	0	0	0	0	0	0	0	0	0	0	0	51,153
- Salaries and bonus		4,956,219	0	0	0	0	0	0	0	0	0	0	0	0	0	4,956,219
- Temporary service		3,023	0	0	0	0	0	0	0	0	0	0	0	0	0	3,023
- Transportation		4,751	0	0	0	0	0	0	0	0	0	0	0	0	0	4,751
- Un-utilised leave		30,223	0	0	0	0	0	0	0	0	0	0	0	0	0	30,223
- Welfare and training		173,284	0	0	0	0	0	0	0	0	0	0	0	0	0	173,284
Balance carried forward		8,951,443	0	0	0	0	0	0	0	0	0	0	0	0	0	8,951,443

11. Expenditure (Cont'd)

	Unrestricted Fund												Restricted Fund		
	Designated Fund														
	General fund S\$	Investment fund S\$	Project account reserve S\$	Sinking fund S\$	Alumni welfare fund S\$	Client welfare fund S\$	Equipment fund S\$	HIV fund S\$	Medicine fund S\$	Metta School reserve S\$	Student welfare fund S\$	The Late Mrs. Teoh Siok Loo fund S\$	Building fund S\$	Education trust fund S\$	Total S\$
2013 (Cont'd)															
Cost of charitable activities															
Balance brought forward	8,951,443	0	0	0	0	0	0	0	0	0	0	0	0	0	8,951,443
Upkeep, repairs and maintenance															
- Equipment	21,413	0	0	0	0	0	0	0	0	0	0	0	0	0	21,413
- General	174,435	0	0	0	0	0	0	0	0	0	0	0	0	0	174,435
- Motor vehicles	70,652	0	0	0	0	0	0	0	0	0	0	0	0	0	70,652
Utilities	479,733	0	0	0	0	0	0	0	0	0	0	0	0	0	479,733
Others															
- General expenses	22,434	0	0	0	0	0	0	0	0	0	0	0	0	0	22,434
- License and subscription	6,630	0	0	0	0	0	0	0	0	0	0	0	0	0	6,630
- Meeting expenses	7,137	0	0	0	0	0	0	0	0	0	0	0	0	0	7,137
- Printing, stationery and postage	46,802	0	0	0	0	0	0	0	0	0	0	0	0	0	46,802
- Telecommunication	63,950	0	0	0	0	0	0	0	0	0	0	0	0	0	63,950
	9,844,629	0	0	0	0	0	0	0	0	0	0	0	0	0	9,844,629
Governance and other administrative costs															
Audit fees	18,600	0	0	0	0	0	0	0	0	0	0	0	0	0	18,600
Bank charges	7,282	0	0	0	0	0	0	0	0	0	0	0	0	0	7,282
Cost of goods sold	19,324	0	0	0	0	0	0	0	0	0	0	0	0	0	19,324
Loss on disposal of property, plant and equipment	2,376	0	0	0	0	0	0	0	0	0	0	0	0	0	2,376
Newspapers and periodicals	1,208	0	0	0	0	0	0	0	0	0	0	0	0	0	1,208
Other professional fees	50,196	0	0	0	0	0	0	0	0	0	0	0	0	0	50,196
Property, plant and equipment expensed	38,436	0	0	0	0	0	0	0	0	0	0	0	0	0	38,436
Property, plant and equipment insurance	27,763	0	0	0	0	0	0	0	0	0	0	0	0	0	27,763
Provision for bad debts	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Recruitment	9,449	0	0	0	0	0	0	0	0	0	0	0	0	0	9,449
	174,634	0	0	0	0	0	0	0	0	0	0	0	0	0	174,634

11. Expenditure (Cont'd)

		Unrestricted Fund												Restricted Fund		
		Designated Fund														
		General fund S\$	Investment fund S\$	Project account reserve S\$	Sinking fund S\$	Alumni welfare fund S\$	Client welfare fund S\$	Equipment fund S\$	HIV fund S\$	Medicine fund S\$	Metta School reserve S\$	Student welfare fund S\$	The Late Mrs. Teoh Siok Loo fund S\$	Building fund S\$	Education trust fund S\$	Total S\$
2012 (As restated)	Note															
Cost of generating funds																
Fund-raising expenditure		199,368	0	0	0	0	0	0	0	0	0	0	0	0	0	199,368
Event and activity expense		101,250	0	0	0	0	0	0	0	0	0	0	0	0	0	101,250
Donation expense		18,250	0	0	0	0	0	0	0	0	0	0	0	0	0	18,250
Designated expenses		392,290	0	0	0	85,840	1,051	4,623	0	0	0	8,729	0	371	0	488,281
		711,158	0	0	0	85,840	1,051	4,623	0	0	0	8,729	0	371	0	807,149
Cost of charitable activities																
Buddhist activity expense		377,561	0	0	0	0	0	0	0	0	0	0	0	0	0	377,561
Depreciation	7	755,136	0	0	0	0	0	0	0	0	0	0	0	0	0	755,136
Direct activity expenses																
- Meals and refreshments		62,510	0	0	0	0	0	0	0	0	0	0	0	0	0	62,510
- Medical and physical aids		20,794	0	0	0	0	0	0	0	0	0	0	0	0	0	20,794
- Medical professional fee		245,716	0	0	0	0	0	0	0	0	0	0	0	0	0	245,716
- Other expense		8,604	0	0	0	0	0	0	0	0	0	0	0	0	0	8,604
- Outings and activities		3,082	0	0	0	0	0	0	0	0	0	0	0	0	0	3,082
- Training and teaching materials		13,361	0	0	0	0	0	0	0	0	0	0	0	0	0	13,361
- Transportation		143,791	0	0	0	0	0	0	0	0	0	0	0	0	0	143,791
- Uniform		2,931	0	0	0	0	0	0	0	0	0	0	0	0	0	2,931
Public education		10,566	0	0	0	0	0	0	0	0	0	0	0	0	0	10,566
Rental																
- Building		1,145,188	0	0	0	0	0	0	0	0	0	0	0	0	0	1,145,188
- Equipment		33,231	0	0	0	0	0	0	0	0	0	0	0	0	0	33,231
Staff costs																
- CPF/SDL and levy		651,736	0	0	0	0	0	0	0	0	0	0	0	0	0	651,736
- Medical		51,180	0	0	0	0	0	0	0	0	0	0	0	0	0	51,180
- Salaries and bonus		4,693,971	0	0	0	0	0	0	0	0	0	0	0	0	0	4,693,971
- Temporary service		6,605	0	0	0	0	0	0	0	0	0	0	0	0	0	6,605
- Transportation		4,789	0	0	0	0	0	0	0	0	0	0	0	0	0	4,789
- Un-utilised leave		35,605	0	0	0	0	0	0	0	0	0	0	0	0	0	35,605
- Welfare and training		136,812	0	0	0	0	0	0	0	0	0	0	0	0	0	136,812
Balance carried forward		8,403,169	0	0	0	0	0	0	0	0	0	0	0	0	0	8,403,169

11. Expenditure (Cont'd)

	Unrestricted Fund												Restricted Fund		
					Designated Fund								Building fund S\$	Education trust fund S\$	Total S\$
2012 (Cont'd)	General fund S\$	Investment fund S\$	Project account reserve S\$	Sinking fund S\$	Alumni welfare fund S\$	Client welfare fund S\$	Equipment fund S\$	HIV fund S\$	Medicine fund S\$	Metta School reserve S\$	Student welfare fund S\$	The Late Mrs. Teoh Siok Loo fund S\$			
Cost of charitable activities															
Balance brought forward	8,403,169	0	0	0	0	0	0	0	0	0	0	0	0	0	8,403,169
Upkeep, repairs and maintenance															
- Equipment	20,704	0	0	0	0	0	0	0	0	0	0	0	0	0	20,704
- General	148,929	0	0	0	0	0	0	0	0	0	0	0	0	0	148,929
- Motor vehicles	64,427	0	0	0	0	0	0	0	0	0	0	0	0	0	64,427
Utilities	439,461	0	0	0	0	0	0	0	0	0	0	0	0	0	439,461
Others															
- General expenses	18,024	0	0	0	0	0	0	0	0	0	0	0	0	0	18,024
- License and subscription	5,290	0	0	0	0	0	0	0	0	0	0	0	0	0	5,290
- Meeting expenses	8,662	0	0	0	0	0	0	0	0	0	0	0	0	0	8,662
- Overseas travel	1,450	0	0	0	0	0	0	0	0	0	0	0	0	0	1,450
- Printing, stationery and postage	47,282	0	0	0	0	0	0	0	0	0	0	0	0	0	47,282
- Telecommunication	75,175	0	0	0	0	0	0	0	0	0	0	0	0	0	75,175
	<u>9,232,573</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>9,232,573</u>
Governance and other administrative costs															
Audit fees	18,300	0	0	0	0	0	0	0	0	0	0	0	0	0	18,300
Bank charges	2,305	0	0	0	0	0	0	0	0	0	0	0	0	0	2,305
Cost of goods sold	15,890	0	0	0	0	0	0	0	0	0	0	0	0	0	15,890
Loss on disposal of property, plant and equipment	2,157	0	0	0	0	0	0	0	0	0	0	0	0	0	2,157
Newspapers and periodicals	1,238	0	0	0	0	0	0	0	0	0	0	0	0	0	1,238
Other professional fees	34,194	0	0	0	0	0	0	0	0	0	0	0	0	0	34,194
Property, plant and equipment expensed	40,143	0	0	0	0	0	0	0	0	0	0	0	0	0	40,143
Property, plant and equipment insurance	29,047	0	0	0	0	0	0	0	0	0	0	0	0	0	29,047
Provision for bad debts	2,148	0	0	0	0	0	0	0	0	0	0	0	0	0	2,148
Recruitment	7,187	0	0	0	0	0	0	0	0	0	0	0	0	0	7,187
	<u>152,609</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>152,609</u>

12. Operating lease commitments

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

	2013 S\$	2012 S\$
Rental of building		
Not later than one year	1,368,384	1,141,707
More than a year but not more than five years	<u>0</u>	<u>1,141,707</u>
	<u>1,368,384</u>	<u>2,283,414</u>
Rental of equipment		
Not later than one year	36,619	33,836
More than a year but not more than five years	<u>125,273</u>	<u>47,808</u>
	<u>161,892</u>	<u>81,644</u>

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

13. Income tax expense

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

14. Related party transactions

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

	Note	2013 S\$	2012 S\$
Income received by Association on behalf of the related party		470,066	209,707
Expenses paid by Association on behalf of the related party		93,561	121,063
Expenses paid on behalf of the Association		1,685	0
Sale of goods		582	10,623
Purchase of services		72,981	172,320
Management fee income	11	<u>43,200</u>	<u>83,250</u>

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

During the financial year, two (2012: one) of the Executive Management Committee members received honorariums for services rendered during Buddhist culture activities totalling to S\$21,440 (2012: S\$2,400). Other members did not receive any remuneration during the financial year.

15. Key management personnel compensation

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

	2013 No. of key management personnel	2012 No. of key management personnel
Remuneration band		
Between S\$100,001 to \$150,000	3	2
Between S\$50,001 to \$100,000	4	5
S\$50,000 and below	<u>0</u>	<u>0</u>

16. Management of conflict of interest

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

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

17. Reserve policy and position

The Association's reserve position for financial year ended 31 March 2013 is as follows:

		2013	2012	Increase / (Decrease)
		S\$'000	S\$'000	%
A	Unrestricted Funds			
	Accumulated general funds	18,186	17,339	4.88
	Investment fund	1,611	1,378	16.91
	Project account reserve	1,188	1,188	0
	Sinking fund	279	232	20.26
	Total	21,264	20,137	5.60
B	Restricted or Designated Funds			
	Designated Funds	466	383	21.67
	Restricted Funds	677	725	(6.62)
C	Endowment Funds	0	0	0
D	Total Funds	22,407	21,245	5.47
E	Total Annual Operating Expenditure	10,696	10,192	4.77
F	Ratio of Funds to Annual Operating Expenditure (A/E)	1.99	1.98	0.51

Reference:

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

The Association's reserve policy is as follows:

The Association regards its unrestricted general fund as its reserves.

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

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

18. Comparative figures

Certain line items have been adjusted and reclassified on the face of the statement of financial position, statement of financial activities, statement of cash flows and the related notes to the financial statements to reflect the change in accounting policy resulting from adoption of CAS, as shown below:

	As previously reported S\$	Adjustments S\$	Reclassifications S\$	As restated S\$
2012				
Statement of financial position				
Liabilities				
- Deferred capital grants	13,947,273	(13,947,273)	0	0
Funds				
- General fund	3,391,271	13,947,273	0	17,338,544
	<u>17,338,544</u>	<u>0</u>	<u>0</u>	<u>17,338,544</u>

18. Comparative figures (Cont'd)

	As previously reported S\$	Adjustments S\$	Reclassifications S\$	As restated S\$
2012				
Statement of financial activities				
Incoming resources from generating funds				
- Voluntary income				
Donations - Designated	259,879	34,122	0	294,001
Government grants	3,980,114	265,763	0	4,245,877
Amortisation of deferred capital grant	603,801	(603,801)	0	0
- Investment income	0	0	12,185	12,185
Other income	156,774	0	(12,185)	144,589
Cost of generating funds				
- Designated expenses	(824,088)	16,939	0	(807,149)
	<u>4,176,480</u>	<u>(286,977)</u>	<u>0</u>	<u>3,889,503</u>
Statement of cash flows				
Operating activities				
- Net income	1,144,241	(286,977)	0	857,264
- Amortisation of deferred capital grant	(603,801)	603,801	0	0
Financing activities				
- Grants received	316,824	(316,824)	0	0
	<u>857,264</u>	<u>0</u>	<u>0</u>	<u>0</u>

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 Centre recognised the grants in the statement of financial activities at the point when it has entitlement to the income and not deferred over the life of the asset.

The funds received during the previous financial years for the purchase of property, plant and equipment are taken to the general fund account and subsequently reduced over the useful lives of the assets in line with its depreciation.

Interest income previously under other income is now presented under investment income.

19. Authorisation of financial statements

These financial statements were authorised for issue in accordance with a resolution of the Executive Management Committee on 27 July 2013.



Audited Financial Statements

For The Year Ended 31 March 2013



Registration No. 1431
Registered with Ministry of Education

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Statement by Executive Management Committee


In the opinion of the Management Committee,

- a) the financial statements as set out on pages 121 to 143 are drawn up so as to give a true and fair view of the state of affairs of the School at 31 March 2013, and of the results of financial activities and cash flows of the School for the year then ended; and
- b) at the date of this statement, there are reasonable grounds to believe that the School will be able to pay its debts as and when they fall due.

The Management Committee, comprising the following, authorised the issue of these financial statements on 27 August 2013.


Lai Meng Wah @ Shi Fa Zhao	Chairman
Ong Tai Yong @ Shi Pu En	School supervisor
See Phek Leong Melison	Secretary
Tan Ming Yong	Treasurer
Ee Tiang Hwee	Member
Lau Swee Eng	Member
Lim Yew Si	Member
Tan Yen Kee	Member
Poh Yong Meng, Stephen	Member
Yong Soo Cheng	Member
Christina Michael	Ministry of Education representative

For and on behalf of the Management Committee,



See Phek Leong Melison
Secretary / Principal

Singapore,
27 August 2013



Tan Ming Yong
Honorary Treasurer

Report on Financial Statement

We have audited the accompanying financial statements of **Metta School** (the “School”) set out on pages 121 to 143, which comprise the statement of financial position as at 31 March 2013, the statement of financial activities, statement of cash flows, statement of monthly pupil enrolment eligible for funding and statement of monthly enrolment for international students for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management’s Responsibility for the Financial Statements

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

Auditors’ Responsibility

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

An audit involves performing procedures to obtain evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor’s judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the entity’s preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity’s internal controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements of the School are properly drawn up in accordance with the provisions of the Charities Accounting Standard so as to give a true and fair view of the state of affairs of the School as at 31 March 2013, and the results and cash flows of the School for the financial year ended on that date.

Report on other Legal and Regulatory Requirements

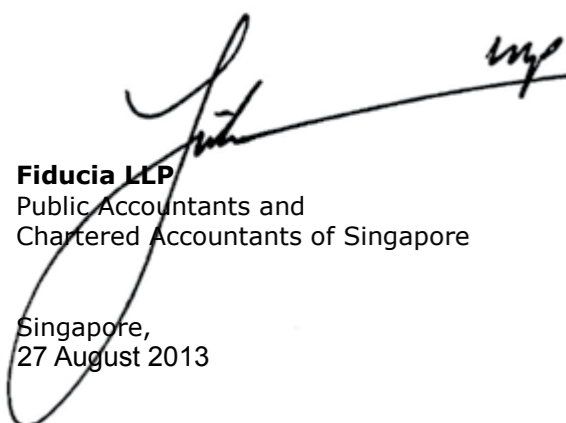
In our opinion, the accounting and other records properly kept in accordance to the Rules and Regulations issued by the Ministry of Education and National Council of Social Services, as well of any agreement with the Ministry of Education and National Council of Social Services.

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

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

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

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


Fiducia LLP
Public Accountants and
Chartered Accountants of Singapore

Singapore,
27 August 2013

Statement of Financial Position As At 31 March 2013

	Note	2013 S\$	2012 (As restated) S\$
ASSETS			
Current assets			
Cash and cash equivalents	4	12,209,389	11,119,715
Other receivables	5	80,079	192,251
Inventories		10	79
		<u>12,289,478</u>	<u>11,312,045</u>
Non-current assets			
Property, plant and equipment	6	14,345,630	11,553,628
		<u>26,635,108</u>	<u>22,865,673</u>
LIABILITIES			
Current liabilities			
Accruals and other payables	7	<u>378,153</u>	<u>425,027</u>
		<u>378,153</u>	<u>425,027</u>
NET ASSETS			
		<u>26,256,955</u>	<u>22,440,646</u>
FUNDS			
Unrestricted funds			
Accumulated general fund	8	<u>20,873,936</u>	<u>17,487,748</u>
Restricted funds			
Curriculum enhancement fund	9	475	919
Discretionary financial assistance fund	9	18,775	0
Financial assistance fund	9	15	25,000
High needs fund	9	6,940	(1,229)
Opportunity fund	9	5,600	10,123
Parent support group fund	9	2,500	0
Project fund	9	1,498,997	1,431,733
School building fund – Extension	9	(68,014)	241,547
Sinking fund	9	2,321,835	1,940,425
Staff training vote fund	9	114,801	159,773
Student assistance fund	9	<u>1,481,095</u>	<u>1,144,607</u>
		<u>5,383,019</u>	<u>4,952,898</u>
TOTAL FUNDS		<u>26,256,955</u>	<u>22,440,646</u>

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

Statement of Financial Activities for the Financial Year Ended 31 March 2013

	Unrestricted funds	Restricted funds											Total S\$
	Accumulated general fund S\$	Curriculum enhancement fund S\$	Discretionary financial assistance fund S\$	Financial assistance fund S\$	High needs fund S\$	Opportunity fund S\$	Parent support group fund S\$	Project fund S\$	School building fund - Extension S\$	Sinking fund S\$	Staff training vote fund S\$	Student assistance fund S\$	
2013													
INCOME													
Income from generated funds													
Voluntary income													
- Donations - Community Chest	35,000	0	0	0	0	0	0	0	0	0	0	0	35,000
- Donations – Designated	178,586	0	0	0	0	0	0	0	0	0	0	0	178,586
- Donations – Unsolicited	653	0	0	0	0	0	0	0	0	0	0	0	653
Investment income													
- Interest – Fixed deposit	63,808	0	0	0	0	0	0	0	0	0	0	0	63,808
- Interest received	124	0	0	0	0	0	0	0	0	0	0	0	124
Income from charitable activities													
Fees received – Foreign students	7,227	0	0	0	0	0	0	0	0	0	0	0	7,227
Fees received – Local students	101,400	0	0	0	0	0	0	0	0	0	0	0	101,400
Government grant	5,886,558	59,191	25,000	0	58,035	7,228	2,500	0	2,395,974	0	0	0	8,434,486
MOE – Proto-typing vocational preparation	185,557	0	0	0	0	0	0	0	0	0	0	0	185,557
MOE – Secondment fund	60,736	0	0	0	0	0	0	0	0	0	0	0	60,736
NCSS grant	1,336,701	0	0	0	0	0	0	0	0	0	0	0	1,336,701
Singapore Totalisator Board grant	400,859	0	0	0	0	0	0	0	0	0	0	0	400,859
Other income													
Government grant – Special employment credit	30,810	0	0	0	0	0	0	0	0	0	0	0	30,810
Total income	8,288,019	59,191	25,000	0	58,035	7,228	2,500	0	2,395,974	0	0	0	10,835,947
EXPENDITURE													
Cost of generating funds													
Designated expenditure	159,362	0	0	0	0	0	0	0	0	0	0	0	159,362
Cost of charitable activities													
Depreciation	459,772	0	0	0	0	0	0	0	0	0	0	0	459,772
Proto-typing of vocational preparation	112,504	0	0	0	0	0	0	0	0	0	0	0	112,504
Pupil welfare	185,416	0	6,225	24,985	0	0	0	0	0	0	0	44,922	261,548
Professional fees and other services	74,657	59,635	0	0	0	0	0	0	0	0	0	0	134,292
Pre-vocational program	102,067	0	0	0	0	0	0	0	0	0	0	0	102,067
Supplies and materials	137,677	0	0	0	0	0	0	0	0	0	0	0	137,677
School functions	146,878	0	0	0	0	0	0	0	0	0	0	0	146,878
Salaries and allowances – School staff	4,767,289	0	0	0	49,866	11,751	0	0	0	0	0	0	4,828,906
Salaries and allowances – MOE	171,555	0	0	0	0	0	0	0	0	0	0	0	171,555
Staff welfare	91,205	0	0	0	0	0	0	0	0	0	44,972	0	136,177
Utilities	169,567	0	0	0	0	0	0	0	0	0	0	0	169,567

Statement of Financial Activities for the Financial Year Ended 31 March 2013 (Cont’d)

	Unrestricted funds	Restricted funds											Total S\$
	Accumulated general fund S\$	Curriculum enhancement fund S\$	Discretionary financial assistance fund S\$	Financial assistance fund S\$	High needs fund S\$	Opportunity fund S\$	Parent support group fund S\$	Project fund S\$	School building fund - Extension S\$	Sinking fund S\$	Staff training vote fund S\$	Student assistance fund S\$	
2013 (Cont’d)													
EXPENDITURE (Cont’d)													
Governance and other administrative costs													
Communications	6,044	0	0	0	0	0	0	0	0	0	0	0	6,044
Fixed asset written off	11	0	0	0	0	0	0	0	0	0	0	0	11
Purchase of equipment and furniture	14,815	0	0	0	0	0	0	12,159	0	0	0	0	26,974
Insurance	1,524	0	0	0	0	0	0	0	0	0	0	0	1,524
Licence fees	145	0	0	0	0	0	0	0	0	0	0	0	145
Maintenance	112,561	0	0	0	0	0	0	0	0	0	0	0	112,561
Manpower services	22,221	0	0	0	0	0	0	0	0	0	0	0	22,221
Recruitment	2,832	0	0	0	0	0	0	0	0	0	0	0	2,832
Rental of equipment	8,706	0	0	0	0	0	0	0	0	0	0	0	8,706
Security guards	13,958	0	0	0	0	0	0	0	0	0	0	0	13,958
Transport claims	1,613	0	0	0	0	0	0	0	0	0	0	0	1,613
Total expenditure	6,762,379	59,635	6,225	24,985	49,866	11,751	0	12,159	0	0	44,972	44,922	7,016,894
NET INCOME	1,525,640	(444)	18,775	(24,985)	8,169	(4,523)	2,500	(12,159)	2,395,974	0	(44,972)	(44,922)	3,819,053
ADJUSTMENT TO OVER / (UNDER) GRANT FUNDING	(2,744)	0	0	0	0	0	0	0	0	0	0	0	(2,744)
GROSS TRANSFERS BETWEEN FUNDS													
Appropriation of net income	(1,144,230)	0	0	0	0	0	0	381,410	0	381,410	0	381,410	0
Transfer to / (from) of funds	3,007,522							(301,987)	(2,705,535)	0	0	0	0
NET MOVEMENT IN FUNDS	3,386,188	(444)	18,775	(24,985)	8,169	(4,523)	2,500	67,264	(309,561)	381,410	(44,972)	336,488	3,816,309
TOTAL FUNDS BROUGHT FORWARD (As previously reported)	6,082,864	919	0	25,000	(1,229)	10,123	0	1,431,733	241,547	1,940,425	159,773	1,144,607	11,035,762
Effects of CAS adoption	11,404,884	0	0	0	0	0	0	0	0	0	0	0	11,404,884
TOTAL FUNDS BROUGHT FORWARD (As restated)	17,487,748	919	0	25,000	(1,229)	10,123	0	1,431,733	241,547	1,940,425	159,773	1,144,607	22,440,646
TOTAL FUNDS CARRIED FORWARD	20,873,936	475	18,775	15	6,940	5,600	2,500	1,498,997	(68,014)	2,321,835	114,801	1,481,095	26,256,955

STATEMENT OF FINANCIAL ACTIVITIES FOR THE FINANCIAL YEAR ENDED 31 MARCH 2013 (CONT'D)

	Unrestricted funds	Restricted funds											Total S\$
	Accumulated general fund S\$	Curriculum enhancement fund S\$	Discretionary financial assistance fund S\$	Financial assistance fund S\$	High needs fund S\$	Opportunity fund S\$	Parent support group fund S\$	Project fund S\$	School building fund - Extension S\$	Sinking fund S\$	Staff training vote fund S\$	Student assistance fund S\$	
2012 (As restated)													
INCOME													
Income from generated funds													
Voluntary income													
- Donations - Community Chest	0	0	0	0	0	0	0	0	0	0	0	0	0
- Donations - Designated	28,356	0	0	0	0	0	0	0	0	0	0	0	28,356
- Donations - Unsolicited	120	0	0	0	0	0	0	0	0	0	0	0	120
Investment income													
- Interest - Fixed deposit	54,968	0	0	0	0	0	0	0	0	0	0	0	54,968
- Interest received	166	0	0	0	0	0	0	0	0	0	0	0	166
Income from charitable activities													
Fees received - Foreign students	0	0	0	0	0	0	0	0	0	0	0	0	0
Fees received - Local students	96,420	0	0	0	0	0	0	0	0	0	0	0	96,420
Government grant	5,435,541	80,000	0	25,000	39,835	3,136	0	0	4,332,219	0	100,650	0	10,016,381
MOE - Proto-typing vocational preparation	170,850	0	0	0	0	0	0	0	0	0	0	0	170,850
MOE - Secondment fund	12,993	0	0	0	0	0	0	0	0	0	0	0	12,993
NCSS grant	1,137,884	0	0	0	0	0	0	0	0	0	0	0	1,137,884
Singapore Totalisator Board grant	334,987	0	0	0	0	0	0	0	0	0	0	0	334,987
Other income													
Government grant - Special employment credit	922	0	0	0	0	0	0	0	0	0	0	0	922
Total income	7,273,207	80,000	0	25,000	39,835	3,136	0	0	4,332,219	0	100,650	0	11,854,047
EXPENDITURE													
Cost of generating funds													
Designated expenditure	8,356	0	0	0	0	0	0	0	0	0	0	0	8,356
Cost of charitable activities													
Depreciation	318,755	0	0	0	0	0	0	0	0	0	0	0	318,755
Proto-typing of vocational preparation	100,726	0	0	0	0	0	0	0	0	0	0	0	100,726
Pupil welfare	238,256	0	0	0	0	0	0	0	0	0	0	59,906	298,162
Professional fees and other services	114,627	99,890	0	0	0	0	0	0	0	0	0	0	214,517
Pre-vocational program	120,724	0	0	0	0	0	0	0	0	0	0	0	120,724
Supplies and materials	148,810	0	0	0	0	0	0	0	0	0	0	0	148,810
School functions	121,382	0	0	0	0	0	0	0	0	0	0	0	121,382
Salaries and allowances - School staff	4,689,271	0	0	0	41,064	9,016	0	0	0	0	0	0	4,739,351
Salaries and allowances - MOE	34,102	0	0	0	0	0	0	0	0	0	0	0	34,102
Staff welfare	88,558	0	0	0	0	0	0	0	0	0	113,388	0	201,946
Utilities	126,677	0	0	0	0	0	0	0	0	0	0	0	126,677

Statement of Financial Activities for the Financial Year Ended 31 March 2013 (Cont'd)

	Unrestricted funds	Restricted funds											Total S\$
	Accumulated general fund S\$	Curriculum enhancement fund S\$	Discretionary financial assistance fund S\$	Financial assistance fund S\$	High needs fund S\$	Opportunity fund S\$	Parent support group fund S\$	Project fund S\$	School building fund - Extension S\$	Sinking fund S\$	Staff training vote fund S\$	Student assistance fund S\$	
2012 (Cont'd)													
EXPENDITURE (Cont'd)													
Governance and other administrative costs													
Communications	4,869	0	0	0	0	0	0	0	0	0	0	0	4,869
Fixed asset written off	3	0	0	0	0	0	0	0	0	0	0	0	3
Purchase of equipment and furniture	11,052	0	0	0	0	0	0	0	0	0	0	0	11,052
Insurance	1,573	0	0	0	0	0	0	0	0	0	0	0	1,573
Licence fees	100	0	0	0	0	0	0	0	0	0	0	0	100
Maintenance	89,479	0	0	0	0	0	0	0	0	0	0	0	89,479
Manpower services	0	0	0	0	0	0	0	0	0	0	0	0	0
Recruitment	1,892	0	0	0	0	0	0	0	0	0	0	0	1,892
Rental of equipment	4,956	0	0	0	0	0	0	0	0	0	0	0	4,956
Security guards	22,170	0	0	0	0	0	0	0	0	0	0	0	22,170
Transport claims	2,940	0	0	0	0	0	0	0	0	0	0	0	2,940
Total expenditure	6,249,278	99,890	0	0	41,064	9,016	0	0	0	0	113,388	59,906	6,572,542
NET INCOME	1,023,929	(19,890)	0	25,000	(1,229)	(5,880)	0	0	4,332,219	0	(12,738)	(59,906)	5,281,505
ADJUSTMENT TO OVER / (UNDER) GRANT FUNDING	(66,690)	0	0	0	0	0	0	0	0	0	0	0	(66,690)
GROSS TRANSFERS BETWEEN FUNDS													
Appropriation of net income	(909,999)	0	0	0	0	0	0	303,333	0	303,333	0	303,333	0
Transfer to / (from) of funds	4,199,729							(108,069)	(4,091,660)	0	0	0	0
NET MOVEMENT IN FUNDS	4,246,969	(19,890)	0	25,000	(1,229)	(5,880)	0	195,264	240,559	303,333	(12,738)	243,427	5,214,815
TOTAL FUNDS BROUGHT FORWARD (As previously reported)													
	5,846,220	20,809	0	0	0	16,003	0	1,236,469	988	1,637,092	172,511	901,180	9,831,272
Effects of CAS adoption	7,394,559	0	0	0	0	0	0	0	0	0	0	0	7,394,559
TOTAL FUNDS BROUGHT FORWARD (As restated)	13,240,779	20,809	0	0	0	16,003	0	1,236,469	988	1,637,092	172,511	901,180	17,225,831
TOTAL FUNDS CARRIED FORWARD													
	17,487,748	919	0	25,000	(1,229)	10,123	0	1,431,733	241,547	1,940,425	159,773	1,144,607	22,440,646

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

STATEMENT OF CASH FLOWS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2012

	Note	2013 S\$	2012 (As restated) S\$
Cash flows from operating activities			
Net income for the year		3,819,053	5,281,505
Adjustments for:			
– Depreciation	6	459,771	318,755
– Fixed asset written off		11	3
– Adjustment to prior year grant funding	8	(2,744)	(66,690)
– Interest income		(63,932)	(55,134)
Operating cash flows before working capital changes		4,212,159	5,478,439
Changes in operating assets and liabilities			
– Inventories		69	60
– Trade and other receivables		112,172	(142,547)
– Trade and other payables		(46,874)	133,308
Net cash generated from operating activities		<u>4,277,526</u>	<u>5,469,260</u>
Cash flows from investing activities			
Purchases of property, plant and equipment	6	(3,251,784)	(4,334,671)
Interest received		63,932	55,134
Net cash used in investing activities		<u>(3,187,852)</u>	<u>(4,279,537)</u>
Net increase in cash and cash equivalents		1,089,674	1,189,723
Cash and cash equivalents at beginning of financial year		11,119,715	9,929,992
Cash and cash equivalents at end of financial year	4	<u>12,209,389</u>	<u>11,119,715</u>
Cash and cash equivalents comprise:			
Cash and bank balances		3,458,713	2,437,750
Fixed deposits	4	8,750,676	8,681,965
		<u>12,209,389</u>	<u>11,119,715</u>

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

Statement of Monthly Pupil Enrolment Eligible For Funding for the Financial Year Ended 31 March 2013

	Number of pupils by disability group *				Number of students under vocational tracks		Total number of pupils
	(a)				(b)		(c=a+b)
Average for the period	MID(J)+MID(S)+ASD	MID(J)	MID(S)	ASD	VOC	VOC-ASD	
Apr – Jun 2012	332	208	21	103	88	12	432
Jul – Sep 2012	337	211	20	106	87	12	436
Oct - Dec 2012	336	210	20	106	86	12	434
Jan – Mar 2013	308	175	28	105	100	11	419

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

MID(J) – Mild intellectual disability – Junior students

MID(S) – Mild intellectual disability – Senior students

ASD – Autism Spectrum Disorder

VOC – Vocational students

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

**Statement of Monthly Pupil Enrolment For International Students
for the Financial Year Ended 31 March 2013**

	Number of international pupils *	Number of international pupils **	Total number of pupils
Average for the period	(a)	(b)	(c=a+b)
Apr – Jun 2012	0	0	0
Jul – Sep 2012	0	0	0
Oct - Dec 2012	0	0	0
Jan – Mar 2013	1	0	1

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

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

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

Notes to the Financial Statements for the Financial Year Ended 31 March 2013

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

1. General information

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

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

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

As at 31 March 2013, the School has 113 (2012: 106) employees.

2. Significant accounting policies

2.1 Basis of preparation

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

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

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

These financial statements are the School's first financial statements prepared in accordance with CAS. The financial statements for previous periods had been prepared in accordance with Singapore Financial Reporting Standards (FRS).

The CAS was issued by Accounting Standards Council (ASC) to set out the basis for preparing and presenting financial statements for the charity sector. It is applicable to financial periods beginning on or after 1 July 2011. The definitions and accounting treatments presented in the CAS are developed based on the requirements of FRS taking into account the context and circumstances relevant to the charity sector.

The School has adopted CAS on 1 April 2012. The effects on the adoption of CAS are disclosed in Note 17.

2. Significant accounting policies (Cont’d)

2.2 Revenue recognition

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

- 2.2.1 School fees are recognised over the period of instruction. Amounts of fees relating to future periods of instruction are included in fees received in advance.
- 2.2.2 Government grants 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 all the attached conditions. Government grants receivable are recognised as income over the periods necessary to match them with the related costs which they are intended to compensate, on a systematic basis. Government grants relating to expenditures are shown separately as other income.
- 2.2.3 Donations are recognised in the statement of financial activities upon receipt. Donations subject to donor-imposed conditions that specify the time period in which the expenditure can take place are accounted for as deferred income and recognised as a liability until the financial period in which the School is allowed by the condition to expend the income.

Donations-in-kind are recognised when the fair value of the assets received can be reasonably ascertained.
- 2.2.4 Interest income is recognised on a time-proportion basis using the effective interest method.
- 2.2.5 Other income is recognised when received.

2.3 Property, plant and equipment

2.3.1 Measurement

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

The cost of an item of property, plant and equipment includes its purchase price and any costs that are directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

2.3.2 Depreciation

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

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

2. Significant accounting policies (Cont’d)

2.3 Property, plant and equipment (Cont’d)

2.3.2 Depreciation (Cont’d)

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

2.3.3 Subsequent expenditure

Subsequent expenditure relating to property, plant and equipment that has 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 School 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.

2.3.4 Disposal

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

2.4 Inventories

Inventories are carried at the lower of cost and net realisable value. 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 the estimated costs of completion and applicable variable selling expenses.

2.5 Financial assets

2.5.1 Recognition and measurement

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

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

2.5.2 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 School has transferred substantially all risks and rewards of ownership.

2. Significant accounting policies (Cont'd)

2.5 Financial assets (Cont'd)

2.5.3 Impairment

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

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

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

2.6 Cash and cash equivalents

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

2.7 Financial liabilities

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

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

2.8 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. Significant accounting policies (Cont'd)

2.9 Provisions for other liabilities and charges

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

2.10 Funds

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

2.11 Employee compensation

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

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

2.12 Leases

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

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

2.13 Currency translation

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

2.14 Related parties

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

3. Critical accounting estimates, assumptions and judgements

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

Critical judgments in applying the entity's accounting policies

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

Estimated useful lives of property, plant and equipment

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

Allowance for impairment of receivables

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

4. Cash and cash equivalents

	2013 S\$	2012 S\$
Cash on hand	1,000	1,000
Cash at bank	3,457,713	2,436,750
Fixed deposits	8,750,676	8,681,965
	<u>12,209,389</u>	<u>11,119,715</u>

Fixed deposits have maturity terms from 6 months to 12 months (2012: 6 months to 12 months) and have interest rates ranging from 0.47% to 0.85% (2012: 0.35% to 0.85%) per annum.

5. Other receivables

	2013 S\$	2012 S\$
Grant receivables	48,470	26,551
Deposits	0	126,853
Prepayments	797	1,069
Accrued interests	29,205	34,108
Other receivables	1,607	3,670
	<u>80,079</u>	<u>192,251</u>

6. Property, plant and equipment

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

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

	Balance at beginning of financial year S\$	Additions S\$	(Disposals) S\$	Balance at end of financial year S\$
2012				
Cost				
Furniture and fittings	158,188	8,180	(544)	165,824
Office equipment	228,714	2,578	(570)	230,722
Computers	227,591	12,908	(2,986)	237,513
Physio equipment	660	0	0	660
Arts and music	92,956	0	(192)	92,764
School building	8,126,991	0	0	8,126,991
Building in progress	182,073	4,219,442	0	4,401,515
Other equipment	202,831	26,008	0	228,839
Renovations	76,740	65,555	0	142,295
	<u>9,296,744</u>	<u>4,334,671</u>	<u>(4,292)</u>	<u>13,627,123</u>
	Balance at beginning of financial year S\$	Depreciation charge S\$	(Written back/ off) S\$	Balance at end of financial year S\$
2012 (Cont'd)				
Accumulated depreciation				
Furniture and fittings	133,580	10,747	(543)	143,784
Office equipment	141,200	33,524	(569)	174,155
Computers	173,460	55,103	(2,985)	225,578
Physio equipment	659	0	0	659
Arts and music	89,279	1,233	(192)	90,320
School building	958,743	162,540	0	1,121,283
Building in progress	0	0	0	0
Other equipment	196,272	11,933	0	208,205
Renovations	65,836	43,675	0	109,511
	<u>1,759,029</u>	<u>318,755</u>	<u>(4,289)</u>	<u>2,073,495</u>
	Balance at beginning of financial year S\$			Balance at end of financial year S\$
Net book value				
Furniture and fittings	24,608			22,040
Office equipment	87,514			56,567
Computers	54,131			11,935
Physio equipment	1			1
Arts and music	3,677			2,444
School building	7,168,248			7,005,708
Building in progress	182,073			4,401,515
Other equipment	6,559			20,634
Renovations	10,904			32,784
	<u>7,537,715</u>			<u>11,553,628</u>

7. Accruals and other payables

	2013 S\$	2012 S\$
Accrued operating expenses		
– Outside parties	246,829	263,825
– Related parties	<u>428</u>	<u>56,413</u>
	247,257	320,238
Deferred grants received	114,518	101,511
Other payables	<u>16,378</u>	<u>3,278</u>
	<u>378,153</u>	<u>425,027</u>

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

8. Accumulated general fund

Adjustments to grant funding charged to accumulated general fund is comprised of:

	2013 S\$	2012 S\$
NCSS grant under funding FY 2011 / 2012	14,117	0
NCSS grant (over) funding FY 2010 / 2011	0	(28,180)
TOTE Board (over) funding FY 2011 / 2012	(16,861)	0
TOTE Board (over) funding FY 2010 / 2011	<u>0</u>	<u>(38,510)</u>
	<u>(2,744)</u>	<u>(66,690)</u>

9. Restricted funds

9.1 Curriculum enhancement fund

	2013 S\$	2012 S\$
Balance at the beginning of the year	919	20,809
Grants received during the year	<u>59,191</u>	<u>80,000</u>
	60,110	100,809
Expenditure during the year	<u>(59,635)</u>	<u>(99,890)</u>
Balance at the end of the year	<u>475</u>	<u>919</u>

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

9. Restricted funds (Cont'd)

9.2 Discretionary financial assistance fund

	2013 S\$	2012 S\$
Balance at the beginning of the year	0	0
Grants received during the year	25,000	0
	<u>25,000</u>	<u>0</u>
Expenditures during the year	(6,225)	0
Balance at the end of the year	<u>18,775</u>	<u>0</u>

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

9.3 Financial assistance fund

	2013 S\$	2012 S\$
Balance at the beginning of the year	25,000	0
Grants received during the year	0	25,000
	<u>25,000</u>	<u>25,000</u>
Expenditures during the year	(24,985)	0
Balance at the end of the year	<u>15</u>	<u>25,000</u>

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

9.4 High needs fund

	2013 S\$	2012 S\$
Balance at the beginning of the year	(1,229)	0
Grants received during the year	58,035	39,835
	<u>56,806</u>	<u>39,835</u>
Expenditures during the year	(49,866)	(41,064)
Balance at the end of the year	<u>6,940</u>	<u>(1,229)</u>

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

9.5 Opportunity fund

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

9.6 Parent support group fund

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

9. Restricted funds (Cont'd)

9.7 Project fund

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

9.8 School building fund - Extension

	2013 S\$	2012 S\$
Balance at the beginning of the year	241,547	988
Grants received during the year	2,395,974	4,332,219
	<u>2,637,521</u>	<u>4,333,207</u>
Transferred to accumulated general fund	(2,705,535)	(4,091,660)
Balance at the end of the year	<u>(68,014)</u>	<u>241,547</u>

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

9.9 Sinking fund

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

9.10 Staff training vote fund

	2013 S\$	2012 S\$
Balance at the beginning of the year	159,773	172,511
Grants received during the year	0	100,650
	<u>159,773</u>	<u>273,161</u>
Expenditures during the year	(44,972)	(113,388)
Balance at the end of the year	<u>114,801</u>	<u>159,773</u>

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

9.11 Student assistance fund

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

10. Singapore Totalisator Board's funding

The Singapore Totalisator Board funds students doing Pre-Vocational / Mainstream Secondary Curriculum. The balance of such funding is as follows:

	2013 S\$	2012 S\$
Income		
Donations	173	24
School fees	23,820	20,140
	<u>23,993</u>	<u>20,164</u>
Expenditure		
Communications	345	253
Designated expenditures	10,725	1,131
Depreciation	29,163	18,588
Fixed asset written off	1	0
Purchase of equipment and furniture	870	483
Insurance	85	92
Licence fees	8	5
Maintenance	6,657	4,674
Management fees	0	4,352
Pupil welfare	8,892	9,157
Professional fees and other services	4,147	1,750
Pre-vocational program	24,496	30,181
Recruitment	156	94
Rental of equipment	500	255
Supplies and materials	8,583	8,362
School functions	8,663	7,647
Security guards	2,258	1,155
Salaries and allowances	246,049	239,579
Staff welfare	4,458	3,644
Transport claims	131	257
Utilities	9,698	6,631
	<u>365,885</u>	<u>338,290</u>
Net expenditure for the year	<u>(341,892)</u>	<u>(318,126)</u>
Grants received during the year	400,859	334,987
Grant receivable – 2% retention	0	0
	<u>400,859</u>	<u>334,987</u>
Net surplus for the year after grants received	58,967	16,861
Accumulated fund at the beginning of the year	16,861	32,926
Adjustments made during the year	(16,861)	(32,926)
Accumulated fund at the end of the year	<u>58,967</u>	<u>16,861</u>

11. Designated donation

Donations-in-kind received during the year are as follows:

	2013 S\$	2012 S\$
Baking, housekeeping and food preparation programme	91,606	3,356
Occupational therapy equipment	3,865	0
Financial assistance to the needy (Food)	10,000	0
School building extension	34,995	0
School meals and grocery	38,120	5,000
	<u>178,586</u>	<u>8,356</u>

12. Income tax

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

13. Capital commitments

Capital expenditures contracted for at the reporting date but not recognised in the financial statements were as follows:

	2013 S\$	2012 S\$
Property, plant and equipment – Building in progress	<u>0</u>	<u>2,558,245</u>

14. Related party transactions

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

	2013 S\$	2012 S\$
School meals	139,999	143,004
Management fees	43,200	83,250
Reimbursement of expenses paid:		
– By the School for related parties	1,685	974
– By the related parties for the School	<u>6,837</u>	<u>6,825</u>

Balances with the related parties as at the reporting date are set out in Note 8.

14. Related party transactions (Cont'd)

Rental of land

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

The rental expense and income recognised by Metta Welfare Association amounts to S\$569,239 (2012: S\$449,604).

15. Management of conflict of interest

Committee members are required to disclose any interest that they may have, whether directly or indirectly, that the School may enter into or in any 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 affected Management Committee member may not vote on the issue that was the subject matter of the disclosure. Detailed minutes will be taken on the disclosure as well as the basis for arriving at the final decision in relation to the issue at stake.

16. Management of reserves

The School regards its accumulated general fund as its reserves.

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

17. Comparative figures

Certain line items have been adjusted on the face of the statement of financial position, statement of financial activities, statement of cash flows and the related notes to the financial statements to reflect the change in accounting policy resulting from adoption of CAS, as shown below:

	As previously reported S\$	Adjustments S\$	As restated S\$
2012			
Statement of financial position			
Liabilities			
– Deferred capital grants	10,307	(10,307)	0
Funds			
– Accumulated general fund	6,082,864	11,404,884	17,487,748
– School building fund	11,394,577	(11,394,577)	0
	<u>17,487,748</u>	<u>0</u>	<u>17,487,748</u>

17. Comparative figures

	As previously reported S\$	Adjustments S\$	As restated S\$
2012 (Cont'd)			
Statement of financial activities			
Income			
– Amortisation of deferred capital grant	229,117	(229,117)	0
– Designated donation	120	20,000	20,120
– Government grant	5,415,828	4,600,553	10,016,381
Expenditure			
– Pupil welfare	(238,256)	(59,906)	(298,162)
– Professional fees and other services	(114,627)	(99,890)	(214,517)
– Salaries and allowances - School	(4,689,271)	(50,080)	(4,739,351)
– Staff welfare	(88,558)	(113,388)	(201,946)
	<u>514,353</u>	<u>4,068,172</u>	<u>4,582,525</u>
Statement of financial activities			
Operating activities			
– Net income	1,213,333	4,068,172	5,281,505
– Amortisation of capital grant	(229,117)	229,117	0
– Transfer of funds	909,999	(909,999)	0
Financing activities			
– Increase in deferred capital grants	20,000	(20,000)	0
– Decrease in curriculum enhanced fund	(19,890)	19,890	0
– Increase in in Financial assistance fund	25,000	(25,000)	0
– Decrease in High needs funds	(1,229)	1,229	0
– Decrease in opportunity fund	(5,880)	5,880	0
– Increase in project fund	195,264	(195,264)	0
– Increase in school building funds	4,219,442	(4,219,442)	0
– Increase in school building funds - extension	240,559	(240,559)	0
– Increase in sinking fund	303,333	(303,333)	0
– Decrease in staff training vote	(12,738)	12,738	0
– Increase in in student assistance fund	243,427	(243,427)	0
	<u>7,101,503</u>	<u>(1,819,998)</u>	<u>5,281,505</u>

Grants received for the purchase of depreciable assets were taken to deferred capital grant and school building fund 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 School recognised the grants in the statement of financial activities at the point when it has entitlement to the income and did not defer over the life of the asset.

The funds received during the previous financial years for the purchase of property, plant and equipment are taken to the general fund account and subsequently reduced over the useful lives of the assets in line with its depreciation.

18. Authorisation of financial statements

These financial statements were authorised for issue in accordance with a resolution of the Management Committee on 27 August 2013.



Acknowledgement

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

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

GOVERNMENT & QUASI-GOVERNMENT ORGANISATIONS

Centre for Enabled Living Ltd
Changi Simei Grassroots Organisations
Fu Chun Community Club
Ministry of Community Development, Youth and Sports
Ministry of Education
Ministry of Health
Ministry of Social and Family Development
National Council of Social Service
National Environment Agency
National Library Board
National Volunteer & Philanthropy Centre
NTUC FairPrice Chai Chee
NTUC FairPrice Foundation Ltd
NTUC FairPrice Jurong Point
NTUC Income Insurance Co-Operative Ltd
Police Training Command (TRACOM)
Public Utilities Board
SAF 6th Army Maintenance Base
Singapore Pools (Private) Limited
South East Community Development Council
Tote Board

INDIVIDUALS

President Tony Tan Keng Yam
Mr Tharman Shanmugaratnam
Ms Jessica Tan
Dr Teo Ho Pin
Mr Hawazi Daipi
Mr Yeo Guat Kwang
Mrs Yu-Foo Yee Shoon
Mr Gan Thiam Poh
Alice Tan
Aloysius Tan
Ang Bang Gee
Ang Liak Kiat
Annio Sim
Barry Lim
Chen Hui Si
Chew Boon Kiat
Ch'ng Jit Koon
Chua Soo Kim
Chui Ya Jin

Dewani Binte Abbas
Dr Wong Sin Yew
Edward Teo
Emily Neo
Eric Lim
Eric Teoh
Fergus Archibald, John Martin and friends
Foong Keng Seng
Gee Wee Ming
Ho Poey Wee
Jane R. Lulla
Janice Chia Ka-Yin
Jenny Leung
John Ong
Kek Khoo Hock
Kelvin Erh Soon Huat
K K Teoh
Lan Hui Shan
Lee Meng Kher
Lee Woon Poh
Lee Yeng and Friends
Lim Chee Chian
Lim Gek Kwee
Lim Wee Kuan
Low Lay Eng
Max Teo
Mdm Lim Chew Heok and family
Mdm Loo Kwee Chin and family
Mr & Mrs Er Chang Kai and family
Ng Bak Eng
Ng Boon Chong
Ng Lee Gek
Ng Theng Heng
Nicholas Teo
Peh Oon Kee
Peh Oon Kee
Phoon Huy Tiang
Poh Cheow Tee
Poh Chin Loo
Quek Guat Keow
Richard Slovenski
Richard Tan
Richard Wong
Roger Wan
Serene Tang
Sim Boon Hai
Stephen Poh
Subramaniam
Susan Foo
Susan Lim
Swaran Singh
Tan Aik Koon
Tan Aik Sin

Tan Hoon Leng
Tan Kwee Fong Susan
Tan Liang Ang
Tan Thai Huat
Tan Yee Fang, Wendy
Tang Kum San
Teo Chee Kiat
Teo Teck Kay
Ter Seng Koon & Family
Tng Chye Soon
Toh Choon Huat
Viji Ramakhrisan
Wendy Leung
Wong Horng Yit
Wong Tian Fu
Yeo Lee Hua
Yong Kit Meng
Yong Yunn Shii

ORGANISATIONS/GROUPS

3M Technologies (S) Pte Ltd
66 Super Store
7 Sensations
Abbott Laboratories (S) Pte Ltd
Ace Medical Services Pte Ltd
Admira Pte Ltd
Advance Canvas Industries Pte Ltd
Aerogaz (S) Pte Ltd
Alcare Pharmaceuticals Pte Ltd
Apollo Food Holdings Berhad
Arox Singapore Pte Ltd
Atos Wellness Pte Ltd
Bakery House
Bali Tangi
Barang-Barang
Basic Essence
Baxter Healthcare (Asia) Pte Ltd
Bee Choo Herbal Hair Treatment
Bengawan Solo Pte Ltd
Bingo Cup
Chai Chee Noodle Village Pte Ltd
Champions Golf Academy
Changi Simei Detox Dance Group
Chilli Api Catering Pte Ltd
China Express Travel (S) Pte Ltd
Ci Yan Organic Vegetarian Health Food
Citixchange Express & Services Pte Ltd
Citrusox
Clear Channel Singapore
CMYZ Design & Prints
Crowne Plaza Changi Airport

Cute Tink
Daikin Air Conditioning (Singapore) Ltd
Daimler South East Asia Pte Ltd
Danmax Healthcare (Sin) Pte Ltd
Danztitude
Dharma Cakra Society
DKSH Singapore Pte Ltd
Dojowu
Dragon D'or Cosmetics
Dragon Tree Milk Shake House
DSO (Oriental Delight Catering)
EBM Trading
EDMY Corporation (S) Pte Ltd
Emiko Arts
Esther's Creation - Special Bubble Tea
Evergreen Buddhist Culture Service Pte Ltd
Fancy Papers Supplier
Fengshan Diamond RC (Ms Woon's Students)
Fireworks Media
Fitness First
Flame of the Forest
Fo You Yuan Vegetarian Restaurant
Fong Shun Thai Buddhist Artifacts
Food From The Heart
Food Summons Waterloo Street 21
Fook Hin Pawnshop Pte Ltd
Fook Yuan Pawnshop
Fountain Money Changer
Frozen Treat
Fullhouse Singapore Pte Ltd
Gan Teck Kar Investments Pte Ltd
Gardenia Foods (S) Pte Ltd
Gifts Store
Glitter Star
Golf Asia
Goodmen 好好先生
Grand Hyatt Singapore
Group of Philanthropists
Hai Fong Restaurant
Han Poh Court Trading
Hanis Cafe & Bakery Pte Ltd
Han's (F&B) Pte Ltd
Happy Realm Vegetarian Food Centre Pte Ltd
Harmony MT Pte Ltd
Heartstrings Floral and Gifts
Heng Kwang Optics & Contact Lens Centre
High Tea
Hola Cafeteria

Holiday Inn Singapore Atrium
Holiday Inn Singapore Orchard City Centre
Horologe
Huay Feng Hang Pte Ltd
Humanitarian Organisation for Migration Economics (H.O.M.E.)
i1snapshot
IK Chin Travel Service (S) Pte Ltd
iTrade Marketing
J.P. Morgan
Jack Singing Training & Musical Centre
Jen's Creation
Jerry Tan Eye Surgery
Jessica's Delight - Lontong Special
Jian Yu Construction Pte Ltd
JOJO Coffee
JOJO Makan
JOJO Pancake
JP Nelson Equipment Pte Ltd
JS Hair Dressing Beauty Saloon
Jurong Bird Park
Just Green Vegetarian Food
Kai Joo Departmental & Optical
Kai Joo Hung Optical & Watches
Karate-Do Goju-Kai Singapore (Karate Interest Group of Changi-Simei Community Club)
Keppel Integrated Engineering
Keppel Offshore & Marine
Kim Hock Guan
Kopitiam Investment Pte Ltd
Koufu Foodcourt - 素满园
Kushinagara Buddhist Cultural Products (Pte) Ltd
Kwan Im Vegetarian Restaurant
Kway Guan Huat
Kwong Cheong Thye Pte Ltd
Kwong Cheong Thye Pte Ltd
KYDZ International LLP
L.D.Waxson (S) Pte Ltd
LBK Import & Export
Lee Foundation
Lee Wei Song School Of Music
Lend Lease Retail Pte Ltd
Lian Yick Metal Tents Pte Ltd
Liew's Handicraft
Light of Wisdom
Lim Clinic and Surgery
Lim Family
Lim Kin Guan/ Sng Bee Hong
Lions Club Of Singapore 308-A1
LiveWell Magazine

M21 Drycleaners Pte Ltd
Man Fut Tong Nursing Home
Management Development Institute of Singapore
Marina Bay Sands Pte Ltd
MediaCorp Pte Ltd
Mei Heong Yuen Food Industries Pte Ltd
Meng Choon
Mercedes-Benz Singapore
Mina's Homemade Epok-Epok
Mr Bean
Nail Code
National Heart Centre Singapore
Nature Vegetarian Catering Pte Ltd
Ngai Heng Book Binder Pte Ltd
Nikkoo Florist
Ocean Curry Fish Head
ONI Global Pte Ltd
Orchid Gallery
Oriental Foot Reflexology Centre
Pamplemousse Bistro + Bar
Pastry Kitchen
Phoenix Beauty Salon
PinkQ
Playground@Big Splash
Polycare Optometrist
Pottery Corner
Precious Eyes Optical
Princeton Pharmacy (S) Pte Ltd
Pru Trading
PTC System (S) Pte Ltd
Qool Enviro Pte Ltd
Raffles Country Club
Raffles Town Club
Rainbow Fruit Stall 彩虹水果
Reactiv
Regent Media Pte Ltd
Ren Ting Trading
Revez Motion Pte Ltd
Roma's Deli
Rotaract Club of Singapore East
Rotary Club of Garden City Singapore
Royal Caribbean Cruises (Asia) Pte Ltd
Sa-Koyo Pte Ltd
Sambarang Batucrang
San Jiang Eating House
Saqqara Foot Reflexology & Shoulder Massage Pte Ltd
SCB Cool
Selvi's (Where Beauty Begins)
Seng Hua Hng Foodstuff Pte Ltd

SEPOMs Singapore
Serena Hair & Beauty Salon
Shanghai Fruits Pte Ltd
Sheng Moh Fruits & Provision Store
Sincere Photo Studio
Singapore Pools (Private) Limited
Singapore Press Holdings
Foundation
SIOU Asia
Skiniks Skin Care Centre
SMJ Furnishings (S) Pte Ltd
Soon Heng Cake and Tim Sum
Southern Palace Vegetarian
Restaurant
Standard Chartered Bank Singapore
Star Book Store
Summer Grace
Sun Tanning Studio Pte Ltd
Super Bean International Pte Ltd
Super Coffeemix Manufacturing Ltd
T.K.H Deco Pte Ltd
Tai Aun Medical Hall Pte Ltd
Taisan Import & Export
Tampines Optical & Contact Lens
Centre Pte Ltd
Taste Original Organic Mart
Tenderkids Child Care &
Development Centre
Teng Yang Organic Trading
TES-AMM (Singapore) Pte Ltd
The Chiropractic Clinic
The Community Foundation of
Singapore
The Food Barn
The New Women Group
The Organic Paradise
The Shady Business
The Sukha House
The Wan Boo Sow Charity Fund Ltd
Thong Seng Tong Traditional
Chinese Medicine Shop
Thye Hong Cafeteria
Tian Tai Eating House
TID Group Pte Ltd
Tiong Bahru Football Club
Triskelion Singapore
UMC ServiceMaster Pte Ltd
Uncle Ringo Trading Pte Ltd
UniHom Superstore
Unilever Singapore Pte Ltd
Urah Transdermal Pte Ltd
Value Wellness
Velocity, Novena Square
Investments Ltd

Very Special Arts Singapore
Vincent Watch Pte Ltd
Vinta Trading Company
VIQUE
Wang-Fu Industry (Pte) Ltd
West Point Optometrist
Winter Time
Woodlands Swimming Complex
Xin Ying Wushu Training Centre
YEW HUAT Scaffolding &
Construction Pte Ltd.
YEW HUAT Scaffolding Work
YHS (Singapore) Pte Ltd
Yi Kou Wei Pte Ltd
Yilai Abalone
Yip's Cookies & more
Yong Xiang Economical Bee Hoon
Your Only Gift
Youth Group from Metta Buddhist
Culture
Zi Yean Restaurant Pte Ltd 自然活
海鲜
Zi Zai Vegetarian
伦恩
饼屋
准提
惜缘
慧生
群心 Teamwork
慈爱 - Fruit Rojak
慈爱 - 生面
大悲院
心莲心
北斗星
四弘愿
观音斋
济心壇
百草味 Herbal Legion
一心一意
红萍小社
自然酒楼
佛友资讯
国营印刷
和盛饼家
阿嬷的被
法藏精舍
家乡小吃
能仁精舍
智冠素食 (Reservoir Koffee Corner)
叶世品先生
白新春茶庄
齐力点心站
因缘结缘团
新之味杂志

旅杰佛教文物
满愿茶香之旅
嘹亮佛经流通处
竹野花卉与手工艺
滨海湾金沙酒店 《金山楼》
特百惠保鲜环保 TUPPERWARE
新加坡 “香港之友” 国际饮食协会

EDUCATIONAL
INSTITUTIONS

Changkat Changi Secondary School
Changkat Primary School
Deyi Secondary School
Dunearn Secondary School
Dunman Secondary School
Fuchun Primary School
Fuchun Secondary School
ITE College East
ITE College West
Pasir Ris Secondary School
Pei Hwa Secondary School
Singapore American School
St. Gabriel's Secondary School
Temasek Primary School – Malay
Dance Group

RELIGIOUS
ORGANISATIONS

Buddha Tooth Relic Temple and
Museum
Buddhist Life Mission 佛教生命协会
Golden Pagoda Buddhist Temple
Kwan Im Thong Hood Cho Temple
Loyang Tua Pek Kong Temple
Mahakaruna Buddhist Society
Man Fatt Lam Buddhist Temple
Palelai Buddhist Temple
Ramakrishnan Mission Boys Home
The Buddhist Union
Tong Tek Buddhist Temple
法华寺
万佛堂莲池精舍

SUPPORTERS OF LUNAR
7TH MONTH CHARITY
AUCTIONS
(Not in alphabetical order)

万兴坛: 黄永财, Ah Heng, Liew Sun
Meow, Yee Tat Glass Trading,
Mary Aw, James Sim Chee
Keong

阴溪殿公庙: Kwek Sing Kin, Chng
Kok Whatt, Resource Partner
Pte Ltd, Ong Meng Chai
协北坛: Wong Yuen Choy, 洪汉奇
义福龙坛: 黄美珠 (亚瑄)
玉封文礼忠云坛: 许再兴 (红毛仔),
Lim Yew Choon
慈善坛 (达摩祖师): 李诚实, 林亚
兴, Hock Seng Heng Transport
& Trading Pte Ltd - Vincent Tan
Bee Teong
花莲宫: 李亚春 (Mr Lee), Teng Kok
Hiang
裕廊凤山寺: 林清河, Sin Gee Huat
Hardware - 曾振源, Ang Shee
Choon, Seng Choon
Huat Trading - Jackson Goh, 永益机
件公司 - Mdm Tan
Five Stars Tours Pte Ltd (伍星旅游)
- Vincent Lim, Alan Ng Choon
Chee, 张庆良, 王伟全, 林载顺,
黄明和, 陈梓莹, 卓新川, 郑德和,
沈丰家, 黄海山, 卓莉芳, 林威联,
许俚正, 黄水竣, 林添吉, 吕培顺,
方惠铭, 洪志明
安济圣王庙: Chua Kok Wah ^{PBM}
玉封至富财帛星君庙: 黄联兴, 黄联
成, Tan Aik Hock
北山救世堂: 吴淳养, 阿全, 陈英达,
陈丽娟, Taiko Jacky, Ben Oh,
Kim Ting Landscape Pte Ltd
关帅协莲坛: 许再兴, 黄成财, Liang
See Hing, 刘吉贵, 林劲福 ^{PBM}, 林
金发, 陈维忠 ^{BBM}, 黄鸿铭, Eng
Kwang Chiang, 许仁山
凤图庙: Ng Kee Chew
2012 年慈光福物展介会
Hay Dairies Pte Ltd - Hay Weng
Kheng, 陈利盛寿桃馆 - 廖琰
银, 陈机光, 王茂荣, Taylor Tyler
Herbal Hair Spa and Salon 张振
发, Tan Song Chay, Michael Oh
Choon Lor, Juho Construction
Pte Ltd - Siah Teck Loo, 傅文邦,
Ho Shao Dong, Toh Lee Hong,
Yew Huat Scaffolding Work - Tan
Seng Huat, 吴茂新, Five Stars
Tours Pte Ltd - Lim Cheng Hoe,
Burt Wee Lai Huat, Goh Chin
Wah, 陈朝信, Allround Advanced
Technologies Pte Ltd - Pang Eng
Peng, Arox Singapore Pte Ltd -
Tay Kim Ann, Lim Yok Lay, Wu
Huan Yu

锦茂村水美宫大伯公庙: 刘亚龙, 李两
华, 杨素柳
慈云山宫协会: 黄金德, 陈厝文, 张进
来, 陈蔡文
中南坛 : Jason Lim, 林俊德
北莲坛: 丘志明 (小明), 蔡成隆,
M-Coat Pte Ltd - David Tan
福圣府: 许百典 / 王良海, Northern
Stars Pte Ltd - Albert Lee
金文泰联合宫: 吴文成 (Robert), 黄
崧瑋, Lim Har Hiong, General
Lumber Products Pte Ltd, Lee
Beng Chuan
进宝坛: 周炳水, 张庆良, Ng Ting
Ann, Loh Chue Leong, Seng
Leong Project Pte Ltd (昇隆工程
私人有限公司)
Desmond Tang
合发班丹花园中元会: Cycle &
Carriage Industries (1986) Pte
Ltd, Seah Han Seng, Lee Tai
How
麟谷峇鲁平安社中元会: Chng Sok
Huay, Cindy Koh Swee Beng,
William Ong Hong Seng, Lim
Koke Whee, Rebecca Wong Shi
Yun, Tan Yow Lin
先驱北路中元会: 王宝源, William
Ang, Peter Chee Fu Sing, 吴如
金, 洪城辉, Suntrad Engineering
Pte Ltd
城市购物中心商联中元会: 王木生,
Mary Beauty & Fashion - Lim
Kim Kwee
SKS Collections - Joseph Lim Teck
Seng
星马艺人歌台中元会
吴运输中元会: 吴木新, Season Bus
Services Co. Pte Ltd - Goh Poy
Wah, CT Civil
Construction Pte Ltd - Carlos Tay
勿洛北E区厂商友谊社中元会:
Steven Mong, 陈清泉, Jessie
Catering - Jimmy Tan, Wong Kim
Soon, Vismark Food Industries
- David Tan, Fung Nam Chin,
Chong Kwong Ping
裕廊东24街南山乡村中元会: 蔡木川,
黄联成, 谢亨利
丹戎巴葛无尾巷中元会: 陈长贺 (重
贺), 白建泰, Ng Chee Wei,
Michael Teo Jwee Tio, Lek Yong
Han
西海岸汽车市场中元会: Yong Lee

Seng Motor Pte Ltd - Raymond
Tang, Alvin Sim, Alvin Goh, Lee
Lai Heng, Steve Pang, RTMT
Motor Pte Ltd - Ricky Tay
芽笼29巷口联合公司中元会: Kwek
Sing Kin, KKH Food Trading (S)
Pte Ltd - 许江虎
宏茂桥一路兴中元会: Kwek Sing
Kin, Suresh
淡滨尼坊合心社中元会: Ricky Chew,
谢慧珠, Chia Soon Teck, Goh
Chong Meng
Lim Lye Hock
马林百列中心顺顺顺中元会, 马林百
列商联中元会, 吴耀源, 洪兰芳,
傲翔
Lee Koh Siong, Goh Khim Mok, Wan
Yang Health Products & Foot
Reflexology (萬陽综合保健器材
中心)
Warren Golf & Country Club 7th
Month Committee: Peter Ang,
Goh Boon Sin, Kuik Ah Han
友诺士工业区丰发社中元会:
Richard Lim, Tan Tew Seng, IMD
Contractors Pte Ltd, Tan Teck
Sheng, Tai Chin Wan
新兴栈房中元会: TAL Holdings Pte
Ltd - 陈亚来, Er Hui Shan, Tan
Cheng Ser (阿慈)
兀兰东区厂商联合中元会: 周文
记, Loh Soon Wan, Yew Huat
Scaffolding Work - 陈成发,
Mike Chong, Angelia Ang, See
Ho Private Limited, Kenny
Ang Ching Kang, KA Industrial
Engineering Pte Ltd, 永成主席,
林鉅评
荷兰通道居民商店巴剎联合中元
会: 陈奕政, 林秀撈, Ricky Lau,
Sing Yi F&B Pte Ltd - Lim Cheng
Hoon, Yong Air-Conditioning
Services - Yong Wee Cheong,
Lim Ming Peng
德福十巷福德正神中元会: Ronnie
Khoo, 陈国华, 陈锦源, Eric Wong
Machinery Transportation Pte Ltd
拢友社中元会: 黄保拢 (亚九), 林
南全, Diamond Hotel - 谢孝铭,
Allgreen Design Pte Ltd
Seven Seas Oil Trading Pte Ltd
合兴社中元会: Kwek Sing Kin, Yap
Thiam Meng
启信街百胜楼联合社中元会: 董理松,

Wilson (庆芳), RJ Contract Pte Ltd - Rick Toh, 李绍文, Lee Goon Huan, JLA Marine Supplies Pte Ltd, 倩萍, Kee Hai Hardware

金文泰镇商联合会中元会: 吴文成, 黄崧琿, Goh Khee Huat, Origin Herbal Hair Treatment Pte Ltd, Scoopy Ice Cream Cake, Soh Yih Peng, Niam Heng Ming, Low Joo Hiang

正华七福宫: 赖俊鹏, 梁昆景, 世强, STAAC Construction Pte Ltd, Hourhub Pte Ltd, Neo Chun Wei, Tan Chin Kwang, Tan Seck Kuan

麦波申三合兴中元会: 林耀辉, Chan Chee Kong, Tan Kee Kuang, Daniel Tan

丰涛别墅邻里中元会: 林德祥, 陈春成, 林丽贞, Keith Ng Keng Kwang, Ang Shee Choon, 蔡月明

金文泰第五巷平安社中元会: 吴文成 (Robert), 黄崧琿, Sundaresan Krishnamurthi, Hair Needz, Lim Cheo Eng

137,138,139 商店吧剎联合社中元会: 黄金来, 黄赛发, 中心咖啡茶室

黄埔通道购物中心大牌82大兴社中元会: 沈裕仁 (华仔), Lai Weng Chuan

明古连商业大厦中元会: Chua Cher Khiang, Mr Leow, 亚华, Top Clean System Services Pte Ltd - Esther Yap, Micheal Ng Say Hock

汽车城中元会: Yong Lee Seng Motor Pte Ltd; Raymond Tang, Alvin Sim, Alvin Goh, San Hup Bee Motoring Pte Ltd

勿洛北商联中元会: 陈清泉, Kao Lee Aluminum Industrial Pte Ltd - H. P. Tan, Jennifer Ng, William Koh, Kiuang Nam Pte Ltd, Foo Khee Woon, Wong Kim Soon

增顺大厦中元会: 林贵祥, Richard Koh, Sin Teck Leong Marketing and Resources Private Limited

日兴醒狮健身院: 傅子铭, 傅春荣, Y Z Trading - Goh Yao Zong, Meteor Cleaning Services - Wu Zheng Fa, Ong Chin Guan

巴西班让振兴社中元会: Yeo Eng Tong, Koh Eng Kim, Lim Kian Seng

裕廊东金圣殿: John, Veron

如切坊商店中心联合会: Jimmy Saw, Lee Kiat Boon, Ang Cheng Peow

裕廊飞禽公园友谊中元会: 林佳汶, Perumal Arumai Chandran, Projman Pte Ltd, Tan Bee Eng, Ter Soon Chuan, Lee Woon Sing

Access Electrical Pte Ltd - Derrick Loo

勿洛北联谊社中元会: 蓝泰, Kim Leng Store - 傅文邦

力山街福潮兴中元会: 林木成 (Muck Seng), 廖宝贵, 沈展辉, 阿勇

丹戎加东中元会: 安琪, Steven Tan, Tan Thiang Teck, Tan Kok Choon, Tan Loke Soon, Goh Chin Hock

惹兰峇哈居民中元会: Jimmy, 刘国开, 阿喜, C J Automobile, E-Weal Hardware Pte Ltd - Cheng Chee Weng

勿洛北工业食品联合中元会: Kiong Sing Food Pte Ltd - Tang Siew Hwa

淡滨尼工业区合兴社中元会: 林金忠, Gan Hoo Huat, Fastec M&E Pte Ltd - Paul Lim Kian Soon, Tin Boon Tay, 栋利贸易建筑公司, Toh Leong Cheng

兀兰E区厂商联合中元会: 曾耀平, Mr Tok, Ng Peck Hua, Alvin Lee Ying Kiat, Resource Partner Pte Ltd - Ong Meng Chai, Mdm Tan, Rong Yi Spare Parts Co.

友联中元会: 萧长顺, 张振桂, 陶发新记 - 杨应青, 郭秋源, Ng Teck Chuan, Koh Siong Lim, 亚成白钢私人有限公司, Tan Teng Seng

三巴旺威灵顿中元会: 梁世喜, 梁其德

裕廊教车中心中元会: Yap Cheng Seng, 叶进忠, 林佳汶, Alexis Tan Ming Ching, Confirm Trading (S) Pte Ltd, Or Thiam Hock

慈德堂中元会: 林天送, Lim Lay Kuan, Seng Leong Steel (Ent) Pte Ltd - 卓三平, Toh Hong Huat

裕益社中元会: 林亚兴, Lim Ah Hong, Lee Hui Teo, 李诚实, Quek Hong Sun

狮城阴阵殿公庙: 朱金昌

汤申旧车中心中元会: Alvin Goh, Tan

Geok Hoe, Alan Ng, Grid + Line Pte Ltd - Li Xizhen, Au Ah Tee, Tan Wei Auto Trading - Wendy Tan

清渊阁中元会: 余学钧, Geck Huat Trading, Kou Liang Ang, 杨分雁 (老板娘), 吴淳莽

137,138,139 淡宾尼商店吧剎联合社中元会: 胜利菜馆; 周亚才

贩兴社中元会: Daniel Mah, Dan Airfreight Pte Ltd, May Lee Mei Chu, 陈利盛寿桃馆, LFA Global Pte Ltd, 吕国华, 丁文和, 张财福, 陈泉裕, Kelvin, Kou Fook Oi

丹戎加东坊中元会: 刘谢贤, 刘捷玄, Lee Kai Hiong, Union Label Industries Pte Ltd; Andy Lim

麟记与联邦汽车展销中心中元会: 张天成, 许源海, 林亚保, 王宥木, Thrive Technic Pte Ltd - Teo Thiam Teck, Thomas Luah, Raymond Lim, Motor-East Pte Ltd

贝亨街中元会 (惹兰苏丹): 曾招基, 谢泰松, 王通海, 阿南, Ng Chee Wei, Chia Thai Cheong, Chan Ju De Pte Ltd, Lee Yock Wah, System Group Realty Pte Ltd

黄埔通道熟食中心大牌90大兴社中元会: Jimmy Yong, 刘亚龙, Tan Kim Chuan (金川), Chan Sung Og

齐灵坛: 陈锦婷, 黄冠乔, 红毛仔

黄清来, 陈华联, 黄环珠, 黄保拢

阿曾盛佛寺

花果山宫: Wilson Goh, H C Auto Pte Ltd, Gan Tong San - Louis

成兴齐天宫香友会: Alvin Lee Ban Seng (万成), Ang Hong Kiat, Hellen, Ng Chee Wei, Chow Wai Hong

中峇鲁齐天宫: 林扬义, 林和顺

天龙宫: 亚财, Tan Seng Huat, Tan Yu Qing, Yew Huat Scaffolding & Construction Pte Ltd, Tan Ah Sew

Morrisons Export Buying Office Limited - H K Tang

檬林宫: 符明成, 欧文兴, Allgreen Design Pte Ltd, Shalyn Khoo, Ng Yiam Kee, Chow Keong Seng, Leong Lai Fun

Jurong Hong San See Assn: Lim Cheng Hoe

顺山亭榕树大伯公宫: 谢汉武, 黄庆兴, 陈海景

Cheong Stainless Steel Work; Cheong Meng Chwee, Lim Siew Cheng

万兴坛: 黄永财, Teng Fung Construction Pte Ltd; Ma Jian Guo

宝竹宫: Vinson Chu, Joseph Y S, 邵全峰, Law Tian Beng

义和宫顺天堂: 吴运输服务 (私人)有限公司, 吴木新, Automobile & Trading Pte Ltd; Neo Tiam Ting ^{PBM}, Tan Tze Hau Donny, Don Motoring Private Limited, Bee Choo Herbal Hair Treatment Pte Ltd - 谢美珠

淡滨尼联合宫

Junelink Secretarial Services; Ivan Ng Song Hoi

Kah Hong Electronic Engineering Pte Ltd; 张文释

Vincent Watch Pte Ltd; 刘政运, 何梅珠, Pung Whei Meng

阴莲坛: 安溪大二三爷伯千秋 - 林祥禾, Winnie (莊荔雁), 林益豪, 洪秀珍, 梁根

Anthony Toh, 郭燕真, 俊友联谊社 - Ah 光, 上海, 邝保南, 兴兴宝号, 冯金成, 陈秀萍, 潘才顺, 田展球

黄腾辉, 建荣行, BHT Air-conditioning & Maintenance Services - Kelvin Tan, Goo Beng Chwee,

Xiang Yao Ji Food Holding Pte Ltd - Mr Cheong, Toh Chin Poh, 黄冠乔, 黄天扶

蔡厝港关帝庙: 黄腾辉, 黄镇狮, Tan Kah Tong, Pacific Motor Credit Pte Ltd, Toh Keng Ho

Dynasty Lift Truck & Services Pte Ltd, Ultra Speed Enterprises, Le Motor Enterprise, 陈聪民, Ngam Brothers Cushion, Koh Ah Kiat, Hup Long Automobile Pte Ltd, Bravo Auto; Ng Bee Lian, Eric Sim, Good Shine (GSS) Trading - Ah Chai

波东巴西中元会合作社 - 白明琼

龙莲花山宫: 陈美均, Ban Hock Food Pte Ltd, 梁顺海, Advance Carton, 马其兄

勿洛 (E) 区厂商公会: Steven Mong, A&G Industrial Gas Trading Pte

Ltd, J-Kho Engineering Pte Ltd, Chin Ee Engineering Works, San Ho Technologies Pte Ltd, Shun Yi Cheng Contract Engineering Pte Ltd, Phoenix Pewter, Mum Soon Industries Pte Ltd

Sin Mui Heng Food Industries Pte Ltd, Stytech Auto Workshop, Citystar Construction Pte Ltd

Singapore Vehicle Traders Association - Neo Tiam Ting, Raymond Tang Siah Huat

中顺坛: Kwek Sing Kin, 亚龙, Lew Peng Kiap, Kong Seng Huat Tyres Pte Ltd

阴圣殿: 周来福, 卓清旺, 张文荣, 周来发

大兴区感天大帝: Ah Yam

毛广岛中元会: Ang Eng Bock, Vincent Quek, Mun Siong Engineering Pte Ltd, Shell Eastern Petroleum Pte Ltd, Ang Sing Kok, Hai Leck Engineering Pte Ltd, Cheng Buck Poh, Josimar Contruction“N” Marine Engineering, Ong Tian Hoo

张海域 ^{BBM}

Changi 群友中元会

麦肯西汽车贸易中心中元会: Alvin Goh, Steve Pang

Fang Min Leong, Richard Tan

实龙岗中心居民中元会: Ivy Lai

波东巴西第一道合作社中元会: Ling Lin Ghee, 柯先生, Gwtech Engineering Pte Ltd - Goh C. T., Simon Kho

武吉知马大厦中元会: 王泉发 ^{PBM}, 陈宝发, Wong Chong Jin, Hui Hua Credit Pte Ltd, Jeffrey Ng Thian Sai

武吉知马马城中元会: Ang Kiong Teng, Ivan Teo, CT Civil Construction Pte Lt d- Carlos Tay, Tan Bok Kwee

罗弄榴梿联合顺兴社中元会: 廖宝贵, 素瑛, 陈敬文 (Ah Boon)

荣德宫

马城天顺宫大伯公

武吉知马巴剎小贩中心中元会: David Chiang (阿如)

珍珠百货商场中元会

如切坊商店中心联合会

唐琥, 陈天文, 叶世品, 梁田, 邱胜扬, 严丙量, 郑纯, 王冠龙

忠保律中元会

西封坛: 陈亚礼, 蔡顺发

New Town Engineering Pte Ltd - 邱新城, 赵心群

Apollo Food Industries (M) Sdn Bhd - 连长兴

Winter Time (Moments of Warmth)

陈云龙, 黄郢崴, 黄明礼, 黄奕聪, 林德容, 李添南, 曾添成, 许如风, 许友发, 王利源, 郑伟光, 郑伟贤, 林瑛财, 陈玉金, 汪合源, 林载顺, 黄明和, 汪江铃, 信隆食品有限公司, 卓再发, 梁世添, 廖景凤, 卓文发

林佳汶, 陈勇联, 蔡顺发, 陈正正, 许仁山, 邓银岗, 陈秋理, 陈国华, 傅金源, 许再兴, 傅子良, Yap Boon Lai, Goh Chin Hock, Ching Chong Hua, Steven Lim, Wang Kok Keng, Lim Seng Lai, Teng Ah Boo

菜市面庄私人有限公司 - 陈伟明

Dicky C K Cheong

Kuo Oil (S) Pte Ltd

Gates PCM Construction Ltd

B.S.K Stevedoring Pte Ltd

Fatt Chan Metal Industrials Pte Ltd, Fatt Chan Aluminium Construction

Pang Eng Peng, Lim Seng Lai, Ghim Heng Trading, Mdm Neo Kui Hoy

Koh Kock Leong Enterprise Pte Ltd - Koh Tiam Teck

Allround Sports Center - David Tan

Juho Construction Pte Ltd - T.L. Siah

联益铁棚私人有限公司

Wehuat Seng Engineering Works

安溪四川殿, 黄联华, Koh Mui Mui

We Holdings Ltd, Cedric Ng

鸿运石膏装修工程

Chow Chaw Ling Adeline

Chiu Siew Cheong



Directory of Our Welfare Centres

Metta Day Activity Centre for the Intellectually Disabled

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

Metta Home for the Disabled & Metta Home Day Activity Centre

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

Metta Day Rehabilitation Centre for the Elderly

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

Metta Hospice Care

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

SE CDC – Metta Student Care Centre

Blk 508 Bedok North Ave 3 #01-369 S(460508)
Tel: 6446 5324 Fax: 6446 5334 Email: SECDC-MettaSCC1@metta.org.sg

Metta PreSchool @Simei

Metta Building (Level 2) 32 Simei St 1 S(529950)
Tel: 6580 4653 Fax: 6580 4650 Email: preschool@metta.org.sg

Metta PreSchool @Punggol

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

Metta School

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



慈光福利协会

METTA WELFARE ASSOCIATION

Metta Building 32 Simei St 1 S(529950)

Tel: 6580 4688 Fax: 6580 4699

Email: mwa@metta.org.sg Website: www.metta.org.sg

Facebook: [mettawelfareassociation](https://www.facebook.com/mettawelfareassociation)