









慈光福利协会
METTA WELFARE ASSOCIATION

二零一四／一五年

长年报告

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慈光福利协会
METTA WELFARE ASSOCIATION

Caring For Our Communities
关爱我们的社群

何谓慈光?

“慈光”在梵文中之意是“慈爱之光”

箴言

慈仁疗众苦 光照困中人

关于慈光

慈光福利协会于1992年由护国金塔寺住持法照法师发起，他目前也是新加坡佛牙寺龙华院管委会主席兼住持。

慈光福利协会在1994年注册为社团，并受到社会发展、青年及体育部、卫生部以及教育部的肯定，同时也是国家福利理事会、新加坡慈怀理事会以及新加坡残疾人士体育协会的会员。

宗旨

慈光福利协会依据药师佛的慈悲本愿，不分种族背景与宗教信仰，致力为社群提供关怀服务。

使命与展望

慈光福利协会致力于与我们的受益者，善长人翁，合作伙伴，供应商以及社区团体紧密合作以便为社群提供所需的关怀服务。

核心价值观

- **慈悲** – 以纯净慈悲心对待我们的受益者并给予仁爱和尊重。
- **诚信** – 以专业操守和道德，秉持诚信的行进。
- **和睦** – 不分种族背景与宗教信仰，以平等和敏感的态度与他人和睦共处。
- **尊重** – 尊重我们的受益者，职员，合作伙伴和商家和认同多元化的重要性。
- **进取不懈** – 持续学习和进取不懈以追求卓越服务和功绩。

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SINGAPORE QUALITY CLASS
Certified on 31 July 2015



附属中心

慈光属下设有九所附属中心和一所社会企业，分布在全岛，以肩负完成重要的慈善福利使命。目前，慈光大约支援协助大约1,200名弱势人士，所服务的范围有：

智障服务
- 慈光智障日间活动中心（为智障人士开设的日间照料与活动中心）
- 慈光乐陶苑（为各类智障和残障人士提供长期住宿理疗服务的中心）
- 慈光乐陶苑智障日间活动中心（附属于慈光乐陶苑，为智障人士提供日间照料服务）

医药照顾
- 慈光乐龄日间康复中心（为乐龄人士与中风病患开设的日间康复中心）
- 慈光安宁居家护理中心（为末期病患提供慈怀服务）

幼教与托孩
- 慈光幼儿园（专为年龄介于3至6岁的学障幼孩，开办早期介入学前教育）

智障与自闭症教育
- 慈光学校（专为年龄介于7至18岁、患有轻度智障兼或自闭症的孩子，提供量身定制、和正统教育不同的教育模式与训练）

校友部
- 由慈光聚缘轩和慈光展艺所組成的校友部，专为学障青年提供职业培训和就职机会。

慈光不分种族与宗教信仰、无论老幼病弱或垂危，都设法改善弱势人士的生活素质。此类工作虽富挑战性，但看到弱势人士获得适当的照顾、过着充实的生活，却富有工作满足感，而驱使慈光职员努力工作。此外，慈光所提供的服务，广泛周全且超出受惠者的需求，令人感到自豪。

主席献词



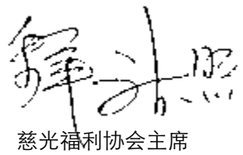
2014年是慈光福利协会 （慈光） 丰收的一年。我很开心能代表慈光与各位分享另一个里程碑一慈光在新加坡素质评级 （SQC） 的地位已成功获得卓越商业计划评估委员会 (Business Excellence Assessment Committee) 的肯定。世界瞬息万变，我们也已经清楚阐述慈光的策略愿景、根据不同的动态有效安排资源，创造能确保责任和绩效的质量公制，积极取得成果。最重要的是，我们将会更密切聆听、广泛采纳创新思维及处事方法，务求继续了解社区的切身需要。

在互联影响深远的年代，日新月异的技术会对社会不断造成冲击，转换我们学习、创造、引起兴趣及与利益关系人沟通的方法。为追赶不断进化的经济，我们将奉行顾客为中心的导向，采用全新的顾客关系管理系统。

这项挑战正反映出我们向自我许下的高度期望及抱负。尽管我们的杰出成绩，我们希望这能促使我们的表现及能力在未来数年更上一层楼。

为庆祝本年新加坡50周年国庆，慈光已强化我们的课程，有效运用优质教育基金资助 (Government Matching Grant)，透过公益金举办的 Care & Share Movement 建立行业能力及生产力。例如，为康复受惠人士从芬兰采购最创新的运动仪器。

慈善是一种源自家庭的美德。我确实为我们的职员对慈光清莱学校参与社区的努力，以及财政上的贡献感到非常振奋。慈光清莱学校的多用途礼堂大厦即将完工，并将于今天正式开幕。下一个是缅甸的社区计划。 Seik Phu Taung 青年发展中心 (YDC) 于1981年成立，校园可容立683位从6个月大婴儿至2岁、大部份为孤儿或低收入家庭的儿童住宿。透过新加坡国立大学医院义工医生团队提供多项手术，我们的员工负责协助他们改善卫生、废物管理并提供干净食水供应。



慈光福利协会主席
释法照BBM

执行董事献词

在2014年中，慈光见证着一些重大的改变，以更能符合明日的社会需要。

慈光聚缘轩的成立目的旨在向18岁或以上的轻度智障兼或轻度自闭症学徒，提供烘焙、食物制备、厨房及顾客服务等训练。慈光聚缘轩不但致力协助这群年青人达到自力更生，更主动地透过全面的培训发展课程，协助他们创造未来的就业机会。慈光聚缘轩备有清真食品证书，并提供素食及荤食以供选择。

有见人口老化，慈光医药照顾已设立 Home Nursing Care，为日益增加的乐龄人士，且患有器官早衰及相关医疗状况等长期病患者，提供早期介入及医疗协助。目的旨在减少再次住院的频率，让乐龄人士能在地安养。

至于慈光乐龄日间康复中心，我们已引入＂体操＂作为体能、智力健康，甚王年龄退化疾病的治疗。全新的＂体操＂设备能运用科技为受惠人士自订体力训练。我们相信当受惠人拥有更健康的身体，便能享有更愉快的心境，健康服务的整体需求亦会减少。

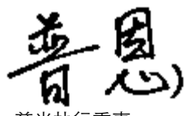


慈光不断改善、自我重塑，以适应及符合社区中日新月异的需要及变化。

我希望感谢职员的承诺及努力。他们对本组织非常重要，我们非常重视他们。没有他们我们便无法扩展服务，为社区效力。

最后，谨此向各慈长人翁、义工、管委会、委员和职员锲而不舍的諮詢、拥护支持和鼓励，表达最诚摯的谢忱。

祝愿世界和平、心身自在！



慈光执行董事
释普恩

慈光委员会

- **主席**
- **副主席**
  - **执行管理委员会**
    - 校友关怀委员会
    - 幼教委员会
    - 智障服务委员会
    - 医药照顾委员会
    - 委任委员会
    - 审计委员会
    - 筹款委员会
      - 慈光高尔夫球附属委员会
    - 人力资源委员会
    - 资讯科技委员会
    - 投资委员会
    - 合约和招标委员会
    - 医疗事故咨询委员会
    - 纪律与调查委员会
  - **学校管理委员会**

执行管理委员会

主席	释法照 BBM
第一副主席	释法诚 (释有维)
第二副主席	陈明荣律师
名誉秘书	陈延基先生
助理名誉秘书	柯翊宽先生
名誉财政	胡启山先生
助理名誉财政	林友诗先生
委员	陈瑞亮小姐
	梁少锋先生
	严居渊医生
	傅永民先生 PBM
	陈伟强先生
	郑钦祥先生 PBM,PPA
	曾兆科先生 (*到2015年5月*)
	杨惠志先生



*前排（从左）*郑钦祥先生，释法照，释普恩，胡启山先生
*后排（从左）*林友诗先生，梁少锋先生，陈延基先生，陈明荣律师，杨惠志先生，陈伟强先生

学校管理委员会

主席	释法照 BBM
校监	释普恩
秘书	苏巧丽女士
财政	陈明荣律师
委员	余添辉先生
	刘瑞瑛女士
	林友诗先生
	傅永民先生 PBM
	陈延基先生
	杨斯正先生
	张秀琴女士 *（教育部代表）*



（从左） 黄淑萍女士，余添辉先生，陈延基先生，杨斯正先生，释普恩，释法照，苏巧丽女士，张秀琴女士，刘瑞瑛女士，何佩娴女士

校友关怀委员会

顾问	释法照 BBM
	释普恩
主席	傅永民先生 PBM
副主席	陈奂霖先生
委员	洪子谦先生
	蔡顺成先生
	林碧云女士
	郑钦祥先生 PBM,PPA
	胡启山先生

幼教委员会

顾问	释法照 BBM
	释普恩
主席	梁少锋先生
副主席	林友诗先生
委员	柯慧娟小姐
	林宏连先生
	黄荣基先生

智障服务委员会

顾问	释法照 BBM
	释普恩
主席	郑钦祥先生 PBM,PPA
副主席	林友诗先生
委员	蔡顺成先生
	蔡忠民先生
	王茂荣先生
	许立群先生
	伍国雄先生

医药照顾委员会

顾问	释法照 BBM
	释普恩
	黄乘佑医生
主席	严居渊医生
副主席	刘盈怡医生
委员	严丽英女士
	吴守璞小姐
	陈延基先生
	Thanabal Kaliannan 先生

委任委员会

顾问	释法照 BBM
	释普恩
主席	陈延基先生
副主席	陈明荣律师
委员	释有维
	梁少锋先生
	严居渊医生
	傅永民先生 PBM
	郑钦祥先生 PBM,PPA
	胡启山先生

审计委员会

顾问	释法照 BBM
	释普恩
主席	林友诗先生
副主席	胡启山先生
委员	陈瑞亮小姐
	林碧云女士
	林道君先生
	陈延基先生
	郑钦祥先生 PBM,PPA
	杨惠志先生

筹款委员会

顾问	释法照 BBM
	释普恩
主席	林友诗先生
副主席	傅永民先生 PBM
委员	洪子谦先生
	许明月女士
	陈奂霖先生
	郑钦祥先生 PBM,PPA
	杨惠志先生

→ 慈光高尔夫球附属委员会

顾问兼赛事总监	张清炎先生
主席	赵坤佳先生
委员	梁雅桃小姐
	胡高泉先生
	傅永民先生 PBM
	陈福顺先生

人力资源委员会

顾问	释法照 BBM
	释普恩
	赵坤佳先生
主席	陈瑞亮小姐
副主席	胡启山先生
委员	吴加音女士
	赖妙珠小姐

资讯科技委员会

顾问	释法照 BBM
	释普恩
主席	梁少锋先生
副主席	林道君先生
委员	Lim See Seng 先生
	吴福庆先生

投资委员会

顾问	释法照 BBM
	释普恩
主席	陈伟强先生
副主席	傅永民先生 PBM
委员	张康儀先生
	林友诗先生
	羅佩儀小姐
	黄乘佑医生
	胡启山先生

合约和招标委员会

顾问	释法照 BBM
	释普恩
主席	陈延基先生
委员	林友诗先生
	傅永民先生 PBM
	陈明荣律师

医疗事故咨询委员会

顾问	释法照 BBM
	释普恩
主席	严居渊医生
副主席	黄乘佑医生
委员	陈瑞亮小姐
	刘盈怡医生

纪律与调查委员会

顾问	释法照 BBM
	释普恩
主席	陈明荣律师
副主席	陈瑞亮小姐
委员	严居渊医生
	傅永民先生 PBM
	胡启山先生

慈光总部

(2015年4月1日起)



*前排（从左）*黄淑萍女士，余添辉先生，释善海，释普恩，许中正先生，Abdul Aziz Bin Othman 先生，林任贤先生
*第二排（从左）*林秀玉小姐，蓝立源先生，吴玲瑩女士，钟美林小姐，王惠萍女士，梁爱晶女士，黄紫惠小姐，谢志明先生
*第三排（从左）*叶俊财先生，张芬芳小姐，陈美珍女士，梁慧美女士，丘素琴女士，黄淑盈小姐，蔡杰微小姐，林明财先生

- **主席** 释法照 BBM
  - **副主席** 释有维 / 陈明荣律师
    - **执行管理委员会**
      - **执行董事** 释普恩
        - **副执行董事** 余添辉先生
          - **助理执行董事** 黄淑萍女士
            - 校友关怀经理 – 黄淑萍女士
              - 慈光展艺
              - 就业协助
              - 慈光聚缘轩
            - 幼教经理
              - 慈光幼儿园 – 四美
              - 慈光幼儿园 – 榜鹅
            - 智障服务经理 – Arifeen S/O Kamaluddin 先生
              - 慈光乐陶苑
              - 慈光乐陶苑智障日间活动中心
              - 慈光智障日间活动中心
            - 医药照顾经理 – Maimunah Mahpuz 女士
              - 慈光乐龄日间康复中心
              - 慈光安宁居家护理中心
            - 活动与宣传经理 – 钟美林小姐
              - 筹款
              - 宣传
              - 社区伙伴协作
            - 会计及行政经理 – 吴玲瑩女士
              - 财政
              - 人力资源与行政
              - 资讯科技管理
            - 设施和项目经理 – 许中正先生
              - 建筑维修
            - 佛教文化经理
              - 僧伽
              - 佛教文化部行政
            - 服务质量管理经理 – 黄紫惠小姐
              - 服务质量行政管理





慈光幼儿园

重点和数据（截至2015年3月31日为止）

61位幼儿（慈光幼儿园－四美）； 96位幼儿（慈光幼儿园－榜鹅）
15位职员（慈光幼儿园－四美）； 17位职员（慈光幼儿园－榜鹅）
2007年5月开设 （慈光幼儿园－四美）； 2010年6月开设 （慈光幼儿园－榜鹅）

方策与服务

慈光幼儿园—四美及慈光幼儿园—榜鹅分别成立于2007年5月及2010年6月，专为2½至6岁、不同种族背景与宗教信仰的轻中度自闭症、整体发育迟缓症，语障迟缓症或智障幼孩，专门提供早期介入学前教育。

本校学生经智障服务中介新加坡协助残障者自立局推荐入学。本校获社会及家庭发展部、国家福利理事会和赛马博彩局的部份资助，和在慈光福利协会的支持下，举办2天(每周6小时)的早期介入学前教育。

本校根据每位学生的能力和需要，特别为每位学生发展出个人教育计划和可测定目標，主要包括小肌群运动机能、大肌群运动机能、适应性、认知、沟通技巧，以及社交技巧六大发展范畴。家长和本校会透过每半年举办一次的家长会、非正式会面、家访和学生沟通手册的书面通知，定期分享学生进度。

本校深切了解到让家长有能力在家中持续促进学生持续学习的重要性，已在2014年8月展开定期家访，并特设临时学校参观。在家访期间，我们向家长建议教导新技巧和管理幼儿行为的策略。到目前为止，我们总共完成116次家访(其中包括80位慈光幼儿园 - 榜鹅学生和36位慈光幼儿园 - 四美学生）。本校的最终目标是能为学生提供宝贵的成长体验和功能性技能，以为未来进入主流或特殊教育学校打好基础。

教育成绩

2014年年度总共有48位毕业学生(包括30位慈光幼儿园 - 榜鹅和18位慈光幼儿园 - 四美学生)。其中20位(14位慈光幼儿园—榜鹅和6位慈光幼儿园—四美学生)成功入读主流小学、8位入读新光学校的幼孩，其余则入读新加坡各间特殊学校。

师资训练

本校一直重视持续学习以提升员工知识及技能的重要性。因此本校职员积极参与不同类型的专业技能发展课程，包括協助早期介入学前教育的学障儿童入读高级学校、了解创意游戏和发展、目的性游戏、管理患有感觉统合阡碍的自闭症儿童、健脑操、前庭眼动—视觉—听觉处埋及学习、激励学障儿童撰写的方法，以及学障儿童早期介入学前教育之高级证书文凭课程。新入职老师也会接受自闭症基础训练和早期介入学前教育导师的准备课程训练，以具备对学生的基本知识和技巧。



由於慈光致力於2014年7月落實新加坡素质评级、Innovative Quality Circle (IQC)和个人资料保护法，因此本校职员积极接受新加坡素质评级基準、WITS領導训练，以及准备个人资料保护法之零售操作证书等训练。本校行政职员也参與Microsoft2013 Fast Track表格基本和中級训练，以提升工作技巧。我们另外邀请语言治疗师为职员举办校内培训，包括游戏和其重要性、图片教导会话与沟通方法和视觉语言的差别等主题，本校心理医生也会本校老师分享结构性教导方法。

资助团体、善长人翁、义工及社区支持

我们感谢相关赞助和资助团体、善长人翁、义工、企业伙伴、学校及学院，对本校慷慨解囊和不断的支持，致力展现慈善精神。各善长仁翁所举办的活动，为学生带来希望和新生活。本校学生期待资助团体、善长人翁会在未来举办更多户外出游和室内活动。

本校的企业义工渣打银行和其员工於慈光义走与嘉年华会设立摊位，鼎力售卖炸香蕉、番薯、薯球、素鱼丸和咖喱泡芙筹款。

在春节和回教开斋节等各大节庆中，多间慈善组织亲身到学生家庭派发红/绿封包和礼物包，为他们带来节庆的温暖与欢乐。

本年也是东南亚联合世界书院东部持续第四年与本校合办赛跑，与本校学生增加互动和加强联系。本活动每周举行两次，并于慈光幼儿园和位于淡滨尼的东南亚联合世界书院东部中轮流进行。

另外，本校获PUB等几间企业义工赞助每月生日的学生庆生。 Lend Lease于2014年春季举办出游活动。 2014年8月，新加坡赛马博彩局带同本校学生到河川生态园出游。

2014年2月，善长人翁Sally 和Veron女士赞助本校12 位学生到新达城Create!，参与多姿多彩的唱歌、跳舞、玩游戏和手工制作活动。

彩虹儿童瑜珈的Regina Chua女士，自2013年4月起为本校学生每周教授25分钟的瑜珈学程。有趣的瑜珈动作为整间教育带来欢乐的笑声。



非现金捐赠

我们衷心感谢各位善长人翁的支持，赞助本校学生教学物资、文具、蛋糕、饼干和杯子蛋糕等，增加学生的学习士气。

本校欢迎玩具、书籍、器材和活动供应等非现金捐赠，以协助学生和家人不断学习。

如果您希望捐助我们购买资源设备，请于在线捐款或联络我们：
慈光网站：http://www.metta.org.sg/ccare/
慈光幼儿园@四美：6580 4632
慈光幼儿园@榜鹅：6483 9585

未来计划

本校致力于创意学习方法，透过艺术治疗进一步发展肌群运动机能，改善学生的视觉观察能力。本校将持续举办效果卓越的手铃课程，不但有效培养学生融入社会，更能增强集中力完成指示。

此外，本校辅助医疗队将举办更多家长讲座，作为对照料者支援和培训课程，为家长和/照料者提供学生学习和发展的训练。









慈光幼儿园－四美
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Tel: 6580 4653　Fax: 6580 4650
Email: preschool@metta.org.sg

facebook Like us on
facebook.com/MettaPreschoolSimei

慈光幼儿园－榜鹅
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facebook Like us on
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慈光智障日间活动中心

重点和数据（截至2015年3月31日为止）

35位受惠人士

10位职员

1995年1月开设

方策和服务

慈光智障日间活动中心成立于1995年1月，旨在提高智障人士更优质的生活素质。

由社会及社庭发展部和国家福利理事会部份资助，慈光智障日间活动中心专为年龄介乎18至55岁、来自不同种族背景与宗教信仰的智障人士而设立。受惠人士是被确诊患有唐氏综合症、自闭症、脑麻痹和身心发展迟钝等病症。

此类病症会影响到受惠人士适应能力，难以与他人沟通交往、生活起居无法自我照料，而认知学习能力也极为有限。受惠人士会接受四大范畴的训练：日常生活技能、社区生活技能、社交技巧及康乐活动及谋生技能，务求协助他们建立自信、具备相关知识及独立能力，在日常生活中学以至用。

个人照顾计划

个人照顾计划是特别为协助受惠人士尽量发挥训练技能而设计，务求让他们在拓展生活中享有更美好的生活素质。这类技能也适用于家中生活，配合照料者的协助，能让受惠人士同时在家中或中心学以至用。

本中心也为受惠人士定期制定测定目标，拟定可实现的标准和目标，有效评估学习进度。为确保训练的持续性和进度，本中心会每天监察和记录他们的发展。

本中心的关护专业团队会在每半年年底举行个案会议，邀请照料者检讨受惠人士的表现成绩、与他门分享最新的进度发展，并修订各项目目标里程碑、训练及行为等未来发展计划。

所有训练的成果和成效将提交至国家福利理事会，进行每半年一次的评估。此外，本中心会与其他政府部门和官方机构紧密合作，持续提升服务和专业称职程度。

增益活动

除了提供专业训练外，本中心会为受惠人士举办各类型的活动，包括卡拉OK歌唱、公众场所出游、出席基层新春和国庆晚宴，以及参与由非盈利组织邀请的竞技运动比赛及特澳会比赛。本中心也专门为改善大肌群运动机能协调能力较差的受惠人士，精心设计出融合物理治疗和职能治疗的活动，包括制作面包、打击乐及Wii游戏等，以改善知觉刺激。



服务成绩

参加运动

受惠人士早上会在邻区散步，遇到社区居民会互相打招呼，在日常生活中实践所学。他们也接受滚球与田径等训练，准备积极参与未来特奥，以及新加坡残疾人士体育理事会及受邀的非盈利组织所举办的竞赛，而从中增强信心，和鼓励他们参与未来受惠人士的运动。

艺术治疗

创意艺术治疗是为受惠人士建立自信、耐性、创意、专注力及动立的多功能综合平台。本中心受惠人士曾参与由Bizlink、组屋计划、国家福利理事会和公益计划，以及受邀的艺术展览。



走入社群

受惠人士也积极参与基层、社区及企业活动，例如出游至滨海湾花园、海底世界及其他有趣地方。走入社群能有效协助受惠人士融入社会，有助提升公众对他们的能力和融入社区的认知。

独立生活能力

受惠人士会接受制作面包的训练，进一步提升对独立生活能力的兴趣。此类技能向受惠人士在未来的就业机会中提供优势，对未来日后发展非常有用。他们也学习乘坐公共交通工具，发展独立生活技能。

员工训练

为维持优质服务标准，本中心员工不断接受训练，与智障服务的最新发展接轨。感谢国家福利理事会、社会及社庭发展部、心理卫生院所，以及其他此领域的专家领袖所举办的专题讨论会。本中心员工也修读残疾研究证书文凭课程、自闭症研究证书课程、身心残障者的特别需要课程、智障违拗行为的成效管理及其成效管理课程等多元化课程，加强日常工作挑战所需的技能和知识。员工出席相关课程后，会与同事分享经验和知识、互相学习、实践所学，营造不断学习的专业工作环境。

未来计划

持续与企业维持企业社会责任计划的合作颗伴关系，赋予受惠人士更高素质的生活。全新引入的庇护专题讨论会活动，有助于受惠人士进入更优质的工作环境。





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慈光乐陶苑及智障日间活动中心

重点和数据（截至2015年3月31日为止）

98位受惠人士（慈光乐陶苑）；30位受惠人士（智障日间活动中心）

53位职员（慈光乐陶苑）；6位职员（智障日间活动中心）

2000年12月开设

方策和服务

慈光乐陶苑及智障日间活动中心由社会及家庭发展部和慈光福利协会资助，专门为年龄介乎18至55岁、来自不同种族和宗教信仰背景、身体机能损缺而又智力低弱的身心残障人士，提供寄宿理疗和日间托管服务。

本中心环境宁静怡人、设备方便使用，可容纳103名长期寄宿理疗的身心残障人士和50名日间托管的智障人士。截至目前为止，慈光乐陶苑为98名身心残障人士提供服务，并保留5个空缺作为临时服务。智障日间活动中心目前为30名智障人士提供照料服务。

所有训练课程和活动是特别为受惠人士提供贴心护理、专业训练及提高日常生活所需的生活素质而设计。本技能训练课程不但能提升信心、独立能力，以及在不同环境的适应能力，透过与照料者紧密合作、里应外合，更可以在家中将这些技能习以为常和正规化。

寄宿理疗服务

慈光乐陶苑室内设计独特，设备经过悉心订制。为提供专业及最优质的护理服务，本中心更把所有长期寄宿理疗的身心残障人士分成不同小组，给予最适当的关注和所需照料。

所有长期寄宿理疗的身心残障人士备有个人照顾计划，以协助他们在日常生活技能、社区生活技能、社交技巧以及康乐方法等不同领域中，持续取得进展，并进一步提升生活素质。

日间托管服务



本智障日间活动中心位于慈光乐陶苑之内。本中心目前有30位受惠人士、4位培训员和1位乐陶苑护士人员。本中心采用与姐妹中心慈光智障日间活动中心(后港)类似的训练模式，特别为日间托管智障人士设计个人照顾计划，有效将训练技能在生活中尽量发挥应用，在未来拥有更高素质的生活体验。透过周详的计划和仔细的训练课程，包括日常生活技能及社区生活技能等，日间托管智障人士将能具备充足的独立能力以易于融入社会。此训练可同时由照料者在家中进行，让他们能随时随地运用技能，融入正规生活。

本中心按时制定测定目标以拟定可实现的标准和目标，有效评估的受惠人士学习进度。为确保训练的持续性和进度，本中心也会每天监察和记录他们的发展。

关护专业团队会在每半年年底举行个案会议，邀请照料者检讨智障人士的表现成绩、与他门分享最新的进度发展，修订各项目目标里程碑、训练及行为等未来发展计划。

所有训练的成果和成效将提交至国家福利理事会，进行每半年一次的评估。此外，本中心也会与其他政府部门和官方机构紧密合作，持续提升服务和专业称职程度。

全方位专业团队



本中心的专业团队精英是由社工、护士长、职能治疗师、训练员和治疗助理所组成。本中心不断提供内部训练和活动，以协助智障人士的知觉、運动和认知活动的参与。来自心理卫生院所的心理和职能治疗师助理也会为本中心职员提供培训，以进一步了解和缓和违拗行为。

服务成绩

新治疗训练

本中心专门为受惠人士设立一系列崭新训练，包括记忆训练(利用画有本地食物和蔬菜的闪卡)、音乐和舞蹈动作、知觉活动、制作香蕉面包、冰淇淋、果酱、传统鸡蛋糕、击鼓和违拗行为训练。

为协助智障人士推迟脑部退化，采用Xbox Kinect和Wii等有趣的虚拟游戏作为复健平台，能有效吸引受惠人士进行不同的肢体动作，鼓励他们加强运动，以达致有效发展肌肉线条、改善平衡、负重运动和转移身体重心，同时能强化手眼协调，以及动作范围。

为保持智障人士活力充沛，本中心特别为他们安排各类个人和小组活动，包括每周的保龄运动、到公园、图书馆、购物中心、机场、博物馆和水库出游等。本中心也引入包括卡拉OK歌唱和舞蹈训练做为其中一部份的音乐治疗。

社区参与

本中心积极支持受惠人士参与融入社会。我们欢迎能让他们与社区人士共同参与各类社区和社交聚会的机会。

本中心致力为受惠人士提供更多与社区互动的管道，并积极参与由民众俱乐部、基层组织、宗教团体和其他社会服务团体所举办的社交聚会、慈善晚宴和各式各样的节目。本中心所建立的社区网络，不但成功为长期寄宿理疗的身心残障人士和受惠人士带来欢乐，更有助他们融入社区。

来自工艺教育学院和新加坡美国学校的学生志愿者，仍然是慈光乐陶苑及智障日间活动中心的主要志愿成员。

未来计划

本中心将持续探索改进的可能性，包括增加年老人士设备及更换寝具和家具。全新设立的庇护专题等讨论会活动将会即将推出。

持续强调员工发展、崭新训练方法、持续与非盈利组织联系、从国家福利理事会和社会及家庭发展部设立专业架构标准，以及与照料者维持紧密关系，能有效发展全面配套方法並取得成功，进一步改善和提升他们的生活素质。





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慈光乐龄
日间康复中心

重点和数据（截至2015年3月31日为止）

每日73位受惠人士

15位职员

1998年6月开设

方策和服务

慈光乐龄日间康复中心提供康复服务，以尽量增加中风及身体伤残的受惠人士。

本中心提供的服务包括下列类别：

1. 物理治疗
2. 职业治疗
3. 社交课程
4. 基本护士护理
5. 照料者教育／培训
6. 咨询辅导
7. 医料仪器借用

此外，本中心也提供下列免费疗法：

1. 头荐骨治疗
2. 反射疗法
3. 工艺疗法
4. 艺术疗法
5. 园艺疗法

本中心受惠人士也享受户外活动的机会，例如：

1. 远足
2. 户外午餐／晚餐
3. 社区活动及庆祝。

服务成绩

培训平台

本康复中心为新跃大学的辅导学生提供培训实习平台。学生可在辅导实习中处理受惠人士所面对的社会心理问题。

三位来自工艺教育东区学院社区关怀与社会服务的学生已完成慈光乐龄日间康复中心的实习项目。本中心给予他们有关物理治疗及职业治疗的实习培训。

另外，圣希尔达中学三年级学生于2014年5月15、16及19日，参与的“服务学习项目”，作为品格与公民教育课程的其中一部分。慈光乐龄日间康复中心接受合作邀请，提供学生服务学习及与社区有需要人士访谈。



青年的参与

慈光学校学生参与“社区参与项目”，负责家务打理工作，包括清洁中心窗户、卫生间、仪器设备和风扇，同时提高学生对对社区福利服务有所认知。

直落古楼小学学生也参与“社区参与项目”，籍着2014年8月6日国庆仪式及本中心乐龄人士的庆生活动，为中心乐龄人士演唱并捐赠实物。

另一个“社区参与项目”由20位尚育中学老师于2014年6月27日到本中心与乐龄人士交朋友。

社区活动



淡滨尼尚育民众俱乐部乐龄人士交通

慈光乐龄日间康复中心与淡滨尼尚育民众俱乐部合作，于2014年3月15日及11月9日，协助运送坐轮椅的乐龄人士到拉柏多国家公园，作为其中一项“社区参与项目”活动。

Darul Ghufran 清真寺“流动厨房”活动

本中心分别于2014年3月8及22日、4月5及19日，以及9月20日，参与 Darul Ghufran 清真寺免费社区午餐，又称为“流动厨房”。该清真寺与淡滨尼中民众俱乐部共同制备了午餐并向淡滨尼有需要的家庭分发午餐。他们更为慈光康复中心制备午餐，本中心则协助汇集午餐并根据清真寺的指示，向有需要的华人受惠人士分发午餐。

捐血运动

本中心联合樟宜四美社区紧急应策与参与委员会、民防执行委员会以及新加坡红十字会，于2014年7月8日假樟宜四美民众俱乐部举行捐血活动，发挥慈光在国家层面支持社区的社会责任。本中心很荣幸获得樟宜四美议员陈舜娘女士莅临当主礼嘉宾。

公众认知

慈光乐龄日间康复中心也参与公众认知及宣传巡回演出，于淡滨尼东民众俱乐部展示中心服务。

提升职员技术素质

本中心定期向职员举办与工作范围相关的内部培训。同时还为职员定期与物理治疗师和职业治疗师顾问举行持续性临床会议，以提高服务水准与护理水平。

本中心更派馈职员参加 Microsoft Office 课程，因应慈光的信息科技系统升级，提高他们的知识并改善生产力。

本中心职員出席与受惠人士相关的课程，例如“Everyday Waltz”是针对处理坐轮椅的受惠人士。教授的练习主要针对强化上肢并改善受惠人士的认知表现。

慈光乐龄日间康复中心两位职員也出席新加坡康复会议。該会议旨在教育康复技术的前线人员及网络，并同时建立业界同侪的关系。

设备升级

本中心购买全新现代康复设备，以加快受惠人士的康复进程，并激励他们定期出席会议。

善长人翁

云茂潮慈善基金有限公司为本中心乐龄受惠人士假本中心提供素食午餐，以纪念分别与2014年6月20日与9月26日已故的云茂潮先生的夫人 (Annie Tan) 与已故的云茂潮先生。

Baxter Healthcare (Asia) Pte Ltd 代表于2014年6月27日出席捐赠货车车匙至慈光乐龄日间康复中心的交接仪式。



ESW Manage Pte Ltd 赞助本中心20位受惠人士于2014年8月16日假加新冷体育场，观赏新加坡对尤文图足球赛并提供饭盒。

Top 1 Hand Made Noodle 创办人Andy先生合家于2015年3月5日赞助本中心乐龄人士，假 Beauty World Plaza 享用农历新年午餐。

乐龄远足

KPMG于2014年9月10日为本中心乐龄人士举办滨海湾花园出游活动，作为" Make a Difference Day"企业社会责任活动之一。KMPG员工与本中心乐龄人士互动和谐并享受是次活动。

与基层组织合作

慈光医疗护理于2015年2月27日假淡滨尼295号组屋楼下，与淡滨尼尚育民众俱乐部和淡滨尼市镇理事会联合为本中心受惠人士举办农历新年庆祝活动。本活动很荣幸邀请到淡滨尼尚育集选区议员伍碧虹女士担任主礼嘉宾及致词，并在向乐龄人士派发红包时简述2015乐龄补贴计划。本活动也准备了特别饭盒，让参与者欣赏娱乐节目时享用。精彩节目包括舞狮表演、幸运之神，以及各类游戏和卡拉OK环节。本活动衷心感谢淡滨尼市镇理事会赞助饭盒，以及Ang Hung Hwa先生及 Anana Rao先生透过淡滨尼尚育捐赠红包。

筹款活动

慈光乐龄日间康复中心获Goodrich Global Pte Ltd赞助新币2,000致两队参赛队伍，参加2014年11月29日假新加坡胡姬乡村俱乐部举办的2014慈光慈善保龄赛之运动筹款活动比赛。

企业社会责任

Nippon Paint Marine董事总经理Phua先生率领16位职员，于2014年5月10日假慈光乐龄日间康复中心举办企业社会责任活动，负责中心墙壁油漆翻新及春节大扫除，并赠送食品杂货及吸尘机等。

Experian Singapore Pte Ltd在 2014 年6月17日与本中心受惠人士进行除杂草及种植等园艺活动。

Baxter Healthcare (Asia) Pte Ltd赞助本中心受惠人士于2014年11月8日假慈光聚缘轩享用早餐。

Experian Singapore Pte Ltd职員亦为本中心受惠人士于2014年12月10日提早庆祝圣誕，共同欢唱娱乐、享用午餐及圣誕蛋糕，并奉送礼物包。

2014年12月12日，Eversheds LLP为本中心受惠人士举办手制玻璃栽培箱培训坊作为圣诞庆祝活动，另外更赞助午餐及卡拉OK 活动。

My Health Sentinel 6位职員也于2015年3月27日到本中心进行企业社会责任活动，负责园艺及为有需的受惠人士包装捐赠粮食。

顾客满意度

作为慈光乐龄日间康复中心顾客满意度之一，本中心于每月为当月生日的受惠人士举办生日联欢会。

护理者培训

本中心得到护联中心的批准，针对女佣雇主补贴计划提供护理者培训。培训由合格培训导师在康复中心每月举行一次。 在完成该培训课程后，申请者每月可得到美金120的补贴。

海外参观者

20位来自韩国釜山的社工、物理治疗师及义工于2014年4月11日来莅临参观本中心。

2014年9月18及24日，韩国釜市西区区议会莅临参观本中心，并获安排简介及导游参观设施。

2014年11月4、7及28日，韩国釜市西区及蔚珍郡区议会莅临参观本中心，并获安排简介及导游参观设施。

樟宜监狱犯人

樟宜监狱同狱犯人每季来到本中心进行社区服务，并于2014年4月23日为本中心受惠人士准备表演、互动及提供食物。

未来方向

本中心将对内部资讯科技使用进行升级，以改进工作流程与效率。本中心计划升级康复设备，采用机动化与电子操控版本，让受惠人更受脾益。最后在社区互动计划中，本中心希望能向受惠人士提供所需技巧，以在日后能在独立生活，继而允许出院。







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慈光安宁居家护理中心

重点和数据（截至2015年3月31日为止）

100位受惠人士

8位职员

2000年6月开设

方策和服务



慈光安宁居家护理中心专为病人提供免费安宁居家支援，以便病人能在有亲属的陪伴下，在家中渡过余下光阴。

为顾及预后其不足一年的病人需要，本中心已展开全面的护理服务，包括医疗、护理和社会心理服务等。本中心的目的旨在确保病人不受痛苦的煎熬，安然自在。同时，本中心也教导照料者有关基本的护理技巧，让他们在没有专业护理人员陪同下，有能力照顾至爱。免费医疗设备的借用服务，包括医疗床、氧气浓缩器、轮椅、辅助行走器和室内便器等，能提高照料者的信心，处理病人在家的日常生活。

本中心的团队由医生、护士、咨询顾问、义工／活动联活员和行政职员组成。

服务成绩

培训平台

慈光安宁居家护理中心作为临床家庭护理的培训平台，为新加坡国立大学医学院学生和研究学程提供实习机会。

在本中心的外聘医生及护理职员的指导下，参加者能亲身学习到治标缓症疗法的概述及经验。

社区参与

捐血活动

本中心联合樟宜四美社区紧急应策与参与委员会、民防执行委员会以及新加坡红十字会，于2014年6月8日假樟宜四美民众俱乐部举行捐血活动，发挥慈光的社会责任以在国家层面支持社区。本中心很荣幸获得樟宜四美议员陈舜娘女士莅临当主礼嘉宾。

全球慈怀和安宁日

慈光安宁居家护理中心响应樟宜综合医院于2014年10月2日举办的宣传活动。该活动旨在向大众推广安宁护理支援服务。

生日庆祝

慈光安宁居家护理中心旨在改善受惠人士的生活素质。因此本中心职员联同病人家属在家中为病人举办生日会。透过为致爱用心筹备，此珍贵的感人体验能为病人和家人带来满足感。附图为生日庆祝活动照，引证浓厚的生活回忆。

提供职员素质

慈光积极鼓励职员参加相关课程及研讨会，进一步加强专业素质。本中心职员有出席新加坡慈怀理事会、连氏慈怀研究中心及杜克—新加坡国大医学研究生院每月联办一次的专题讨论会。

除此之外，中心医疗人员亦参与新加坡国立癌症中心治标缓症药部门顾问 Cynthia Goh 教授，每隔两个月进行一次圆桌会议。

本中心的受惠人士会每两个月与社工和社会心理治疗师 Gilbert Fan 医生，说明本中心医疗团队的表现，并讨论其社会心理状况。Gilbert Fan 医生为国立癌症中心社会心理治疗肿瘤科主管，以及病人支援的联合主席。

职员也参加相关核心课程和资讯科技课程。

慈光医护职员于2014年6月28和29日在新加坡理工学院，出席2014年度新加坡安宁护理会议。

年度职员退修午宴

本年度的年度职员退修午宴由慈光医护委员会委员 Sharon Low 医生赞助，于2014年10月22日假Paparich餐厅举行。

本退修午宴旨在给予中心职员和外聘医生在远离中心的环境下，讨论如何改善沟通和工作流程，从而增进彼此了解。

捐助

新加坡爱尔兰基金的「许个愿」项目筹得购配轮椅升降装置的车辆，以便陪同病人出外实现病人的临终愿望（请参阅许愿表）。

阿尔Istighfar清真寺于2014年7月27日假回教寺院举办的Iftar活动中捐出新币1千元正。

第二届年度哀悼日

本活动于2014年11月8日假 Metta Café 进行，共有22位曾照顾10位前慈光安宁居家护理中心病人的家属及照料者出席聚会。其中有3位参加已者分享陪伴至爱走毕临终旅程的经验。最后由参加者亲笔书写鼓励卡圆满结束，鼓励卡于月内张贴。

筹款活动

新明星粤剧中心于2014年7月5日假牛车水人民剧场，为慈光安宁居家护理中心演唱＂宿世情仇＂粤剧筹款。本活动很荣幸邀请到丹戎巴葛集选区义员梁莉莉博士做为主礼嘉宾。当晚共筹得善款新币115,471元正。

慈光安宁居家护理中心亦参与2014慈光慈善影展活动，共同为筹款而出力。活动当晚假 ESW Manage Pte Ltd 赞助的新加坡知新馆举行，为慈光安宁居家护理中心所售卖戏票及捐款合共筹得新币16,150元正。

媒體和宣傳

慈光医药照顾职员于2014年3月21日假工艺教育（东区）学院，为准毕业注册护士举办工艺教育校园招聘活动，以提高毕业生对本服务的关注，并招揽具潜力的职员和义工。

安宁居家护理中心服务简介

慈光安宁居家护理中心职员于2014年4月25日假PCF Tampines East 3-in-1 Family Centre（Aged Care）举行讲座，旨在教育大众有关安宁居家护理服务的讯息。



未来计划

慈光安宁居家护理中心旨在持续增加青年艺工和企业社会责任公司参与，计划将使用信息科技升级，以改善工作程序、流程及生产力，并继续扩大「协助病患了愿」服务。最后本中心将邀请目前病人照料者参加年度悼念仪式，给予照料者分享及互相学习护理病人最后阶段的旅程和体验。





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慈光学校

重点和数据（截至2015年3月31日为止）
379位学生
123位职员
2001年1月开设

简介

慈光学校于2001年获教育部以及国家福利理事会支持，由慈光福利协会专为年龄介乎6至21岁的轻度智障兼或轻度自闭症，并在生活上面对沟通、自理及处理社交情况等挑战的学生， 于Chai Chee Lane设立校社。

愿景：

引导慈光学生过独立而有意义的生活。

独立：

- 自理日常生活。
- 获得有薪聘用。

有意义：

- 工作与休闲平衡。
- 愉快情绪及正面的自我价值。
- 投入于家庭、朋友、同事及师生关系等社交联系。

使命：

我们致力培育学生，发展潜能：

- 提供全面教育，包括体能、个人及社交能力、实用及学术学习，以及谋生及职业学习。
- 塑造品德及运用例子引领他们。
- 与各利益关系人紧密合作。

价值观：

本校的3项核心教育价值观：

- 慈悲爱心
- 坦诚无私
- 尊重关怀

核心教育方案

本校设有4类主要教育方案，专为年龄介乎7至21岁的轻度智障兼或轻度自闭症学生而设。4类主要教育方案包括自闭症（A）、基本(B)、谋生 (C) 及职业 (V)：

a) A教育方案是专为6岁或以上轻度自闭症学生的学习和发展需要而设，旨在发展和改善人际交往和沟通技巧、行为和情绪发展、认知能力以及日常生活技能等个人技巧。本校提供图片教导会话与沟通方法课程（PECS），并针对4大领域采用结构全面的教学策略：体能、每日固定上课时间表、功课作业先后系统法、视觉教育法。高级自闭症学生会获得一般工技巧培训，而低级学生则专注于自理技巧等培训以便未来独立生活。



b) B教育方案是专为7至12岁的轻度智障学生而设，旨在协助学生打好识字、算术法及基本科学的良好基础，同时发展小肌及大肌群运动机能和自我管理技巧。本方案能有效准备他们在学习后期接受职业培训。本方案学生接受英语、数学、体育、艺术工艺、PATHS、家政、好品德好公民和社交技巧。此外学生会每月到社区不同的角落参加社交能力出游。

c) C教育方案是专为13至16岁学生而设，课程包括主要3大学习领域：实用学术—职场识字和算数课程（WPLN）；体能、个人及社交能力—体育、好品德好公民及性教育；职业教育和培训—家政及工作曝光。自2011年结构性的工作曝光培训已在C方案课程各工作环境中全面推行。

d) V教育方案是专为17至21岁的学生而设，依照工艺教育技能证书课程，开办家务打理、食物制备以及糕点面包烘焙，共140小时的非在职训练及528小时的职场实习。本方案聘用具备证书资格的导师和评估人员进行培训，并提供符合证书条件的现场评估。本校已于2013年正式采用糕点面包烘焙和酒店服务的工艺教育技能证书课程。本方案的最低要求是具备职场识字和算数课程中第4级阅读和聆听程度。本方案学生必须接受950小时的培训，其中包括250的职场实习。完成本方案后，便能达到职场识字和算数课程中第5级阅读、会话、聆听和书写程度，合资格的学生可申请工艺教育学徒的国家工艺教育学院资格证书课程。



2014年，96%慈光学校职业课程毕业生成功获雇用案排。其中2位毕业生目前分别成功入读国家工艺教育学院的全职糕点面包烘焙课程，以及工艺教育学院西部的亚洲厨艺课程。

支持服务

本校的专业治疗师团队由社工、心理学家、语言治疗师及职业治疗师所组成。此外，本校亦设有工作师頷，以在实习期间提供在职训练，以职场进行工作辅导监督、工作支持及工作配对服务。

好品德好公民

本校致力于品德发展并提供主动参与机会，以灌输本校理想的价值观。

“好品德好公民”和“个人女全及关系”课程明确地提供价值观教学和讨论。慈光学校同时备有其他“好品德好公民”平台，包括露营、CCA、社会和工作曝光出游、海外出游、教育价值、日常教授时间，以向学生灌输健康的道德和工作价值。

慈光学校鼓励方案C学生在本地组织展开教育价值活动，包括独居老人家居清洁、在 Willing Hearts kitchens 为贫困人士准备食品、协助清洁海滩等。近年，本校也有安排V方案学生到柬埔寨、泰国、印度尼西亚参与教育价值出游活动。慈光学生协助大厦油漆、为儿童准备餐点、计划和组织活动，以鼓励与孤儿院和学校的儿童互动。



表演与视觉艺术—特色课程

慈光学校自2003年开设表演与视觉艺术课程，让学生体验及发展个人兴趣，同时在自我创意中获得快乐。学生逢星期三和星期五均有机会体验有兴趣的表演与视觉艺术课程。

表演与视觉艺术课程如下：

表演艺术

- 马来竹筒摇击乐
- 手铃
- 粤剧
- 敲击乐
- 马戏团
- 音乐和画剧
- 舞蹈
- 中华武术

视觉艺术

- 艺术和手工艺
- 马赛克艺术
- 蜡染画作
- 摄影
- 中文书法
- 陶艺
- 数字艺术

本课程设立迄今已成为慈光学校的特色课程，成功让学生探索、获得和发展表演与视觉艺术的所需技巧，从而学习到如何透过艺术传达个人感受、想法和见解，并懂得欣赏别人的表演和艺术作品。

课程辅助活动

为了达到教育愿景“引导学生们过独立而有意义的生活”，课程辅助活动能让学生学习到课外知识、具备所需技能及培养品德。此外，教师和运动导师也会培养学生价值观，例如毅力、纪律及决心，并在每项课程辅助活动中强调团队精神。本校的课程辅助活动如下：

- 羽毛球
- 童子军
- 蓝球
- 足球
- 保龄球
- 游泳
- 舞狮
- 乒乓球

新计划和主要发展

校内艺术家

本校的表演与视觉艺术陶艺和蜡染画作课程于2014年成立，属于国家艺术理事会的校园艺术家计划（AISS）之一。透过慈光学校与本地艺术家或艺术教育工作者的合作，能发展出适合慈光学校学生的艺术教育课程。

本计划旨在：

- 支持给合慈光学校长期计划的艺术计划，以发展动人的艺术文化。
- 透过与艺术家互动学习，提升学生对艺术的欣赏及创意思考过程。
- 支持政府一体途径方针。

“学校过渡职场培训项目”

慈光学校很荣幸成为“学校过渡职场培训项目”的试验学校。本计划由教育部、社会及家庭发展部及新加坡协助残障者自立局共同合作，以加强对学生从学校过渡至职场培训的协助。本合作目的旨在促进政府积极及组织有序的政府一体途径方针，提供更多培训及就业选择，以及给予具潜质学生在离开学校后，获得有意义的工作机会。

透过强化过渡支持服务，本课程能为在校最后一年且具潜质获得工作机会的学生，提供更多量身订造的培训途径。

其他服务成绩

本校也开办提供学生全面发展计划的课程。课程包括露营、年度出国旅行、课外充实活动和价值实践活动。

教育价值

慈光学校深信回馈的重要性，积极鼓学生参与有意义的教育价值活动。类似的例子包括2014年9月份的泰国教育价值之旅。本校13位学生及6位职员专为11月28日至12月4日到泰国清菜的慈光学校年底之旅，学习壁画及拼豆工艺。

Willing Hearts Kitchens 义工活动

Willing Hearts 是100%由义工营运的非营利组织，主要为新加坡有需要人士提供帮助。该组织自设厨以房准备，烹调及分派食物，每日为新加坡老年人，成人及儿童等贫困人士制作约3000份餐点。



本校食品准备课程的学生也参与义工工作，将培训学习到技能实践于真实生活中，珍惜机会帮助有需要的人士。在义工第一天中，本校学生与其他义工共同包装食物及将蔬菜清洗切件。在Willing Hearts 接下来的4天中，本校学生展现出尊重、关怀和弹性，并没因为疲倦而抱怨，或挑选简单的工作。各学生都成功完成获安排的工作，并在完成后才休息。

2014第9届全国伤残篮球赛

慈光学校学生参与2014第9届全国伤残篮球赛，男子队更稳获第2和第3名。

表演艺术

慈光学生和家长对慈光福利会举辦的2014慈光闪耀之夜中各表演团体的精彩表演赞不绝口。本校学生的创意和才华也在公开展出的艺术工艺中展露无遗。

60位来自马来竹筒摇击乐、夏威夷四弦琴、粤剧、Stomp Warriors 和 Sparks 马戏团等不同表演组别的慈光学生，参与其2014公益一新传媒慈善电视节目。

2015年3月马来竹筒摇击乐的学生被邀请为联系家护基金展览担任开幕表现嘉宾。演绎歌曲包括印度尼西亚民歌”鹦鹉之歌＂、儿童歌曲 Swanee River 、南海民歌种稻歌及马来童 Chan Mali Chan。

本校希望学生能透过参与这类活动，增加自尊、自信、纪律和团队精神，同时发掘和发展学生的音乐才华。

2015新加坡50周年慈光义走与嘉年华会

2015新加坡50周年慈光义走与嘉年华会以国庆为主题，纪念新加坡立国50周年。这也是慈光上下全体学生和家庭成员、职员、来自社区中心和邻近居民委员会的朋友，以及合作伙伴等聚首一堂，参与运动、游戏、艺术、表演娱乐和享用美味的‘真正新加坡’食品等各式庆祝活动。

在3月22日嘉年华会开始之前，本校已在不同日子举办一连串的活动，包括运动角、摄影比赛、艺术比赛和异国厨艺比赛等。慈光全体师生及朋友也能透过这些活动表达爱国和引以为傲之情。

3月6日，慈光学生享受了一天运动和竞技比赛，并为各参与学生颁发奖章。

本校于3月13日首次举办烹饪比赛。本次比赛竞争激烈，共有12队队伍于3小时内完成好设计及准备异国创意美食，展现计划才能。本队由慈光学生、教师和朋友组成。我们很荣幸邀请到陈师傅和慈光学校教师Salleh太太担任评审。合乎评审“Flying Colours”要求的胜出队伍获颁发奖品鼓励。

本校也为慈光全体学生举办摄影和艺术比赛，鼓励每位慈光学生参加。本活动先由教师带领学生到新加坡不同的景点拍摄历史建筑和国家的重要发展，然后选出多位才艺出众的艺术学生。本两项比赛由慈光学校管理委员会委员杨斯正先生和陈延基先生担任评审，经过激烈的甄选终于选出冠军作品。



3月22日早上，慈光学校学生、职员和大众一同齐集于慈光学校，参加慈光慈善走。本活动很荣幸邀请到东海岸集选区议员和东海岸集选区基层顾问陈舜娘女士担任主礼嘉宾开幕。本活动特别为各出席者准备精彩的表演活动，包括由慈光学校职员表演歌舞、武术艺术，Sparks 马戏团和新谣剧目，以及由社区伙伴表演其他表演艺术。本活动在校内设有摊位售卖食物，饮料和 Knick Knack 食品。



本校4楼的室内运动场也换了新装，以慈光甘榜为主题，搭配棕榈树等植物和手工家具布置成传统村落。参加者更可以尝试椰浆饭、米暹罗、果仁、冰团、马来糕点、嗅豆和乌打等本地美食。本活动也会儿童和家长设有各类游戏，包括马来西亚传统游戏踢毽子、Ground Zero 、掷铁罐、10仙硬币、五子棋，甚至 Congkak。另外足球桌也吸引了众多年青人动手感受刺激的足球赛事。

在慈光聚缘轩中，别受欢迎的异国混合菜比赛于早前举行，本比赛得荣幸获饮食及顾客服务指导员Chairul先生专承为顾客泡制清爽提神的慈光无酒精鸡尾酒。

整个新加坡50周年国庆活动不但为慈光会员及朋友提供联结和谐的互动，更培育更深厚的情绪连结，强化对国家的归属感。

2015行善周

慈光学校于2015年4月6日至10日庆祝纪念行善周。根据“A Nation of Kindness Starts with One” 的主题，本活动以各班表达仁慈对他们的意义。

在整个庆祝星期中，本校鼓励职员及学生公开在心型卡片上，向他们想表达谢意的人，写下“谢谢”和赞美的语句。这些卡片在行善周中挂起并展示在学校大厅中，以让公众欣赏。多位人士被卡片上的话语所感动，立即行善。

与此同时，老师也在校内陲机寻找并将学生的行善义行摄录成影片，然后向全体学生放映。本活动与本校致力于赞扬学生展现尊重、责任及关怀的核心价值环环相扣。任何被选出的行善学生将会获得证书及黄色雏菊（新加坡象征欣赏）等奖励。

本运动是向学生灌输“行善应该是生活中的一部份，不只限于活动期间”讯息的有效平台。要做到这一点，慈光学生已成为拥护行善的大使。

2015地球日

慈光学校于2015年4月22日纪念地球日，并于前一周于校舍内张贴海报，增加拯救地球可从节约、再用及回收着手等方法的认知。此外，为向应本活动，各班也积极参与“照顾金钱树”及“回收艺术项目”等活动。

在“照顾金钱树”活动，各班获派发一颗金钱树及先锋表格，以便记录他们照顾该树的方法及照顾感想。在“回收艺术项目”活动中，各班必须使用回收物资制作艺术品。各成品会依实际及美学经评审。学生透过利回收物资

制做的艺术品，学习到可回收一些通常被遗弃的物品，并将这些物品换化为有用的物资。

建立职员能力

本校的学习和发展方针，是根据本校视职员能力和产能为慈光学校致胜关键的信念。而专业发展是学校改善的核心。本校领袖在主要人力资源部门的支持下，负责职员专业发展，以符合策略目标并发展出职员间的学习和分享文化。

慈光学校已定出本年度所有职员和首批专业学习团队的重点学习领域。这些领域旨在于2016年推行及所有专业学习团队的教职员，以建立专业的学习社区。

为提升职员的能力，本校已为专业发展活动所需的空间、时间和资源准备就绪，包括：

- 每季学习社区会议，以提高教师能力。
- 派遣职员参与培训会议，包括会议、研讨会、专题讨论会，包括海外会议。
- 内部培训专题讨论会和个案讨论。
- 职员会议、部门会议和员工聚会等场合中分享。
- 同侪观察教室情况并反馈。
- 学习旅程和海外学习旅行。
- 举行＂教师实习计划＂，安排老师到其它组织入度学习。



本校也会辨定和派馈部份职员参与教育部和国立教育学院提供的里程碑课程。课程包括学校管理和领导(MLS) 和 SPED DISE 文凭等，以提高职员的专业发展，将专门技巧和知识升级。

未来计划

为规划及传递整个慈光学校课程架构 (MSCF)，接下来的挑战是强化架构执行。本校正积极检讨、修改及重新发展本校学程。自2013年成立的课程团队负责设计各级程度的算数课程，包括工作规划、课堂设计、作业纸和建议活动。于2014年推出的识字和家证课程将继续于2015年继续全面落实执行。

本校同时也为没获职业证书的A及V方案学生的职业课程进行检讨，以为他们准备就业，包括“学校过渡职场培训项目”。

慈光学校自从2001年9月办学以来，不断茁庄成长，为学生提供高素质的教育。全赖本校全体老师职员、别具远见的学校管理委员、各参与家长及支持伙伴等。





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慈光校友部





资料与统计（截至2015年3月31日为止）

240位慈光校友

2位职员 (慈光展艺)； 8位职员 (慈光聚缘轩)

慈光展艺–2007年开设； 慈光聚缘轩–2014年开设

方策和服务

慈光校友部的使命分为以下主要几点：
- 培养学障青年的艺术才能；
- 提供一个安全而开放的培育环境，让学障青年的艺术才华获得良好发展；
- 推出有效的训练方案和辅助服务，以协助他们的整体发展；
- 推展能支持学障青年就业的持续工作模式。

视觉艺术训练课程使学障青年学员能够进一步掌握视觉艺术—蜡染彩绘、陶艺与丙烯画制作。在此过程中，他们也学会正确的工作规矩和学习一些工作慨念，诸如服务态度、工作素质、工作守时、准时交差、应付工作量以及时间管理技巧。

正提供的支持服务

本会致力联络慈光学校历届所有的毕业生，并向他们和其家人宣传校友训练课程和服务等信息。

校友辅导服务

校友辅导服务为慈光校友和未经预约的慈光学校学生提供每周辅导服务。本会辅导员会为他们解决个人、行为、社会及经济问题，同时也对他们的就业机会作出建议。为提供全面的介入治疗措施，慈光校友部也进行校友家访，让其家人参与孩子发展，提高对学障孩子的了解。

软技巧训练

去年，本会定期为校友青年举办室内课程，包括工作礼仪、仪容、电脑健康课程、愤怒管理和金钱管理等。

慈光展艺

企业社会责任活动

慈光展艺的艺术员也于去年参与多项企业社会责任活动，由本校友会的蜡染彩绘和陶艺艺术员为企业和学校提供培训。

部份组织和学校包括Ascendas、新加坡全国社会服务理事会、瑞银集团、Lend Lease、Vital、圣玛格烈中学以及圣若瑟国际书院等等。

自从慈光展艺自2013年3月为慈光学校轻度智障兼或轻度自闭症毕业生开班授课后，毕业生人数已由2位增至6位，其中有1位校友毕业生更正式成为慈光聚缘轩全职职员。

就业支持中心

本校友会很荣幸获得超过26间企业成为雇用伙伴，为本校毕业生提供主流工作。另一方面，由志愿福利团体、联合会/社会及社会企业组成的社区合作伙伴亦不断增加与本会的合作机会，合作举办技术培训、推荐/介绍及招聘等活动。

透过就业支持，本计划继续向毕业生及家属推广本服务，以协助他们成功通过任职前至任职后的工作，包括履历准备、工作面试练习、面试期间辅助、与雇主跟进反馈和评估。



慈光聚缘轩



使命：

为学障青年提供培訓和創造就業機會

願景：

协助轻度智障兼或轻度自闭症的青年达至经济独立及自我倚靠。

由慈光福利协会于2014年3月成立的慈光聚缘轩，旨在向慈光学校的轻度智障兼或轻度自闭症，年龄为18岁以上的毕业生提供饮食在职培训。我们希望能向校友青年提供平台，透过完善的培训和发展计划，获得职业、工作和生活技巧。同时协助他们创立就业机会，达至经济独立、建立信心及自我依靠。

拥有工艺教育技能证书但仍未适合在外就业的慈光学校毕业生，将获慈光聚缘轩聘任当学徒，将他们的技巧进一步调整至商业运用，透过在职培训发展特定技巧。







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慈光佛教文化部

重点和数据（截至2015年3月31日为止）

8位职员

2009年1月开设

方策和服务



慈光佛教文化部于2009年1月成立，旨在：

- 宏扬佛教及推广慈善事务；
- 联合及鼓励众生一起参与各类慈善义务工作，以增长慈悲仁爱；
- 筹集善款，以累积弘法教育经费，并且资助慈光属下福利中心的运作。

推广佛教

慈光佛教文化部於慈光学校举办多项週末佛学课程及活动，以便不同年龄层的信徒修学佛理。

青少年/儿童佛学班

本课程逢星期日举行，专为年龄介乎6至14岁的儿童而设，教授可于日常生活中学而致用的佛理及道德准则。成人佛学班逢星期六晚举行。

共修法会

本部于每个星期日假慈光聚缘阁二楼礼堂举办连续两场共修法会。此外，本部也配合佛教节日及佛陀或菩萨诞辰，举办诵经法会。

华语八关斋戒共修班

本部每年举办四次八关斋戒共修班，地点为慈光聚缘阁二楼礼堂，以鼓励参加的信徒从早上8时至晚上8时期间12小时内，学习持守佛教戒律。

慈爱活动

为了增长众生慈悲仁爱、保护生命，本部每隔数月便举办放生活动。除此之外，本部也举办大规模的义工活动，不但走入本地社区，更走出国外，达致福利目标并推广给予的精神，进一步实践博爱精神。为了加强信徒与义工之间的情谊与联系，本部也举办重要的节日庆祝会或集体出国观光活动。

成绩

在2013/2014财政年度，本部在慈光执行董事普恩法师的领导下，积极增加共修活动，令参加佛学班及活动的人数明显增加。本部也于本年度举办多项富有意义、具有爱心以及利益众生的活动，对社会做出贡献。

佛理讲座

在过去一年中，本部举办多个免费华语佛法讲座，并让参加者与各著名演讲嘉宾公开讨论。

慈悲放生

本会于去年在不同地方举办过两次别具意义的放生活动。

慈光净土助念团

本部于2011年9月正式成立慈光净土助念团，目前共有159位义工团员，按需要为专为举丧的慈光义工及家人助念，借着真 诚而慈悲的助念力量，协助逝世者往生西方净土。

节日庆祝

本部于去年举办下列热闹难忘的节日庆祝会及精彩好玩的旅游活动，以促进信徒与义工之间的情谊，加强彼此联系。

慈光元宵節欢庆会

继秉历年的传统，本部为感谢各善长人翁及支持者对本部的贡献，特别举办元宵节「捞起」自助餐。本活动率先由精彩的醒狮表演揭开序幕，然后由慈光执行董事普恩法师主持祝福礼，紧接期待以久的捞愉生环节。整个活动在布置吉祥挥春中完满举行。

朝拜团

本部率领逾80位参加者亲临中国大陆及槟城朝拜各知名佛教寺院及胜地，饱览湖江山色的自然美境。

义务工作

本年举办多个意义重大的大规模信徒义务活动，不但关怀本地弱势社群，更走出国外造福他乡族社群。

信众团圆聚缘会

本部专为信众及义工举办信众团圆聚缘会，以慰劳信徒们在过去一年的热心付出、努力护法。

未来计划

本部会继续推广现有服务，并积极促进青少年及儿童的参与佛教活动，加深对佛法的认识。自2013年起，本会每年至少三次从国外邀请法师主讲佛学教育讲座。







慈光佛教文化部
Metta Building (Level 2) 32 Simei St 1 S(529950)
Tel: 6580 4630/4631 Fax: 6580 4699
Email: buddhistculture@metta.org.sg

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慈光活动

2014年吉宝岸外与海事-慈光高尔夫球慈善赛	7.2
2014年慈光慈善影展	7.3
2014年农历七月中元会福物义标	7.4
2014年慈光慈善赛跑	7.5
2014年「慈光艺汇 鼓乐争鸣」	7.6
2014年慈光保龄球慈善赛	7.7
2015年慈光春节祈福会及捞起聚餐	7.8
2015年慈光义走与嘉年华会	7.9

2014年吉宝岸外与海事–慈光高尔夫球慈善赛

2014年7月4日，莱佛士乡村俱乐部

一年一度的第15届慈光高尔夫联赛，继续获赞助商吉宝岸外与海事（Keppel Offshore and Marine）连续6年的忠坚支持。本年的慈善高尔夫联赛于2014年7月4日假莱佛士乡村俱乐部，由244名球于手棕梹湖场揭开序幕。本会非常荣幸邀请到吉宝公司的资深顾问 Choo Chiau Beng 先生担任主礼嘉宾。原本天气预测为狂风暴雨的一天，当天却是天朗气清、适合球员开球的星期五。本赛最后在丰盛的围桌晚餐，以及由慈光学校学生表演精彩的马戏和跳舞演出后圆满结束。本年赛事成功为慈光福利协会募集了新币238,000的善款。





2014年慈光慈善影展

2014年8月2日，新加坡知新馆

连续第3年举办的2014慈光慈善影展是本年度另一个成功的筹款活动。本次活动反应热烈，电影院内坐无虚席。本次放映3D动作科幻电影 Guardians of the Galaxy，于新加坡知新馆一天放映两场，总共为慈光课程筹得新币30,000的善款。本会衷心感谢企业伙伴的支持，包括 Singapore Pools Private Limited、PUB、Nippon Paint Marine、Bo Tree International、Allalloy Dynaweld Pte Ltd 以及 Khai Wah Battery & Tyre Pte Ltd。

2014年农历七月中元会福物义标

2014年7月27日至8月24日，整岛范围内

2015年农历七月慈善拍卖活动是慈光一年一度的文化筹款活动，筹得的善款会作为9间福利中心的课程和服务之用。本年度慈善拍卖活动由慈光院长释法照法师于2014年6月20日正式展开，以感谢寺院、农历七月举办委员会、竞标者、善长人翁及义工共襄盛举。本年拍卖的吉祥物是＂招财进宝金钱树＂，据说本物可带来金钱与好运。本物件为金钱树，其金币和金锭喻意富裕、高贵和丰足。本吉祥物件经拍卖售出，募集了近新币232,000的善款。





2014年慈光慈善赛跑

2014年9月6日，东海岸公园

一年一度的2014慈光第5届慈光慈善赛跑再次开锣。本年度共有超过1,000名人士参加，同时满足他们对赛跑的热情和对慈善的支持。本会非常荣幸邀请到新加坡国家发展部及国防部政务部长、东南区长孟理齐先生为本活动挥旗开幕。在本次活动中，除了设置10公里与5公里赛跑外，还有1.5公里亲子赛跑项目。此外，UPS企业义工和职员亦为本活动设立食物和游戏摊位，而Lagardere也在天气环境许可下卖力进行舞台表演，深受大众欢迎和围观。本活动总共为慈光课程和服务筹得新币120,000的善款。

2014年「慈光艺汇 鼓乐争鸣」

2014年11月15日，工艺教育东区学院

集合慈光9间中心有待绽放才艺的学生，第11届2014“慈光艺汇 鼓乐争鸣”再次由慈光受惠人士、职员和伙伴展开星光熠熠的才艺竞赛。慈光学校和多间中心的出线代表，登上舞台裲情展现稳藏的非凡技能。当晚很荣幸获非竞赛合作性质合作的企业伙伴PUB连同慈光学校学生，在工艺教育东区学院学生带领下合奏中乐弦乐。最后由 The Stomp Warriors 的强劲身体转动节奏摘下桂冠。

















2014年慈光保龄球慈善赛

2014年11月29日，胡姬乡村俱乐部

慈光首次假胡姬乡村俱乐部举办保龄球慈善赛，荣获新加坡社会及家庭发展部部长陈川仁先生担任主礼嘉宾。本比赛设有30条赛道让过百位参赛者参加。参赛队伍由企业伙伴、慈光乐陶苑和慈光学校的受惠人士组成。本活动总共为慈光课程和服务筹得新币40,000的善款，并成功提升外界对受惠人士能力的认识。

2015年慈光春节祈福会及捞起聚餐

2015年2月28日，慈光聚缘阁

本年的新年盛况，由慈光举办的年度春节祈福会及捞起聚餐，同时借此机会向过去一年的各慈善捐赠者、义工与支持者致以谢意，感谢他们为本组织的贡献。在本次活动中，＂幸运之神＂吉祥物突然到访，令在场人士欢欣雀跃。用歹前的吉祥菜＂鱼生＂拌捞仪式，伴随一边拌、一边喊出了吉祥成语、词语和词，不但象征着财富与成功，更将本活动带进高潮。

















2015年慈光义走与嘉年华会

2015年3月22日，慈光学校/慈光聚缘阁

2015年慈光义走与嘉年华会细心挑选出“Singapore Revisited”作为治疗和供给的主题。本年度第18届的嘉年华活动不但保留3公里健康晨跑的年度家庭活动，更为家庭和儿童设有食物和有趣游戏，以及适合青年和乐龄人士的幸运大抽奖和舞台表演。本嘉年华活动很荣幸获得东海岸集选区议员和东海岸集选区基层顾问陈舜娘女士担任主礼嘉宾。本活动共有过百个摊位提供不同美食和有趣玩儿，让人无法抗拒。本活动的成功全赖赞助商、摊位负责团体、义工组、学校、公众和各职员的努力，总共为慈光有需要的受惠人筹得新币227,000的善款，并同时推广家庭和社区和谐、健康生活。

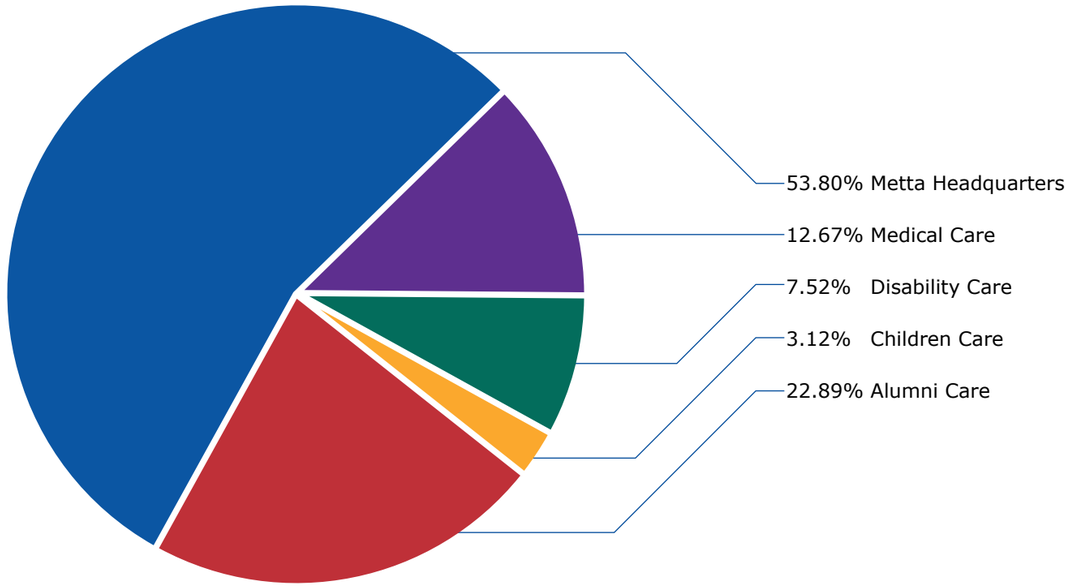
运作回顾及整体监管

（这部分只以英语呈报）

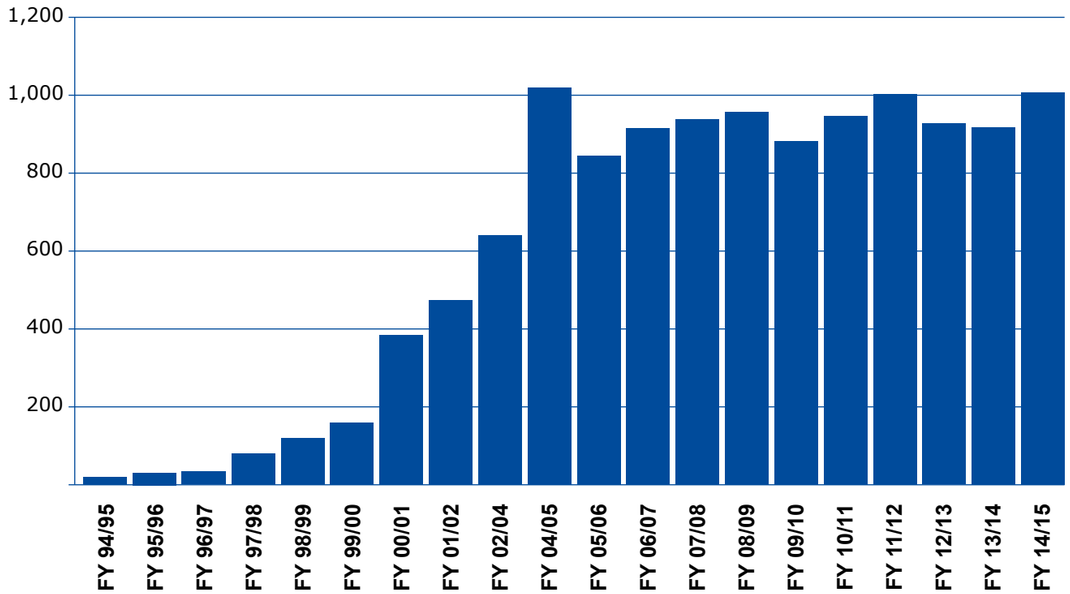
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Governance Evaluation Checklist (For Large IPCs)	8.4
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OPERATIONS REVIEW

Donations Received for Financial Year 2014/15



Total Number Of Clients In Our Centres Daily



KEY RATIOS

Reserves: Operating Expenses

Operating Reserves (Total)	: $23,603,348
Annualised Expenses	: $12,512,144
Ratio	: 1.89 (22.64 mths)

Fund Raising Expenses: Fundraising Income
(Consolidated Year Ended 31 March 2015)

Fundraising Expenses	: $185,109
Fundraising Income	: $886,246
Ratio	: 0.21

Conflict of Interest Policies

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

Reserves Policy

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

Remuneration of the Management Committee

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

GOVERNANCE EVALUATION CHECKLIST

for the period Apr 2014 to Mar 2015

S/No.	Code Description	Code ID	Compliance
1	Are there Board members holding staff appointments? (Skip items 1 and 2 if "No")		No
2	If the governing instrument permits staff to become Board members, they should comprise not more than one-third of the Board.	1.1.2	-
3	Staff does not chair the Board.	1.1.2	-
4	There is a maximum term limit of four consecutive years for the Treasurer position (or equivalent, e.g. Finance Committee Chairman).	1.1.6	Complied
5	The Board conducts regular self-evaluation to assess its performance and effectiveness.	1.1.10	Complied
6	There are Board committees (or designated Board members) with documented terms of reference.	1.2.1	Complied
7	The Board meets regularly with a quorum of at least one-third or at least three members, whichever is greater (or as required by the governing instrument).	1.3.1	Complied
8	There are documented procedures for Board members and staff to declare actual or potential conflicts of interest to the Board.	2.1	Complied
9	Board members do not vote or participate in decision-making on matters where they have a conflict of interest.	2.4	Complied
10	The Board reviews and approves the vision and mission of the charity. They are documented and communicated to its members and the public.	3.1.1	Complied
11	The Board approves and reviews a strategic plan for the charity to ensure that the activities are in line with its objectives.	3.2.2	Complied
12	The Board approves documented human resource policies for staff.	5.1	Complied
13	There are systems for regular supervision, appraisal and professional development of staff.	5.6	Complied
14	There is a system to address grievances and resolve conflicts.	5.11	Complied
15	The Board ensures internal control systems for financial matters are in place with documented procedures.	6.1.2	Complied
16	The Board ensures reviews on the charity's controls, processes, key programmes and events.	6.1.3	Complied
17	The Board approves an annual budget for the charity's plans and regularly monitors its expenditure.	6.2.1	Complied
18	The charity discloses its reserves policy in the annual report.	6.4.1	Complied
19	Does the charity invest its reserves?		Yes
20	The charity invests its reserves in accordance with an investment policy approved by the Board. It obtains advice from qualified professional advisors, if deemed necessary by the Board.	6.4.4	Complied
21	Donations collected are properly recorded and promptly deposited by the charity.	7.2.2	Complied
22	The charity makes available to its stakeholders an annual report that includes information on its programmes, activities, audited financial statements, Board members and executive management.	8.1	Complied
23	Are Board members remunerated for their Board services? (Skip items 24 and 25 if "No")		No
24	No Board member is involved in setting his or her own remuneration.	2.2	-
25	The charity discloses the exact remuneration and benefits received by each Board member in the annual report.	8.2	-
26	Does the charity employ paid staff?		Yes
27	No staff is involved in setting his or her own remuneration.	2.2	Complied
28	The charity discloses in its annual report the annual remuneration of its three highest paid staff who each receives remuneration exceeding $100,000, in bands of $100,000. If none of its top three highest paid staff receives more than $100,000 in annual remuneration each, the charity discloses this fact.	8.3	Complied
29	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 2015)

Number of Beneficiaries : 1010
Number of Staff : 310

REGISTERED ADDRESS

32 Simei Street 1
Metta Building
Singapore 529950

EXECUTIVE MANAGEMENT COMMITTEE

(Charity Trustees)

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

AUDITOR

Fiducia LLP

慈光福利协会
METTA WELFARE ASSOCIATION

慈光福利协会财政报告

截止2015年3月31日

（这部分只以英语呈报）

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

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Statement of Financial Position	9.4
Statement of Financial Activities	9.5
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STATEMENT BY EXECUTIVE MANAGEMENT COMMITTEE

In the opinion of the Executive Management Committee,

a) the financial statements as set out on pages 9.4 to 9.26 are drawn up so as to give a true and fair view of the state of affairs of the Association at 31 March 2015, 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 17 August 2015.

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

On behalf of the Executive Management Committee,

Lai Meng Wah @ Shi Fa Zhao
President

Woo Khai San, Victor
Honorary Treasurer

Singapore,
17 August 2015

REPORT ON THE FINANCIAL STATEMENT

We have audited the accompanying financial statements of Metta Welfare Association (the "Association") set out on pages 9.4 to 9.26, which comprise the statement of financial position as at 31 March 2015, 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 2015, 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,
17 August 2015

Partner in charge: Ong Lien Wan
PAB No.: 01360

STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2015

	Note	2015 S$	2014 S$
ASSETS			
Current assets			
Cash and cash equivalents	4	9,999,628	9,021,052
Trade and other receivables	5	1,031,804	1,042,553
Inventories		6,196	7,902
		11,037,628	10,071,507
Non-current assets			
Investment in financial assets	6	1,785,107	1,018,600
Property, plant and equipment	7	13,481,292	13,611,451
		15,266,399	14,630,051
Total assets		26,304,027	24,701,558
LIABILITIES			
Current liabilities			
Trade and other payables	8	1,659,857	1,657,749
Total liabilities		1,659,857	1,657,749
NET ASSETS		24,644,170	23,043,809
FUNDS			
Unrestricted funds			
General fund	9	18,735,236	18,725,628
Investment fund	9	2,093,037	1,738,102
Project account reserve	9	1,517,134	1,517,134
Sinking fund	9	1,257,941	272,841
Designated funds	9	447,081	441,932
		24,050,429	22,695,637
Restricted funds			
Education trust fund	9	340,690	348,172
Programme fund	9	253,051	0
		593,741	348,172
Total funds		24,644,170	23,043,809

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

STATEMENT OF FINANCIAL ACTIVITIES FOR THE FINANCIAL YEAR ENDED 31 MARCH 2015

		Unrestricted funds										Restricted funds		
						Designated funds								
2015	Note	General fund S$	Investment fund S$	Project account reserve S$	Sinking fund S$	Alumni welfare fund S$	Children welfare fund S$	Client welfare fund S$	Equipment fund S$	Medicine fund S$	The Late Mrs. Teoh Siok Loo fund S$	Education trust fund S$	Programme fund S$	Total S$
INCOME														
Income from generated funds														
- Voluntary income	10	3,205,501	0	0	0	900	0	3,219	2,250	1,871	0	651	6,648,440	9,862,832
- Activities for generating funds	10	1,180,483	0	0	0	0	0	0	0	0	0	0	0	1,180,483
- Investment income	10	62,757	36,650	0	0	0	0	0	0	0	0	0	0	99,407
Income from charitable activities	10	2,961,244	0	0	0	0	0	0	0	0	0	0	0	2,961,244
Other income	10	8,539	0	0	0	0	0	0	0	0	0	0	0	8,539
Total income		7,418,524	36,650	0	0	900	0	3,219	2,250	1,871	0	651	6,648,440	14,112,505
EXPENDITURE														
Cost of generating funds	11	465,386	1,788	0	0	0	0	0	0	0	3,091	8,133	0	478,398
Cost of charitable activities	11	4,357,235	0	0	0	0	0	0	0	0	0	0	6,379,248	10,736,483
Governance and other administrative costs	11	1,281,122	0	0	0	0	0	0	0	0	0	0	16,141	1,297,263
Total expenditure		6,103,743	1,788	0	0	0	0	0	0	0	3,091	8,133	6,395,389	12,512,144
NET INCOME / (EXPENDITURE)		1,314,781	34,862	0	0	900	0	3,219	2,250	1,871	(3,091)	(7,482)	253,051	1,600,361
GROSS TRANSFERS BETWEEN FUNDS														
Transfer to / (from) of funds		(1,305,173)	320,073	0	985,100	0	0	0	0	0	0	0	0	0
NET MOVEMENT IN FUNDS		9,608	354,935	0	985,100	900	0	3,219	2,250	1,871	(3,091)	(7,482)	253,051	1,600,361
TOTAL FUNDS BROUGHT FORWARD		18,725,628	1,738,102	1,517,134	272,841	345,554	34,921	23,482	22,391	12,493	3,091	348,172	0	23,043,809
TOTAL FUNDS CARRIED FORWARD		18,735,236	2,093,037	1,517,134	1,257,941	346,454	34,921	26,701	24,641	14,364	0	340,690	253,051	24,644,170

STATEMENT OF FINANCIAL ACTIVITIES FOR THE FINANCIAL YEAR ENDED 31 MARCH 2015 (CONT'D)

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

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

STATEMENT OF CASH FLOWS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2015

	Note	2015 S$	2014 S$
Cash flows from operating activities			
Net income		1,600,361	636,955
Adjustments for:			
- Amortisation of investments	6	2,768	0
- Bad debts written off	11	6,635	1,835
- Depreciation	7	843,315	735,415
- Interest income	10	(99,407)	(63,211)
- Loss on disposal of fixed assets	11	4,210	0
- Profit on disposal of fixed assets	10	(180)	(11,134)
Operating cash flow before working capital changes		2,357,702	1,299,860
Changes in operating assets and liabilities:			
- Trade and other receivables		4,114	191,932
- Inventories		1,706	(2,957)
- Trade and other payables		2,108	(412,578)
Cash generated from operations		2,365,630	1,076,257
Interest received		2,768	3,013
Net cash provided by operating activities		2,368,398	1,079,270
Cash flows from investing activities			
Decrease / (increase) in pledged deposits		238,062	(290,240)
Interest received		96,639	60,198
Placement of investment		(769,275)	(512,600)
Proceeds from disposal of property, plant and equipment		180	11,134
Purchases of property, plant and equipment	7	(717,366)	(537,158)
Net cash used in investing activities		(1,151,760)	(1,268,666)
Net increase in cash and cash equivalents		1,216,638	(189,396)
Cash and cash equivalents at beginning of financial year		8,492,750	8,682,146
Cash and cash equivalents at end of financial year	4	9,709,388	8,492,750
Cash and cash equivalents comprise:			
Cash on hand	4	11,800	11,645
Cash in banks	4	6,447,588	4,398,265
Fixed deposits	4	3,250,000	4,082,840
		9,709,388	8,492,750

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2015

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 Institution of a Public Character ("IPC") status for the period from 2 May 2013 to 1 May 2016.

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

1. Metta Home for the Disabled
2. Metta Home Day Activity Centre
3. Metta Day Activity Centre for the Intellectually Disabled
4. Metta Day Rehabilitation Centre for the Elderly
5. Metta Hospice Care Centre
6. Metta Preschool@Simei
7. Metta Preschool@Punggol
8. South East CDC-Metta Student Care Centre (ceased on 31 March 2014)
9. Metta Alumni Care
10. Metta Home Nursing

2. Significant accounting policies

2.1 Basis of preparation

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

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

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

2.2 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.

2.3 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.

2.4.2 Depreciation

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

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

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

2.4.3 Subsequent expenditure

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

2.4.4 Disposal

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

2.5 Cash and cash equivalents

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

2.6 Financial assets

2.6.1 Recognition and measurement

Trade and other receivables, excluding prepayments, are initially 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.

2.6.2 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.

2.6.3 Impairment

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

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

2.7 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.

2.8 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.

2.12 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 Related parties

A related party is defined as follows:

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

- (i) Has control or joint control over the Association;
- (ii) Has significant influence over the Association; or
- (iii) Is a member of the key management personnel of the Association or of a parent of the Association;

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

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

2.14 Employee compensation

2.14.1 Defined contribution plans

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

2.14.2 Employee compensation

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

2.15 Currency translation

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

3. Critical accounting estimates, assumptions and judgments

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

3.1 Critical judgments in applying the entity's accounting policies

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

3.1.1 Estimated useful lives of property, plant and equipment

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

3.1.2 Allowance for impairment of receivables

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

4. Cash and cash equivalents

	2015 S$	2014 S$
Cash on hand	11,800	11,645
Cash in banks	6,447,588	4,398,265
Fixed deposits	3,540,240	4,611,142
	9,999,628	9,021,052
Pledged fixed deposits	(290,240)	(528,302)
Cash and cash equivalents for cash flow purposes	9,709,388	8,492,750

Fixed deposits have maturity terms of 12 to 36 months (2014: 6 to 36 months) and interest rates ranging from 0.25% to 1.33% (2014: 0.25% to 1.10%) per annum.

Fixed deposit amounting to S$240,240 is pledged against the Banker's Guarantee in compliance to the tenancy agreement with Singapore Land Authority, which will expire on 29 June 2017.

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

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

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

	2015 S$	2014 S$
Less than 1 month	1,000,000	435,000
1 month to 1 year	2,250,000	3,647,840
	3,250,000	4,082,840

5. Trade and other receivables

	2015 S$	2014 S$
Trade receivables		
- Outside parties	78,863	88,107
Other receivables		
- Amount due from related parties	32,017	7,064
- Deposits paid	134,051	154,066
- Grants receivable	655,818	253,735
- Other debtors	79,828	431,416
- Prepayments	109,177	166,115
	1,010,891	1,012,396
- Allowance for bad debts	(57,950)	(57,950)
	952,941	954,446
Total trade and other receivables	1,031,804	1,042,553

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

At the reporting date, the carrying amounts of trade and other receivables approximate their fair value.

6. Investment in financial assets

	2015 S$	2014 S$
Listed debt securities		
- Bond with fixed interest of 3.08% and maturity date as at 12 September 2022 - Singapore	504,737	506,000
- Bond with fixed interest of 4.25% and maturity date as at 29 September 2049 - Singapore	512,075	512,600
- Bond with fixed interest of 3.1% and maturity date as at 24 July 2024 - Singapore	768,295	0
	1,785,107	1,018,600

At the reporting date, the movement of the investment in financial assets are as follows:

	2015 S$	2014 S$
Beginning of financial year	1,018,600	506,000
Additions	769,275	512,600
	1,787,875	1,018,600
Amortised during the year	(2,768)	0
End of financial year	1,785,107	1,018,600

The average effective interest rates range from 2.80% to 4.20% (2014: nil%) per annum.

7. Property, plant and equipment

2015	Balance at beginning of financial year S$	Additions S$	(Disposals) S$	(Transfer) S$	Balance at end of financial year S$
Cost					
Aircon	309,174	139,359	0	0	448,533
Alarm and security system	180,559	40,290	(9,211)	0	211,638
Arts and music equipment	6,065	0	0	0	6,065
Building	15,427,304	0	0	0	15,427,304
Computer	541,732	25,256	(151,985)	0	415,003
Electrical and fittings	133,244	31,153	0	0	164,397
Furniture and equipment	1,331,020	34,242	(416,924)	0	948,338
Kitchen equipment	139,531	4,098	0	0	143,629
Laundry equipment	58,407	0	0	0	58,407
Motor vehicles	604,244	266,457	(124,975)	0	745,726
Physio / Medical equipment	151,061	32,206	(16,418)	0	166,849
Renovation	1,697,047	144,305	(71,794)	55,819	1,825,377
Renovation in progress	55,819	0	0	(55,819)	0
	20,635,207	717,366	(791,307)	0	20,561,266

	Balance at beginning of financial year S$	Depreciation charge S$	(Written back/ off) S$	(Transfer) S$	Balance at end of financial year S$
Accumulated depreciation					
Aircon	97	88,366	0	0	88,463
Alarm and security system	97,815	36,951	(9,211)	0	125,555
Arts and music equipment	3,695	1,213	0	0	4,908
Building	3,621,485	306,464	0	0	3,927,949
Computer	488,220	38,507	(151,985)	0	374,742
Electrical and fittings	56,290	31,435	0	0	87,725
Furniture and equipment	1,169,207	71,073	(416,216)	0	824,064
Kitchen equipment	67,735	26,986	0	0	94,721
Laundry equipment	24,336	11,681	0	0	36,017
Motor vehicles	550,846	57,574	(124,975)	0	483,445
Physio / Medical equipment	110,292	19,514	(15,760)	0	114,046
Renovation	833,738	153,551	(68,950)	0	918,339
Renovation in progress	0	0	0	0	0
	7,023,756	843,315	(787,097)	0	7,079,974

	Balance at beginning of financial year S$	Balance at end of financial year S$
Net book value		
Aircon	309,077	360,070
Alarm and security system	82,744	86,083
Arts and music equipment	2,370	1,157
Building	11,805,819	11,499,355
Computer	53,512	40,261
Electrical and fittings	76,954	76,672
Furniture and equipment	161,813	124,274
Kitchen equipment	71,796	48,908
Laundry equipment	34,071	22,390
Motor vehicles	53,398	262,281
Physio / Medical equipment	40,769	52,803
Renovation	863,309	907,038
Renovation in progress	55,819	0
	13,611,451	13,481,292

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

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

	Balance at beginning of financial year S$	Depreciation charge S$	(Written back/ off) S$	Balance at end of financial year S$
Accumulated depreciation				
Aircon	0	97	0	97
Alarm and security system	65,382	32,433	0	97,815
Arts and music equipment	2,389	1,306	0	3,695
Building	3,315,020	306,465	0	3,621,485
Computer	403,051	85,169	0	488,220
Electrical and fittings	33,837	22,453	0	56,290
Furniture and equipment	1,098,693	70,514	0	1,169,207
Kitchen equipment	46,392	23,627	(2,284)	67,735
Laundry equipment	12,655	11,681	0	24,336
Motor vehicles	540,597	22,401	(12,152)	550,846
Physio / Medical equipment	94,223	16,069	0	110,292
Renovation	690,538	143,200	0	833,738
Renovation in progress	0	0	0	0
	6,302,777	735,415	(14,436)	7,023,756

	Balance at beginning of financial year S$	Balance at end of financial year S$
Net book value		
Aircon	0	309,077
Alarm and security system	98,787	82,744
Arts and music equipment	3,676	2,370
Building	12,112,284	11,805,819
Computer	98,157	53,512
Electrical and fittings	72,544	76,954
Furniture and equipment	206,645	161,813
Kitchen equipment	68,273	71,796
Laundry equipment	45,752	34,071
Motor vehicles	66,713	53,398
Physio / Medical equipment	47,178	40,769
Renovation	989,699	863,309
Renovation in progress	0	55,819
	13,809,708	13,611,451

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

2014 (Cont'd)	Balance at beginning of financial year S$		Balance at end of financial year S$
Net book value			
Aircon	0		309,077
Alarm and security system	98,787		82,744
Arts and music equipment	3,676		2,370
Building	12,112,284		11,805,819
Computer	98,157		53,512
Electrical and fittings	72,544		76,954
Furniture and equipment	206,645		161,813
Kitchen equipment	68,273		71,796
Laundry equipment	45,752		34,071
Motor vehicles	66,713		53,398
Physio / Medical equipment	47,178		40,769
Renovation	989,699		863,309
Renovation in progress	0		55,819
	13,809,708		13,611,451

8. Trade and other payables

	2015 S$	2014 S$
Trade payables		
- Outside parties	171,663	146,431
Other payables		
- Accruals	1,125,851	985,938
- Advance receipts	288,282	402,383
- Amount due to related parties	0	8,789
- Deposits received	67,538	112,048
- Other creditor	6,523	2,160
	1,659,857	1,657,749

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

9. Funds

9.1 General fund

This fund includes the following:

9.1.1 Deferred capital grant

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

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

	2015 S$	2014 S$
Beginning of financial year	12,809,699	13,358,489
Amortised during the year	(546,648)	(548,790)
End of financial year	12,263,051	12,809,699

9.1.2 Community Silver Trust

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

	Note	2015 S$	2014 S$
Balance at beginning of year		0	0
Add: Community Silver Trust – Matching Grant	10	317,914	0
Less: Expenditure		(52,288)	0
Balance at end of year		265,626	0

9.2 Investment fund

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

9.3 Project account reserve

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

9.4 Sinking fund

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

9.5 Designated funds

This fund is composed of the following:

9.5.1 Alumni welfare fund

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

9.5.2 Children welfare fund

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

9. Funds (Cont'd)

9.5.3 Client welfare fund

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

9.5.4 Equipment fund

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

9.5.5 HIV fund

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

9.5.6 Medicine fund

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

9.5.7 Student welfare fund

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

9.5.8 The Late Mrs. Teoh Siok Loo fund

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

9.6 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.

9.7 Education trust fund

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

9.8 Programme fund

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

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

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

10. Income

		Unrestricted fund										Restricted Fund		
					Designated Fund									
2015	Note	General fund S$	Investment fund S$	Sinking fund S$	Alumni welfare fund S$	Children welfare fund S$	Client welfare fund S$	Equipment fund S$	Medicine fund S$	Student welfare fund S$	The Late Mrs. Teoh Siok Loo fund S$	Education trust fund S$	Programme fund S$	Total S$
Voluntary income														
Donations – Tax exempt		871,395	0	0	0	0	0	0	0	0	0	0	0	871,395
Donations – Non-tax exempt		578,842	0	0	0	0	0	0	0	0	0	0	0	578,842
Donations – Designated		292,330	0	0	900	0	3,219	2,250	1,871	0	0	651	0	301,221
Grants – Government		1,054,449	0	0	0	0	0	0	0	0	0	0	5,081,803	6,136,252
Grants – Non – Government		3,091	0	0	0	0	0	0	0	0	0	0	0	3,091
NCSS grants		480	0	0	0	0	0	0	0	0	0	0	309,179	309,659
Tote Board grants		0	0	0	0	0	0	0	0	0	0	0	1,257,458	1,257,458
Community Silver Trust	9	317,914	0	0	0	0	0	0	0	0	0	0	0	317,914
President Challenge		87,000	0	0	0	0	0	0	0	0	0	0	0	87,000
		3,205,501	0	0	900	0	3,219	2,250	1,871	0	0	651	6,648,440	9,862,832
Activities for generating funds														
Corporate social responsibility		23,107	0	0	0	0	0	0	0	0	0	0	0	23,107
Event and activity		271,130	0	0	0	0	0	0	0	0	0	0	0	271,130
Fund-raising		886,246	0	0	0	0	0	0	0	0	0	0	0	886,246
		1,180,483	0	0	0	0	0	0	0	0	0	0	0	1,180,483
Investment income														
Interest income		62,757	36,650	0	0	0	0	0	0	0	0	0	0	99,407
Income from charitable activities														
Buddhist activity income		1,558,362	0	0	0	0	0	0	0	0	0	0	0	1,558,362
Fees received		860,658	0	0	0	0	0	0	0	0	0	0	0	860,658
Membership fee		1,952	0	0	0	0	0	0	0	0	0	0	0	1,952
Sales		417,224	0	0	0	0	0	0	0	0	0	0	0	417,224
Transport service fee		92,542	0	0	0	0	0	0	0	0	0	0	0	92,542
Others		30,506	0	0	0	0	0	0	0	0	0	0	0	30,506
		2,961,244	0	0	0	0	0	0	0	0	0	0	0	2,961,244
Other income														
Profit on disposal fixed assets		180	0	0	0	0	0	0	0	0	0	0	0	180
Sundry		8,359	0	0	0	0	0	0	0	0	0	0	0	8,359
		8,539	0	0	0	0	0	0	0	0	0	0	0	8,539

10. Income (Cont'd)

2014	Unrestricted fund										Restricted Fund		
				Designated Fund									
	General fund S$	Investment fund S$	Sinking fund S$	Alumni welfare fund S$	Children welfare fund S$	Client welfare fund S$	Equipment fund S$	Medicine fund S$	Student welfare fund S$	The Late Mrs. Teoh Siok Loo fund S$	Education trust fund S$	Programme fund S$	Total S$
Voluntary income													
Donations – Tax exempt	780,206	0	0	0	0	0	0	0	0	0	0	0	780,206
Donations – Non-tax exempt	320,659	0	0	0	0	0	0	0	0	0	0	0	320,659
Donations – Designated	497,779	0	0	400	0	2,428	0	1,188	9,800	20,000	331	0	531,926
Grants – Government	5,246,700	0	0	0	0	0	0	0	0	0	0	0	5,246,700
Grants – Non – Government	50,069	0	0	0	0	0	0	0	0	0	0	0	50,069
NCSS grants	315,290	0	0	0	0	0	0	0	0	0	0	0	315,290
Temasek Care Grant	56,700	0	0	0	0	0	0	0	0	0	0	0	56,700
Tote Board grants	704,738	0	0	0	0	0	0	0	0	0	0	0	704,738
	7,972,141	0	0	400	0	2,428	0	1,188	9,800	20,000	331	0	8,006,288
Activities for generating funds													
Corporate social responsibility	5,555	0	0	0	0	0	0	0	0	0	0		5,555
Event and activity	226,713	0	0	0	0	0	0	0	0	0	0	0	226,713
Fund-raising	965,633	0	0	0	0	0	0	0	0	0	0	0	965,633
	1,197,901	0	0	0	0	0	0	0	0	0	0	0	1,197,901
Investment income													
Interest income	63,211	0	0	0	0	0	0	0	0	0	0	0	63,211
Income from charitable activities													
Buddhist activity income	2,046,910	0	0	0	0	0	0	0	0	0	0	0	2,046,910
Fees received	1,104,252	0	0	0	0	0	0	0	0	0	0	0	1,104,252
Membership fee	2,005	0	0	0	0	0	0	0	0	0	0	0	2,005
Sales	48,592	0	0	0	0	0	0	0	0	0	0	0	48,592
Transport service fee	130,799	0	0	0	0	0	0	0	0	0	0	0	130,799
Others	36,180	0	0	0	0	0	0	0	0	0	0	0	36,180
	3,368,738	0	0	0	0	0	0	0	0	0	0	0	3,368,738
Other income													
Profit on disposal fixed assets	11,134	0	0	0	0	0	0	0	0	0	0		11,134
Sundry	42,309	0	0	0	0	0	0	0	0	0	0	0	42,309
	53,443	0	0	0	0	0	0	0	0	0	0	0	53,443

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

2015	Note	Unrestricted fund										Restricted Fund		
					Designated Fund									
		General fund S$	Investment fund S$	Sinking fund S$	Alumni welfare fund S$	Children welfare fund S$	Client welfare fund S$	Equipment fund S$	Medicine fund S$	Student welfare fund S$	The Late Mrs. Teoh Siok Loo fund S$	Education trust fund S$	Programme fund S$	Total S$
Cost of generating funds														
Amortisation of investments	6	980	1,788	0	0	0	0	0	0	0	0	0	0	2,768
Corporate social responsibility		25,953	0	0	0	0	0	0	0	0	0	0	0	25,953
Designated expenses		101,185	0	0	0	0	0	0	0	0	3,091	8,133	0	112,409
Donation expense		27,188	0	0	0	0	0	0	0	0	0	0	0	27,188
Event and activity expense		121,812	0	0	0	0	0	0	0	0	0	0	0	121,812
Fund-raising expenditure		185,109	0	0	0	0	0	0	0	0	0	0	0	185,109
Investment expense		3,159	0	0	0	0	0	0	0	0	0	0	0	3,159
		465,386	1,788	0	0	0	0	0	0	0	3,091	8,133	0	478,398
Cost of charitable activities														
Buddhist activity expense		450,865	0	0	0	0	0	0	0	0	0	0	0	450,865
Cost of sales		179,089	0	0	0	0	0	0	0	0	0	0	0	179,089
Depreciation	7	303,012	0	0	0	0	0	0	0	0	0	0	540,303	843,315
Direct activity expenses														
- Meals and refreshments		0	0	0	0	0	0	0	0	0	0	0	64,856	64,856
- Medical and physical aids		2,084	0	0	0	0	0	0	0	0	0	0	31,350	33,434
- Medical professional fee		49,170	0	0	0	0	0	0	0	0	0	0	244,801	293,971
- Other expense		34,326	0	0	0	0	0	0	0	0	0	0	21,318	55,644
- Outings and activities		0	0	0	0	0	0	0	0	0	0	0	1,057	1,057
- Training and teaching materials		20,120	0	0	0	0	0	0	0	0	0	0	18,770	38,890
- Transportation		18,480	0	0	0	0	0	0	0	0	0	0	150,772	169,252
- Uniform		2,805	0	0	0	0	0	0	0	0	0	0	5,246	8,051
Fixed assets expensed		32,067	0	0	0	0	0	0	0	0	0	0	41,080	73,147
Public education		8,833	0	0	0	0	0	0	0	0	0	0	1,113	9,946
Rental														
- Building		994,252	0	0	0	0	0	0	0	0	0	0	407,787	1,402,039
- Equipment		20,591	0	0	0	0	0	0	0	0	0	0	15,275	35,866
Staff costs	12	1,648,696	0	0	0	0	0	0	0	0	0	0	4,301,215	5,949,911
Upkeep, repairs and maintenance														
- Equipment		8,580	0	0	0	0	0	0	0	0	0	0	17,591	26,171
- General		208,772	0	0	0	0	0	0	0	0	0	0	90,053	298,825
- Motor vehicles		24,268	0	0	0	0	0	0	0	0	0	0	74,081	98,349
Utilities		240,150	0	0	0	0	0	0	0	0	0	0	251,867	492,017
Others														
- General expenses		13,889	0	0	0	0	0	0	0	0	0	0	58,174	72,063
- License and subscription		16,377	0	0	0	0	0	0	0	0	0	0	904	17,281
- Meeting expenses		10,401	0	0	0	0	0	0	0	0	0	0	546	10,947
- Printing, stationery and postage		27,790	0	0	0	0	0	0	0	0	0	0	17,664	45,454
- Telecommunication		42,618	0	0	0	0	0	0	0	0	0	0	23,425	66,043
		4,357,235	0	0	0	0	0	0	0	0	0	0	6,379,248	10,736,483
Governance and other administrative costs														
Audit fees		41,279	0	0	0	0	0	0	0	0	0	0	5,036	46,315
Bank charges		3,878	0	0	0	0	0	0	0	0	0	0	1,048	4,926
Loss on disposal of fixed assets		2	0	0	0	0	0	0	0	0	0	0	4,208	4,210
Newspapers and periodicals		1,206	0	0	0	0	0	0	0	0	0	0	338	1,544
Other professional fees		56,327	0	0	0	0	0	0	0	0	0	0	0	56,327
Bad debts written off		6,415	0	0	0	0	0	0	0	0	0	0	220	6,635
Recruitment		1997	0	0	0	0	0	0	0	0	0	0	5,291	7,288
Staff costs	12	1,170,018	0	0	0	0	0	0	0	0	0	0	0	1,170,018
		1,281,122	0	0	0	0	0	0	0	0	0	0	16,141	1,297,263

11. Expenditure (Cont'd)

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

12. Staff costs

	Note	2015 S$	2014 S$
CPF/SDL and FWL contributions		900,477	822,180
Salaries and bonuses		5,891,554	5,564,845
Staff benefits		230,835	201,967
Staff welfare		97,063	70,453
		7,119,929	6,659,445
The staff costs were allocated as follows:			
Costs of charitable activities	11	5,949,911	5,636,050
Governance and administrative costs	11	1,170,018	1,023,395
		7,119,929	6,659,445

13. Operating lease commitments

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

	2015 S$	2014 S$
Rental of building		
Not later than one year	1,377,706	1,377,706
More than a year but not more than three years	1,377,706	2,755,412
	2,755,412	4,133,118
Rental of equipment		
Not later than one year	32,841	35,336
More than a year but not more than five years	54,156	86,997
	86,997	122,333

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

14. Income tax expense

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

15. Related party transactions

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

	2015 S$	2014 S$
Expenses paid by Association on behalf of the related party	20,899	8,755
Expenses paid on behalf of the Association	0	16,630
Income received by Association on behalf of the related party	129,661	17,627
Purchase of goods and services	2,500	4,697
Sale of goods and services and donation received	209,205	4,227
Transfer of fixed assets	0	11,466

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

During the financial year, one (2014: one) of the Executive Management Committee members received honorariums for services rendered during Buddhist culture activities totalling to S$4,000 (2014: S$4,000). Other members did not receive any remuneration during the financial year.

16. Key management personnel compensation

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

	2015 No. of key management personnel	2014 No. of key management personnel
Remuneration band		
Between S$100,001 to $150,000	4	4
Between S$50,001 to $100,000	4	3

17. Management of conflict of interest

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

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

18. Reserve policy and position

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

		2015	2014	Increase / (Decrease)
		S$'000	S$'000	%
A	Unrestricted Funds			
	Accumulated general funds	18,735	18,726	0.05
	Investment fund	2,093	1,738	20.43
	Project account reserve	1,517	1,517	0.00
	Sinking fund	1,258	273	360.81
	Total	23,603	22,254	6.06
B	Restricted or Designated Funds			
	Designated Funds	447	442	1.13
	Restricted Funds	594	348	70.69
C	Total Funds	24,644	23,044	6.94
D	Total Annual Operating Expenditure	12,512	12,053	3.81
E	Ratio of Funds to Annual Operating Expenditure (A/D)	1.89	1.85	

Reference:

C. Total Funds include unrestricted and restricted / designated funds.
D. Total Annual Operating Expenditure includes expenses related to Cost of generating funds, Cost of Charitable Activities and Governance and Other Administrative costs.

The Association's reserve policy is as follows:

The Association regards its unrestricted general fund as its reserves.

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

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

19. Authorisation of financial statements

These financial statements were authorised for issue in accordance with a resolution of the Executive Management Committee on 17 August 2015.

慈光学校财政报告

截止2015年3月31日

（这部分只以英语呈报）

Registration No. 1431
Registered with Ministry of Education

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Notes to the Financial Statements	9.37

STATEMENT BY MANAGEMENT COMMITTEE

In the opinion of the Management Committee,

a) the financial statements as set out on pages 9.30 to 9.50 are drawn up so as to give a true and fair view of the state of affairs of the School at 31 March 2015, 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 26 August 2015.

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

For and on behalf of the Management Committee,

So Kah Lay
Secretary / Principal
Singapore,
26 August 2015

Tan Ming Yong
Honorary Treasurer

REPORT ON THE FINANCIAL STATEMENT

We have audited the accompanying financial statements of Metta School (the "School") set out on pages 9.30 to 9.50, which comprise the statement of financial position as at 31 March 2015, the statement of financial activities, statement of cash flows, statement of monthly pupil enrolment eligible for funding and statement of monthly enrolment for international students for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

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

REPORT ON THE FINANCIAL STATEMENT (CONT'D)

Auditors' Responsibility

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

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

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

Opinion

In our opinion, the financial statements of the School are properly drawn up in accordance with the provisions of the Charities Accounting Standard so as to give a true and fair view of the state of affairs of the School as at 31 March 2015, 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 income; 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
Singapore,
26 August 2015

Partner in charge: Ong Lien Wan
PAB No: 01360

STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2015

	Note	2015 S$	2014 S$
ASSETS			
Current assets			
Cash and cash equivalents	4	13,345,212	13,330,361
Other receivables	5	672,247	92,744
		14,017,459	13,423,105
Non-current assets			
Property, plant and equipment	6	14,122,923	13,916,991
Total assets		28,140,382	27,340,096
LIABILITIES			
Current liabilities			
Accruals and other payables	7	663,158	449,894
Total liabilities		663,158	449,894
NET ASSETS		27,477,224	26,890,202
FUNDS			
Unrestricted funds			
Accumulated general fund		21,143,864	20,996,610
Restricted funds			
Additional training vote fund	9	11,198	13,233
Curriculum enhancement fund	9	8,766	46,841
Discretionary financial assistance fund	9	0	(3,820)
Financial assistance fund	9	15	15
High needs fund	9	1,849	4,335
Opportunity fund	9	15,843	20,356
Parent support group fund	9	1,239	0
Project fund	9	1,749,284	1,688,105
S2W fund	9	616	0
School building fund – Extension	9	179,129	(68,025)
Sinking fund	9	2,616,669	2,522,984
Staff training vote fund	9	28,934	32,676
Student assistance fund	9	1,719,818	1,636,892
		6,333,360	5,893,592
TOTAL FUNDS		27,477,224	26,890,202

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

STATEMENT OF FINANCIAL ACTIVITIES FOR THE FINANCIAL YEAR ENDED 31 MARCH 2015

2015	Unrestricted funds	Restricted funds													
	Accumulated general fund S$	Additional training vote fund S$	Curriculum enhancement fund S$	Discretionary financial assistance fund S$	Financial assistance fund S$	High needs fund S$	Opportunity fund S$	Parent support group fund S$	Project fund S$	S2W fund S$	School building fund - Extension S$	Sinking fund S$	Staff training vote fund S$	Student assistance fund S$	Total S$
INCOME															
Income from generated funds															
Voluntary income															
- Donations – Designated	25,656	0	0	0	0	0	0	0	0	0	0	0	0	0	25,656
Investment income															
- Interest – Fixed deposit	79,264	0	0	0	0	0	0	0	0	0	0	0	0	0	79,264
- Interest received	124	0	0	0	0	0	0	0	0	0	0	0	0	0	124
Income from charitable activities															
Fees received															
- Project Grant	240,890	0	0	0	0	0	0	0	0	0	0	0	0	0	240,890
– Foreign students	91,434	0	0	0	0	0	0	0	0	0	0	0	0	0	91,434
– Local students	91,780	0	0	0	0	0	0	0	0	0	0	0	0	0	91,780
Ministry of Education															
– Grants	5,882,098	12,767	23,159	25,000	0	30,040	5,210	2,500	0	57,000	190,793	0	113,195	0	6,341,762
– Provision of administrative Manager	84,349	0	0	0	0	0	0	0	0	0	0	0	0	0	84,349
– Proto-typing vocational Preparation	81,401	0	0	0	0	0	0	0	0	0	0	0	0	0	81,401
– School breakfast programme	6,828	0	0	0	0	0	0	0	0	0	0	0	0	0	6,828
– Secondment fund	106,870	0	0	0	0	0	0	0	0	0	0	0	0	0	106,870
– SPED Financial Assistance Scheme	37,719	0	0	0	0	0	0	0	0	0	0	0	0	0	37,719
NCSS grant	2,175,570	0	0	0	0	0	0	0	0	0	70,875	0	0	0	2,246,445
Other income															
Gain on disposal of fixed asset	5,252	0	0	0	0	0	0	0	0	0	0	0	0	0	5,252
Government grant – Special employment credit	18,103	0	0	0	0	0	0	0	0	0	0	0	0	0	18,103
Others	131,729	0	0	0	0	0	0	0	0	0	0	0	0	0	131,729
Total income	9,059,067	12,767	23,159	25,000	0	30,040	5,210	2,500	0	57,000	261,668	0	113,195	0	9,589,606
EXPENDITURE															
Cost of generating funds															
Designated expenditure	20,473	0	0	0	0	0	0	0	0	0	0	0	0	0	20,473
Cost of charitable activities															
CCA and PVA activities	125,185	0	0	0	0	0	5,884	0	0	0	0	0	0	0	131,069
Classroom decoration materials	12,557	0	0	0	0	0	0	0	0	0	0	0	0	0	12,557
Home economics materials	8,949	0	0	0	0	0	0	0	0	0	0	0	0	0	8,949
Home visits	1,112	0	0	0	0	0	0	0	0	0	0	0	0	0	1,112
Instructor assessment and exam fees	122,076	0	0	0	0	0	0	0	0	0	0	0	0	0	122,076
Library resources	831	5,520	0	0	0	0	0	0	0	0	0	0	0	0	6,351
PE equipment	4,348	0	0	0	0	0	0	0	0	0	0	0	0	0	4,348
Project grant fund expenditure	151,235	0	0	0	0	0	0	0	0	0	0	0	0	0	151,235
Proto-typing of vocational Preparation	114,629	0	0	0	0	0	0	0	0	0	0	0	0	0	114,629

2015(Cont'd)	Note	Unrestricted funds: Accumulated general fund S$	Restricted funds: Additional training vote fund S$	Curriculum enhancement fund S$	Discretionary financial assistance fund S$	Financial assistance fund S$	High needs fund S$	Opportunity fund S$	Parent support group fund S$	Project fund S$	S2W fund S$	School building fund - Extension S$	Sinking fund S$	Staff training vote fund S$	Student assistance fund S$	Total S$
EXPENDITURE (CONT'D)																
Cost of charitable activities (Cont'd)																
Programme camp and trips		346	0	0	0	0	0	172	0	0	0	0	0	0	0	518
Pupil welfare		228,114	0	0	21,180	0	0	0	0	0	0	0	0	0	39,939	289,233
School breakfast programme		6,828	0	0	0	0	0	0	0	0	0	0	0	0	0	6,828
School events and activities		106,559	0	0	0	0	0	3,667	1,261	0	0	0	0	0	0	111,487
SPED Financial Assistance Scheme		37,719	0	0	0	0	0	0	0	0	0	0	0	0	0	37,719
Staffing costs	11															
– School		5,073,672	9,282	49,011	0	0	32,526	0	0	0	53,665	0	0	116,937	0	5,335,093
– MOE seconded teacher		209,484	0	0	0	0	0	0	0	0	0	0	0	0	0	209,484
Teaching materials		32,504	0	12,223	0	0	0	0	0	0	0	0	0	0	0	44,727
Vocational programme training materials		32,740	0	0	0	0	0	0	0	0	0	0	0	0	0	32,740
Others		85,816	0	0	0	0	0	0	0	0	0	0	0	0	0	85,816
Governance and other administrative costs																
Bank charges		1,368	0	0	0	0	0	0	0	0	0	0	0	0	0	1,368
Cleaning services		61,948	0	0	0	0	0	0	0	0	0	0	0	0	0	61,948
Fixed assets																
– Depreciation	6	666,487	0	0	0	0	0	0	0	23,009	2,719	11,664	22,828	0	0	726,707
– Disposal		7	0	0	0	0	0	0	0	0	0	0	0	0	0	7
Housekeeping and utensils		19,586	0	0	0	0	0	0	0	0	0	0	0	0	0	19,586
Insurance		2,648	0	0	0	0	0	0	0	0	0	0	0	0	0	2,648
Licence fees		8,539	0	0	0	0	0	0	0	0	0	0	0	0	0	8,539
Maintenances and services		167,559	0	0	0	0	0	0	0	0	0	0	6,352	0	0	173,911
Other events		5,441	0	0	0	0	0	0	0	0	0	0	0	0	0	5,441
Other expenses		9,044	0	0	0	0	0	0	0	0	0	0	0	0	0	9,044
Postage		1,143	0	0	0	0	0	0	0	0	0	0	0	0	0	1,143
Printing and stationery		26,966	0	0	0	0	0	0	0	0	0	0	0	0	0	26,966
Professional fees		24,006	0	0	0	0	0	0	0	0	0	0	0	0	0	24,006
Purchase of goods and services		134,186	0	0	0	0	0	0	0	0	0	0	0	0	0	134,186
Recruitment services		488	0	0	0	0	0	0	0	0	0	0	0	0	0	488
Rental of equipment		11,171	0	0	0	0	0	0	0	0	0	0	0	0	0	11,171
Security services		67,001	0	0	0	0	0	0	0	0	0	0	0	0	0	67,001
Staffing costs	11	769,708	0	0	0	0	0	0	0	0	0	0	0	0	0	769,708
Utilities and telecommunication		215,136	0	0	0	0	0	0	0	0	0	0	0	0	0	215,136
Total expenditure		8,567,609	14,802	61,234	21,180	0	32,526	9,723	1,261	23,009	56,384	11,664	29,180	116,937	39,939	8,985,448
NET INCOME / (EXPENDITURE)		491,458	(2,035)	(38,075)	3,820	0	(2,486)	(4,513)	1,239	(23,009)	616	250,004	(29,180)	(3,742)	(39,939)	604,158
ADJUSTMENT ON OVER / (UNDER) GRANT FUNDING	8	(17,136)	0	0	0	0	0	0	0	0	0	0	0	0	0	(17,136)
GROSS TRANSFERS BETWEEN FUNDS																
Appropriation of net income		(368,595)	0	0	0	0	0	0	0	122,865	0	0	122,865	0	122,865	0
Transfer of funds		41,527	0	0	0	0	0	0	0	(38,677)	0	(2,850)	0	0	0	0
NET MOVEMENT IN FUNDS		147,254	(2,035)	(38,075)	3820	0	(2,486)	(4,513)	1,239	61,179	616	247,154	93,685	(3,742)	82,926	587,022
TOTAL FUNDS BROUGHT FORWARD		20,996,610	13,233	46,841	(3,820)	15	4,335	20,356	0	1,688,105	0	(68,025)	2,522,984	32,676	1,636,892	26,890,202
TOTAL FUNDS CARRIED FORWARD		21,143,864	11,198	8,766	0	15	1,849	15,843	1,239	1,749,284	616	179,129	2,616,669	28,934	1,719,818	27,477,224

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

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

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

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

STATEMENT OF CASH FLOWS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2015

	Note	2015 S$	2014 S$
Cash flows from operating activities			
Net income for the year		604,158	711,723
Adjustments for:			
– Depreciation	6	726,707	625,204
– Disposal of fixed asset		7	380
– Adjustment to prior year grant funding	8	(17,136)	(78,476)
– Gain on disposal of fixed asset		(4,242)	(999)
– Interest income		(79,388)	(62,478)
Operating cash flows before working capital changes		1,230,106	1,195,354
Changes in operating assets and liabilities			
– Inventories		0	10
– Trade and other receivables		(579,503)	(12,665)
– Trade and other payables		213,264	71,741
Net cash generated from operating activities		863,867	1,254,440
Cash flows from investing activities			
Purchases of fixed assets	6	(935,289)	(196,589)
Proceeds from disposal of fixed assets		6,885	643
Interest received		79,388	62,478
Net cash used in investing activities		(849,016)	(133,468)
Net increase in cash and cash equivalents		14,851	1,120,972
Cash and cash equivalents at beginning of financial year		13,330,361	12,209,389
Cash and cash equivalents at end of financial year	4	13,345,212	13,330,361
Cash and cash equivalents comprise:			
Cash and bank balances		4,466,242	4,511,652
Fixed deposits		8,878,970	8,818,709
	4	13,345,212	13,330,361

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 2015

	Number of pupils by disability group * (a)				Number of students under vocational tracks (b)		Total number of pupils (c=a+b)
Average for the period	MID(J)+MID(S)+ASD	MID(J)	MID(S)	ASD	VOC	VOC-ASD	
Apr – Jun 2014	248	142	16	90	130	12	390
Jul – Sep 2014	252	143	18	91	126	12	390
Oct - Dec 2014	253	51	111	91	124	12	389
Jan – Mar 2015	223	50	90	83	136	18	377

* 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 2015

Average for the period	Number of international pupils * (a)	Number of international pupils ** (b)	Total number of pupils (c=a+b)
Apr – Jun 2014	2	0	2
Jul – Sep 2014	2	0	2
Oct - Dec 2014	2	0	2
Jan – Mar 2015	3	0	3

* 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 2015

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 2015, the School has 119 (2014: 120) employees.

2. Significant accounting policies

2.1 Basis of preparation

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

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

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

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

2.2 Revenue recognition

Revenue comprises the fair value of the consideration received or receivable for the services rendered in the ordinary course of the School's activities. Revenue is 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 that they are intended to compensate, on a systematic basis. Government grants relating to expenditures are shown separately as other income.

2.2.3 Donations are 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. Significant accounting policies

2.2 Revenue recognition (Cont'd)

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

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

2.3.3 Subsequent expenditure

Subsequent expenditure relating to property, plant and equipment that have already been 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. Significant accounting policies (Cont'd)

2.4 Financial assets

2.4.1 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.

2.4.2 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.

2.4.3 Impairment

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

An allowance for impairment of trade and other receivables is 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.

2.5 Cash and cash equivalents

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

2.6 Financial liabilities

Financial liabilities are 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. Significant accounting policies (Cont'd)

2.7 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.

2.8 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.

2.9 Funds

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

2.10 Employee compensation

2.10.1 Defined contribution plans

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

2.10.2 Employee compensation

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

2.11 Leases

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

2.12 Currency translation

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

2. Significant accounting policies (Cont'd)

2.13 Related parties

A related party is defined as follows:

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

(i) Has control or joint control over the School;
(ii) Has significant influence over the School; or
(iii) Is a member of the key management personnel of the School or of a parent of the School;

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

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

3. Critical accounting estimates, assumptions and judgements

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

3.1 Critical judgments in applying the entity's accounting policies

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

3.1.1 Estimated useful lives of property, plant and equipment

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

3.1.2 Allowance for impairment of receivables

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

4. Cash and cash equivalents

	2015 S$	2014 S$
Cash on hand	209	1,000
Cash at bank	4,466,033	4,510,652
Fixed deposits	8,878,970	8,818,709
	13,345,212	13,330,361

Fixed deposits have maturity terms from 12 months to 18 months (2014: 6 months to 12 months) and have interest rates ranging from 0.55% to 1.37% (2014: 0.55% to 0.84%) per annum.

5. Other receivables

	2015 S$	2014 S$
Deposits	69,553	0
Fees receivables	21,105	19,385
Grant receivables	420,550	30,797
Accrued interests	43,079	23,525
Amount due from related party	115,791	8,200
Prepayments	2,169	3,339
Other receivables	0	7,498
	672,247	92,744

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

6. Property, plant and equipment

2015	Balance at beginning of financial year S$	Additions S$	(Disposals) S$	Transfer (to)/from S$	Balance at end of financial year S$
Cost					
Arts and music	97,399	13,176	(652)	16,900	126,823
Building in progress	0	0	0		0
Computers	387,982	136,821	(162,843)		361,960
Furniture and fittings	192,831	3,080	(34,716)		161,195
Office equipment	374,105	97,065	(83,097)		388,073
Other equipment	602,815	180,129	0	(16,900)	766,044
Physio and occupational equipment	660	32,638	0		33,298
Renovations	252,711	180,780	0		433,491
School building	15,114,403	291,600	0		15,406,003
	17,022,906	935,289	(281,308)	0	17,676,887

	Balance at beginning of financial year S$	Depreciation charge S$	(Written back/ off) S$	Transfer (to)/from S$	Balance at end of financial year S$
Accumulated depreciation					
Arts and music	93,447	1,923	(651)	16,897	111,616
Building in progress	0	0	0		0
Computers	306,086	102,012	(160,985)		247,113
Furniture and fittings	169,469	10,309	(34,703)		145,075
Office equipment	261,610	49,492	(82,319)		228,783
Other equipment	473,983	154,580	0	(16,897)	611,666
Physio and occupational equipment	659	5,438	0		6,097
Renovations	214,550	89,001	0		303,551
School building	1,586,111	313,952	0		1,900,063
	3,105,915	726,707	(278,658)	0	3,553,964

	Balance at beginning of financial year S$	Balance at end of financial year S$
Net book value		
Arts and music	3,952	15,207
Building in progress	0	0
Computers	81,896	114,847
Furniture and fittings	23,362	16,120
Office equipment	112,495	159,290
Other equipment	128,832	154,378
Physio and occupational equipment	1	27,201
Renovations	38,161	129,940
School building	13,528,292	13,505,940
	13,916,991	14,122,923

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

2014	Balance at beginning of financial year S$	Additions S$	(Disposals) S$	Transfer (to) / from S$	Balance at end of financial year S$
Cost					
Arts and music	92,764	4,635	0	0	97,399
Building in progress	6,971,211	16,201	0	(6,987,412)	0
Computers	379,955	47,466	(39,439)	0	387,982
Furniture and fittings	190,081	2,750	0	0	192,831
Office equipment	341,015	36,832	(3,742)	0	374,105
Other equipment	590,415	12,400	0	0	602,815
Physio and occupational equipment	660	0	0	0	660
Renovations	176,406	76,305	0	0	252,711
School building	8,126,991	0	0	6,987,412	15,114,403
	16,869,498	196,589	(43,181)	0	17,022,906

	Balance at beginning of financial year S$	Additions S$	(Disposals) S$	Transfer (to) / from S$	Balance at end of financial year S$
Accumulated depreciation					
Arts and music	91,552	1,895	0	0	93,447
Building in progress	0	0	0	0	0
Computers	275,296	70,206	(39,416)	0	306,086
Furniture and fittings	156,646	12,823	0	0	169,469
Office equipment	215,890	49,461	(3,741)	0	261,610
Other equipment	340,658	133,325	0	0	473,983
Physio and occupational equipment	659	0	0	0	659
Renovations	159,344	55,206	0	0	214,550
School building	1,283,823	302,288	0	0	1,586,111
	2,523,868	625,204	(43,157)	0	3,105,915

	Balance at beginning of financial year S$	Balance at end of financial year S$
Net book value		
Arts and music	1,212	3,952
Building in progress	6,971,211	0
Computers	104,659	81,896
Furniture and fittings	33,435	23,362
Office equipment	125,125	112,495
Other equipment	249,757	128,832
Physio and occupational equipment	1	1
Renovations	17,062	38,161
School building	6,843,168	13,528,292
	14,345,630	13,916,991

7. Accruals and other payables

	2015 S$	2014 S$
Accrued operating expenses		
– Outside parties	327,515	390,384
Deferred grants received	25,083	57,101
Other payables		
– Outside parties	292,142	820
– Related party	18,418	1,589
	663,158	449,894

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

8. Accumulated general fund

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

	2015 S$	2014 S$
NCSS grant (over) / under funding FY 2012 / 2013	0	(19,508)
NCSS grant (over) / under funding FY 2013 / 2014	(6,346)	0
TOTE Board (over) / under funding FY 2012 / 2013	0	(58,968)
TOTE Board (over) / under funding FY 2013 / 2014	(10,790)	0
	(17,136)	(78,476)

9. Restricted funds

9.1 Additional training vote fund

	2015 S$	2014 S$
Balance at the beginning of the year	13,233	0
Grants received during the year	12,767	23,600
	26,000	23,600
Expenditure during the year	(14,802)	(10,367)
Balance at the end of the year	11,198	13,233

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

9.2 Curriculum enhancement fund

	2015 S$	2014 S$
Balance at the beginning of the year	46,841	475
Grants received during the year	23,159	79,525
	70,000	80,000
Expenditure during the year	(61,234)	(33,159)
Balance at the end of the year	8,766	46,841

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

9. Restricted funds (Cont'd)

9.3 Discretionary financial assistance fund

	2015 S$	2014 S$
Balance at the beginning of the year	(3,820)	18,775
Grants received during the year	25,000	6,225
	21,180	25,000
Expenditures during the year	(21,180)	(28,820)
Balance at the end of the year	0	(3,820)

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

9.4 Financial assistance fund

	2015 S$	2014 S$
Balance at the beginning and end of the year	15	15

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

9.5 High needs fund

	2015 S$	2014 S$
Balance at the beginning of the year	4,335	6,940
Grants received during the year	30,040	29,740
	34,375	36,680
Expenditures during the year	(32,526)	(32,345)
Balance at the end of the year	1,849	4,335

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

9.6 Opportunity fund

	2015 S$	2014 S$
Balance at the beginning of the year	20,356	5,600
Grants received during the year	5,210	42,925
	25,566	48,525
Expenditures during the year	(9,723)	(28,169)
Balance at the end of the year	15,843	20,356

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

9. Restricted funds (Cont'd)

9.7 Parent support group fund

	2015 S$	2014 S$
Balance at the beginning of the year	0	2,500
Grants received during the year	2,500	0
	2,500	2,500
Expenditures during the year	(1,261)	(2,500)
Balance at the end of the year	1,239	0

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.

9.8 Project fund

	2015 S$	2014 S$
Balance at the beginning of the year	1,688,105	1,498,997
Expenditures during the year	(23,009)	(12,041)
Appropriation of net income	122,865	201,149
Transfer of funds	(38,677)	0
Balance at the end of the year	1,749,284	1,688,105

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

There were assets purchased during the year, but not yet charged to the fund, have a net book value totalling $58,885 approximately as at the reporting date.

9.9 School To Work (S2W) fund

	2015 S$	2014 S$
Balance at the beginning of the year	0	0
Grants received during the year	57,000	0
	57,000	0
Expenditures during the year	(56,384)	0
Balance at the end of the year	616	0

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

There were assets purchased during the year, but not yet charged to the fund, have a net book value totalling $281 approximately as at the reporting date.

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9. Restricted funds (Cont'd)

9.10 School building fund - Extension

	2015 S$	2014 S$
Balance at the beginning of the year	(68,025)	(68,014)
Grants received during the year	261,668	0
Expenditures during the year	(11,664)	(11)
Transfer of funds	(2,850)	0
Balance at the end of the year	179,129	(68,025)

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

9.11 Sinking fund

	2015 S$	2014 S$
Balance at the beginning of the year	2,522,984	2,321,835
Expenditures during the year	(29,180)	0
Appropriation of net income	122,865	201,149
Balance at the end of the year	2,616,669	2,522,984

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

There were assets purchased during the year, but not yet charged to the fund, have a net book value totalling $47,450 approximately as at the reporting date.

9.12 Staff training vote fund

	2015 S$	2014 S$
Balance at the beginning of the year	32,676	114,801
Grants received during the year	113,195	34,029
	145,871	148,830
Expenditures during the year	(116,937)	(116,154)
Balance at the end of the year	28,934	32,676

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.

9.13 Student assistance fund

	2015 S$	2014 S$
Balance at the beginning of the year	1,636,892	1,481,095
Expenditures during the year	(39,939)	45,352
Appropriation of net income	122,865	201,149
Balance at the end of the year	1,719,818	1,636,892

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

10. Designated donation

Designated donations received during the year are as follows:

	2015 S$	2014 S$
Baking, housekeeping and food preparation programme	19,446	54,599
Financial assistance to the needy	0	5,000
ICT costs	0	2,542
School building extension and renovation	0	9,998
School activities, meals and groceries	6,210	16,743
	25,656	88,882

11. Staff costs

	2015 S$	2014 S$
CPF contributions	581,446	704,963
Salaries and bonus	5,600,222	5,014,147
Staff welfare	237,196	231,347
	6,418,864	5,950,457

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

	2015 S$	2014 S$
The staff costs were allocated as follows:		
Costs of charitable activities		
– Proto-typing of vocational preparation	104,579	95,732
– School	5,335,093	5,010,954
– MOE seconded teacher	209,484	173,805
Governance and administrative costs	769,708	669,966
	6,418,864	5,950,457

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. Operating lease commitments

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

	2015 S$	2014 S$
Not later than one year	11,171	10,440
Later than one year but not later than five years	15,600	27,502
	26,771	37,942

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:

	2015 S$	2014 S$
Expenses paid to related party	6,406	0
Income received by related party	129,662	8,200
Income received on behalf of related party	2,640	0
Purchase of goods and service from related party	98,331	0
Reimbursement of expenses paid:		
– By the related parties for the School	0	3,464

Balances with the related parties as at the reporting date are set out in Notes 5 and 7.

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

The rental expense and income recognised by Metta Welfare Association amounts to S$784,434 (2014: S$797,004).

15. Management of conflict of interest

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

16. Management of reserves

The School regards its accumulated general fund as its reserves.

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

17. Capital grants

The School received capital grants for the procurement of its fixed assets. These were recognised as income and are included in the general reserves. The balance of the grants is as follows:

	2015 S$	2014 S$
Beginning of financial year	13,722,116	14,195,158
Addition during the year	291,600	40,500
Amortised during the year	(514,316)	(513,542)
End of financial year	13,499,400	13,722,116

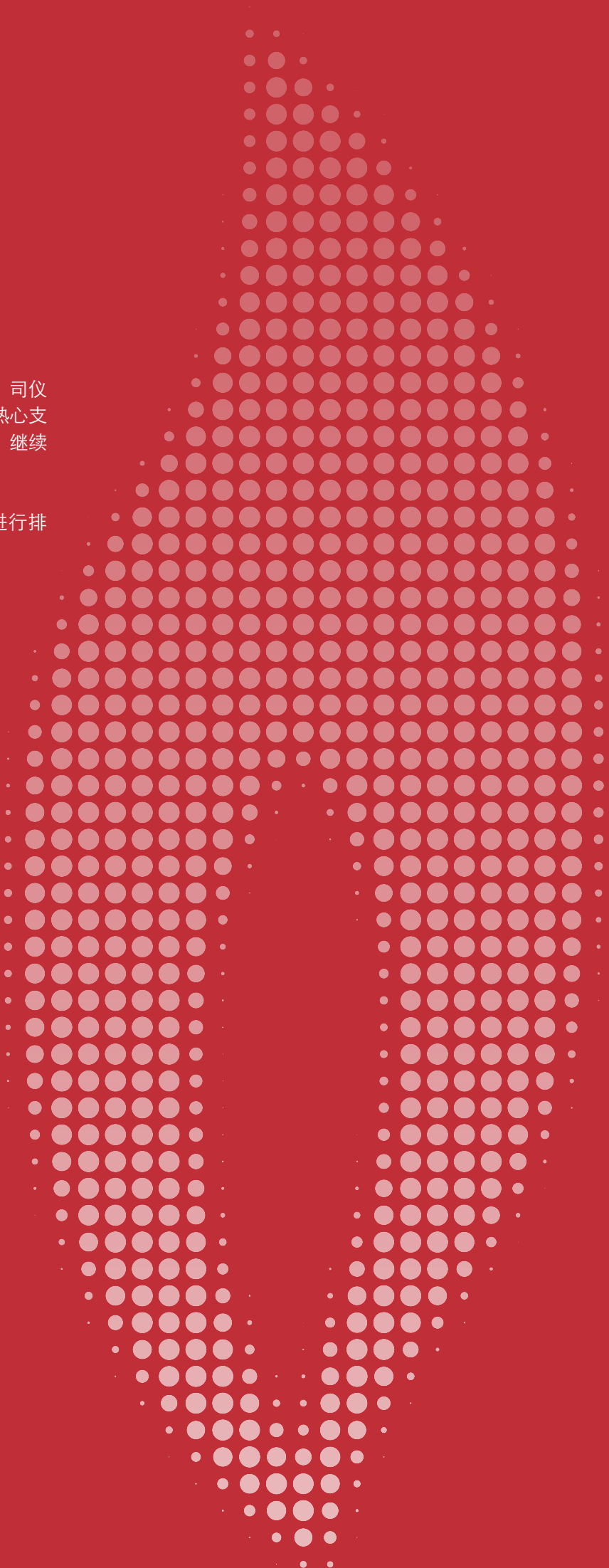
18. Authorisation of financial statements

These financial statements were authorised for issue in accordance with a resolution of the Management Committee on 26 August 2015.

致谢篇

慈光福利协会衷心感激所有善长仁翁、企业公司、司仪朋友、中元理事会以及庙宇理事会的慷慨捐施、热心支持以及相信认同，尚盼在未来的福物义标活动中，继续支持慈光。

下列名单，皆按字数与笔画的由少至多秩序，进行排列。 若有失误或遗漏，尚盼海量包涵。



政府部门以及政府相关机构

1 Changi Simei Community Club
2 Fu Chun Community Club
3 NTUC Bedok North Branch
4 NTUC Bedok Reservoir
5 NTUC East Point Mall
6 NTUC Fairprice Chai Chee
7 NTUC FairPrice Co-Operative Ltd
8 NTUC FairPrice Foundation Ltd
9 NTUC FairPrice Jurong Point
10 NTUC Fairprice Upper Changi Branch
11 NTUC Income Insurance Co-Operative Ltd
12 Public Utilities Board
13 Singapore Hospice Council
14 Singapore Pools (Private) Ltd
15 Singapore Prison Service
16 South East Community Development Council
17 Tampines Regional Library
18 Tote Board

个人

1 Ang Nghee Teck
2 Ang Sin Lip
3 Ang Siong Huat
4 Annie Sim
5 Asmadi Abdul Rahman
6 Betty Moh
7 Bhakhri Harsh Kumar
8 Chai Mui Lin
9 Chan Kee Wah
10 Chan Tai Koon
11 Cheng Eng Eng Edith
12 Cheong Pak Hoe
13 Cheryl Teo Wen Sze
14 Chew Boon Yeow
15 Chew Ee Ling
16 Chew Meng Guan
17 Chin Swee Chow
18 Choo Sung Mui
19 Chua Bee Chai
20 Chua Meng Poo
21 Chua Siew Cheng
22 Chua Siew Yin
23 Chui Yin Wan
24 Diana Teo Siang Luang
25 Edmund Tan
26 Eric Teoh
27 Estate of Mr Teo Thiang Kwee@Teo Thuang Kwee
28 Family of Late Kok Lay Cheng
29 Family of Late Ng Choon Beng
30 Family of Late Phua Chwee Ngoh
31 Family of Late Zainab Bte R Md Kassim
32 Fatah Lanny
33 Goh Sew Meng
34 Hai Shan Tang
35 Heng Ai Li Linda
36 Heng Chin Kiang
37 Heng Kim Jong
38 Henry Ger
39 Hong Yoke Sim
40 Jasper Koh
41 Jenny Chan
42 John Ong
43 Joy Woon
44 Jaslind Hu
45 Jessica Chan Pek Har
46 Kamisah
47 Kang Kim Lin
48 Kek Khoon Hock
49 Ken Soh Lee Meng
50 Keng Chuan Hiang
51 Kim Soi Moy Florence
52 KK Teoh
53 Lam Yung Chee Dilys
54 Late Lim Puah Keng
55 Lau Teh Yee
56 Lee Kim Yap
57 Lee Woon Poh
58 Lee Yeng & Friends
59 Leong Mun Lok Lucas
60 Lew Li Fah
61 Liew Tee How
62 Lim Boon Guan
63 Lim Chee Chian
64 Lim Guek Hong
65 Lim Hock Leng
66 Lim Joo Song
67 Lim Kim Tee
68 Lim Siew Tuan
69 Lim Tiew
70 Lim Wang Khee
71 Lim Yuh-Shi
72 Low Geok Heok
73 Low Peck Mui
74 Max Teo
75 May Chin
76 Mohamed Bin Bassar
77 Mohamed Hafiz Bin Mohamed Supahat
78 Morawakegey Keerti Perera & Family
79 Nelson Lee
80 Ng Cheng Khoon
81 Ng Liling
82 Ng Mui Leng
83 Ng Tat Lin
84 Ngo Siew Pod
85 Oh Koh Chuan
86 Ong Ah Leng
87 Oo Suat Lui
88 Peh Chiew Hiap
89 Peh Oon Kee
90 Phoon Huy Tiang
91 Poh Chin Loo
92 Poon Cher Hock
93 Prashant Aggarwal
94 Quek Guat Keow
95 Richard Tan
96 Sabariah Binte Baba
97 Seah Meow Hiang
98 Seow Hui Ling, Simone
99 Seow Kok Ming Rodney
100 Serene Tang
101 Show Huat
102 Sim Jin Sing
103 Soh Guek Eng
104 Stephen Poh
105 Subramaniam
106 Suratman Bin Rajimin
107 Susan Lim
108 Susan Yeo Khar Sing
109 Swaran Singh
110 Tan Chin Hor
111 Tan Chong Boon
112 Tan Hock Soon
113 Tan Hong Joo
114 Tan Kit Seng
115 Tan Sah Muay
116 Tan Sok Ngou
117 Tan Suan Fong
118 Tan Suat Cheng Susan
119 Tay Sim Geok
120 Teo Chor Kheng
121 Teo Sui Yan
122 Teo Teck Kay
123 Tom Goh Hui Tuan
124 Vijaya Lakshmi Mohan
125 Viji Ramakrishnan
126 Wan Hock Chuan
127 Wang Yi Fang
128 Wong Horng Yit
129 Wong Sau Yin, Cindy
130 Wong Sin Yew, Dr
131 Wong Tian Fu
132 Woo Pak Khoi
133 Yap Guan Teck
134 Yong Mei Ling
135 陈玉娥
136 黄何新侨
137 黎志明
138 王桠花
139 吴东馨
140 已故陈茂生的家属

商家/团体

1 5B Pte Ltd
2 5M Pte Ltd
3 66 Super Store
4 7 Sensations
5 Advance Canvas Industries Pte Ltd
6 Aerogaz (S) Pte Ltd
7 AIR
8 Arts@Metta
9 Allalloy Dynaweld Pte Ltd
10 Ange Fashion House
11 Autism Works
12 Bakery House
13 Barang-Barang
14 Basic Essence
15 Baystreet 21 Bistro Pte Ltd
16 Bee Choo Herbal Hair Treatment
17 Bengawan Solo Pte Ltd
18 Ceramics Corner
19 Champions Golf Academy
20 Citi Exchange Express & Services Pte Ltd
21 Citrusox
22 City Hair Studio
23 Ci Yan Organic Vegetarian Health Food
24 Classic Spring Hair & Beauty Salon
25 CMYZ Design & Prints
26 Coffeehock (2006) Pte Ltd
27 Crowne Plaza Changi Airport
28 Daimler South East Asia Pte Ltd
29 Dragon D'or Cosmetics
30 Dragon Tree Milk Shake House
31 Drinks with a Cause
32 DSO (Oriental Delight Catering)
33 EBM Trading
34 Emiko Arts
35 Entrust Provision
36 ESW Manage Pte Ltd
37 Everform Enterprises
38 Evergreen Buddhist Culture Service Pte Ltd
39 Fashion House
40 Fleurir Tea
41 FHY Integrated Pte Ltd
42 Fo You Yuan Vegetarian Restaurant
43 Food Summons Waterloo Street 21
44 Fook Hin Pawnshop Pte Ltd
45 Fook Yuan Pawnshop
46 Fong Shun Thai Buddhist Artifacts
47 Fortune Palace Bird's Nest
48 Fountain Money Changer
49 Fresh Rice
50 Gan Teck Kar Investments Pte Ltd陈利盛寿桃馆
51 Genki Popiah (元气薄饼)
52 Gifts Store
53 Glitter Star
54 Goodmen 好好先生
55 Goreng Goreng Pisang
56 Grand Hyatt Singapore
57 Great Eastern Life
58 Group of Philanthropists
59 H & W International Pte Ltd
60 Hai Fong Restaurant
61 Han's Café
62 Han Poh Court Trading
63 Happy Realm Vegetarian Food Centre Pte Ltd
64 Harmony MT Pte Ltd
65 Heng Kwang Optics & Contact Lens Centre
66 Henna Face Painting Workshop
67 High Tea
68 Hock Hua
69 Hola Cafeteria
70 Hoong Mong Department Store
71 Horologe
72 iTrade Marketing
73 Jack Singing Training & Musical Centre
74 Jen's Creation
75 Jerry Tan Eye Surgery
76 Jessica's Delight
77 Jian Yu Construction Pte Ltd
78 Jiu Tien Fu De Dian
79 JOJO Calligraphy
80 JOJO Coffee
81 JOJO Fruit Juice
82 JOJO Makan Makan
83 JOJO Pancake
84 Jonathan Best
85 JS Hair Dressing Beauty Saloon
86 Just Green Vegetarian Food
87 Kai Joo Departmental & Optical
88 Kai Joo Hung Optical & Watches
89 Kampong Café
90 Keng Chuan Hiang
91 Kepin Travel Pte Ltd
92 Keppel Offshore & Marine
93 Kim Hock Guan
94 King Poh Hong Trading
95 Kips N Kwik
96 Kitchenslab Cafe
97 Koufu Foodcourt
98 Koufu Vegetarian Food
99 Kushinagara Buddhist Cultural Products (Pte) Ltd
100 Kwan Im Vegetarian Restaurant
101 Kway Guan Huat
102 Kwong Cheong Thye Pte Ltd
103 KYDZ International
104 LBK Import & Export
105 Lee Beng Tyre & Battery Co.
106 Lee Foundation

107 Lee Wei Song School of Music
108 Light of Wisdom
109 Lim Family
110 Lions Club Of Singapore 308-A1
111 Man Fut Tong Nursing Home
112 Marina Bay Sands Pte Ltd
113 Marvels Ice Cream
114 Mata Thai
115 Metta Café
116 Mercedes-Benz Singapore
117 Miao Yi Vegetarian Restaurant Pte Ltd
118 Ministry of Baby
119 Mitsubishi Electric Asia Pte Ltd
120 Moonstone Coffee House LLP
121 M21 Drycleaners Pte Ltd
122 Natural Healings
123 Nature Harvest Café
124 Nature Vegetarian Catering Pte Ltd
125 Ocean Curry Fish Head
126 Oh Guan Hing Sesame Oil Factory Pte. Ltd
127 Orchid Bowl
128 0rganic Chips
129 Palelai Buddhist Temple
130 Phoenix Beauty Salon
131 PinkQ
132 Polycare Optometrist
133 Precious Eyes Optical
134 Primadeli Cake Shop
135 Prima Tower Revolving Restaurant
136 Princeton Pharmacy (S) Pte Ltd
137 Pru Trading
138 Pure Mind Vegetarian
139 Quench Your Thirst
140 Raffles Country Club
141 Raffles Town Club
142 Rainbow Fruit Stall彩虹水果摊
143 Reactiv
144 Ren Ting Trading
145 Research Value Beauty (RVB)
146 Reservoir Koffee Corner
147 Roma's Deli
148 San Jiang Eating House
149 Sandeli Cake Shop
150 S-City Café Pte Ltd
151 Serena Hair & Beauty Salon
152 SGDrivers Pte Ltd
153 Shanghai Fruits Pte Ltd
154 Sheng Moh Fruits & Provision Store
155 Simei Fruits Trading
156 Sin Tien Hwa Radio & Tv Service
157 Singapore Kepin Tours
158 Skiniks Skin Care Centre
159 Skora
160 Southern Palace Vegetarian Restaurant
161 Standard Chartered Bank Singapore
162 Star Balm
163 Star Cruises
164 Sun Tanning Studio Pte Ltd
165 Super Bean International Pte Ltd
166 Tampines Optical & Contact Lens Centre Pte Ltd
167 Tampines Rovers Football Club
168 Tampines Trading
169 Taste Original Organic Mart
170 Tay Ah Tho Trading
171 Teng Yang Organic Trading
172 The Food Barn
173 The Gift Cottage
174 The New Women Group
175 The Organic Paradise
176 The Sukha House
177 The Wan Boo Sow Charity Fund Ltd
178 Thong Seng Tong Traditional Chinese Medicine Shop
179 Tian Tai Eating House
180 Tiong Bahru Football Club
181 Tupperware特百惠保鲜环保
182 Uncle Ringo Trading Pte Ltd
183 Ustyle Hair Beauty Zone
184 Velocity, Novena Square Investments Ltd
185 Very Special Arts (VSA)
186 Vincent Watch Pte Ltd
187 Vinta Trading Company
188 Wang-Fu Industry (Pte) Ltd
189 West Point Optometrist
190 Winter Time
191 Wire Art and Hand Made Soap
192 Woodlands Swimming Complex
193 Xuan Miao Vegetarian
194 Yikowei Pte Ltd
195 Yong Xiang Economical Bee Hoon
196 Your Only Gift
197 Yummy Treats
198 Zi Yean Restaurant Pte Ltd
199 Zi Zai Vegetarian
200 竹野手工艺
201 因缘结缘团
202 群心Teamwork
203 四弘愿
204 一心一意
205 嘹亮佛经流通处
206 满愿茶香之旅
207 红萍小社
208 家乡小吃
209 济心壇
210 观音斋
211 惜缘
212 十方结缘
213 和盛饼家
214 饼屋
215 地藏林
216 明仁道院
217 新加坡 "香港之友" 国际饮食协会
218 自然酒楼
219 慧生
220 心莲心
221 旺利兴贸易私人有限公司
222 旅杰佛教文物
223 大悲院
224 国营印刷
225 准提
226 跳蚤市场
227 星马艺人歌台中元会

教育学府

1 Fu Chun Primary School
2 Fu Chun Secondary School
3 Singapore American School
4 United World College South East Asia East Campus

寺院、佛堂

1 Al-Istighfar Mosque
2 Buddha Tooth Relic Temple
3 Buddhist Life Mission 佛教生命协会
4 Mahakaruna Buddhist Society
5 Man Fatt Lam Buddhist Temple
6 Metta Buddhist Culture 万佛堂莲池精舍

慈光福物义标的支持组织、企业公司及个人
(不分先后)

1 陈利盛寿桃馆 – 廖琰银, 陈朝豪, 陈朝武
2 老中中五香酥虾饼 – 陈机光, 郑秀兰
3 陶发新记 - 杨应青
4 Apollo Food Industries (M) Sdn Bhd – 连长兴
5 Cool Dynamics Pte Ltd, Heng Mong Yong
6 New Town Engineering Pte Ltd – 邱新城
7 Goh Chin Wah
8 Koh Soo Meng
9 Yap Yong Song
10 Burt Wee Lai Huat
11 江福成
12 Ho Shao Dong
13 林福力 Anthony Lim
14 澄心坛：王福裕-果顺
15 FMD Management Consultants Pte Ltd
16 Juho Construction Pte Ltd - Siah Teck Loo
17 Yew Huat Scaffolding Work - Tan Seng Huat
18 Arox Singapore Pte Ltd - Tay Kim Ann, Lim Yok Ley
19 Choon Hin Stainless Steel Pte Ltd - Richard Lim, Robert Lim
20 Taylor Tyler Herbal Hair Spa and Salon, Union Inks and Graphics - Philippines - 张振发
21 Vincent Watch Pte Ltd, Marshal Watch, VinCees Pte Ltd; 刘政运, 何梅珠
22 Tibetan Buddhist Studies Society - H. E. Lhatse Tulku Rinpoche
23 阴溪殿公庙: Chng Kok Whatt, 叶长南, Resource Partner Pte Ltd, Ong Meng Chai
24 协北坛: Wong Yuen Choy, 洪汉奇
25 义福龙坛: 黄美珠 (亚碹)
26 万兴坛: 黄永财, Ah Heng, Liew Sun Meow, Yee Tat Glass Trading, Mary Aw, James Sim Chee Keong, YinChuan Motoring-Jeffrey Chong
27 慈善坛 (达摩祖师): 林亚兴, 李诚实, Hock Seng Heng Transport & Trading Pte Ltd - Vincent Tan Bee Teong, Chiu Siew Cheong, 黄富名
28 花莲宫: 李亚春 (Mr Lee), Teng Kok Hiang, Toh Eng Chew, Quek Lee Choo
29 裕廊凤山寺, 凤友喊标团队, 凤友娱乐, 林清河PBM, Sin Gee Huat Hardware – 曾振源, Ang Shee Choon, Think One Credit Pte Ltd-Neo Tiam Ting, Wong Wai Guan, We Holdings Ltd–Cedric Ng, Seng Choon Huat Trading - Jackson Goh, 永益机件公司 – Mdm Tan, Vincent Lim, 张庆良, 王伟全, 林载顺, 黄明和, 陈梓莹, 卓新川, 郑德和, 沈丰家, 黄海山, 卓莉芳, 林威联, 许俪正, 黄水竣, 林添吉, 吕培顺, 方惠铭, 洪志明, 许美后, 陈维忠BBM, 黄鸿铭, Eng Kwang Chiang, Alan Ng Choon Chee
30 安济圣王庙: Chua Kok WahPBM
31 玉封至富财帛星君庙: 黄联兴, 黄联成, Tan Aik Hock, Eldwin Wong, 鸿运石膏装修工程
32 北山救世堂: 吴淳荞, 阿全, 陈英达, 陈丽娟, Taiko Jacky, Ben Oh, Kim Ting Landscape Pte Ltd, J M Ice – Lim Bok Choon
33 关帅协莲坛: 许再兴（红毛仔）, 黄成财, Liang See Hing, 刘吉贵, 林劲福PBM, 林金发, Chow Chaw Ling
34 凤图庙: Ng Kee Chew
35 锦茂村水美宫大伯公庙: 刘亚龙, 李两华, 杨素柳
36 中南坛: Jason Lim, 林俊德
37 慈云山宫协会: 黄金德, 陈厝文, 张进来, 陈蔡文
38 德明中学1971中四D中元会
39 Koh Aik Kuan - Consultants CKz
40 吾仙门总堂 - Master T. Aaron, Ginny Neo, Cynthia, The Straits International Pte Ltd
41 龙德天宫/金文泰联合宫: 吴文成 (Robert), 黄崧珲, Lim Har Hiong, General Lumber Products Pte Ltd, Lee Beng Chuan
42 进宝坛: 周炳水, Loh Chue Leong, Seng Leong Project Pte Ltd, Jaguar Express Logistics Pte Ltd–Alan
43 勿洛北五一一吧剎商店联合中元会
44 合发班丹花园中元会: Cycle & Carriage Industries (1986) Pte Ltd, Seah Han Seng, Lee Tai How, Leather ETC Pte Ltd–William Quek
45 麟谷峇鲁平安社中元会: Chng Sok Huay, Cindy Koh Swee Beng, William Ong Hong Seng, Lim Koke Whee, Rebecca Wong Shi Yun, Tan Yow Lin, Teow Hee Kwang
46 先驱北路中元会: 王宝源, William Ang, Peter Chee Fu Sing, 吴如金, 洪城辉, Suntrad Engineering Pte Ltd, Lim Kian Heng
47 城市购物中心商联中元会: 王木生, Tan Bee Lee, Lim Kim Lwee, Mary Beauty & Fashion - Lim Kim Kwee, SKS. Collections; Joseph Lim Teck Seng
48 宏茂侨一路兴中元会: Neo Bock Koon, H Suresh, Chua Kian Ann, Kwek Sing Kin
49 星马艺人歌台中元会
50 吴运输中元会: 吴木新, Goh Poy Wah - Season Bus Services Co. CT Civil Construction Pte Ltd - Carlos Tay
51 新兴中元会: 阿礼, Hong Meng San, Lim Chye Hock
52 勿洛北E区厂商友谊社中元会: Steven Mong, 陈清泉, Jessie Catering - Jimmy Tan, Wong Kim Soon, Vismark Food Industries - David Tan, Fung Nam Chin, Chong Kwong Ping, Shun Yi Cheng Contract Engineering Pte Ltd-Kek Chin Heng, Ee Bee Choo
53 裕廊东24街南山乡村中元会: 蔡木川, 黄联成, 谢亨利, Ong Pang Poon
54 丹戎巴葛无尾巷中元会: 陈长贺(重贺) , 白建泰, Ng Chee Wei, Michael Teo Jwee Tio, Lek Yong Han, Lim Ho Soon, Happy John - Maggie Thai & Chinese Restaurant
55 iQ Design Concept–James Chng
56 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
57 RTMT Motor Pte Ltd - Ricky Tay
58 联社中元会: Pets Dream World-Mr Kopi
59 安溪四川殿, 黄联华, Koh Mui Mui
60 淡滨尼坊合心社中元会: Ricky Chew, 谢慧珠, Chia Soon Teck, Goh Chong Meng, Soo Hoo Keat Min
61 三巴旺大牌503中元会: 梁其德, 柳咏程, Ikea Minimart-Wong Han Min
62 马林百列中心顺顺顺中元会, 马林百列商联中元会, 洪兰芳, 傲翔
63 Lee Koh Siong, Goh Khim Mok
64 Wan Yang Health Products & Foot Reflexology (

萬陽综合保健器材中心)
65 安溪四川殿 - 黄联华, Koh Mui Mui
66 玄武殿: Eddie, Richard Wong
67 Warren Golf & Country Club 7th Month Committee: Peter Ang, Goh Boon Sin, Kuik Ah Han
68 友诺士工业区丰发社中元会: Richard Lim, Tan Tew Seng, IMD Contractors Pte Ltd, Tan Teck Sheng, Tai Chin Wan, H. S. Ng - NPC Systems Pte Ltd
69 新兴栈房中元会: TAL Holdings Pte Ltd - 陈亚来, Er Hui Shan,Tan Cheng Ser (阿慈), Masato Ikeda–Tan Bee Choo Irene
70 兀兰东区厂商联合中元会: 周文记Fatt Chan Metal Industrials Pte Ltd, Fatt Chan Aluminium Construction, 林鉅评, 永成主席, Loh Soon Wan, Yew Huat Scaffolding Work - 陈成发, Mike Chong, Angelia Ang, See Ho Private Limited, Kenny Ang Ching Kang, KA Industrial Engineering Pte Ltd, Lye Huat Scaffolding Pte Ltd
71 荷兰通道居民商店巴刹联合中元会: 陈奕政, 林秀捞, Ricky Lau, Sing Yi F&B Pte Ltd - Lim Cheng Hoon, Lim Ming Peng, Lam Fock Ling
72 Yong Air-Conditioning Services - Yong Wee Cheong
73 德福十巷福德正神中元会: Ronnie Khoo, 陈国华, 陈锦源, Eric Wong Machinery Transportation Pte Ltd, Tan Gim Guan
74 拢友社中元会: Seah Chong Hwee, 黄保拢 (亚九), 林南全, Diamond Hotel - 谢孝铭, Allgreen Design Pte Ltd
75 金文泰镇商联会中元会: 黄崧珲, Goh Khee Huat, Niam Heng Ming Scoopy Ice Cream Cake, Soh Yih Peng, Low Joo Hiang, 谢美珠, Bee Choo Herbal Pte Ltd, Origin Herbal Hair Treatment Pte Ltd, Origin Herbal Hair Sdn Bhd
76 合兴社中元会: Seah Chong Hwee, Kwek Sing Kin, Yap Thiam Meng, Seven Seas Oil Trading Pte Ltd
77 董理松, RJ Contract Pte Ltd - Rick Toh, 李绍文, Lee Goon Huan,
78 JLA Marine Supplies Pte Ltd, 倩萍, Kee Hai Hardware
79 玄武殿 - Eddie Neo, Richard Wong, Ginny Neo
80 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
81 麦波申三合兴中元会: 林耀辉, Chan Chee Kong, 陈机光先生, Daniel Tan, Soon Tiong Electrical Engineering –Tan Chua Joo
82 丰涛别墅邻里中元会: 林德祥, 陈春成, 林丽贞, 蔡月明, Tan Siak Hiong, LPC Industrial Services, Ang Shee Choon, Ng Keng Kwang-Keith, DECON ENGINEERING CONTRACTOR - Tan Heng Poh
83 金文泰第五巷平安社中元会: 吴文成 (Robert), 黄崧珲, Yeo Hui Lan, Lim Cheo Eng, Sundaresan Krishnamurthi, Hair Needz, Choo Siew Lian, Cheong SS Engineering Pte Ltd - Sally Lim
84 137,138,139 商店吧剎联合社中元会: 黄金来, 黄赛发, 中心咖啡茶室
85 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
86 汽车城中元会: Yong Lee Seng Motor Pte Ltd; Raymond Tang, Alvin Sim, Alvin Goh, San Hup Bee Motoring Pte Ltd, Paul Tan Kah Tong
87 明古连商业大厦中元会: Chua Cher Khiang, Mr Leow, 亚华
88 Top Clean System Services Pte Ltd - Esther Yap, Micheal Ng Say Hock, Kelle Services Pte Ltd–Alex Teoh
89 勿洛北商联中元会: 陈清泉, William Koh, Jennifer Ng
90 Kao Lee Aluminum Industrial Pte Ltd - H. P. Tan, Kiung Nam Pte Ltd, Foo Khee Woon, Wong Kim Soon, Contat Decoration & Transport Pte Ltd - Ng Poy Wan
91 增顺大厦中元会: 林贵祥, Richard Koh, Sin Teck Leong Marketing and Resources Private Limited
92 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
93 巴西班让振兴社中元会: Yeo Eng Tong, Koh Eng Kim, Lim Kian Seng
94 裕廊东金圣殿: John, Veron
95 如切坊商店中心联合会: Jimmy Saw, Lee Kiat Boon, Ang Cheng Peow
96 裕廊飞禽公园友谊中元会: 林佳汶, Perumal Arumai Chandran, Projman Pte Ltd, Tan Bee Eng, Ter Soon Chuan, Lee Woon Sing, 8 Point Marine Services Pte Ltd
97 Access Electrical Pte Ltd - Derrick Loo
98 勿洛北联谊社中元会: 蓝泰, Kim Leng Store – 傅文邦
99 力山街福潮兴中元会: 林木成 (Muck Seng), 廖宝贵, 沈展辉, 阿勇
100 丹戎加东中元会: 安琪, Steven Tan, Tan Thiang Teck, Tan Kok Choon, Tan Loke Soon, Goh Chin Hock, Anthony Low @ Low Hian Chok, Joyce Sim
101 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
102 勿洛北工业食品联合中元会: Kiong Sing Food Pte Ltd - Tang Siew Hwa, Chin Lee Restaurant Pte Ltd - Eric Chua
103 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
104 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.
105 友联中元会: 萧长顺, 张振桂, 陶发新记 – 杨应青, Ng Teck Chuan, 郭秋源, Koh Siong Lim,
106 亚成白钢私人有限公司, Tan Teng Seng
107 吾仙门总堂 - Master T. Aaron, The Straits International Pte Ltd - Cynthia
108 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, Shaw Seiki (S) Pte Ltd–Melvin Lim Lee Keng
109 慈德堂中元会: 林天送, Stella Lim Lay Kuan, Lim Seng Leong Steel (Ent) Pte Ltd, Toh Hong Huat, Heatherjan Wong 林国宝, Chua Kim Hiok
110 裕益社中元会: 林亚兴, Lim Ah Hong, Lee Hui Teo, 李诚实, Quek Hong Sun
111 兴山坛 – 颜健宗
112 狮城阴阵殿公庙: 朱金昌
113 余学钧, Geck Huat Trading, Kou Liang Ang, 杨分雁 (老板娘) , 吴淳荞
114 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
115 137,138,139 淡宾尼商店吧剎联合社中元会: 周亚才
116 Yin Chuang Motoring–Jeffrey Chong
117 丹戎加东坊中元会: 刘谢贤, 刘捷玄, Lee Kai Hiong, Union Label Industries Pte Ltd; Andy Lim, Danis Jiang
118 联邦道汽车展销中心中元会: 张天成, 许源海, 林亚保, 王宥木, Don Motoring Private Limited, Thrive Technic Pte Ltd - Teo Thiam Teck, Thomas Luah, Raymond Lim, Motor-East Pte Ltd, Raymond Tang
119 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
120 黄埔通道熟食中心大牌90大兴社中元会: Jimmy Yong, 刘亚龙, Tan Kim Chuan, Chan Sung Og (Tan Santo)
121 齐灵坛: 陈锦婷, 黄冠乔, 红毛仔
122 莲花坛: Shui Kiat, 王国安, OCW Insurance (Broker) Pte Ltd
123 花果山宫: Wilson Goh, H C Auto Pte Ltd, Gan Tong San Louis, 鑫天地 - Grand Oasis Pte Lte
124 成兴齐天宫香友会: Alvin Lee Ban Seng (万成), Ang Hong Kiat, Hellen, Ng Chee Wei, Chow Wai Hong
125 中峇鲁齐天宫: 林扬义, 林和顺
126 天龙宫: 亚财, Tan Seng Huat, Tan Yu Qing, Yew Huat Scaffolding & Construction Pte Ltd, Tan Ah Sew, Kah Giap Air-Con Engineering - Kenny Ler, 陈燕交, Tan Bee Siew, Koh Kiat Ren
127 Morrisons Export Buying Office Limited - H K Tang
128 檬林宫: 符明成, 吴泗光, 欧文兴, Allgreen Design Pte Ltd, Shalyn Khoo, Ng Yiam Kee, Chow Keong Seng, Leong Lai Fun, Tian Gong Xiang Yu Hui–Cheng Xing Qi, 黄金顺
129 顺山亭榕树大伯公宫: 谢汉武, 黄庆兴, 陈海景
130 万兴坛: 黄永财, Teng Fung Construction Pte Ltd; Ma Jian Guo, Steven Soh
131 合兴社中元会 - Yap Thiam Meng
132 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, WHS Global Logistics Pte Ltd
133 淡滨尼联合宫
134 Junelink Secretarial Services; Ivan Ng Song Hoi
135 Kah Hong Electronic Engineering Pte Ltd; 张文释
136 蔡厝港关帝庙: 黄腾辉, 黄镇狮, Pacific Motor Credit Pte Ltd-Tan Kah Tong, Toh Keng Ho
137 Consultants CKz–Koh Aik Kuan
138 勿洛北E区厂商友谊社中元会: Steven Mong, A&G Industrial Gas Trading Pte Ltd, J-Kho Engineering Pte Ltd, Chin Ee Engineering Works, San Ho Technologies Pte Ltd
139 Hay Dairies Pte Ltd - Hay Weng Kheng
140 Singapore Vehicle Traders Association - Neo Tiam Ting, Raymond Tang Siah Huat
141 中顺坛: Kwek Sing Kin, 亚龙, Lew Peng Kiap, Kong Seng Huat Tyres Pte Ltd
142 毛广岛中元会: Bukom 7th Month Festival Organising Committee, Ang Eng Bock, Vincent Quek, Mun Siong Engineering Pte Ltd, Shell Eastern Petroleum Pte Ltd, Ang Sing Kok, Hai Leck Engineering Pte Ltd, Cheng Buck Poh, Josimar Contruction "N" Marine Engineering, Ong Tian Hoo, Wisely Project Management Consultants - Simon Tan, Scan-Bilt Pte Ltd - Chan Wah Soon, Tuff Chem Environmental Services Pte Ltd - Allister Lim
143 麦肯西汽车贸易中心中元会
144 实龙岗中心居民中元会: Ivy Lai
145 罗弄榴槤联合顺兴社中元会: 廖宝贵, 素瑛, 陈敬文 (Ah Boon)
146 如切坊商店中心联合会, Katong Laksa–Lim Lucy
147 忠保律中元会
148 阴莲坛
149 唐琥, 陈天文, 叶世品, 梁田, 邱胜扬, 严丙量, 王冠龙, 陈云龙, 黄郅崴, 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, Allround Advanced Technologies Pte Ltd - David Tan, Desmond Tang, Wehuat Seng Engineering Works, Lim Seng Lai, Ghim Heng Trading, Mdm Neo Kui Hoy, B.S.K Stevedoring Pte Ltd, Gates PCM Construction Ltd, Kuo Oil (S) Pte Ltd, Dicky C K Cheong, Mike Lim Pia Keong
150 菜市面庄私人有限公司 - 陈伟明, 叶成德, 陈勇联, 陈正正, 许仁山, 邓银岗, 陈勇联 Donovan Tan, 陈秋理, 陈国华, 傅金源, 许再兴, 傅子良, Yap Boon Lai, Goh Chin Hock, Ching Chong Hua, Steven Lim, Wang Kok Keng, Lim Seng Lai, Michael Oh Choon Lor, 陈朝信, 吴茂新, Pang Eng Peng, 兴慧君 - 蔡顺兴, Lim Lye Hock, Fang Min Leong, Richard Tan

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