# 共同迈向更强大的社区













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### "慈光"在梵文中之意是"慈爱之光"



幼教服务 特殊教育 青年就业辅助 智障服务 医药服务





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主席献词 关于慈光

一览慈光

董事会及组织结构 执行管理委员会 管理团队

> 运作回顾及整体监管 慈光福利协会财政报告 慈光学校财政报告



# 主席献词

2020年是个充满挑战的一年,但慈光福利协会认为这是个契机,让我们能展现新加坡国家建设的精神,即是种族和谐、关怀身边的每一个人,以及尊重彼此的宗教信仰。这也是我们团结所有人建立一个更强大社区的时刻。

身为一位法师,我秉承奉行药师如来本愿精神,积极投入慈善公益事 业。药师佛只有两个本愿,即是慈悲与和平。我29年前创立慈光至今, 我们继续为有需要的人士带来希望,为活在黑暗中的人们带来生命的曙 光。

我们非常感激各界善长仁翁以及各族同胞志工在这场突如其来的冠病大流行期间给予我们持续的支持。从鼓励的话语到捐献(现金和实物),每一个善举都给予我们力量,确保我们的1400名受益人得到所需的照顾、支持和教育。

为了应对瞬息万变的环境,我们提升了我们的数码化和科技路线图,以及 我们员工的设备,例如:添购笔记本电脑以便在家办公、开发内部培训的线 上学习平台、用作视讯会议的视频设备,和筹集善款的线上活动等等。

我们亦要表扬我们的员工及前线人员(护士、治疗师、特别教育教师、社工和中 心职员等),不论形势如何变化,都能适应新常态和勇于创新,为受惠人士提供优 质服务。

当我们继续提供现有服务的同时,我们也一直忙着构思和筹集资金,以兴建慈明学校,这所 为7岁至18岁的轻度智障和中度至重度自闭症学生提供特别教育的学府。新校舍预计将在2024年竣 工。此外,我们还将透过慈明广场,与主要的企业伙伴(如超市、餐饮店)合作,为我们的受益人提 供职业培训,以及为社区服务,从而打造一个更具包容性的社区。

今后,我们将继续把爱心献出来付诸行动,为我们的受益人带来希望。我们再次感谢您的支持,并希望在这段旅程上,您会继续与我们携手并进。



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昭坤法照 BBM

#### 箴言

慈仁疗众苦 光照困中人

#### 宗旨

启发自药师佛的慈悲本愿,我们致力为社群提供社会服务,不分种族与宗教信仰。

#### 使命

我们将通过与善长人翁、合作伙伴、供应商和社区团体的合作,致力为个人及家庭提供社会服务。



## 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。 以专业操守和道德,秉持诚信 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、善 长人翁、合作伙伴与商家和认 同多元化的重要性。 持续学习和进取不懈以追求卓 进取 不懈 服务和功绩。

慈光福利协会成立于1992年。

1992



2006年12月21日 慈光首次获得 ISO 9001:2000认证。





总受惠人数: 1,440 年纪最小 的受益人 2.5 g 最年长 的受益人 103 g









捐款总额: \$11,109,469



#### 执行管理委员会



昭坤法照ввм 主席



有廣大法师 第一副主席



黄乘佑医生 第二副主席



余添辉先生 名誉秘书



陈明达律师 助理名誉秘书



温淙凱先生 名誉财政



林友诗先生 助理名誉财政



吴加音女士 委员



委员



委员

林宏连先生 委员



委员

黄明礼先生 骆森伟先生



委员

王世杰先生 ввм

委员



胡启山先生 委员

以上资料于2021年3月31日属有效。最新委员名单将会更新在我们的网页 https://www.metta.org.sg。

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附属委员会

青年就业辅助委员会	
顾问	昭坤法照ввм
主席	王世杰先生 ввм
副主席	黄明礼先生
委员	蔡顺成先生
	<b>柯建慶先生</b> РВМ
	高渝泉先生
	许孔文先生
	林碧云女士
	胡启山先生
	杨秀焱女士

#### 幼教委员会

顾问	眧坤法照 <sub>ВВМ</sub>
主席	高渝泉先生
副主席	林宏连先生
委员	柯慧娟小姐
	林友诗先生
	杨秀焱女士

#### 智障服务委员会

顾问	昭坤法照ввм
主席	林道君先生
副主席	林友诗先生
委员	蔡顺成先生
	王茂荣先生
	郑钦祥先生 РВМ, РРА

#### 医药照顾委员会

顾问	昭坤法照ввм
	有广法师
主席	黄乘佑医生
副主席	严居渊医生
委员	严丽英女士
	Govind Bommi 先生
	刘盈怡医生
	吴守璞小姐
	陈仲夏医生
	陈延基先生
	郑嘉兴先生
	Thanabal Kaliannan 先生

#### 委任委员会

顾问	昭坤法照ввм
主席	余添辉先生
副主席	黄乘佑医生
委员	有广法师
	温淙凱先生
	王世杰先生 ввм
	林道君先生
	高渝泉先生

#### 审计委员会

顾问	眧坤法照 <sub>ВВМ</sub>
主席	余添辉先生
副主席	温淙凱先生
委员	林子欽先生
	林碧云女士
	林友诗先生
	胡依莎女士

#### 社区伙伴协作委员会 (前称校友关怀委员会)

顾问	眧坤法照 <sub>ВВМ</sub>
主席	林友诗先生
副主席	郑钦祥先生 PBM, PPA
委员	朱清泉先生
	许明月女士
	高渝泉先生
	傅永民先生 РВМ
	王耀明先生
	杨惠志先生

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附属委员会

#### 资讯科技委员会

顾问	昭坤法照ввм
主席	林道君先生
副主席	王世杰先生 ввм
委员	李国荣先生
	梁少锋先生
	吴福庆先生
	陈国钧先生

#### 人力资源委员会

顾问	昭坤法照 ввм
主席	吴加音女士
副主席	胡启山先生
委员	邱志辉先生
	赖妙珠小姐
	卓俐吩女士

#### 投资委员会

顾问	昭坤法照ввм
主席	黄乘佑医生
副主席	胡启山先生
委员	张康儀先生
	刘子奇先生
	羅佩儀小姐
	温淙凱先生
	傅永民先生 РВМ
	陈伟强先生

#### 合约和招标委员会

顾问	昭坤法照ввм
主席	林友诗先生
副主席	余添辉先生
委员	王世杰先生
	陈延基先生
	许立群先生

#### 纪律与调查委员会

顾问	昭坤法照ввм
主席	陈明达律师
副主席	吴加音女士
委员	黄乘佑医生
	严居渊医生
	骆森伟先生
	胡启山先生

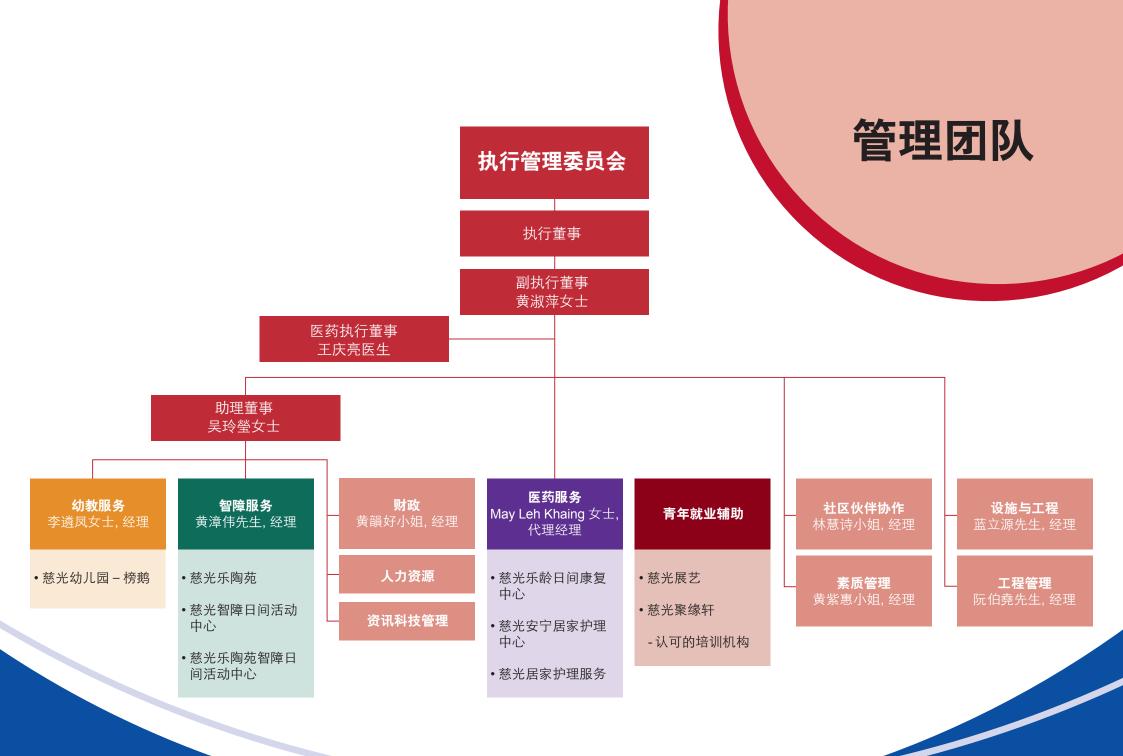
#### 医疗事故咨询委员会

顾问	昭坤法照ввм
主席	黄乘佑医生
副主席	严居渊医生
委员	吴加音女士
	刘盈怡医生
	赵忠安医生
	骆森伟先生

#### 学校管理委员会

主席	昭坤法照 ввм	
校监	余添辉约	七生
秘书	苏巧丽植	交长
财政	有广法师	帀
委员	王世杰统	七生 ввм
	高渝泉纥	も生
林道君先生		
教育部代表		张玉美督学
教育部委派委员		李学文先生

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#### 关于慈光幼儿园-榜鹅

成立于: 2010年 受益人人数: 129名学生

为2.5岁至6岁有特殊需求的学前儿童 提供早期介入计划。通过新加坡协 助残障人自立局的转介,我们的 孩子每周接受六小时的跨学科

慈光幼儿园-榜鹅采用跨学科模式作为一种教学法,包括教师团队、言语和语言治疗师、职能治疗师、家 长以及孩子主流幼儿园的教师。我们在计划时也衡量孩子的所有学习环境,并考虑到他们个人的学习风格 和速度。慈光幼儿园每半年就会举办一次家长教师会议,让家长和教师齐心协力,确保孩子的教育有意义 和保持持续性。一旦孩子满5岁,我们就会一起讨论过渡计划。



亮点

#### 1.2020年毕业典礼

我们为所有41名毕业生 举办了一场安静而欢愉 的毕业典礼。虽然在冠 病疫情的情况下无法举 行公开的音乐会和大型 的颁发证书仪式,我 们在每个孩子的教室 里举行一场小型的照 相活动,并让他们穿 上毕业服和戴着四方 帽。告别是不容易 的,但离别也不是 结束。许多六岁的 孩子都与慈光一起 度过了一段不可 思议的旅程,我 们希望他们在下 一个学年都能一 切安好。

2. 职业讲座

#### 新加坡警察部队

作为课程主题《职业》的一部分,我们安排学生在2021年4 月听取关于警员的简要介绍。附属榜鹅邻里警局的新加坡 警察部警员干2021年4月13日通过视讯平台Zoom与我 们学生进行了一次短暂但又难忘的会面。

见面会以关于罪案防范的短片开场,随后以幻灯片 介绍各种警务车辆及设备。在视频呈现之后,学生 们也有机会看见真实的警车并与车辆合照。

身为教育工作者,我们相信把触角伸向社区,能为 我们的学生提供各种丰富的体验,并增添学习的乐 趣。我们的教学目标之一是向患有自闭症的学前儿 童传授社交技能。我们也将会在2021年10月与警察 部队再度合作,为另一组学生安排类似的学习课程。

#### SMRT企业

2021年5月5日星期三,我们与SMRT企业为学生安排了另一场职 业讲座。SMRT的工作人员 Lilian Tok 小姐和 Salinah 小姐主持了 这次简短的线上见面会。

Lilian小姐用图片向学生们介绍了各式各样的列车,并与他们分享 有关在地铁里和自动扶梯上的安全问题。Salinah小姐也回答了 学生们一些问题。当小朋友看到地铁上不同的颜色时,感到很兴 奋。短短30分钟的丰富内容让孩子们获益良多。



#### 1. 迎接新常态

在病毒阻断措施实施时,学生们都必须 留在家里。为了确保他们的学习不受影 响,我们从2020年4月8日开始,安排 了居家学习,也在慈光幼儿园进行了阶 段性的实体介入支援。我们也使用指示 牌教导学生们如何遵守安全管理措施。 为了保障小朋友的安全健康,我们的职 能治疗室和软性游戏室在每次治疗后都 会讲行消毒和清理。



#### 2. Playeum Pte Ltd

与 Playeum Pte Ltd 合作的新项目让我们的孩子在游戏中学习。在我们的介入 计划中,玩耍的重要性是不可低估的。当孩子们被鼓励使用日常或回收的材料 去探索和创造游戏点子时,他们正参与一种教育活动。游戏情节由此产生,为 语言发展和社交互动提供了更多的机会。

为了让我们的老师对游戏理论有更深的了解,并能将游戏理论应用到他们的日常教学计划中,Playeum 对教师进行了一系列的培训。有鉴于2021年5月的高警戒解封第二阶段,培训日程暂时中断。

#### 赋予受益人信心

一年半前,Zane(假名)在被诊断患上自闭症谱系障碍后,进入慈光幼儿园-榜鹅就读。在个性化教育计划(IEP)中,校方为他拟定的功能目标是要提高 他的沟通能力因此为他安排在一对一的儿童与教师比例的环境中学习。

Zane 从幼儿候就已经有很明显的社交和语言发展迟缓问题。Zane 的主流 幼儿园老师向他的父母反映了他们试图让 Zane 遵循指示所面临的挑战。 Zane无法加入托儿所,因为他经常发脾气。

在专业团队的帮助下,Zane 的家人注意到他有所度改善。他不但开始以点头和微笑回应父母的问题,偶尔也会使用单词"是"或"否"做回应。他的父亲也注意到儿子更愿意听从指示。Zane 对数字和字母很感兴趣,并喜欢玩玩具车。

当家人看到 Zane 的行为有所改善,他们希望他能继续学习并把在慈光 幼儿园-榜鹅所学到的知识应用在下一个学习阶段。

#### 迈向未来

"幼儿整体结果"是一套早期介入框架,自2017年以来,被引进新加坡大多数的早期介入中心。慈光幼儿园 - 榜鹅在2020年开始采纳这一框架。慈光的"幼儿整体结果"核心团队于2020年7月开始在幼儿园内为七名成员进行相关的培训。

"幼儿整体结果"是什么?这套框架是一套结构化和全面的策略, 以儿童的介入与其家庭和学校环境中的功能结果为中心,由家长、 课堂教师和综合医疗保健人员共同为儿童讨论他的具体目标。

我们目前正在努力培训框架下的所有教师,并在2022年7月前将其全面应 用于所有学生。





#### 关于慈光学校

成立于: 2001年 受益人人数: 511名学生

专为介于7岁至21岁的患有轻度智障或 自闭症学生提供特别教育,传授的技能 包括沟通、自理、社交、安全意识等, 让他们能在社区生活和工作。

#### 关于慈明学校

成立于:2021年 受益人人数:23名学生

专为介于7岁至18岁的轻度智障和 中度至重度自闭症学生提供特别 教育。 慈光学校的愿景是让我们的 学生能过着独立、有意义的 生活。为了继续提供教育给 轻度智障及自闭症学生,我 们将在20号巴西立51街设立 第二所特殊教育学校,慈明 学校。

#### 亮点

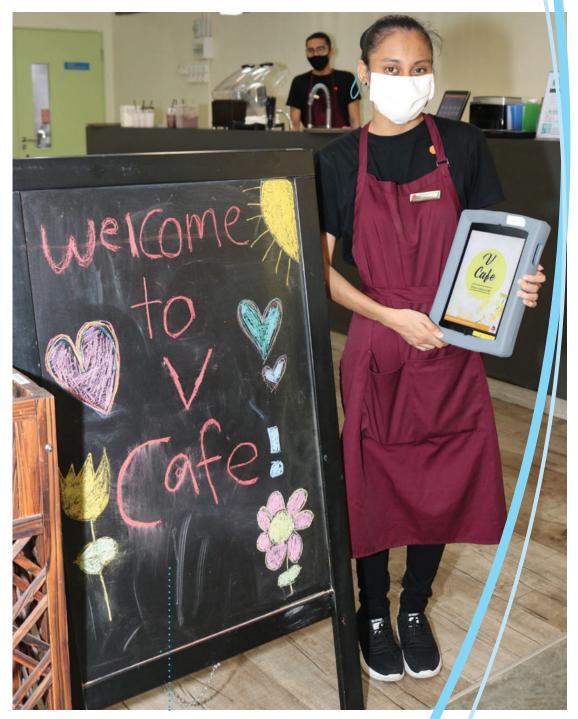
#### 1. V Café 在职培训

2020年受到冠病疫情影响,应届 毕业生无法像往年的学生一样在校 外的场所完成在职培训。慈光学校 的培训专员和工作辅导员联手把校 内的 V Café 打造成培训咖啡厅, 让学生能接受在职培训。学生和教 职员也能享用咖啡厅价格实惠的亚洲 小吃、精致甜点和学生亲手调配的饮 料。

为了确保咖啡厅环境安全,我们的培训 专员和学生在各方面采取一系列步骤。 例如保持安全距离、尽量减少接触、包 装和卫生习惯等,都采取了严格措施。 在最后一个学期结束前,我们在慈光学校 举办了医疗的活动,向我国的前线英雄致 敬。在运营期间,学生们也装扮成医护人 员。活动的所得收入将捐给慈明学校,协 助未来录取的学生。

学生们在疫情期间都能够将各个培训领域所 学的知识与技能应用到现实生活中,同时也表 现出适应能力和灵活性以应对不断变化的的防 疫措施。

学生学会如何预料意想不到的事情是一项积极的 显影。他们学习到如何应对不确定性的易变状况 并为未来的挑战做好充分准备。



#### 2. 哈莉玛总统参与线上艺术课

2020年的一场冠病大流行使得所有新加坡居民在出外时都必须戴口罩。为履行好公民的责任,我们教导学生戴口罩的重要性。

我们也同时教育学生如何正确使用、储存、清洁和处置口罩的重要性。

2020年10月14日上午, 慈光福利协会迎来哈莉玛·雅各布总统的莅临。

哈莉玛总统也在推介仪式中与慈光的校友们为大家上了一堂线上艺术课,也为校友与学生 示范了在口罩收纳袋上绘画及上色。这些收纳袋是供学生个人使用的。

我们的一些高年级同学也参与了这项活动,通过虚拟互动与总统分享他们 的艺术作品,共度了一个充实美好的时光上午。

#### 3. 王乙康部长到访

慈光学校为学生实施了全面的居家学习,目的是让学生 在无法上实体课的情况下仍能保持参与度,也可以 减少因学校长期停课而造成的课程时间损失。

日常生活技能和公民教育也因此被编入居家学 习的课程内容。

教育部长王乙康在2020年4月22日到访慈光 学校。王部长想进一步了解慈光学校如何 支持与指导居家学习或是必须返校上课的 学生。

王部长通过Zoom线上视讯平台与学生们 进行了交流时,同时也询问他们在居家学 习期间所学到的知识。这次与部长在线上 的互动让学生们兴奋不已。学生告诉部长 他们除了想念学校的朋友和老师,也很怀 念校园生活。许多学生都表示希望能重返 学校上实体课。



#### 4. 慈明课程

慈明学校于2021年3月22日正式 开始运作。把设于慈光聚缘阁的 场地改造后,设计出适合学生上 课的教室,并在临时校舍迎来第 一批学生。慈明课程为低年级学 生提供的科目包括:

- 1. 功能性识字与沟通
- 2. 功能性算术
- 3. 社会情感学习
- 4. 个人管理
- 5. 居家生活技能和家政
- 6. 适应性体育活动
- J. 但应口件有加约 J 主读卫初兴世史
- 7. 表演及视觉艺术

慈明的课程在教学和学习方面采 取了多种方法。这些方法是相辅 相成的,也形成了我们规划课程 和设计学习活动的框架。这些方 法包括结构化教学、学习的通用 设计、显式教学以及具体、图 像、抽象教学法。

我们敬业的教职员承诺参考最佳 的循证教学法,并把其应用在编写 慈明的课程。我们还设计了教学 资源,以激发学生学习的兴趣, 和与他们 产生互动。

#### 新举措

#### 1. 管理情绪以更好地学习

ZOR 计划在2020年第三学期被改编为 PM ASD 班(A3s)学生的试点计划。这是为了教导 学生如何更清楚了解并能够独立控制自己的情绪与冲动、管理自己的感官需求,以及提高 他们解决冲突的能力。学生们也会根据他们的心情和警觉性被分成四个区域,好让他们学会 识别于管理他们的情绪。能够识别自己情绪区域的学生和能够使用工具来调节自己将能更好 地学习。

学生执行任务的行为因而有所改善。他们现在可以使用更具适应性的策略以及减少对适应不良的监管过程的依赖来做自我调节。除了A3s 班外,ZOR 计划已经扩展到其他初级的A班。

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#### 2. 住宅冷气系统的工教局技能证书课程

为了提供学生们更多课程选项和更近的上课地 点,除了工艺教育西区学院和慈光学校的客房 服务课程,负责高年级轻度智障课程的主任 Lum Kwai Yeow 女士在2019年到工艺教育东 区学院实习两周,观察和鉴定其它适合学生们 的工教局技能证书课程。

在2020年,经过学校管理委员会的审核后, 慈光学校向新加坡工艺教育局申请成为认证培 训中心(ATC),以提供住宅冷气系统的工教 局技能证书课程培训。Henry Lim 先生是经工 教局认可而聘请的合格培训导师。他从2020 年8月开始设立培训设施,他还被委派前往工 艺教育东区学院工程学院观摩数日,以了解课 程要求和教学内容传授方式。工教局在2020 年12月批准了我们成为其认证培训中心之一。

我们2021年招收第一批为数8人的学生。在2 月聘请了第二位培训导师 William 先生,以 促进并支援培训项目。选修这课程的学生觉 得课程内容相当有趣。他们对这领域的热忱和 好奇,激发了他们学习的兴趣并掌握相关的技 能。

#### 合作伙伴

#### 1.教育部——国家福利理事会创新奖:"海星 计划"

适应性体育活动的教师、培训导师和家长建立 强有力的伙伴关系,在学生之间促进健康的 生活方式。为了将学习扩展至教室之外,让 学生在家中也能学习,他们使用即时通信应用 WhatsApp,将运动内容的视频发送给家长和 学生。

为了获得反馈,学生们会录下自己锻炼的过程,并将其视频信息发送给他们的老师和培训 导师。教师、培训导师和家长的密切合作关 系,使得学生能够维持健康并保持这种生活方 式。



#### 2. 教育部──国家福利理事会创新奖 : 使用医疗服务嘉奖 - 门诊

学生在使用医疗服务-门诊方面的培 训下,通过学习不同疾病的症状, 和如何在虚拟现实技术创建的模 拟学习环境中到访诊所获得医疗帮 助,学习管理自己的医疗需求。

在樟宜机场集团和莱佛士医疗诊所工作人员的协助下,学生们在诊所内进行角色扮演,并运用所学的知识和技能。



Collect my



#### 赋予受益人信心

#### 1. 毅力是迈向成功的阶梯

Dowen Tan Zhen Yuan 十岁时开始在慈光学校上课。他曾经是一个害羞的孩子,无法好好地表达自己。而在他的学习生涯中,他的老师经常鼓励他参加各种活动,如对外演出、海外交流和"德育在于行动"(VIA)活动。

在职业课程的最后几年中,他变得自信起来,也担任了领导的角 色。在老师和工作辅导员的帮助下,他获得了宝贵的工作和实习经 验。他在2018年获颁李光耀模范生奖。

他在经济上获得了援助,每月可获得职总平价超市的购物券、食品、一台免费的笔记本电脑、公共交通补贴,也豁免学费。这使他能够专注于学业并考获食物准备与酒店服务的工教局技能证书。他也有机会在 Swensen's 餐馆实习,让他进一步培养对于烹饪的兴趣。Dowen在2020年从V4班毕业后,在工艺教育东区学院继续他的学业。

Dowen 凭着坚韧的毅力荣获慈光福利协会颁发的奖学金, 让他继续修读国家工教局证书(Nitec)的烹饪技能(西餐) 课程。他希望有朝一日成为一名厨师, 烹煮出美味佳 肴。

他非常感谢慈光学校给予他的帮助和支持。



#### 2. 增强自信

Darren 于2017年1月毕业于立达加东学校,之后他进入慈光学校报读 由工教局提供为期两年的烘焙技能证书课程,随后又继续修读4个单 元,长达两年的烘焙实践的技能证书课程。他于2020年12月从慈光学 校毕业。

Darren 毕业后在 Tampines 1 商场的美国炸鸡品牌 Popeyes Louisiana Kitchen 找到了一份全职工作。

Darren 刚进入慈光学校时非常害羞内向。第二年的校内生活和在西饼 店 Levure Naturelle 的打工体验赋予他更多的信心。他很喜欢他现在 的工作,也受到同事们的欢迎,他与他们相处得很愉快。他很感激和 满意能现在的生活,也为自己能够补贴家用而感到很开心。

#### 迈向未来

慈光学校努力为我们的学生做到最好,并愿意尝试新的教学点子。我 们相信教职员的能力对学校的成功至关重要。我们致力于成为终身学 习者和知识的传授者。

未来,我们将集中心力检讨现有的课程,并进行改进或创新。此 外,我们希望在2023年获得认证培训中心的资格,以提供设施服 务方面的工教局技能证书课程。

我们将在接下来几年继续为慈明学校编写课程,我们每年都有新 一批的学生入学,并于2021年3月22日开始收生。



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#### 关于慈光展艺

学员人数: 16位学员

慈光展艺于2007年成立,旨在提供一个富 有创意和具包容性的环境,供慈光学校的 毕业生提升视觉艺术方面的造诣。

#### 关于慈光聚缘轩

学徒人数: 11位学徒

慈光聚缘轩成立于2014年,旨在为18岁 以上患有轻度智障兼 / 或自闭症的慈光 学校毕业生提供餐饮业职业培训。我们 的使命是透过全面培训和发展计划,为 这些青年提供一个获得职业、工作和生 活技能的途径,并创造就业机会,协助 他们实现经济独立、并且学会自力更 生和提升信心。

#### 青年就业辅助通过委托作品和零售销售, 点燃青年的希望和尊严,为在公开职场中 遇到困难的他们提供一个安全网。

亮点

#### 1. 2021年"生命的色彩"艺 术展

这是我们第三次举办这项 活动,并以全新的平台和 形式,展示我们慈光展艺校 友青年的杰作和手工艺品。今 年,在我们的合作伙伴樟宜机 场集团和 JetQuay Pte Ltd 的支持 下,活动于樟宜机场的JetQuay商 务贵宾候机楼举行。此外,我们通 过多个平台,包括樟宜机场集团,举 办虚拟参观活动,将我们的触角更广 泛的延伸到社区里。

今年,主题更加明确,特别是艺术作品 的特点是呼吁大家要保持坚韧和团结。作 品也温馨提醒我们要学会适应和改变,成 为一个更好的人,改善对待自己和周围人 的方式。

冠病疫情带给很多人前所未有的挑战。它不 但加强了我们的坚韧性也提供了更多与社区 互动的机会因而打造一个更具包容性社会。

#### 2. EV月饼礼盒

慈光聚缘轩和新加坡智障人士福利促进会 (MINDS)贡献出各自的烘焙技术制作月饼,并 与茶营销平台 Teapasar 的优质茶具和茶叶结合在 一起,再由残障者包装,共同售出EV月饼礼盒。

礼盒的设计灵感来自于一个致力于为残障者提供培 训和就业机会的包容性社区空间——新协立综合设施 的绿色环境。礼盒内有乾坤,产品经过精心挑选,以 提供一个月饼配茶的完整美食体验。 扫描听听我们的学员 得了哪些知识

#### 3. 智能厨房

慈光聚缘轩在2020年添购了 多功能设备,例如用于高 产量厨房过程和加热保温 解决方案的组合烤箱,以 及用于食品加热的隔水炖 锅,让我们的学徒掌握 新技能和手艺。具备了 这些新技能,我们的学 徒将能在智能技术方面 取得竞争优势。

#### 适应新常态和新举措

#### 1. 适应新常态

慈光聚缘轩与 Asia Health (S) Pte Ltd 合作,首次在面簿上进 行直播,分享了我们的产品。我们 也通过 GrabFood 和 Foodpanda 提 供外卖和送货服务,让我们的顾客在家 也能享用我们的食品。

#### 2. 樟宜机场集团线上企业社会责任项目

这项由樟宜机场集团开展的活动,始于10月中 旬,让我们的受益人参与不同形式的艺术,用不 同的绘画元素激发他们,再通过他们的视角发挥 创意,将生活实体与艺术联系起来。这是我们的 首个虚拟体验,通过这些活动,我们的学员了解 到艺术能以多种形式存在,而且无处不在。樟宜 机场集团绘制了水、云、形状等等的插图。我们 的学员通过他们的导师接触到艺术日志,每人也 获赠一本艺术日志。

共有八位学员从这次的活动中获益。在实施安全 距离措施和居家办公的情况下,我们为两组不同 的学员举办了六场讲座,共涵盖三个主题。另 外,该部门还计划继续到樟宜机场进行体验式参 观,以进一步接触和激励我们的学员。



3. 滨海湾花园的静物素描活动

多年来,我们的学员一直在接受培训,设计出以胡姬花等本地花卉为题材的艺术作品。这次出游的目的是让他们 有机会看到真正的花卉和它们最自然的状态。为了在艺术作品中融入新的概念和想法,我们还参观了新加坡的 标志性建筑。

尽管过去有各式各样的项目和活动,但这是我们的学员第一次参加静物写生活动,并且 尝试徒手写生,许多学员在过去都怯于尝试。学员们可以自由地描绘风景,包括鱼尾 狮、新加坡摩天观景轮和滨海湾金沙。到了下午,学员们参观了滨海湾花园内的云 雾林和花穹。我们鼓励他们根据自己的喜好,画出植物和花朵的素描。

4. 厨余处理

为打造可持续未来, 慈光聚缘轩实施了厨余管理。他们利用国家环境局推出的 厨余基金, 采购厨余处理器将厨余处理成肥料。

5. 从农场到餐桌

我们与来自新加坡科技设计 大学的一组学生合作,组成名 为Kaizen的团队,成功设立了水 耕系统设备,以提高农作物产量。 该蔬菜种植系统结合了必要的农业技 术,注重低维护和虫害防治,为慈光聚缘 轩的厨房提供了良好的蔬菜产量。

#### 赋予受益人信心

#### Mohamad Fadhil Bin Abdul Jalil (慈光展艺)

慈光通过与新加坡的一家快餐连锁店合作,让Fadhil有 机会利用我们标志性的蜡染媒介来探索和创作新的艺术 品。蜡染画作和产品的基本手艺与繁琐制作过程,帮 助Fadhil保持专注、提高精细动作技能和灌输自信,激 励他在艺术修养、创作技能、技法等方面取得丰硕收 获。Fadhil在这次合作中创造了以汉堡和皇冠为题材的 艺术品,除了赋予他更多的信心和能力,我们也发现 他对食物素描产生极大的兴趣。这项合作项目取得的成 功,鼓舞我们的学员以新的题材进行设计。

#### 迈向未来

#### 1. 慈光展艺

我们将继续授权受益人并与他们沟通, 以便传授他们必要的知识与技能。

为了让他们在这数字时代保持相关 性,我们也通过新技术和数字技能 研发新设计。

与此同时,我们也将专注与社区伙 伴的合作并扩展我们在电子商务平 台的影响范围。

#### • ECO@Metta

ECO@Metta,一个由慈光展艺推出的新产品线,始于我们对未来可持续发展的承诺。每个人,包括学员们,在保护地球这方面都扮演着重要角色。我们的首个产品 - 橙子酵素清洁剂,是经过多轮测试而研发的。往后,我们将采用 3Rs 概念 - 减少、再利用、回收,发展更多的 ECO 产品,并教育后代保护地球的重要性。

#### 2. 慈光聚缘轩

#### • 新商品系列

慈光聚缘轩将开展一项新项目,与我 们一位才华横溢的学徒合作。他也是一 位非常有创意的艺术家,我们将一起创造 出全新的商品系列,以展示我们学徒的天赋和能 力。接下来,慈光聚缘轩将在2021/22年之前,通过精深技能发展 局的机构认证更新,取得获认可培训机构资格。作为一家公共的获 认可培训机构,慈光聚缘轩将联系其他残障者和社会服务机构、雇 主和合作伙伴,以应付他们在持续培训方面的需求,并传授与残障 者合作的知识和技能。

# 智障服务

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#### 关于慈光乐陶苑

成立于:2000年 受益人人数:88

作为护理计划的一部分,提供个人 化的项目和活动。受益人能掌握日 常生活技能,以及调节情绪和行为 状态的能力。以社会融合性和生活 素质为目标,我们的项目旨在传授 我们的受益人必要的技能和资源, 让他们在没有他人帮助的情况下, 也能独立和充实地生活。

#### 关于慈光日间活动中心

成立于:2000年 受益人人数:30

为18岁至55岁的智障成人提供一个 可以与工作人员和其他受益人进行 有意义互动的场所,并改善他们的 生活素质。为了实现社会融合和提 升生活素质,中心协助受益人掌握 必要的技能和资源。

关于慈光智障日间活动中心

成立于: 1995年 受益人人数: 32

提升智障成人(年龄介于18岁 至55岁之间)的生活素量,并 为他们提供一个能与员工和其 他受益人进行有意义互动的场 所。为了协助我们的受益人充 分发挥他们的潜力,我们为每 个人制定个人化的护理计划。 智障服务涵盖三项服务: 慈光乐陶苑、慈光日 间活动中心以及慈光智障日间活动中心。整 体而言,这三项服务的设立是为年龄介于 18岁至55岁之间的智障成人提供社区护 理选择。

为了实现社会融合和提升生活素 质,我们的计划旨在协助所有受益 人掌握所需的技能和资源,以过 上充实的生活。

由社工、培训专员、全职注册护 士、助理护士、护理及治疗助 理组成的多学科团队,为他们 提供全面照料,并与主要看护 者紧密合作,以提供全面支援。

#### 亮点

#### 1. 创意室内活动

为了执行冠病疫情的安全管理措施,机构在组 织大规模的集体活动、郊游和义工活动上具有一 定的难度,要让我们的受益人保持愉悦、安全和健 康的身心成为一项挑战。为了让他们在慈光乐陶苑的 生活更为充实,员工运用创造性思维来构思其他室内 活动,如彩色、桌上游戏和智力游戏。

#### 2. 快乐体操

我们的日间活动中心将"快乐体操"融入到我们全面的体育和认知活动中,随着受益人年龄的增长,帮助他们维持和提高他们的认知能力、记忆力、功能能力和力量。从长远来看,这些成果对我们的受益人是有益的,因为这能够提高他们清晰思考和记忆的能力。



#### 3. 尊巴健身

义工过去每个月都会到访慈光智障日间活动中心,为受益人 举办尊巴舞训练课程。但是这些活动由于实行安全管理措施 被迫暂停。我们的培训专员在得知受益人错失跳尊巴舞的机会 后,率先开展了每周一次的尊巴内部课程。上课时,我们尽可 能地避免与受益人进行肢体接触。我们注意到课上所播放的音 乐能改善受益人的情绪,使他们更加快乐和活跃。

#### 新举措

#### 1. 预防跌倒体操

为提高受益人的安全意识,我们在物理治疗期间向他们介绍能预防跌倒的运动。

#### 2. 烘焙疗法

在我们的培训专员的指导下,受益人学习如何烘焙饼干和 松饼,同时在职能治疗期间尝试烘焙新的口味。这有助于 提升他们的身心健康。

#### 3. 园艺疗法

作为一种新的疗法,我们的受益人学习如何用土壤种植 和如何将植物放置在容器内。培训专员安排了每日浇水 和照料植物的时间表。通过这样的方式,受益人有机 会学习新的技能,并且被赋予信心和能力,能为绿色 环境尽一份力。

#### 4. 更便捷的交通服务

交通网络扩展至新加坡西部地区,包括蔡厝港、 凯秀路、德惠和武吉班让等,以更好地为受益 人服务。在调整前,看护者必须每天来回接送 他们的至亲到慈光日间活动中心。扩大覆盖 范围有助于减轻看护者的负担,并为他们腾 出大量宝贵的时间。

#### 合作伙伴

#### 1. 企业伙伴的实物捐赠

受到冠病疫情的影响,智障服务中心 的许多活动、合作项目和伙伴关系大 幅缩减。虽然充满了各种挑战,一些 具有社会责任理念的企业仍愿意挺身 而出,以实物捐赠的方式提供培训材 料。

作为他们慈善事业的一部分,我们的 慈善合作伙伴之一,裕廊工程有限公 司,在2020年12月捐赠清洁用品、 培训材料和午餐给我们的受益人。

#### 2. 义工理发服务

自2006年以来,一群优秀的义工们每 个星期天早上都会到慈光乐陶苑为受 益人提供理发服务。这活动不仅能让 受益人看起来神清气爽,也让义工们 为自己的努力而感到良好。

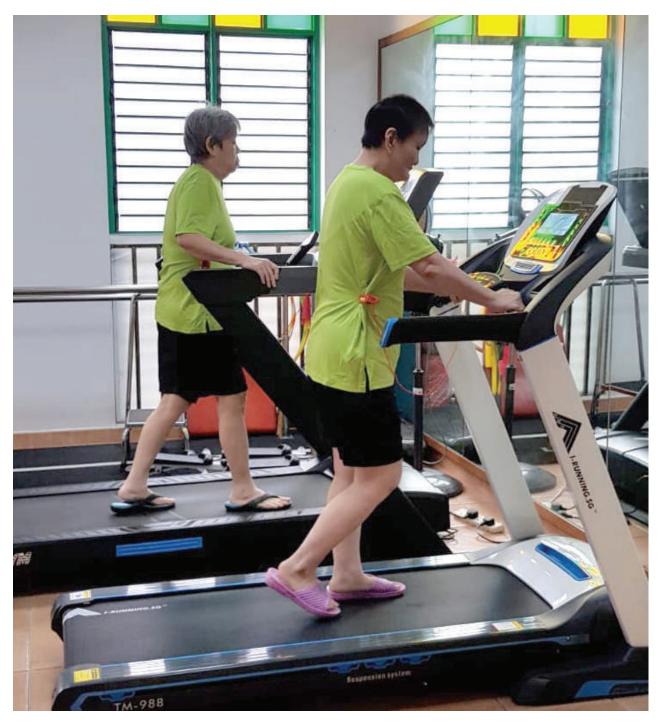
RISE TO THE CHALLENGE

光福利协会

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#### 赋予受益人信心

#### 1. 放弃旧习惯 - Tan Poh Geok 小姐(慈光智障日间活动中心)

与 Poh Geok 的看护者进行讨论后发现, 若不给她零食,她就 会拒绝去日间活动中心。我们的培训专员也注意到 Poh Geok 会 把她的零用钱浪费在汽水和不健康的零食上。考虑到 Poh Geok 的高龄与健康,这状况令人担忧。

为了转移 Poh Geok 对零食的注意力,我们的培训专员督促她把 钱存起来买另一件她感兴趣的物品:香水。Poh Geok 欣然接受 了这份建议,开始攒零用钱,她小心翼翼地把每一分钱都存进了 自己制作的扑满里,以实现自己的愿望。

#### 2. 学会自己行走 - Jean Ho 小姐 (慈光日间活动中心)

Jean Ho 难以适应新的交通安排,我们需要采取更多的干预措施以让她配合。员工刚开始因为她无法自行爬上巴士的梯阶而会抱她上巴士。经过了一个月的培训,Jean终于能在没有协助的情况下登上巴士。

#### 3. 利用时间提高效率 - Leong Sze Ying 小姐(慈光乐陶苑)

Leong Sze Ying 过去拒绝散步或运动,大部分时间喜欢坐着或躺在床上。在进行物理治疗的过程中,Sze Ying 会坐在椅子或地板上,极少参与治疗。自从引介跑步机后,Sze Ying 表现出良好参与度和意愿,也能在极少的监督下在跑步机上行走至少20分钟。

#### 迈向未来

受益人与员工们的安全、健康和快乐对我们而言是最重要。我们为访客打造了一个通往社区花园的连接道,并 计划在将的项目来与社区和国家公园局展开合作。

智障服务也成功获得一笔拨款,用于采纳能改善我们 受益人生活素质的新技术。新添购的数码器材包括大 屏幕互动式电子挂图、具有LED和触摸传感器的便 携式拼图,以及将互动性内容传送到投影表面的投 影机。这些新器材开辟了新的途径来教导受益人 以改善和增强他们的心理健康和创造力。



慈光医药服务的受益人不论种族、宗教或社会背景,都可接受医疗、护理和康复服务。慈光乐龄日间 康复中心、慈光安宁居家护理服务和慈光居家护理服务是我们服务社区的几种方式。

我们与社区伙伴紧密合作,找出有需要的受益人,并提供相关服务。政府拨款、公众捐款以及卫生部 的补贴有助我们服务社群。

#### 亮点

#### 1. 每月实物捐赠食品配给送货

通过个人和组织的慷慨实物捐赠,我 们每月为30户有需要的慈光医药照 顾受益人和他们的家庭提供食品和必 需品。

#### 2. 慈怀疗护病人的"许个愿"活动

这项计划造福了120多名安宁居家护 理服务的病人和其家人。送礼和实现 愿望形式包括在节庆期间,如开斋节 或华人农历新年赠送礼包。

在开斋节期间, 慈光安 宁居家护理服务和 慈光居家护理服

务的近50位 受益人收到

由爱尔兰 基金新

加坡及

新加坡 耆那教

协会的

赞助的

隆辉礼

蓝, 给 受益人 与他们的 家人带来许 多欢乐。

#### 关于慈光乐龄日间康复中心

成立于:1998年 受益人人数:194

目标:为因中风或其他疾病而在日常活动上有困 难的受益人提供可在津贴下受惠的康复服务。我 们希望通过提升受益人的身体机能,来改善他们 的身心健康。这也能保持他们的独立性,与提升 他们的生活素质。

#### 关于慈光安宁居家护理服务

成立于:2000年 受益人人数:251

目标: 让末期病患有时间在家里陪伴他们的至 亲,而不是到医院或临终关怀中心。我们提供医 疗、护理和社会心理在内的全面性服务。

#### 关于慈光居家护理服务

成立于:2015年 受益人人数:155

目标:为行动有困难和患有慢性疾病的患者提供居家护理服务。我们的多学科团队由医生、 护士、医务社会工作者和辅助人员组成,提供以病人为中心的护理方法。

## 3. 社区外展

来自居家护理服务 和安宁居家护理服 务的护士和医生 与佛牙寺合作,于 2021年1月16日在万 达街和振瑞路一带义 务为50名行动不便的年 长者接种流感疫苗。

## 4. 2021年2月的春节献礼

在善长仁翁的支持下,138名受益人在慈光乐龄 日间康复中心收到春节礼包。

## 5. 慈光乐龄日间康复中心受益人接种冠病疫苗

60名受益人于3月23日在我们的中心内接种了第 一剂冠病疫苗。此活动由慈光乐龄日间康复中 心、护联中心和保健促进局共同协调。

## 新举措

## 1. 智能踏板游戏 "Moto Tiles"

我们在2021年<sup>1</sup>月引进"Moto Tiles",一种新的 身体复健活动。它不但能让乐龄日间康复中心的 受益人摆脱单调的训练计划,同时也让他们在参 与好玩的活动之余保持动力。

这些踏板就像具互动性的乐高积木,可以通过踩踏,在地板上形成一条路径或表面。因为每块踏 板发出不同颜色的光,所以具有互动性和能够锻 炼体力。

## 2. 运动视频

在2020年4月病毒阻断措施实施期 间,为了鼓励年长者和年长受益人 在家仍继续锻炼,慈光医药照顾在 脸书页上载名为"与慈光一起活跃起 来"的八套简单运动视频。



## 3. 向往生者家属表示哀悼

在慈怀疗护中,死亡和丧亲 是不可避免的。我们新的倡 议是向往生者家属发送手写 的吊唁卡,以表示我们的慰 问。乐龄日间康复中心的受 益人和工作人员设计了这些 卡片,然后由中心的临终关 怀团队进行个性化定制。

大部分收到慰问卡的看护者 都表达了感激之情,这有助于 加强双方的联系。工作人员特 地腾出时间给这些家属写上寄语 和寄出吊唁卡,这让安宁居家护 理不仅仅是一种"商业交易"。此 外,完结篇划下终点的这个行为能让 团队以平和的心态往前出发,并对他们 为逝者及其家属提供的护理有成就感。

## 4. 严重残疾评估

不久前,我们的护士和治疗师获得在新加坡东部为患者进行严重残疾评估的认证。截至2020财政年,我们进行了18次家访和三次中心评估。

残障者必须接受这项严重残疾评估,从而申请各项经济援助计划。有了 这项认证,我们可以为我们受益人提供申请经济援助的机会。

## 合作伙伴

1. 新加坡国立大学"TACGO"项目

这是一项社区推动的服务学习项目,是国大乐龄科技课程的一部分。

"TACGO"结合了多玩家和感官互动,为老年人提供了一个单元式的复健游戏。

## 2. 慈光学校就业途径计划学生于2021年2月在慈光乐龄日间康复中心进行实习

慈光乐龄日间康复中心为来自慈光学校的学生提供实习机会,作为他们在职培 训的一部分。这么做能帮助学生接触到复健行业,供学生探索和考虑这项职业 选择。 扫描观看

TACGO短片

Condiollances

## 赋予受益人信心

1. Yap Kim Poo 女士(慈光乐龄日间康复中心)

Yap Kim Poo 女士摔倒后,大腿骨折。当她在2018年到慈光乐龄日间康复中心时,需要靠助行架走动。在我们的康复中心进行了七个月的康复治疗后,她已经能够独立行走了。

"工作人员很友善和乐于助人,他们非常努力地鼓励我做运动疗法,我欣然 接受了。慈光乐龄日间康复中心给我非常大的帮助,我很高兴能够再次行走。" ~ Yap Kim Poo 女士

## 2. 已故 Ang Siew Gek 女士(慈光居家护理服务)

由于患上慢性自身免疫性疾病,已故的 Ang Siew Gek 女士在2020年多次中风,因此被转介到慈光居家护理服务接受居家护理。她需靠喂食管进食和使用导尿管,导致她卧床不起。由于长期卧床休息和多次的住院治疗,她出现了重度褥疮。

经过五个月的居家重症监护,以及对看护进行伤口和导管护理方面的指导和培训后,她不再需要使用喂食管和导尿管。而且她 的褥疮已经完全愈合。她可以起床并坐在椅子上,在家参与缓速康复疗程,不再需要居家护理。

"护士们有爱心和责任感。May Leh Khaing护士在通知时间很短的情况下,也总是乐于助人。她很有耐心,协助回答所有的问题。她还帮助培训他们的两名助手,教导他们如 何照料病人。长时间住院造成病人有很深的伤口。May定期探望以治疗伤口,并培训助手。在团队努力和精心的护理和治疗下,伤口愈合得很好。"

~ Christina Ang Gek San小姐, 病人的看护者

## 3. 已故 Gu Keng Khiang 先生(慈光安宁居家护理服务)

心脏病、肾脏病和失智症仅是已故 Gu Keng Khiang 先生所患上的部分慢性病。

由于被诊断出预后不良,他最初出院,被送回家进行慈怀疗护。看护者在家里照顾他面临诸多挑战,需要护士和医生很多的帮助。即便如此,慈光安宁居家护理服务 还是能够在病患和他的家人一起旅行时提供指导、安慰和支持。Gu先生的寿命超出了预期,他最终能够舒适地在家里与至亲生活。

### 看护者的感谢信:

多亏有康复治疗、药物治疗和慈光安宁居家护理服务的护理,Gu先生的病情奇迹般地出现好转。医生开的药物对他的心脏没有造成额外压力,可以降 低他的胆固醇和血压。Hwee Yik 和她的家人都非常感谢为他们的父亲进行治疗的医院医生,以及慈光安宁居家护理服务的护士 Tan Bee Suan,她定 期探望Gu先生,并且提供护理和建议。



## 迈向未来

## 园艺疗法

除了推广园艺的治疗益处,该项 目旨在共同打造一个精心设计的花 园,为我们的受益人和工作人员提供 喘息的空间。园丁们创建这个具疗愈 功能的室外空间,结合了科学研究得 出的设计原理,以满足访客在生理、 心理和社会福祉方面的需求。园艺疗 法不仅能缓解精神疲劳,人们通过 与植物和大自然互动,也能纾解压 力和改善情绪。

## 通过艺术在慈光乐龄日间康复中心 进行友伴

慈光乐龄日间康复中心没有一个 固定的友伴计划。我们的目标是 在定期的康复运动之外,提高年 长受益人的参与度和激励他们。

当年长者和义工通过我们的社 区伙伴"嘿,你有新邮件—— 剪贴簿版"相互交流时,我们 希望能建立持久、有意义的 关系。作为一种破冰的交流 方式,剪贴簿也能作为实物 纪念品,让年长者保存。 为了制作一本独一无二的 剪贴簿,每位义工都会 与中心的一位受益人进 行配对。



## 职员总数: 391 (本地: 162, 外籍: 39)

职员培训时数: 15,203小时

慈光福利协会相信员工们在为有需要人士带来曙光的这段有意义旅程中扮演了极其重要的角色。因此我们为 员工提供专业成长、培训机会及工作福利。

## 亮点

## 1. 一览慈光的使命和愿景

执行管理委员会与管理团队在2020年10 月10日开会审查我们的愿景和使命声明, 以确保所提供的服务能继续满足社区的需 求。我们也确定数码化转型、核心价值、 社会项目及伙伴关系四大策略支柱,以确 保我们保持相关性并能继续创新以更好的 服务不断增长的社区需求。

## 2. 回馈社会

慈光每年都会发起一项企业社会责任项目,旨在培养 <sup>></sup>员工对社会和环境的同情心和尊重。

因为冠病疫情带来的活动人数限制,我们在2020年以小组的形式,参与社区活动。在六个月的时间里,我们的123名员工在七个不同的社会服务机构当义工。其中一些机构包括善粮社、愿之心、HCA慈怀护理,和许多其他的福利团体。

员工反馈:

- "作为一个福利组织,员工也能尽自己的一份力量回馈社会, 这是一项很好的安排。"
- "我与一群充满活力和富有合作精神的同事一起组队,这使 得这次的经历变得有趣!期待未来有更多的企业志愿服务机 会!"

慈光相信回馈社会的重要性,我们珍视的员工是让回馈项目成 为可能的关键推动者。只要我们的员工有正确的价值观,我们 就可以用爱和关怀,为受益人服务。



3. 终身学习

作为一家机构,我们深信员工终身学习,能让他们一天比一天进步,为我们的受益人提供更好的服务。

许多传统工作技能也因冠病疫情而可能已经变得不相关。为了能够有效的工作,就必须迅速掌握新技术和所需技能,因此我们强烈鼓励员工提升现有技能和掌握新技能。

我们的员工在2020/21财政年度记录了15,203小时的培训时数。

• 管理培训

我们派出九名管理团队成员参加 由新加坡管理学院专业发展和 FranklinCovey Singapore 的培训课程。

为了吸引和发展该行 业的社会服务专业 人员,该计划旨在 提高社会服务机 构管理者在人员 参与、策略规 划和资源管理 等领域的职能 技能。

## • 急救课程

我们的员工 还完成了新加坡复苏和急救委员会认证 的CERT急救课程,以更好地准备处理紧急情况或 向有需要的人士提供援助。这么做能让他 们有信心运用这些技能 造福他人,包括他们的家 庭成员。 **Project Team** 



## 1. 线上学习

慈光于2020年6月12日采纳电子学习计划,使用 Microsoft Stream 平台,孰提供视频管理和共享服务。

有兴趣在工作场所使用视频的员工必须拥有 Metta Office 365 的使用权,以便彼此连接、协作、学习和共享信息。

电子学习培训课程包括网络风险意识、7分钟内学习 Microsoft Teams、看护人员培训、服务残障者等。

### 2. 看护假

从2020年7月起, 慈光的员工可以休看护假。慈光授予员工每年 三天的看护假以照顾直系亲属。

我们的员工是慈光家族的一员,照顾他们对我们而言非常重要。 我们相信关怀别人之前,我们首先要照顾好自己。

## 我们与慈光的旅程

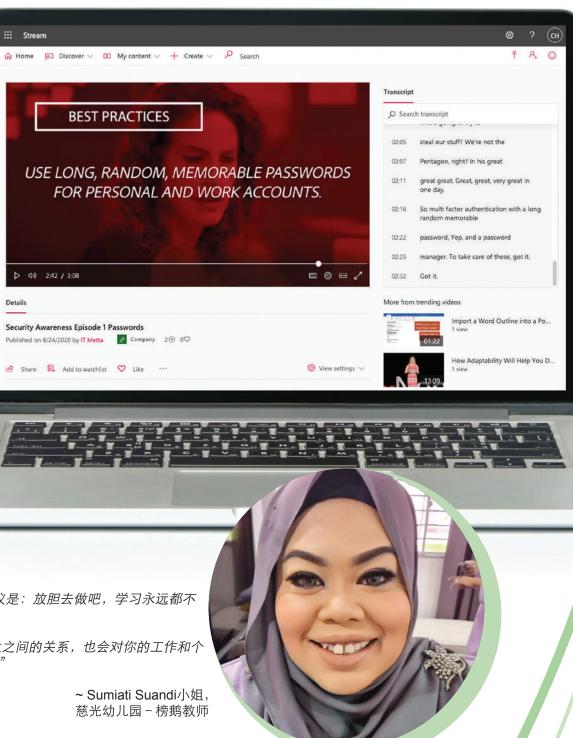
## 员工感言

1. "我在2021年获颁儿童早期介入(特殊需要)的高级文凭 (ADESN)。这不是一件容易的事,因为我必须兼顾白 天的工作和晚上的学习。下班后,不但要从榜鹅一路赶 到武吉知马上课,还得匆忙赶完成作业。

尽管如此,我发现这项课程非常丰富,因为它真正关 注的是何谓包容性以及如何有效地具包容性。功课和 课堂作业也帮助我认识到作为一个个体,我是一个 什么样的早期介入教师。

对于那些想要重返校园考取某一张证书或高级文凭的人,我的建议是: 放胆去做吧,学习永远都不嫌晚。

除了教育和高级文凭的主要好处之外,你与讲师、导师和其他学生之间的关系,也会对你的工作和个 人生活产生积极的影响。这是一个承诺,但回报丰厚,值得投资。"





2. "我以往的经验包括在小学为有特殊需要的孩子提供指导。国立幼教学院的儿童早期介入(特殊需要)高级文凭进一步夯实了我在儿童早期介入 方面的基础。通过这门课学习到的知识,我可以更好的规划我在幼儿园的介入工作。"

> ~Walter Dai先生, 慈光幼儿园 - 榜鹅教师

3. "我于2018年4月开始修读在职培训专业文凭课程,并于2020年10月完成课程。那是一段艰难的两年半时间,我很感谢我的物理治疗师、职能治疗师、护士 和所有同事对我坚定不移的支持和鼓励。

我是一名马来西亚人,曾在一所华校就读,18岁时移民到新加坡,在此期间参加了多项英文课程。然而,我仍觉得自己对这门语言的掌握度不够。 尽管如此,我还是从2006年起在慈光乐龄日间康复中心当一名普通职员。这些年来,我发展成为一名治疗师,帮助中风患者康复。我热爱我的职 业,因为它让我了解我的受益人和他们的生平事迹;他们在接受治疗时成为了我的朋友。我最喜欢和我的受益人互动的部分是当他们教我如何烹煮 新菜。我会为我的家人准备这些新学的菜肴,而当某一道菜受到家人欢迎时,我会告诉我的受益人,听到后他们的眼睛会闪闪发亮。看着他们通过 治疗师规划的干预措施,体力和认知能力有所加强,我感到心满意足。



尽管我担心我对英语的掌握会让事情变得困难,但当我被提名 时,我还是热切地报读在职培训专业文凭课程。我想通过更深 入了解我所提供的服务,让自己变得更好,成为更好的治疗师服 务受益人。当我意识到作业和课程内容有多么困难时,我感到很害 怕,尤其是因为它们是以英文和讲座的形式授课的。然而,因为我已经 做出了承诺,我决定全力以赴。这需要我放弃我原本的兴趣和爱好;我放学回家后和 周末都在自习,只有在做饭、上厕所和晚上睡觉时才会停下来。在学习的过程中,为 了更好地理解我的课程内容,我将信息翻译成华文。在慈光乐龄日间康复中心实习期 间,我确保我所做的每一件事都与我所学的内容相关,并且在回家后与课本进行核 对。

这门课程让我获得了新知识,也增强了我对协助中心受益人的信心。它帮助我更 好地了解以人为本的护理,为受益人提供更舒适、更有联系的护理,同时也让他们 感到被聆听。有了这个认证,我可以在中心内应用更多的技能,比如进行客户评 估,为客户更新每月维护健康计划的记录,并为其他治疗师同事提供相关的培 训。我很高兴完成课程后能提供更有效的服务。为慈光乐龄日间康复中心付出 的努力是非常值得的。"

> ~ Chu Yee Hoon女士, 慈光乐龄日间康复中心治疗师

## 迈向未来

慈光的目标是加强我们在人力资源领域的组织文化,使其符合我们的核心价值观和使命。作为我们人力资源规划的一部分,我们正在努力提高我们管理团队的领导技能、以及人才管理和员工福利,并实行公平的绩效评价体系。



# 我们的支持者

捐款总额: \$11,109,469

义工总数:778

义工服务时数: 3697小时

社区伙伴和支持者是极为重要的利益相关者,让我们能够继续致力完成我们的使命。我们作为一道联 接和合作的桥梁,我们充当桥梁为社区做连接,并制造回馈社会的合作机会。

## 我们的旗舰活动

## 综述

2020年是历史性的一年,震撼了全世界,改变了我 们的工作和生活方式。企业与直接人际互动活动也 因此受到波及,特别是大规的模群体活动。这场冠 病大流行也威胁到国家经济和人民的生计。

科技的发展让慈光这类的社会服务组织,能够参与 线上募款活动,继续为社区提供福利社会服务。 尽管慈光嘉年华会、慈光慈善影展和卫塞 节义卖会等常年旗舰筹款活动在2020 年因疫情而暂停,慈光在遵守安全管 理措施下举办其他不同形式的筹款 活动。

对于其他活动,我们采纳了新 的虚拟概念。让我们回顾慈 光福利协会在上一个财政年 度的筹款活动。

1. 农历七月中元会福物义 标

慈光与许多社会服务机构一样,在2020年因冠病疫情而 经历了艰难的一年。许多实体 筹款活动被迫暂停,今年的农 历七月中元会福物义标也以不同 的方式举办。尽管如此,我们的捐 赠者和支持者仍然延续传统继续捐赠 和支持慈光福利协会,把吉祥物"吉祥 聚宝盆"认领回去。



## 2. 2020年慈光高尔夫球慈善赛

在阳光明媚的10月30日,第21届慈光高尔夫球慈善赛迎来了120 名高尔夫球手。通过企业赞助、个人捐赠和击球路线销售,我们共 筹得20多万元善款。

当天 Phuture Foods 和 Win Sin Pte Ltd 供应的新鲜点心、零食和饮料,让球手们在烈日当空下也能保持充足的水分和精力。为纪念慈光高尔夫球附属委员会前主席,已故张清炎先生所颁发的"张清炎先生纪念挑战奖"的奖牌也从2019年起,每年在活动上展示。

由于严格的大型聚会限制,赛后的年度晚宴改为招待方式,高尔夫球手们 获赠俱乐部的的餐券。

慈光诚挚感谢所有的赞助人。我们热切期盼在2021年又能举办一场成功的高尔夫球 慈善赛!



## 3. 2020年新加坡博彩公司--慈光虚拟义跑

参与者除了到公园也在上下班途中为2020年新加坡博彩公司-慈光 虚拟义跑筹款。这种新的虚拟筹款方式,取代了传统的实体筹款活 动,2020年新加坡博彩公司─慈光虚拟义跑在全岛有超过700多名参 与者报名参加。

ETTA CHARITY

**0 OCTOBER 2020** 

参与者可以选择按照自己的节奏与熟悉的路线,自行跑步。

参与者为义跑累计记录了3万690公里的路程。有了新加坡博彩公司 以1元对1元的配对捐款方式,一共筹得超过10万元,以支持慈光的 计划和服务,全惠及1,400多名受益人。虚拟活动能 取得成功要归功于我们的参与者、捐赠者和支 持者。

## 4. 虚拟慈善影展

到电影院观赏电影因新的社交距离 措施而变得更困难。舒舒服服地待 在家里看一场电影掀起了一种新的 娱乐趋势,也引发了慈光慈善影展 的新格式。捐款参加慈善电影放映 活动的人士获赠一张 CatchPlay+ 观影券,可透过 CatchPlay+ 网站 观赏一系列精选电影以表感谢。 "我从没想过自己是捐赠者,而是尽我所能支持慈光。

我喜欢参加每年一度的慈光嘉年华会,我的长期支持者会向我索取嘉年华会的固本。他们当中有一些人是往年的幸运抽奖得主,他们总是期待能继续支持这项活动。

我也很高兴能认识新朋友,以及看到我的长期支持者带着他们的家人和朋友来支持慈光的活动。另一段让我难忘的经历是慈光慈善义跑。我平时不跑步,但会参加五公里的赛 程,为慈光筹款。

~Tan Jui Tuang 女士,长期捐赠者和支持者

每个孩子都有不可忽视的潜力和才能。我非常感谢昭坤法照对自闭症儿童的关怀。"

## 我们的义工

## 1. 线上讲故事活动

德勤新加坡的员工为慈光学校的150多名学生 举办了一次难忘的儿童节活动。学生们全神贯 注地参与一系列的节目,包括线上讲故事活 动、歌舞环节、美术和手工艺着色活动,让他 们惊喜万分。

在讲故事的环节中, 德勤的员工投入了大量的时间和精力, 创造了令人印象深刻的线上视觉内容。在歌舞环节, 孩子们开心的随着本地流行的儿童节歌曲"Semoga Bahagia"跳舞。德勤 准备的麦当劳开心餐 不但温暖了孩子们的 心也温暖了他们胃。

德勤的企业社会责任 活动证明没有什么能阻 挡我们为社会中较不幸 人士带来欢乐。保持安全 距离的同时也保障每个人 的健康安全。

## 2. 难忘的出游

8月7日, 慈光的长期支 持者 Govind Bommi 先生带着慈光智障日 间活动中心的受益人 到新加坡科学馆进 行了一次有趣的出 游。

Bommi先生带领三 名受益人和一名中心 员工参观科学馆和蝴 蝶园,让他们接触展出 的科学实验品。蝴蝶园的 游客能够认识蝴蝶的生命周 期和不同种类。

这是中心自实施病毒阻断措施后的第一次户外出游, 受益人都感到兴奋雀跃。活动结束后,Bommi先生在 科学馆的自助餐厅请受益人吃一顿特别的午餐,他们 可以自行选择自己的餐点。受益人玩得非常开心。

## 实物捐赠

## 为低收入家庭配给食物

观音堂佛祖庙自2015年以来一直是慈光的慷慨捐赠者。他们的捐款使得我们每 个月能为150个低收入家庭分发食物配给。

## 迈向未来

Expir 06 - 23 21 02 2

> 社区合作伙伴对我们很重要。 展望未来,通过创新的合作方式、科技运用 和帐户管理,我们将继续促进与捐赠者、义工和社区的关系。

## 慈光衷心感谢所有善长仁翁、社会贤达、献身义工以及企业公司,由于大家的慷慨捐施,热心支持以及 相信认同,慈光受惠人士的生活素质,始获得改善许多,尚盼在未来的慈善计划与福利活动中, 仍继续支持我们。

## 个人

Albert Oon Chong Kai Ang Kah Joo Ang Khai Guan Lorenzo Ang Nam Heng James Ang Ping Liang Simon Ang Tian Chua Anthony Lim Kai Chen Boo Koh Likiang Chan Heng Wee Roy Chan Yi Gong Xiu Hui Chao Khun Fa Zhao BBM Chapman Seah Yen Kwei Charles Boo Kun Yin Chong Jing Yeng Choo Chiau Beng Choo Hook Kee Chua Soo Chew Chung Kum Pang Deborah Ee Lee Kuan Denis Ong Jit Hong Estate of Suit Woo Foong Estate of Tan Sock Kern Estate of Wee Siew Lan @ Wee Siew Cheng Gan Hui Ying Goh Kin Hung Heng Siew Eng Ho Pei Yuen Rena Ho Wan Jing Nellie Hong Kiong Ming In memory of KK Teoh Jeanette Hangchi Jessica Toh Mui Lian Kevin Hangchi

Koa Sok Cheng Koh Mui Hua Kor Chee Kwang Kwek Eik Sheng Kwek Lee Hoon Kwok Siu Kwan Lai Keng Chee Late Mr Foo Jun Cheng Lee Chee Kit Lee Leh Cheng Lee Loon Hui Lee Siew Geok Lee Tock Loe Lee Yuet Wah Leow Zhi Wo Liang Chiang Heng Liao Peivi Stella Lim Dz Shing Lim Ek Tjioe Lim Hock Leng Lim Kah Lheng Lim Ling Kwee Lim Thiam Hiong Lim Tiam Seng Lim Tiong Huat Lim Yee Kim Liu Jiehong Loi Huicong Lok Wai Yue Loke Wai Harn Low Ah Hoo Low Chui Heng Low Lian Yeok Loy Boon Ann Loy Boon Yang

Lui Ching Yeon Lui Oi Kheng Judy Lui Shu Jun Lui Yong Jia Mak Wing Sing Manjit Kaur Michelle Cheo Hui Ning Neo Nue Hong Ng Jok Khun Ng Lay Kieng Ng Shi Wei Ng Wai Lan Christina Ong Hong Kiau Ong Jun Quan Ong Lay Lian Ong Teng Hai Ong Tian Hoo Ong Yong Jit Derrick Phee Chin Yam Puah Bee Khim **Richard Lim Chee Chen** Seah Wong Chi Seow Foo Meng Stephen Ho Kiam Kong Tan Ah Luan Tan Choon Joo Tan Leck Kee Tan Lee Kiang Tan Leong Yoo Tan Mei Lin Tan Sieu Lee Tan Song Chay Tan Wui Khiang, Kevin Tay Lin Chor Teng Jun Zhi Wilkins

Terence Cheah Wi Tian The Estate of Teo Suan Thoi Hwee Kng Matthew Toh Giap Eng Wah Buay Choo Wan Pong Seng Wee Sheng Felix Wiliiam Wong Chit Sieng Wong Kum Fei Wong Mei Gin Wong Sin Yew Wong Yuet Har Woo Cheok Mun Woo Khai Chong Yan Sze Ling Yeh Chien Ee Yong Wee Cheon Yoon Wei Tao 周亚财 周金福 周陈玉兰 廣首法師的在家徒子 朱雅芬 蘇立華 蘇立華合家 谢秀莲 何锡辉 合家 赖美香 释德森法师 陈天宝 林秀雲 合家 陈来安 林荣源 陈楚如

## 商家/团体/政府部门以及政府相关机构

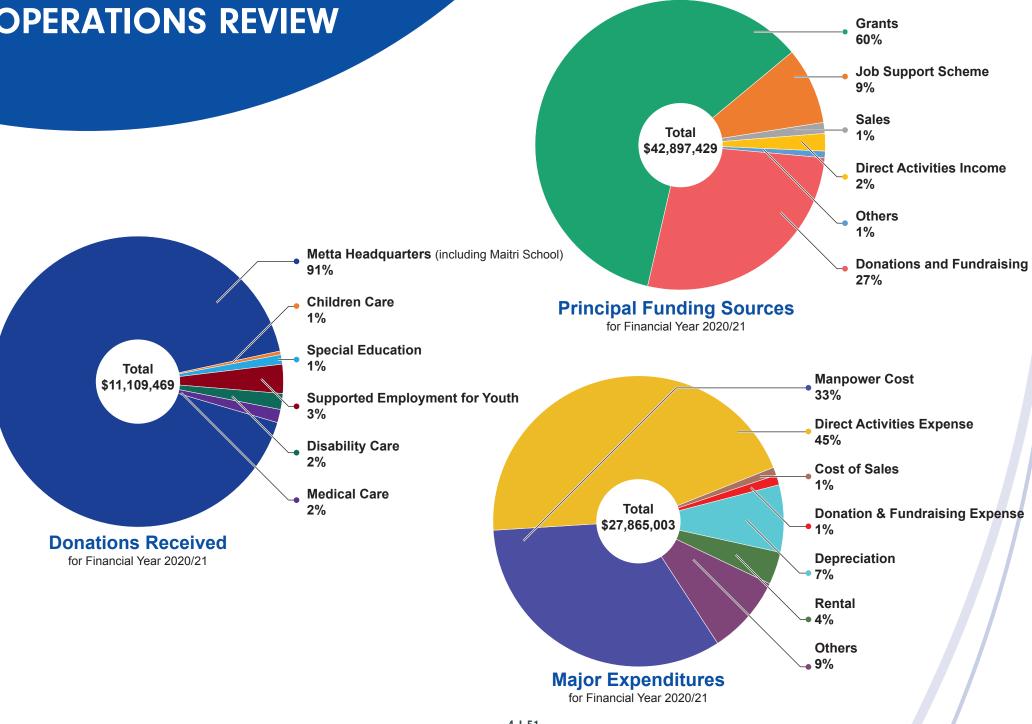
Abdullah Saleh Shooker Charity Fund Alcare Pharmaceuticals Pte Ltd Alcotec Precision Engineering Pte Ltd Allalloy Dynaweld Pte Ltd Asiapac Distribution Pte Ltd ASML HONG KONG LIMITED Buddha Tooth Relic Temple (Singapore) C.J. Management & Development Pte Ltd CapitaLand Hope Foundation Changi Airport Group (S) Pte Ltd Charities Aid Foundation of America Chip Eng Seng Corporation Ltd Community Chest Component Technology Pte Ltd **DBS Bank Ltd Firefly Mission** Foo Hai Ch'an Monastery Food Spectrum Trading & Manufacturing Pte Ltd Friends of Dulwich (Singapore) Fujitsu Asia Pte Ltd Gan Teck Kar Investments Pte Ltd Golden Pagoda Buddhist Temple Heeton Holdings Limited Hilltop Contractor Private Limited Hoy San Stevedoring Pte Ltd Infection & Vaccination Consultants Pte Ltd Jack Investment Pte Ltd Jing Hui Chan Si Khai Wah Battery & Tyre Pte. Ltd. **Kleenplus Services Pte Ltd** Koh Kock Leong Enterprise Pte Ltd Kwan Im Thong Hood Cho Temple Kwan Tzi Zhai Vegetarian Lee Foundation Singapore Mao Sheng Quanji Construction Pte Ltd Mellford Pte Ltd

Micro Focus Software Pte Ltd Mitsubishi Electric Asia Pte Ltd MKO Pte Ltd MM2 Entertainment Pte Ltd Musim Mas Holdings Pte. Ltd. National Council of Social Service NEC Asia Pacific Pte Ltd Network For Electronic Transfers (Singapore) Pte Ltd Nittan Capital Singapore Pte. Ltd. Northwest Engineering Private Limited **OCBC Bank OpenBet Singapore Pte Ltd** Pat G Boutique Pei Hwa Foundation Limited **Pioneer Garden Services PSA** Corporation Limited PTC System (S) Pte Ltd Ren Ting Trading Pte Ltd Rippledot Capital Advisers Pte. Ltd. RSM Chio Lim LLP Shun Zhou Hardware Pte Ltd Sian Chay Medical Institution Sian Teck Tng Vegetarian Convent Singapore Exchange Limited Singapore Jain Religious Society STDAR PTE LTD Tes-Amm (Singapore) Pte Ltd The Buddhist Union The Community Foundation of Singapore **Tiger Global Management LLC** Tong Aik Huat Trans-Orient Shipping Pte Ltd Yew Huat Scaffolding Work Yi Bao Trading Yi Fang Xiang Services Pte Ltd Shan Fook Tong Temple

慈光福利协会向所有的捐赠者、赞助者和支持者表示衷心的感谢。我们无法在这里列出所有 善长仁翁的名字,但我们希望您知道我们非常感谢每一位爱心人士的慷慨解囊。



## **OPERATIONS** REVIEW



## **KEY RATIOS**

Reserves	: Operating Expenses
Operating Reserves (Total)	: \$75,588,245
Annualised Expenses	: \$27,865,003
Ratio	: 2.71
Fund Raising Expenses	: Fundraising Income
(Consolidated Year Ended 31	March 2021)
Fundraising Expenses	: \$74,243
Fundraising Income	: \$546,451
Ratio	: 0.14

## **Conflict of Interest Policy**

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

### **Reserves Policy**

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

#### Whistle Blowing Policy

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

#### **Remuneration of the Management Committee**

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

## **NON-FINANCIAL INFORMATION**

#### **Charity Status**

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

Charity Registration Number: 1082ROS Registration Number: 285/93WELUnique Entity Number: S94SS0081KInstitution of a Public Character(IPC)/Central Fund Status Period : 1 March 2021 to 29 February 2024IPC Reference No.: S94SS0081KMember of Central Fund: NCSS Charitable Fund

## **Operational Details**

(as at 31 March 2021) Number of Clients : 1,440 Number of Staff : 391 Registered Address 32 Simei Street 1 Metta Building Singapore 529950

## **EXECUTIVE MANAGEMENT COMMITTEE**

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

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

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

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

## Management Committee Office Bearers for FY2020/21

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

## **Affiliated Organisations**

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

### **Key Management Executives**

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

#### Bankers

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

#### Auditor

1. Credo Assurance LLP

## **CORPORATE GOVERNANCE**

## GOVERNANCE EVALUATION CHECKLIST (ADVANCED TIER)

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

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

	Strategic Planning		
11	The Board periodically reviews and approves the strategic plan for the charity to ensure that the charity's activities are in line with the charity's objectives.	3.2.2	Complied
12	There is a documented plan to develop the capacity and capability of the charity and the Board monitors the progress of the plan.	3.2.4	Complied
	Human Resource and Volunteer2 Management		
13	The Board approves documented human resource policies for staff."	5.1	Complied
14	There is a documented Code of Conduct for governing board members, staff and volunteers (where applicable) which is approved by the Board.	5.3	Complied
15	There are processes for regular supervision, appraisal and professional development of staff.	5.5	Complied
	"Are there volunteers serving in the charity? Remarks: (skip item 16 if "No")"		Yes
16	There are volunteer management policies in place for volunteers.	5.7	Complied
	Financial Management and Internal Controls		
17	There is a documented policy to seek the Board's approval for any loans, donations, grants or financial assistance provided by the charity which are not part of the charity's core charitable programmes.	6.1.1	Complied
18	The Board ensures that internal controls for financial matters in key areas are in place with documented procedures.	6.1.2	Complied
19	The Board ensures that reviews on the charity's internal controls, processes, key programmes and events are regularly conducted.	6.1.3	Complied
20	The Board ensures that there is a process to identify, and regularly monitor and review the charity's key risks.	6.1.4	Complied
21	The Board approves an annual budget for the charity's plans and regularly monitors the charity's expenditure.	6.2.1	Complied
	"Does the charity invest its reserves (e.g. in fixed deposits)? Remarks: (skip item 22 if "No")"		Yes
22	The charity has a documented investment policy approved by the Board.	6.4.3	Complied
	Fundraising Practices		
	"Did the charity receive cash donations (solicited or unsolicited) during the financial year? Remarks: (skip item 23 if "No")"		Yes
23	All collections received (solicited or unsolicited) are properly accounted for and promptly deposited by the charity.	7.2.2	Complied
	"Did the charity receive donations in kind during the financial year? Remarks: (skip item 24 if "No")"		Yes
24	All donations in kind received are properly recorded and accounted for by the charity.	7.2.3	Complied
	4   55	Π	

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

# 慈光福利协会 财政报告

For The Year Ended 31 March 2021

Unique Entity No. S94SS0081K Registered under the Registrar of Societies

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## STATEMENT BY THE EXECUTIVE MANAGEMENT COMMITTEE

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

In the opinion of the Executive Management Committee,

- a) the financial statements of the Association are drawn up so as to present fairly, in all material respects, the state of affairs of the Association as at 31 March 2021 and the results, changes in funds and cash flows of the Association for the financial year then ended; and
- b) at the date of this statement, there are reasonable grounds to believe that the Association will be able to pay its debts as and when they fall due.

The Executive Management Committee, comprising the following, authorised the issue of the financial statements on

President	Lai Meng Wah @ Shi Fa Zhao
First Vice President	Shi You Guang @ Ng Wei Ping
Second Vice President	Wong Sin Yew
Honorary Secretary	Ee Tiang Hwee
Assistant Honorary Secretary	Tan Ming Tatt, Christopher (Resigned on 20 Apr 2021)
Honorary Treasurer	Oon Chong Kai, Albert
Assistant Honorary Treasurer	Lim Yew Si
Committee Member	Goh Kah Eem
Committee Member	Ko Yu Quan
Committee Member	Lim Ah Noi, Peter
Committee Member	Lim Thou Kin, Julian
Committee Member	Loke Sim Wee, Joshua
Committee Member	Ong Say Kiat, Jason
Committee Member	Ng Meng Lay, Keith (Resigned on 20 Apr 2021)
Committee Member	Woo Khai San

For and on behalf of the Executive Management Committee,

Lai Meng Wah @ Shi Fa Zhao President

Singapore, 03 Sep 2021



Honorary Treasurer

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

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

### Opinion

We have audited the financial statements of Metta Welfare Association (the "Association") which comprise the statement of financial position as at 31 March 2021, and the statement of financial activities, statement of changes in funds and statement of cash flows for the financial year then ended, and notes to financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements are properly drawn up in accordance with the provisions of the Societies Act, Chapter 311 (the "Societies Act"), the Charities Act, Chapter 37 and other relevant regulations (the "Charities Act and Regulations") and Charities Accounting Standard ("CAS"), so as to present fairly, in all material respects, the state of affairs of the Association as at 31 March 2021 and the results, changes in funds and cash flows of the Association for the financial year ended on that date.

## **Basis for Opinion**

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

#### **Other Matter**

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

#### **Other Information**

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

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

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

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

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

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

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

## Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

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

In our opinion,

- (a) the accounting and other records required to be kept by the Association have been properly kept in accordance with the provisions of the Societies Regulations enacted under the Societies Act, the Charities Act and Regulations; and
- (b) the fund-raising appeal held during the financial year ended 31 March 2021 has been carried out in accordance with Regulation 6 of the Societies Regulations issued under the Societies Act and proper accounts and other records have been kept of the fund-raising appeal.

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

(a) the Association has not used the donation moneys in accordance with its objectives as required under Regulation 11 of the Charities (Institutions of a Public Character) Regulations; and

(b) the Association has not complied with the requirements of Regulation 15 (fund-raising expenses) of the Charities (Institutions of a Public Character) Regulations.

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CREDO ASSURANCE LLP Public Accountants and Chartered Accountants Singapore, 03 Sep 2021

## STATEMENT OF FINANCIAL ACTIVITIES

For The Financial Year Ended 31 March 2021

INCOME	
Income from generated funds	
	03,008
- Investment income 4 170,868 145,180 316,048 246,886 243,932 4 - Activities for	90,818
Income from charitable	10,864
	45,867
Other income         4         697,082         3,455,836         4,152,918         3,064         4,314	7,378
Total income         14,177,977         28,719,452         42,897,429         4,294,819         24,063,116         28,3	57,935
EXPENDITURE	
Cost of generating	
	97,951
Cost of charitable activities 5 6,120,739 21,077,704 27,198,443 5,656,200 20,150,786 25,8	
activities 5 0,120,739 21,077,704 27,196,445 5,050,200 20,150,780 25,8	806,986
other administrative	
costs 5 <u>118,955</u> 235,287 354,242 <u>104,293</u> 181,361 2	85,654
Total expenditure 6,481,808 21,383,195 27,865,003 6,092,619 20,497,972 26,5	90,591
<b>NET SURPLUS/ (DEFICIT)</b> 7,696,169 7,336,257 15,032,426 (1,797,800) 3,565,144 1,7	67,344
<b>REFUND TO MOE</b> - (15,279) - (8,121)	(8,121)
ALLOCATION OF 20% OF NET 12.1.2 265,565 (265,565) - 325,741 (325,741) SURPLUS	-
TRANSFER WITHIN FUNDS         2,166,621         (2,166,621)         -         1,999,943         (1,999,943)	-
<b>NET MOVEMENTS IN FUNDS</b> 10,128,355 4,888,792 15,017,147 527,884 1,231,339 1,7	59,223

		Unrestricted funds											
									Desi	gnated funds			
2021	Note	General fund S\$	Investment fund S\$	Project account reserve S\$	Sinking fund S\$	Student welfare fund S\$	Alumni / student welfare fund S\$	Children welfare fund S\$	Client welfare fund S\$	Medical care welfare fund S\$	Apprentices training fund S\$	Maitri school/ building project fund S\$	Total fund S\$
2021	NOLE	3φ	3φ	Οφ	Οφ	Οφ	Οψ	Οψ	Οψ	Οψ	Οψ	Οψ	Gφ
INCOME													
Income from generated f	funds												
- Voluntary income	4	3,054,356	-	-	-	115,791	3,450	-	500	10,000	55,000	8,934,940	12,174,037
- Investment income	4	153,440	11,625	-	-	-	-	-	-	-	-	5,803	170,868
- Activities for													
generating funds	4	518,708	-	-	-	-	-	-	-	-	-	-	518,708
Income from charitable													
activities	4	617,282	-	-	-	-	-	-	-	-	-	-	617,282
Other income	4	682,013	-	-	-	-	-	-	-	-	-	15,069	697,082
Total income		5,025,799	11,625	-	-	115,791	3,450	-	500	10,000	55,000	8,955,812	14,177,977
EXPENDITURE													
Cost of generating													
funds	5	196,691	_	-	-	-	20,968	-	-	768	-	23,687	242,114
Cost of charitable	Ū.	,					_0,000					_0,001	,
activities	5	5,945,988	-	-	-	91,996	1,323	-	-	1,098	-	80,334	6,120,739
Governance and		, ,				,							
other administrative													
costs	5	118,055	-	-	-	-	-	-	-	-	-	900	118,955
Total expenditure		6,260,734	-	-	-	91,996	22,291	-	-	1,866	-	104,921	6,481,808
NET SURPLUS/ (DEFIC	IT)	(1,234,935)	11,625	-	-	23,795	(18,841)	-	500	8,134	55,000	8,850,891	7,696,169
ALLOCATION OF 20% OF NET SURPLUS	12.1.2 12.1.4	(712,109)	538,183	-	439,491	-	-	-	-	-	-	-	265,565
TRANSFER WITHIN FU	INDS	2,386,658	-	-	(220,037)	-	-	-	-	-	-	-	2,166,621
NET MOVEMENTS IN F		439,614	549,808	-	219,454	23,795	(18,841)	-	500	8,134	55,000	8,850,891	10,128,355
		,	/		-, ,.	-,	( - , - · · )			-,	, - , - , -	-,,	., .,

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

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

			Restricted funds										
		Education trust fund	Programme fund	School building fund (extension)	Sinking fund	Project fund	Student assistance fund	MOE fund	Accumulated general fund	Trailblazer fund	SG Enable transport subsidy fund	Student achievement award grant	Total fund
2020	Note	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$
INCOME Income from generated f	unds												
<ul> <li>Voluntary income</li> </ul>	4	-	9,197,122	-	-	-	-	665,059	12,949,257	-	97,121	37,700	22,946,259
<ul> <li>Investment income</li> <li>Activities for generating</li> </ul>	4	-	53,509	-	-	-	-	-	190,423	-	-	-	243,932
funds Income from charitable	4	-	29,158	-	-	-	-	-	-	-	-	-	29,158
activities	4	-	676,502	-	-	-	-	-	162,951	-	-	-	839,453
Other income	4	-	3,680	-	-	-	-	-	634	-	-	-	4,314
Total income		-	9,959,971	-	-	-	-	665,059	13,303,265	-	97,121	37,700	24,063,116
EXPENDITURE Cost of generating funds	5	26,500	117,437		_				21,888				165,825
Cost of charitable		20,500	117,457	-	_	-	-	-		-	-	-	
activities Governance and other	5	-	6,751,130	5,745	20,420	44,259	6,003	573,015	12,605,084	52	107,378	37,700	20,150,786
administrative costs	5	-	46,729	-	-	-	-	40,300	94,332	-	-	-	181,361
Total expenditure		26,500	6,915,296	5,745	20,420	44,259	6,003	613,315	12,721,304	52	107,378	37,700	20,497,972
NET SURPLUS/ (DEFIC REFUND TO MOE ALLOCATION OF	,	(26,500) -	3,044,675	(5,745) -	(20,420)	(44,259) -	(6,003) -	51,744 (8,121)	581,961 -	(52)	(10,257) -	-	3,565,144 (8,121)
20% OF NET SURPLUS	12.1.4	-	(325,741)	-	-	-	-	-	-	-	-	-	(325,741)
TRANSFER WITHIN FU	-	-	(1,695,044)	-	-	-	-	-	(304,899)	-	-	-	(1,999,943)
NET MOVEMENTS IN F	UNDS	(26,500)	1,023,890	(5,745)	(20,420)	(44,259)	(6,003)	43,623	277,062	(52)	(10,257)	-	1,231,339

## **STATEMENT OF CHANGES IN FUNDS**

For The Financial Year Ended 31 March 2021

2021	Note	Balance at 01.04.2020 S\$	Net surplus/ (deficit) for the year S\$	Allocation of 20% of net surplus S\$	Refund to MOE S\$	Transfer of funds S\$	Balance at 31.03.2021 S\$
Unrestricted funds							
General fund	12.1.1	25,710,118	(1,234,935)	(712,109)	-	2,386,658	26,149,732
Investment fund	12.1.2	3,923,806	11,625	538,183	-	-	4,473,614
Project account	12.1.3	1,517,134	-	-	-	-	1,517,134
reserve Sinking fund	12.1.4	4,954,768	-	439,491	-	(220,037)	5,174,222
Student welfare fund	12.1.5	55,115	23,795	-	-	-	78,910
Designated fund							
- Alumni / student	12.2.1	243,651	(18,841)	-	-	-	224,810
welfare fund - Children welfare fund	12.2.2	44,921	-	-	-	-	44,921
- Client welfare fund	12.2.3	41,551	500	-	-	-	42,051
<ul> <li>Medical care welfare fund</li> </ul>	12.2.4	40,451	8,134	-	-	-	48,585
- Apprentices training fund	12.2.5	70,000	55,000	-	-	-	125,000
- Maitri school / building project fund	12.2.6	-	8,850,891	-	-	-	8,850,891
51 51 51		36,601,515	7,696,169	265,565	-	2,166,621	46,729,870
Restricted fund							
Education trust fund	12.3.1	215,156	(19,000)	-	-	-	196,156
Programme fund	12.3.2	(4,245,950)	3,307,702	(265,565)	-	(1,902,405)	(3,106,218)
School building fund - extension	12.3.3	157,409	(10,730)	-	-	-	146,679
Sinking fund	12.3.4	2,493,054	(4,574)	-	-	-	2,488,480
Project fund	12.3.5	1,553,328	(39,483)	-	-	-	1,513,845
Student assistance fund	12.3.6	1,692,053		-	-	-	1,692,053
Job support scheme	12.3.7	-	2,115,100	-	-	-	2,115,100
MOE fund	12.3.8	67,379	158,411	-	(15,279)	-	210,511
Accumulated general fund	12.3.9	22,037,154	1,828,831	-	-	(264,216)	23,601,769
		23,969,583	7,336,257	(265,565)	(15,279)	(2,166,621)	28,858,375
Total		60,571,098	15,032,426	-	(15,279)	-	75,588,245

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

## STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2021

	Note	<b>2021</b> S\$	<b>2020</b> S\$
ASSETS			
Current assets			
Cash and cash equivalents	7	49,995,770	32,257,309
Pledged fixed deposit	7	134,354	375,689
Trade and other receivables	8	1,486,981	4,013,381
Inventories		3,890	3,985
		51,620,995	36,650,364
Non-current asset			
Investment in financial assets	9	2,767,368	2,772,004
Property, plant and equipment	10	24,944,295	25,841,884
	. <u> </u>	27,711,663	28,613,888
Total accesta		70 222 659	65 264 252
Total assets		79,332,658	65,264,252
LIABILITY			
Current liability			
Trade and other payables	11	3,744,413	4,693,154
		2 744 442	4 602 154
Total liability		3,744,413	4,693,154
NET ASSET		75,588,245	60,571,098
TOTAL FUNDS		75,588,245	60,571,098

	Note	S\$	<b>2020</b> S\$
NET ASSET		75,588,245	60,571,098
FUNDS			
Unrestricted funds			
General fund	12.1.1	26,149,732	25,710,118
Investment fund	12.1.2	4,473,614	3,923,806
Project account reserve	12.1.3	1,517,134	1,517,134
Sinking fund	12.1.4	5,174,222	4,954,768
Student welfare fund	12.1.5	78,910	55,115
Designated fund			
- Alumni / student welfare fund	12.2.1	224,810	243,651
- Children welfare fund	12.2.2	44,921	44,921
- Client welfare fund	12.2.3	42,051	41,551
- Medical care welfare fund	12.2.4	48,585	40,451
- Apprentices training fund	12.2.5	125,000	70,000
- Maitri school / building project fund	12.2.6	8,850,891	-
		46,729,870	36,601,515
Restricted fund			
Education trust fund	12.3.1	196,156	215,156
Programme fund	12.3.2	(3,106,218)	(4,245,950)
School building fund - extension	12.3.3	146,679	157,409
Sinking fund	12.3.4	2,488,480	2,493,054
Project fund	12.3.5	1,513,845	1,553,328
Student assistance fund	12.3.6	1,692,053	1,692,053
Job support scheme	12.3.7	2,115,100	-
MOE fund	12.3.8	210,511	67,379
Accumulated general fund	12.3.9	23,601,769	22,037,154
-		28,858,375	23,969,583
TOTAL FUNDS		75,588,245	60,571,098

# **STATEMENT OF CASH FLOWS** For The Financial Year Ended 31 March 2021

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

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

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

#### 1. General information

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

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

The Association is registered as a charity organisation under Charities Act, Chapter 37 on 9 March 1995. The Association has been accorded Institution of Public Character ("IPC") status for the period from 1 June 2018 to 28 February 2021, and subsequently renewed for the period from 1 March 2021 to 29 February 2024.

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

- 1. Metta Home for the Disabled
- 2. Metta Home Day Activity Centre
- 3. Metta Day Activity Centre for the Intellectually Disabled
- 4. Metta Day Rehabilitation Centre for the Elderly
- 5. Metta Hospice Care Centre
- 6. Metta HomeCare
- 7. Metta Preschool @Punggol
- 8. Supported Employment for Youth (formerly known as Metta Alumni Care)
- 9. Metta School

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

#### 2. Significant accounting policies

#### 2.1 Basis of preparation

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

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

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

#### 2.2 Revenue recognition

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

2.2.1 Donations

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

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

2.2.2 Government grants

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

2.2.3 Revenue from services rendered

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

2.2.4 Interest and investment income

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

#### 2.2.5 Sale of goods

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

#### 2.2.6 School fees

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

#### 2.2.7 Other income

Other income is recognised when received.

# 2.3 Expenditure recognition

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

2.3.1 Cost of generating funds from fund-raising activities

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

2.3.2 Cost of charitable activities

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

2.3.3 Governance and administrative costs

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

# 2.3.4 Allocated costs

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

## 2.4 Employee benefits

#### 2.4.1 Defined contribution plans

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

#### 2.4.2 Employee leave entitlement

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

#### 2.5 Operating leases

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

Rental on operating lease is charged to statement of financial activities.

#### 2.6 Financial assets

#### 2.6.1 Recognition and measurement

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

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

#### 2.6.2 Derecognition

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

### 2.6.3 Impairment

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

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

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

#### 2.7 Cash and cash equivalents

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

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

# 2.8 Inventories

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

# 2.9 Property, plant and equipment

#### 2.9.1 Measurement

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

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

#### 2.9.2 Depreciation

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

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

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

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

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

# 2.9.3 Subsequent expenditure

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

### 2.9.4 Disposal

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

### 2.10 Financial liabilities

### 2.10.1 Recognition and measurement

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

# 2.10.2 Derecognition

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

# 2.11 Trade and other payables

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

# 2.12 Provisions for other liabilities and charges

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

#### 2.13 Funds

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

# 2.14 Events after report date

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

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

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

#### 3.1 Critical accounting estimates and assumptions

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

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

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

#### Government grants

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

# 4. Income

						Unrestric	ted funds					
								Desi	gnated funds			
			Project		Student	Alumni /	Children	Client		Apprentices		
	General fund	Investment fund	account reserve	Sinking fund	welfare fund	student welfare fund	welfare fund	welfare fund	Medical care welfare fund	training fund	Maitri school/ building project fund	Total fund
	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$
2021												
Voluntary income												
Donation- tax exempt	1,072,364	-	-	-	-	-	-	-	-	-	6,325,067	7,397,431
Donation- non-tax exempt	434,266	-	-	-	-	-	-	-	-	-	2,609,873	3,044,139
Donation- designated- tax exempt	72,460	-	-	-	-	3,350	-	-	10,000	55,000	-	140,810
Donation- designated- non- tax exempt	14,834	-	-	-	115,791	100	-	500	-	-	-	131,225
Grants - Government grants	55,538	-									-	55,538
- NCSS	15,396	-	-	-	-	-	-	-	-	-	-	15,396
- Rental grants	595,731	-	-	-	-	-	_	_	_	_	-	595,731
- President's challenge	250,000	-	-	-	-	-	-	-	_	-	-	250,000
- Bicentennial fund	388,000	-	-	-	-	-	-	-	-	-	-	388,000
- Non-government grants	155,767	-	-	-	-	-	-	-	-	-	-	155,767
	3,054,356	-	-	-	115,791	3,450	-	500	10,000	55,000	8,934,940	12,174,037
Investment income Investment income	58,020	11,625										69,645
Interest income	56,020 95,420	- 11,025	-	-	-	-	-	-	-	-	- 5,803	101,223
Interest income	153,440	11,625	-			-	-		-	-	5,803	170,868
	155,440	11,025	-	-	-	-	-	-	-	-	5,003	170,000
Activities for generating fu	nds											
Fund-raising income	518,708	-	-	-	-	-	-	-	-	-	-	518,708

						Unrestrie	cted funds					
								Desi	ignated funds			
			Project		Student	Alumni /	Children	Client		Apprentices		
	General fund	Investment fund	account reserve	Sinking fund	welfare fund	student welfare fund	welfare fund	welfare fund	Medical care welfare fund	training fund	Maitri school/ building project fund	Total fund
	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$
2021 (Continued)												
Income from charitable ac	tivities											
Sales of goods	522,044	-	-	-	-	-	-	-	-	-	-	522,044
Direct activities income	95,238	-	-	-	-	-	-	-	-	-	-	95,238
	617,282	-	-	-	-	-	-	-	-	-	-	617,282
Other income												
Subscription fee	648	-	-	-	-	-	-	-	-	-	-	648
Government grant												
- Job support scheme	642,892	-	-	-	-	-	-	-	-	-	15,069	657,961
- Others	36,369	-	-	-	-	-	-	-	-	-	-	36,369
Miscellaneous	2,104	-	-	-	-	-	-	-	-	-	-	2,104
	682,013	-	-	-	-	-	-	-	-	-	15,069	697,082
Total income	5,025,799	11,625	-	-	115,791	3,450	-	500	10,000	55,000	8,955,812	14,177,977

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

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

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

					L	Inrestricted funds					
-							D	esignated fu	nds		
			Project		Student	Alumni /	Children	Client		Apprentices	
	General	Investment	account	Sinking fund	welfare	student	welfare	welfare	Medical care	training	Total fund
	fund S\$	fund S\$	reserve S\$	S\$	fund S\$	welfare fund S\$	fund S\$	fund S\$	welfare fund S\$	fund S\$	S\$
2020 (Continued)	Sφ	39	39	SФ	39	Οψ	Οψ	Οψ	Οψ	Οψ	39
Income from charitable activities											
Sales of goods	528,011	-	-	-	-	-	-	-		-	528,011
Direct activities income	78,403	-	-	-	-	-	-	-		-	78,403
-	606,414	-	-	-	-	-	-	-	-	-	606,414
Other income											
Miscellaneous	3,064	-	-	-	-	-	-	-	-	-	3,064
Total income	4,048,034	70,092	_	-	55,661	48,592	_	2,192	248	70,000	4,294,819

						Rest	ricted funds					
	Education trust fund S\$	Programme fund S\$	School building fund (extension) S\$	Sinking fund S\$	Project fund S\$	Student assistance fund S\$	MOE fund S\$	Accumulated general fund S\$	Trailblazer fund S\$	SG Enable transport subsidy fund S\$	Student achievement award grant S\$	Total fund S\$
2020	04	00	Οψ	Οψ	Οψ	0¢	ΟΨ	Οψ	04	04	Οψ	ΟΨ
Voluntary income												
Donation- tax exempt	-	136,851	-	-	-	-	-	-	-	-	-	136,851
Donation- non-tax exempt	-	128,409	-	-	-	-	-	-	-	-	-	128,409
Donation- designated	-	89,770	-	-	-	-	-	21,888	-	-	-	111,658
Grants												
- Government grants	-	6,900,040	-	-	-	-	-	309,700	-	97,121	-	7,306,861
- Non-government grant	-	17,584	-	-	-	-	-	7,360	-	-	-	24,944
- NCSS	-	180	-	-	-	-	-	3,281,009	-	-	-	3,281,189
- Tote board grants	-	1,151,058	-	-	-	-	-	-	-	-	-	1,151,058
- Rental grants	-	326,616	-	-	-	-	-	-	-	-	-	326,616
<ul> <li>Funding adjustment</li> </ul>	-	64,051	-	-	-	-	-	-	-	-	-	64,051
- Subsidy	-	83,077	-	-	-	-	-	-	-	-	-	83,077
- Community Silver Trust (CST)	-	299,486	-	-	-	-	-	-	-	-	-	299,486
- MOE grants	-	-	-	-	-	-	665,059	9,329,300	-	-	37,700	10,032,059
		9,197,122	-	-	-	-	665,059	12,949,257	-	97,121	37,700	22,946,259
Investment income		45.005										
Investment income	-	15,225	-	-	-	-	-	-	-	-	-	15,225
Interest income	-	38,284	-	-	-	-	-	190,423	-	-	-	228,707
		53,509	-	-	-	-	-	190,423	-	-	-	243,932

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

# 5. Expenditure

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

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

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

								F	Restricted funds							
2021 (Continued)	Education trust fund S\$	Programme fund S\$	School building fund (extension) S\$	Sinking fund S\$	Project fund S\$	Student assistance fund S\$	Job support scheme S\$	MOE fund S\$	Accumulated general fund S\$	Media Corp Enable fund (MEF) S\$	MOE Augmented curriculum enhancement fund S\$	MOE renovation fund S\$	MOE temporary relief support S\$	SG Enable transport subsidy fund S\$	Student achievement award grant S\$	Total fund S\$
Cost of generating fund	s															
Donation expenses	19,000	40,642	-	-	-	-	-	-	1,819	-	-	-	-	-	-	61,461
Fund-raising expenses	-	8,743	-	-	-	-	-	-	-	-	-	-	-	-	-	8,743
	19,000	49,385	-	-	-	-	-	-	1,819	-	-	-	-	-	-	70,204
Governance and other a	administrative	costs														
Audit fee	-	-	-	-	-	-	-	-	13,054	-	-	-	-	-	-	13,054
Bank charges	-	1,116	-	-	-	-	-	-	2,416	-	-	-	-	-	-	3,532
Newspapers and periodicals	-	433	-	-	-	-	-	-	-	-	-	-	-	-	-	433
Other professional fees	-	15,728	-	-	-	-	-	40,300	153,466	-	-	-	-	-	-	209,494
Recruitment expenses	-	3,526	-	-	-	-	-	-	5,248	-	-	-	-	-	-	8,774
	-	20,803	-	-	-	-	-	40,300	174,184	-	-	-	-	-	-	235,287
Total expenditure	19,000	6,942,120	10,730	4,574	39,483	-	-	685,282	13,190,080	32,400	252,069	16,236	8,080	141,041	42,100	21,383,195
. etal espenditure	.5,000	5,512,120	10,100	.,014	00,100			000,202	,	52,100	202,000	.5,200	5,000	,011	12,100	21,000,100

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

	Unrestricted funds										
								Designated fu	unds		
			Project		Student	Alumni /	Children	Client		Apprentices	
	General fund S\$	Investment fund S\$	account reserve S\$	Sinking fund S\$	welfare fund S\$	student welfare fund S\$	welfare fund S\$	welfare fund S\$	Medical care welfare fund S\$	training fund S\$	Total fund S\$
2020 (Continued)	C.	0.	00	C¢	C.	- 1	- •	- •	- 1	- •	0.0
Cost of generating funds											
Amortization of investments	4,636	-	-	-	-	-	-	-	-	-	4,636
Donation expenses	123,202	-	-	-	-	54,786	-	-	-	-	177,988
Fund- raising expenses	149,502	-	-	-	-	-	-	-	-	-	149,502
	277,340	-	-	-	-	54,786	-	-	-	-	332,126
Governance and other administra	tive costs										
Audit fee	24,614	-	-	-	-	-	-	-	-	-	24,614
Bank charges	2,832	-	-	-	-	-	-	-	-	-	2,832
Newspapers and periodicals	1,200	-	-	-	-	-	-	-	-	-	1,200
Other professional fees	75,110	-	-	-	-	-	-	-	-	-	75,110
Recruitment expenses	537	-	-	-	-	-	-	-	-	-	537
	104,293	-	-	-	-	-	-	-	-	-	104,293
Total expenditure	6,002,552	-	-	-	35,281	54,786	-	-	-	-	6,092,619

	Restricted funds											
2020	Education trust fund S\$	Programme fund S\$	School building fund (extension) S\$	Sinking fund S\$	Project fund S\$	Student assistance fund S\$	MOE fund S\$	Accumulated general fund S\$	Trailblazer fund S\$	SG Enable transport subsidy fund S\$	Student achievement award grant S\$	Total fund S\$
Cost of charitable activities												
Direct activities expenses		719,772				6,003	508,078	10,649,011	52	107,378	37,700	12,027,994
Staff costs	-	113,112	-	-	-	0,003	506,076	10,049,011	52	107,378	57,700	12,027,994
- Salaries and bonuses	-	3,779,372	-	-	-	-	-	681,539	-	_	-	4,460,911
- Un-utilised leave	-	32,058	-	-	-	-	-	-	-	-	-	32,058
- CPF/ SDL/ FWL	-	609,212	-	-	-	-	-	98,797	-	-	-	708,009
- Welfare and benefits	-	182,869	-	-	-	-	3,007	16,514	-	-	-	202,390
Depreciation	-	540,305	5,745	20,420	34,683	-	-	559,819	-	-	-	1,160,972
Low-value assets expensed	-	36,588	-	-	9,576	-	57,293	48,592	-	-	-	152,049
Loss on disposal	-	-	-	-	-	-	-	2,576	-	-	-	2,576
Printing, stationery, and postage	-	18,347	-	-	-	-	-	73,552	-	-	-	91,899
Office supplies	-	2,668	-	-	-	-	-	-	-	-	-	2,668
License and subscriptions	-	5,305	-	-	-	-	-	-	-	-	-	5,305
Miscellaneous expenses	-	1,249	-	-	-	-	-	-	-	-		1,249
Telecommunication	-	30,375	-	-	-	-	4,637	6,385	-	-	-	41,397
Meeting expenses	-	210	-	-	-	-	-	-	-	-	-	210
Utilities	-	205,899	-	-	-	-	-	190,123	-	-	-	396,022
Repair and maintenance	-	200,732	-	-	-	-	-	262,704	-	-	-	463,436
Rental of building	-	364,915	-	-	-	-	-	15,472	-	-	-	380,387
Rental of equipment	-	21,254	-	-	-	-	-	-	-	-	-	21,254
		6,751,130	5,745	20,420	44,259	6,003	573,015	12,605,084	52	107,378	37,700	20,150,786

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

# 6. Income tax expense

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

# 7. Cash and cash equivalents

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

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

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

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

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

# 8. Trade and other receivables

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

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

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

# 9. Investment in financial assets

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

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

## 10. Property, plant and equipment

	Beginning of				End of
	financial year	Additions	Disposal / written off	Transfer	financial year
31 March 2021	S\$	S\$	S\$	S\$	S\$
Cost					
Air-con	1,002,237	2,942	-	-	1,005,179
Alarm and security system	336,570	-	-	91,410	427,980
Arts and music equipment Building	169,261 31,028,328	11,919	(20,828)	-	160,352 31,028,328
Computer	1,609,200	181,965	(35,227)	-	1,755,938
Electrical and fittings	225,902		<u>.</u>	-	225,902
Furniture and equipment	2,940,946	176,106	(150,943)	-	2,966,109
Kitchen equipment Laundry equipment	194,850 58,407	61,354	-	-	256,204 58,407
Motor vehicles	595,088	-	-	-	595,088
Physio / Medical equipment	625,226	12,155	(2,250)		635,131
Renovation	3,297,785	293,367	-	1,510,074	5,101,226
Work-in-progress	1,562,194 43,645,994	210,678 950,486	(209,248)	(1,601,484)	<u>171,388</u> 44,387,232
		,	()		· · ·
	Beginning of		Dispessel /		End of
	financial year	Depreciation	Disposal / written off	Transfer	financial year
	S\$	S\$	S\$	S\$	S\$
Accumulated depreciation Air-con	555,341	111,787			667,128
Alarm and security system	252,973	49,351	_	_	302,324
Arts and music equipment	147,822	16,001	(19,734)	-	144,089
Building	8,916,869	976,475	-	-	9,893,344
Computer	1,368,098	151,610	(35,197)	-	1,484,511
Electrical and fittings Furniture and equipment	223,997 2,512,647	1,538 192,284	- (150,422)	-	225,535 2,554,509
Kitchen equipment	163,621	10,507	(100,422)	_	174,128
Laundry equipment	58,407	-	-	-	58,407
Motor vehicles	567,804	13,643	-	-	581,447
Physio / Medical equipment	479,494	77,055	(2,250)	-	554,299
Renovation Work-in-progress	2,557,037	246,179	-	-	2,803,216
	17,804,110	1,846,430	(207,603)	-	19,442,937
	Beginning of				End of
	financial year				financial year
	S\$				S\$
Carrying Amount					000.054
Air-con Alarm and security system	446,896 83,597				338,051 125,656
Arts and music equipment	21,439				16,263
Building	22,111,459				21,134,984
Computer	241,102				271,427
Electrical and fittings	1,905				367
Furniture and equipment	428,299 31,229				411,600
Kitchen equipment Laundry equipment					82,076
Motor vehicles	27,284				13,641
Physio / Medical equipment	145,732				80,832
Renovation	740,748				2,298,010
Work-in-progress	1,562,194	-			171,388
	25,841,884	=			24,944,295

	Beginning of		Disposal /		End of
	financial year	Additions	written off	Transfer	financial year
31 March 2020	S\$	S\$	S\$	S\$	S\$
<b>Cost</b> Air-con Alarm and security system Arts and music equipment Building	472,276 342,134 171,357 31,028,328	534,027 - 5,042	(4,066) (5,564) (7,138)	- - -	1,002,237 336,570 169,261 31,028,328
Computer Electrical and fittings	1,428,943 225,902	182,558	(2,301)	-	1,609,200 225,902
Furniture and equipment Kitchen equipment Laundry equipment Motor vehicles	2,796,722 187,467 58,407 604,174	271,197 9,630 -	(126,973) (2,247) - (9,086)	- - -	2,940,946 194,850 58,407 595,088
Physio / Medical equipment Renovation Work-in-progress	621,424 3,239,443 10,050	5,393 58,342 1,552,144	(1,591)	-	625,226 3,297,785 1,562,194
	41,186,627	2,618,333	(158,966)	-	43,645,994
	Beginning of				End of
	financial year	Depreciation	Disposal / written off	Transfer	financial year
	S\$	S\$	S\$	S\$	S\$
Accumulated depreciation Air-con Alarm and security system Arts and music equipment Building Computer Electrical and fittings Furniture and equipment Kitchen equipment Laundry equipment Motor vehicles Physio / Medical equipment Renovation Work-in-progress	453,265 221,185 141,539 8,298,382 1,247,100 210,485 2,419,150 155,800 58,407 546,074 387,239 2,364,228 16,502,854	106,142 37,352 11,180 618,487 123,298 13,512 220,134 10,068 30,816 93,846 192,809 1,457,644	(4,066) (5,564) (4,897) (2,300) (126,637) (2,247) (9,086) (1,591)		555,341 252,973 147,822 8,916,869 1,368,098 223,997 2,512,647 163,621 58,407 567,804 479,494 2,557,037 -
	Beginning of financial year S\$				End of financial year S\$
Carrying Amount Air-con Alarm and security system Arts and music equipment Building Computer Electrical and fittings Furniture and equipment Kitchen equipment Laundry equipment Motor vehicles Physio / Medical equipment Renovation Work-in-progress	19,011 120,949 29,818 22,729,946 181,843 15,417 377,572 31,667 - - 58,100 234,185 875,215 10,050 24,683,773				446,896 83,597 21,439 22,111,459 241,102 1,905 428,299 31,229 27,284 145,732 740,748 1,562,194 25,841,884

# 11. Trade and other payables

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

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

#### 12. Funds

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

## 12.1 Unrestricted fund

# 12.1.1 General fund

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

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

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

# 12.1.2 Investment fund

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

# 12.1.3 Project account reserve

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

# 12.1.4 Sinking fund

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

# 12.1.5 Student welfare fund

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

# 12.2 Unrestricted – designated fund

#### 12.2.1 Alumni / student welfare fund

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

#### 12.2.2 Children welfare fund

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

# 12.2.3 Client welfare fund

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

### 12.2.4 Medical care welfare fund

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

# 12.2.5 Apprentices training fund

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

# 12.2.6 Maitri school / building project fund

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

## 12.3 Restricted fund

12.3.1 Education trust fund

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

12.3.2 Programme fund

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

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

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

12.3.3 School building fund - extension - Metta School

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

12.3.4 Sinking fund – Metta School

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

12.3.5 Project fund – Metta School

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

12.3.6 Student assistance fund – Metta School

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

#### 12.3.7 Job support scheme – Metta School

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

- 12.3.8 MOE fund Metta School
  - (a) MOE Augmented curriculum enhancement fund

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

(b) MOE grants

This fund is used to organise common curriculum programmes or purchase additional resources which benefit students, provide financial assistance and to top up the difference of actual manpower costs of MOE-seconded education officers based on MOE salary scale and salaries of SPED principals/teachers provided in the prevailing SPED staffing model.

(c) MOE renovation fund

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

(d) MOE temporary relief support fund

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

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

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

#### 12.3.9 Accumulated general fund – Metta School

The accumulated general fund is restricted for the School only, for the benefit of its intended purpose, according to the funder's intent for the use of monies. The fund will not be transferred out of the School for other purposes. The fund will also not be re-designated for other purposes unless approval is given by the funder.

### 12.3.10 MediaCorp enable fund – Metta School

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

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

## 12.3.11 SG Enable transport subsidy fund – Metta School

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

12.3.12 Student achievement award grant - Metta School

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

#### 12.3.13 Trailblazer fund – Metta School

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

## 12.3.14 Community Silver Trust

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

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

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

	2021	2020
	S\$	S\$
	00.004	04.000
Balance at beginning of financial year	62,861	84,260
Add: Community Silver Trust – Matching Grant	525,635	299,486
Less: Refund to Association	(52,802)	-
Less: Expenditure	(315,735)	(320,885)
Balance at end of financial year	219,959	62,861

#### 12.3.15 Care and share

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

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

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

## 13. Operating lease commitments

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

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

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

## 14. Related party transactions

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

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

#### Key management personnel compensation

The key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the Association. The key management personnel for the reporting period comprise the Deputy Executive Director, Assistant Director, Managers, Principal, Vice Principal, Head of Programme and Head of Department.

2021	2020
S\$	S\$

Total remuneration of key management personnel2,214,0922,091,753

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

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

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

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

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

# 15. Reserve policy and position

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

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

Reference:

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

Total Annual Operating Expenditure includes expenses related to Cost of Generating Funds, Cost of Charitable Activities and Governance and other administrative costs.

The Association's reserve policy is as follows:

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

#### 16. Management of conflict of interest

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

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

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

# 慈光学校 财政报告

For The Year Ended 31 March 2021

Registered in the Republic of Singapore with the Ministry of Education (Registry Number: 1431)

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#### SCHOOL MANAGEMENT COMMITTEE'S STATEMENT

For the financial year ended 31 March 2021

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

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

In the opinion of the School Management Committee,

- (a) the accompanying financial statements are drawn up in accordance with the provisions of the Singapore Charities Act, Chapter 37 (the Charities Act) and Charities Accounting Standards (CAS) so as to give a true and fair view of the state of affairs of the School as at 31 March 2021, and the financial performance and cash flows of the School for the financial year ended on that date; and
- (b) the accounting and other records required by the Charities Act to be kept by the School have been properly kept in accordance with the provisions of the Charities Act; and
- (c) at the date of this statement, there are reasonable grounds to believe that the School will be able to pay its debts as and when they fall due.

#### **School Management Committee**

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

Ven. Chao Khun Fa Zhao ввм	Chairman
Ee Tiang Hwee	Supervisor
So Kah Lay	Secretary
Ven. Shi You Guang	Honorary Treasurer
Ong Say Kiat, Jason	Member
Ko Yu Quan	Member
Lim Thou Kin, Julian	Member
Lee Hak Boon	Member appointed by Ministry of Education
Wong Geok Mei	Representative from Ministry of Education

#### **Independent Auditor**

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

On behalf of the School Management Committee,

Ven. Chao Khun Fa Zhao BBM Chairman

Singapore 5 August 2021

Miang there

Ee Tiang Hwee Supervisor

Ven. Shi You Guang Honorary Treasurer

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

#### Opinion

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

In our opinion, the accompanying financial statements are properly drawn up in accordance with the provisions of the Singapore Charities Act, Chapter 37 (the Charities Act) and Charities Accounting Standard (CAS) so as to present fairly, in all material respects, the state of affairs of the School as at 31 March 2021 and of the income and expenditure and cash flows of the School for the financial year ended on that date.

#### **Basis for Opinion**

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

#### **Other Information**

Management is responsible for the other information. The other information comprises the information included in the School Management Committee's Statement set out on page 112.

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

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

#### **Responsibilities of Management Committee for the Financial Statements**

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

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

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

#### Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

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

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

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

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

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

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

- Ugho

UHY Lee Seng Chan & Co Public Accountants and Chartered Accountants

Singapore 5 August 2021

# **STATEMENT OF FINANCIAL POSITION**

As at 31 March 2021

	Note 2021 \$		2020 \$
ASSETS			
Current assets			
Cash and cash equivalents	4	20,066,749	15,763,161
Other receivables	5	487,461	1,998,279
	-	20,554,210	17,761,440
Non-current assets	-		
Property, plant and equipment	6	12,084,685	12,465,515
Total assets	<u>-</u>	32,638,895	30,226,955
LIABILITIES Current liabilities	7	704 540	0.474.400
Other payables and accrued expenses	7	791,548	2,171,462
Total liabilities	-	791,548	2,171,462
NET ASSETS	:	31,847,347	28,055,493
FUNDS Unrestricted fund			
Student welfare fund	8	78,910	55,115
	-	78,910	55,115
NET ASSETS FUNDS Unrestricted fund	8	31,847,347 78,910	28,055,493 55,115

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

# STATEMENT OF FINANCIAL ACTIVITIES

Financial year ended 31 March 2021

	Student welfare	Total unrestricted	Accumulated General	Job support	Mediacorp enable	Project	School building fund-	SG Enable VWO transport	Sinking	Student assistance	MOE / NCSS Specific purpose	Total restricted	TOTAL FUND
2021	fund \$	fund \$	Fund \$	scheme \$	fund (MEF) \$	fund \$	extension \$	subsidy	fund \$	fund \$	funds \$	fund \$	s
INCOME	Ŷ	φ	Ŷ	Ŷ	÷	Ŷ	φ		Ŷ	Ψ	÷	Ŷ	*
INCOME FROM GENERATED FUNDS													
Voluntary Income													
Designated donations	68,099	68,099	1,819	-	-	-	-	-	-	-	-	1,819	69,918
Donation income collected on behalf by related party	47,693	47,693	-	-	-	-	-	-	-	-	-	-	47,693
Investment Income													
Interest - fixed deposit	-	-	122,872	-	-	-	-	-	-	-	-	122,872	122,872
Interest - Autosave account	-	-	126	-	-	-	-	-	-	-	-	126	126
INCOME FROM CHARTIABLE ACTIVITIES													
School Fees													
Foreign students	-	-	48,240	-	-	-	-	-	-	-	-	48,240	48,240
Local students	-	-	107,240	-	-	-	-	-	-	-	-	107,240	107,240
SG Enable VWO transport subsidy	-	-	-	-	-	-	-	141,041	-	-	-	141,041	141,041
Ministry of Education													
Capitalisation grant	-	-	9,495,859	-	-	-	-	-	-	-	-	9,495,859	9,495,859
Grant received	-	-	-	-	-	-	-	-	-	-	1,767,695	1,767,695	1,767,695
Student award grant	-	-	1,200	-	-	-	-	-	-	-	42,100	43,300	43,300
Secondment fund	-	-	-	-	-	-	-	-	-	-	166,683	166,683	166,683
SPED FAS Toteboard art grant	-	-	8,925	-	-	-	-	-	-	-	28,762	28,762 8,925	28,762 8,925
Annual adjustment for prior financial year	-		283,168	-	-					-	-	283,168	283,168
National Council of Social Services Capitalisation grant	_	_	3,633,620	_	_		_		_	_	_	3,633,620	3,633,620
SPED FAS	_	_	-	-	-	_	_	_	_	_	16,420	16,420	16,420
Annual adjustment for prior financial year	-	-	104,733	-	-	-	-	-	-	-	-	104,733	104,733
Grants from Other Agencies													
Job support scheme grant	-	-	-	2,115,100	-	-	-	-	-	-	-	2,115,100	2,115,100
Special employment credit	-	-	21,209	-	-	-	-	-	-	-	-	21,209	21,209
Temporary employment	-	-	320,847	-	-	-	-	-	-	-	-	320,847	320,847
Mediacorp enable fund	-	-	-	-	32,400	-	-	-	-	-	-	32,400	32,400
NAC art grant	-	-	4,930	-	-	-	-	-	-	-	-	4,930	4,930
Miscellaneous Income													
Other income	-	-	4,641	-	-	-	-	-	-	-	-	4,641	4,641
TOTAL INCOME	115,792	115,792	14,159,429	2,115,100	32,400	-	-	141,041	-	-	2,021,660	18,469,630	18,585,422
EXPENDITURE COST OF GENERATED FUNDS													
Designated donation expenditure	-			-	-	-	-		-	-	-	-	-
COST OF CHARITABLE ACTIVITIES													
Art & craft	-	-	4,530	-	-	-	-	-	-	-	-	4,530	4,530
Assessment & examinations	-	-	53,102 988	-	-	-	-	-	-	-	-	53,102 988	53,102 988
Character & citizenship education activities Class decorations materials	-	-	3,397	-	-	-	-	-	-	-	-	3,397	3,397
Curriculum development resources	-	-	25,857	-	-	-	-	-	-	-	-	25,857	25,857
Designated donations expenditure	-	-	1,819	-	-	-	-	-	-	-	-	1,819	1,819
Health & fitness	-	-	8,490	-	-	-	-	-	-	-	2,741	11,231	11,231
Home economics	-	-	18,830	-	-	-	-	-	-	-	-	18,830	18,830
ISC air conditioning ISC baking	-	-	42,594 22,099	-	-	-	-	-	-	-	-	42,594 22,099	42,594 22,099
ISC food & beverage and customer service	-	-	2,977	-	-	-	-	-	-	-	-	2,977	2,977
ISC food preparation	-	-	34,013	-	-	-	-	-	-	-	-	34,013	34,013
ISC housekeeping	-	-	1,783	-	-	-	-	-	-	-	-	1,783	1,783
IT provisions to support telecommuting	-	-	12,634	-	-	-	-	-	-	-	-	12,634	12,634
JSD expenses Materials & resources	-	-	1,475 90,698	-	-	-	-	-	-	-	6,268	1,475 96,966	1,475 96,966
Miscellaneous expenses	-	-	17,202	-	-	-	-	-	-	-	- 0,200	17,202	17,202
MOE student achievement award expenses	-	-	2,700	-	-	-	-	-	-	-	42,100	44,800	44,800
National education activities	-	-	6,180	-	-	-	-	-	-	-	-	6,180	6,180
Occupational therapist resources	-	-	3,876	-	-	-	-	-	-	-	-	3,876	3,876
Outsource services for approved position - trainer (Note 10b (i))	-	-	245,928	-	-	-	-	-	-	-	- 1,384	245,928 1,384	245,928 1,384
Parents' session/workshop Project grant Expenses	-	-	-	-	32,400	-	-	-	-	-	1,384	42,458	42,458
Programme events & activities	-	-	74,574	-	-	-	_	-	-	-		74,574	74,574
PVA CCA instructor fees	-	-	85,218	-	-	-	-	-	-	-	28,333	113,551	113,551
PVA CCA materials	-	-	57,260	-	-	-	-	-	-	-	2,501	59,761	59,761
PVA CCA transport	-	-	3,160 5,012	-	-	-	-	-	-	-	-	3,160 5,012	3,160 5,012
Psychologist resources	-	-	5,012	-	-	-	-	-	-	-	-	5,012	5,012

	← Unrestric	ted Fund → 🗧	<u>.</u>				- Restricted	Funds				>	
2021	Student welfare fund	Total unrestricted fund	Accumulated General Fund	Job support scheme	Mediacorp enable fund (MEF)	Project fund	School building fund- extension	SG Enable VWO transport subsidy	Sinking fund	Student assistance fund	MOE / NCSS Specific purpose funds	Total restricted fund	TOTAL FUND
	\$	\$	\$	\$	\$	\$	\$		\$	\$	\$	\$	\$
School events & activities	- 144	- 144	53,774	-	-	-	-	-	-	-	-	53,774	53,774
School uniforms	144	144	16,916	-	-	-	-	141,041	-	-	11,906	28,822	28,966 141,041
SG Enable transport subsidy expenses	-	-	317	-	-	-	-	141,041	-	-	-	141,041 317	317
Social worker resources	-	-	1,926	-	-	-	-	-	-	-	-	1,926	1.926
Speech & language therapist resources School fee subsidy	-	-	1,920	-	-	-	-	-	-	-	31,020	31,020	31,020
Stationery	-	-	7,199	-	-	-	-	-	-	-	2,256	9,455	9,455
Student leadership activities	_	_	3,574	_	_	_	_	_	_	_	-	3,574	3,574
Student assistance expenses	65,355	65,355	0,014	_	_	_	_	_	_	_	_	0,014	65,355
Student meals	980	980	77,067	-	-	-		-	-	-	105,741	182,808	183,788
Student transport - public transport	14,506	14,506	173	-	-	-		-	-	-	18,590	18,763	33,269
Student transport - school bus	7,561	7,561		-	-	-		-	-	-	26,180	26,180	33,741
Student transport - school outing	-	-	5,210	-	-	-	-	-	-	-		5,210	5,210
Staff salaries (Note 10a)	-	-	6,050,112	-	-	-	-	-	-	-	1,224,322	7,274,434	7,274,434
Staff bonus (Note 10a)		-	1,326,770	-	-	-		-	-	-	25,070	1,351,840	1,351,840
Staff CPF/SDF (Note 10a)		-	1,178,942	-	-	-		-	-	-	123,424	1,302,366	1,302,366
Staff transport (Note 10a)	-	-	2,367			-		-	-	-	-	2,367	2,367
Staff welfare & benefits medical (Note 10a)	-	-	85,413	-	-	-	-	-	-	-	2,714	88,127	88,127
Staff welfare & benefits others (Note 10a)	-	-	47,959	-	-	-	-	-	-	-	-	47,959	47,959
Staff training		-	-	-	-	-	-	-	-	-	177,535	177,535	177,535
Total cost of charitable activities	88,546	88,546	9,684,115	-	32,400	-	÷	141,041	-	-	1,842,143	11,699,699	11,788,245
GOVERNANCE AND OTHER ADMINISTRATIVE COSTS													
Audit fee	-	-	13,054	-	-	-	-	-	-	-	-	13,054	13,054
Bank charges	-	-	2,417	-	-	-	-	-	-	-	-	2,417	2,417
Depreciation expenses	-	-	882,347	-	-	-	-	-	-	-	-	882,347	882,347
Depreciation expenses designated usage	-	-	-	-	-	39,483	10,730	-	4,574	-	5,067	59,854	59,854
Disposal of fixed assets	-	-	1,645	-	-	-	-	-	-	-	-	1,645	1,645
Insurance	-	-	17,830	-	-	-	-	-	-	-	-	17,830	17,830
Maintenance of IT equipments	-	-	32,278	-	-	-	-	-	-	-	-	32,278	32,278
Maintenance of other equipments	-	-	52,732	-	-	-	-	-	-	-	-	52,732	52,732
Maintenance of furnitures	-	-	9,136	-	-	-	-	-	-	-	-	9,136	9,136
Maintenance of land & buildings	-	-	168,844	-	-	-	-	-	-	-	9,500	178,344	178,344
Management fees (Note 14)	-	-	90,467	-	-	-	-	-	-	-	-	90,467	90,467
Outsource services for approved position - security (Note 10b (i))	-	-	71,792	-	-	-	-	-	-	-	-	71,792	71,792
Outsource services for approved position - occupation therapist (Note 10b (i))	-	-	113,818	-	-	-	-	-	-	-	-	113,818	113,818
Outsource services for approved position - cleaners (Note 10b (i))	-	-	63,000	-	-	-	-	-	-	-	-	63,000	63,000
Project management fee (Note 10b (ii))	-	-	75,569	-	-	-	-	-	-	-	-	75,569	75,569
Outsource services - IT Manpower (Note 10b (i))	-	-	4,105	-	-	-	-	-	-	-	40,300	44,405	44,405
Postage & courier charges	-	-	4,088	-	-	-	-	-	-	-	-	4,088	4,088
Printing & stationery	-	-	94,054	-	-	-	-	-	-	-	-	94,054	94,054
Professional fees	-	-	2,000	-	-	-	-	-	-	-	-	2,000	2,000
Purchase of IT equipments	3,451	3,451	85,370 25,334	-	-	-	-	-	-	-	68,350	153,720 25,334	157,171 25,334
Purchase of other equipments	-	-		-	-	-	-	-	-	-	1 660		25,334 31,913
Purchase of fumitures Recruitment services	-	-	30,244 5,248	-	-	-	-	-	-	-	1,669	31,913 5,248	31,913 5,248
	-	-		-	-	-	-	-	-	-	-		5,248 15,807
Rental & utilities fees MWA Support staff salaries gross (Note 10a)	-	-	15,807 512,744	-	-	-	-	-	-	-	-	15,807 512,744	512,744
Support staff salaries gross (Note 10a) Support staff bonus gross (Note 10a)	-	-	150,696	-	-	-	-	-	-	-	-	150,696	150,696
Support staff CPF/SDF (Note 10a)	-	-	96,419	-	-	-	-	-	-	-	-	96.419	96.419
Support staff training	-	-	50,419	-	-	-	-	-	-	-	2,808	2,808	2,808
Support staff transport (Note 10a)	-	-	- 89	-	-	-	-	-	-	-	2,000	2,000	2,000
Support staff welfare & benefits medical (Note 10a)	-	-	9,006	-	-	-	-	-	-	-	-	9,006	9,006
Support staff welfare & benefits (Note 10a)	-	-	4,834	-	-	-	-	-	-	-		4,834	4,834
Telecommunication	-	-	6,769	-		-		-	-	-	4,636	11,405	11,405
Utilities	-	-	157,740	_	-	-	-	-	-	-		157,740	157.740
Total governance and other administrative costs	3,451	3,451	2,799,476	-	-	39,483	10,730	-	4,574	-	132,330	2,986,593	2,990,044
TOTAL EXPENDITURE	91,997	91,997	12,483,591	-	32,400	39,483	10,730	141,041	4,574	-	1,974,473	14,686,292	14,778,289
NET INCOME / (EXPENDITURE)	23,795	23,795	1,675,838	2,115,100	-	(39,483)	(10,730)	-	(4,574)	-	47,187	3,783,338	3,807,133
GROSS TRANSFER BETWEEN FUNDS	20,.00	_0,.00	.,576,665	_,		(-3,100)	(,)		(.,)		,	2,. 50,000	2,507,700
	-	_	_	-	-	-	-	-	_	_	(15,279)	(15,279)	(15,279)
											111,225	(10,213)	(10,210)
Refund to MOE Transfer of funds	-	-	(111.225)	-									
Transfer of funds NET MOVE NET MOVEMENT IN FUNDS	23,795	- 23,795	(111,225) 1,564,613	- 2,115,100		(39,483)	(10,730)	-	(4,574)	-	143,133	3,768,059	3,791,854
Transfer of funds	- 23,795 55,115	- 23,795 55,115		2,115,100		(39,483)	(10,730) 157,409	-	(4,574) 2,493,054	1,692,053		3,768,059 28,000,378	3,791,854 28,055,493

	/											Postria	ad Euroda											
							←	$\rightarrow$				Restric	ted Funds		Staff							SPED	PED Total	Total
	Additional training		Curriculum	Discretionary financial		High needs	ICT develop	Equipment		Public tramsport		MOE- NCSS		MOE-NCSS	training vote	STSPMF	Temporary	Contract	MOE	Parent support	School	financial assistance	Student	MOE/NCSS specific
2021	vote fund ("ATV") \$	enhancement fund \$	t enhancemen fund ("CEF") \$		Edusave grant \$	grant ("HNG") \$	Manpower grant \$	and services grant \$	Opportunity fund \$	subsidy ("PTS") \$	S2W fund \$	innovation award \$	Renovation fund \$	Innovation award \$	fund ("STV") \$	Meal Subsidies \$	relief support \$	teaching resources \$	secondment fund \$	group fund \$	meals programme ¢	scheme ("FAS") \$	achievement award \$	purpose fund \$
INCOME	÷	Ŷ	Ŷ	φ	*	Ŷ	φ	φ	Ŷ	ş	Ŷ	4	Ŷ	*	Ŷ	Ŷ	*	*	φ	φ	*	φ	Ŷ	
INCOME FROM GENERATED FUNDS	-																							
Ministry of Education																								
Grant received	42,400	252,069	80,000	34,840	30,990	120,788	40,300	88,600	22,845	10,060	-	-	115,654	5,000	123,109	11,820	8,080	364,427	328,372	2,500	85,841	-	-	1,767,695
Student award grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	42,100	42,100
Secondment fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	166,683	-	-	-	-	166,683
SPED FAS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	28,762	-	28,762
National Council of Social Services																								
SPED FAS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	16,420		16,420
																						,		
TOTAL INCOME	42,400	252,069	80,000	34,840	30,990	120,788	40,300	88,600	22,845	10,060		-	115,654	5,000	123,109	11,820	8,080	364,427	495,055	2,500	85,841	45,182	42,100	2,021,660
EXPENDITURE COST OF CHARITABLE ACTIVITIES																								
Health & fitness	-	-	-	-	-	-	-	-	-	-	-	-	-	2,741	-	-	-	-	-	-	-	-	-	2,741
Materials & resources	-	-	-	-	-	-	-	6,268	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,268
Parents' session/workshop	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,384	-	-	-	1,384
Project grant Expenses	-	-	-	-	-	-	-	10,058	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,058
PVA CCA instructor fees	-	-	-	-	25,583	-	-	-	2,750	-	-	-	-	-	-	-	-	-	-	-	-	-	-	28,333
PVA CCA materials	-	-	-	-	-	-	-	-	2,501	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,501
Student meals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,820	8,080	-	-	-	85,841		-	105,741
School uniforms	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,906	-	11,906
School fee subsidy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	31,020	-	31,020
Stationery	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,256	- 42,100	2,256 42,100
Student award expenses Student transport - public transport	-	-	-	8,660	-	-	-	-	-	9,930	-	-	-	-	-	-	-	-	-	-	-	-	42,100	18,590
Student transport - public transport	-	-	-	26,180	-	-	-	-	-	9,930	-	-	-	-	-	-	-	-	-	-	-	-		26,180
Staff salaries (Note 10a)		204,808	69,519	20,100		48,396			-				-					406,544	495,055		-	-		1,224,322
Staff bonus (Note 10a)		11,496	-			13,574	-		-	-		-	-		-				-	-		-		25,070
Staff CPF/SDF (Note 10a)		35,765	10,481	-	-	8,070	-		-	-	-	-	-	-	-		-	69,108	-	-		-	-	123,424
Staff welfare & benefits medical (Note 10a)	-		-	-	-	2,714	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	2,714
Staff training	42.400	-	-	-	-	· -	-	-	-	-		-	-	-	135.135	-	-	-	-	-	-	-	-	177.535
Total cost of charitable activities	42,400	252,069	80,000	34,840	25,583	72,754	-	16,326	5,251	9,930	-		-	2,741	135,135	11,820	8,080	475,652	495,055	1,384	85,841	45,182	42,100	1,842,143
GOVERNANCE AND OTHER ADMINISTRATIVE COSTS																								
Depreciation expenses designated usage	-	-	-	-	-	-	-	-	-	-			5,067	-	-	-	-	-	-	-	-	-	-	5,067
Maintenance of land & buildings	-	-	-	-	-	-	-	-	-	-	-	-	9,500	-	-	-	-	-	-	-	-	-	-	9,500
Outsource services - IT Manpower (Note 10b (i))	-	-	-	-	-	-	40,300	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	40,300
Purchase of furnitures	-	-	-	-	-	-	-	-	-	-	-	-	1,669	-	-	-	-	-	-	-	-	-	-	1,669 68,350
Purchase of IT equipments Support staff training	-	-	-	-	-	-	-	68,350	-	-	-	-	-	-	2,808	-	-	-	-	-	-	-	-	2,808
Telecommunication	-	-	-	-	-	-	-	4,636	-	-	-	-	-	-	2,000	-	-	-	-	-	-	-		4,636
Total governance and other administrative costs		-	-	-			40.300	72,986		-	-	-	16.236	-	2.808	-	-		-		-	-		132,330
TOTAL EXPENDITURE	42,400	252,069	80,000	34,840	25,583	72,754	40,300	89,312	5,251	9,930	-	-	16,236	2,741	137,943	11,820	8,080	475,652	495,055	1,384	85,841	45,182	42,100	1,974,473
					E 407	49.024		(710)	17 50 4	100			00.440	0.050	(14 904)		-	(111.005)		1.140				47 197
NET INCOME / (EXPENDITURE)	-	-	-	-	5,407	48,034	-	(712)	17,594	130	-		99,418	2,259	(14,834)	-	-	(111,225)	-	1,116	-	-	-	47,187
GROSS TRANSFER BETWEEN FUNDS																								
Refund to MOE	-	-	-	-	-	-	-	-	(15,279)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(15,279)
Transfer of funds		-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	111,225		- 1.116		-		111,225
NET MOVEMENT IN FUNDS		-	-	-	5,407	48,034	-	(712)	2,315	130	-		99,418	2,259	(14,834)	-	-	-	-	1,116	-	-	-	143,133
TOTAL FUND BROUGHT FORWARD		-	-	-	-	-	-	712	15,255	1,820	-	-	-	-	49,591	-	-	-	-	-	-	-	-	67,378
TOTAL FUND CARRIED FORWARD	-	-	-	-	5,407	48,034	-		17,570	1,950	-		99,418	2,259	34,757		-		-	1,116	-	-	-	210,511

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

	← Unrestric	cted Fund >	<			R	estricted Funds –				$\longrightarrow$	
2020	Student welfare fund \$	Total unrestricted fund \$	Accumulated General Fund \$	Project fund \$	School building fund- extension \$	SG Enable VWO transport subsidy	Sinking fund \$	Student assistance fund \$	Tailblazer fund \$	MOE / NCSS Specific purpose funds \$	Total restricted fund \$	TOTAL FUND
School events & activities	÷ -	÷ -	91,340	<b>.</b> -	¥ -	-	÷ -	÷ -	÷ -	Ψ	91,340	91,340
School uniforms	-	-	16,671	-	-	-	-	-	-	8,021	24,692	24,692
School fees subsidy	-	-	-	-	-	-	-	-	-	30,500	30,500	30,500
SG Enable transport subsidy expenses	-	-	-	-	-	107,379	-	-	-	-	107,379	107,379
Social worker resources	-	-	3,446	-	-	-	-	-	-	-	3,446	3,446
Speech & language therapist resources	-	-	2,318	-	-	-	-	-	-	-	2,318	2,318
Stationery Student leadership activities	-	-	2,958 22,804	-	-	-	-	-	-	2,987	5,945 22,804	5,945 22,804
Student assistance expenses	-	-	22,004	-	-	-	-		52	-	52	52
Student meals	-	-	132,349	-	-	-	-	-	-	60,158	192,507	192,507
Student transport - public transport	-	-	159	-	-	-	-	1,802	-	20,173	22,134	22,134
Student transport - school bus	-	-	-	-	-	-	-	4,201	-	21,527	25,728	25,728
Student transport - school outing	-	-	922	-	-	-	-	-	-	-	922	922
Staff salaries (Note 10a)	-	-	5,520,211	-	-	-	-	-	-	1,040,264	6,560,475	6,560,475
Staff bonus (Note 10a)	-	-	1,476,843	-	-	-	-	-	-	23,145	1,499,988	1,499,988
Staff CPF/SDF (Note 10a)	-	-	1,125,422	-	-	-	-	-	-	71,245	1,196,667	1,196,667
Staff transport (Note 10a) Staff welfare & benefits medical (Note 10a)	-	-	4,030 114,002	-	-	-	-	-	-	384	4,030 114,386	4,030 114,386
Staff welfare & benefits others (Note 10a)	-	-	68,111	-	-	-	-	-	-		68,111	68,111
Staff training	-	-	-	-	-	-	-	-	-	143,402	143,402	143,402
Total cost of charitable activities	-	-	9,796,331	-	-	107,379	-	6,003	52	1,529,451	11,439,216	11,439,216
GOVERNANCE AND OTHER ADMINISTRATIVE COSTS												
Audit fee	-	-	13,054	-	-	-	-	-	-	-	13,054	13,054
Bank charges	-	-	2,022	-	-	-	-	-	-	-	2,022	2,022
Depreciation expenses	-	-	559,817	-	-	-	-	-	-	-	559,817	559,817
Depreciation expenses designated usage	-	-	-	34,683	5,745	-	20,421	-	-	-	60,849	60,849
Disposal of fixed assets	-	-	2,576	-	-	-	-	-	-	-	2,576	2,576
Insurance	-	-	10,915 23,197	-	-	-	-	-	-	-	10,915 23,197	10,915 23,197
Maintenance of IT equipments Maintenance of other equipments	-	-	60.798	-	-	-	-	-	-	-	60,798	60.798
Maintenance of fumitures	-	-	4,904	-	-	-	-	-	-	-	4,904	4,904
Maintenance of land & buildings	-	-	109,085	-	-	-	_	-	-	-	109,085	109,085
Management fees (Note 14)	-	-	83,117	-	-	-	-	-	-	-	83,117	83,117
Outsource services for approved position - security (Note 10b (i))	-	-	71,505	-	-	-	-	-	-	-	71,505	71,505
Outsource services for approved position - occupation therapist (Note 10b (i))	-	-	110,177	-	-	-	-	-	-	-	110,177	110,177
Outsource services for approved position - cleaners (Note 10b (i))	-	-	62,692	-	-	-	-	-	-	-	62,692	62,692
Outsource services - IT Manpower (Note 10b (i))	-	-	674	-	-	-	-	-	-	40,300	40,974	40,974
Postage & courier charges	-	-	1,772	-	-	-	-	-	-	-	1,772	1,772
Printing & stationery Professional fees	-	-	71,780 2,669	-	-	-	-	-	-	-	71,780 2,669	71,780 2,669
Purchase of IT equipments	-	-	10,678	-	-	-	-		-	57,292	67,970	67,970
Purchase of other equipments	-	-	23,561	9,576	-	-	-	-	-	-	33,137	33,137
Purchase of furnitures	-	-	14,353	-	-	-	-	-	-	-	14,353	14,353
Recruitment services	-	-	4,407	-	-	-	-	-	-	-	4,407	4,407
Rental & utilities fees MWA	-	-	15,472	-	-	-	-	-	-	-	15,472	15,472
Support staff salaries gross (Note 10a)	-	-	525,075	-	-	-	-	-	-	-	525,075	525,075
Support staff bonus gross (Note 10a)	-	-	156,464	-	-	-	-	-	-	-	156,464	156,464
Support staff CPF/SDF (Note 10a)	-	-	98,797	-	-	-	-	-	-	-	98,797	98,797
Support staff transport (Note 10c)	-	-	- 175	-	-	-	-	-	-	3,007	3,007 175	3,007 175
Support staff transport (Note 10a) Support staff welfare & benefits medical (Note 10a)	-	-	931	-	-	-	-	-	-	-	931	931
Support staff welfare & benefits (Note 10a)	-	-	9,016			-				-	9,016	9,016
Telecommunication	-	-	6,385	-	-	-	-	-	-	4,637	11,022	11,022
Utilities	-	-	190,123	-	-	-	-	-	-	-	190,123	190,123
Total governance and other administrative costs	-	-	2,246,191	44,259	5,745	-	20,421	-	-	105,236	2,421,852	2,421,852
TOTAL EXPENDITURE	35,281	35,281	12,042,522	44,259	5,745	107,379	20,421	6,003	52	1,634,687	13,861,068	13,896,349
NET INCOME / (EXPENDITURE)	20,380	20,380	344,274	(44,259)	(5,745)	(10,258)	(20,421)	(6,003)	(52)	(15,464)	242,072	262,452
GROSS TRANSFER BETWEEN FUNDS	,000		,= / /	(,_50)	(-,. 10)	(,	(==; ·= ·)	(2,230)	(52)	(,		,
Refund to MOE	-	-	- (67,210)	-	-	-	-	-	-	(8,123) 67,210	(8,123)	(8,123)
Transfer of funds NET MOVEMENT IN FUNDS	20,380	20,380	277,064	(44,259)	(5,745)	- (10,258)	(20,421)	(6,003)	(52)	67,210 43,623	233,949	254,329
TOTAL FUND BROUGHT FORWARD	34,735	34,735	21,760,092	1,597,587	163,154	10,258	2,513,475	1,698,056	52	23,755	27,766,429	27,801,164
TOTAL FUND CARRIED FORWARD	55.115	55,115	22,037,156	1,553,328	157,409	-	2,493.054	1,692,053	-	67.378	28,000,378	28,055,493
		55,115	22,007,100	1,000,020	107,408	-	2,400,004	1,002,000	-	01,010	20,000,010	20,000,400

Additional training viel hull voide (ATV)         Discrition (ATV)         Discrition (PAV)         High grant grant         High grant (PAV)         High grant grant         High grant (PAV)         Basif (CT divelopment fund (PAV)         Basif viel (PAV)         Percent viel (PAV)         Basif (CT grant         Basif viel (CT grant         Discrete (CT grant         Basif viel (CT grant         Discrete (CT grant         Basif viel (CT grant         Discrete (CT grant         Basif viel (CT grant         Discrete (CT grant         Discrete (CT grant        Discrete (	achievement award \$ - 37,700 - 42 - 66 -	Total MOE/NCSS specific purpose fund \$ 1,391,821 37,700 148,194 25,942 15,566 1,619,223 16,760 3,859 37,700 2,500 10,700 1,602	
NCOME INCOME NOME FROM CHARMABLE ACTIVITES         S	\$ 37,700 42 - 66 - 08 37,700 -	\$ 1,391,821 37,700 148,194 25,942 15,566 1,619,223 16,760 3,859 37,700 2,500 10,700	
Note:         Product FROM CHARTABLE ACTIVITES           Ministy of Gaussian         37,565         79,975         37,660         27,065         79,634         39,991         76,679         18,715         8,100         158,209         30,029         468,241         2,500         60,158           Sudoni award gant         -         -         -         -         -         -         -         -         -         -         148,194         -         -         2,500         60,158           Sudoni award gant         -         -         -         -         -         -         -         -         -         16,750         -         -         -         -         -         -         -         -         5,755         -	37,700 42 - 66 - 08 37,700 -	37,700 148,194 25,942 15,566 <u>1,619,223</u> 16,760 3,859 37,700 2,500 10,700	
Ministry of Education         Start resources         34,760         27,065         79,834         39,991         76,879         18,715         8,100         158,209         468,241         2,500         60,158           Succondent fund         -	37,700 42 - 66 - 08 37,700 -	37,700 148,194 25,942 15,566 <u>1,619,223</u> 16,760 3,859 37,700 2,500 10,700	
Grant needwad grant       37,665       79,975       34,760       27,065       79,874       39,991       76,879       18,715       8,100       158,00       30.029       468,241       2.00       6.0       6.0         Sudent award grant       -	37,700 42 - 66 - 08 37,700 -	37,700 148,194 25,942 15,566 <u>1,619,223</u> 16,760 3,859 37,700 2,500 10,700	
Student award grant       -	37,700 42 - 66 - 08 37,700 -	37,700 148,194 25,942 15,566 <u>1,619,223</u> 16,760 3,859 37,700 2,500 10,700	
Secondment fund       .	42 - 66 - 08 37,700 -	148,194 25,942 15,566 <u>1,619,223</u> 16,760 3,859 37,700 2,500 10,700	
SPED FAS         ·<	66 - 08 37,700 - -	25,942 15,566 1,619,223 16,760 3,859 37,700 2,500 10,700	
National Council of Social Services         Set DF AS         i <td>66 - 08 37,700 - -</td> <td>15,566 <u>1,619,223</u> 16,760 3,859 37,700 2,500 10,700</td>	66 - 08 37,700 - -	15,566 <u>1,619,223</u> 16,760 3,859 37,700 2,500 10,700	
SPED FAS         ·<	08 37,700 - -	1,619,223 16,760 3,859 37,700 2,500 10,700	
EXPENDITURE           COST OF CHARITABLE ACTIVITIES           Curiculum development resources         -         16.760         -		16,760 3,859 37,700 2,500 10,700	
EXPENDITURE           COST OF CHARITABLE ACTIVITIES           Curiculum development resources         16,760         -	- - 37,700 - -	3,859 37,700 2,500 10,700	
Controluting development resources         -          - <th colsp<="" td=""><td>- - 37,700 - - -</td><td>3,859 37,700 2,500 10,700</td></th>	<td>- - 37,700 - - -</td> <td>3,859 37,700 2,500 10,700</td>	- - 37,700 - - -	3,859 37,700 2,500 10,700
Controluting development resources         -          - <th colsp<="" td=""><td>- - 37,700 - - -</td><td>3,859 37,700 2,500 10,700</td></th>	<td>- - 37,700 - - -</td> <td>3,859 37,700 2,500 10,700</td>	- - 37,700 - - -	3,859 37,700 2,500 10,700
Curriculum development resources       -       16,760       -	- - 37,700 - - -	3,859 37,700 2,500 10,700	
Materials & resources       -       -       -       3,859       -       -       -       -       -       -         MDE student achievement award expenses       -       <	37,700 - - -	37,700 2,500 10,700	
MOE student award expenses       -	37,700 - - -	37,700 2,500 10,700	
Parents' session/workshop       -       -       -       -       -       -       -       -       2,500       -         Project Grant Expenses       -       -       -       10,700       - <td>- -</td> <td>2,500 10,700</td>	- -	2,500 10,700	
Project Grant Expenses       -       -       -       -       10,700       -	-	10,700	
Programme cents & activities       -       -       -       -       1,602       -	-		
Programme camps & trips       -       -       -       -       -       -       1,459       -       -       -       -         PVA CCA instructor fees       -       -       27,065       -       -       6,000       -       -       -       -       8,000         School uniforms       -       -       -       -       -       -       -       -       8,000         School fees subsidy       -       -       -       -       -       -       -       -       -       8,000         Stationery       -       -       -       -       -       -       -       -       -       2,000         Student masks       -       -       -       -       -       -       -       -       -       2,015         Student transport - public transport       -       -       13,233       -       -       -       -       -       6,940       -       -       60,158         Student transport - public transport       -       13,233       -       -       -       6,940       -       -       -       -       -       -       -       -       -       -       -			
PVA CCA instructor fees       -       -       27,065       -       -       6,000       -		1,459	
School uniforms       -       -       -       -       -       -       -       -       -       -       8,         School fees subsidy       -       -       -       -       -       -       -       -       30,         Stationery       -       -       -       -       -       -       -       -       30,         Student meals       -       -       -       -       -       -       -       -       -       2,0         Student transport - public transport       -       -       13,233       -       -       -       -       -       -       60,158         Student transport - public transport       -       -       13,233       -       -       -       -       -       -       60,158         Student transport - school bus       -       -       21,527       -		33,065	
School fees subsidy       -       -       -       -       -       -       -       -       -       30,0         Stationery       -       -       -       -       -       -       -       -       -       30,0         Stationery       -       -       -       -       -       -       -       -       -       -       -       -       30,0         Stationery       -       -       -       -       -       -       -       -       -       -       2,0         Student transport - public transport       -       -       -       -       -       -       -       -       -       6,940       -       -       60,158         Student transport - school bus       -       21,527       -	21 -	8,021	
Stationery       -       -       -       -       -       -       -       -       2,1         Student meals       -       -       -       -       -       -       -       -       -       2,1         Student meals       -       -       13,233       -       -       -       6,940       -       -       60,158         Student transport - public transport - school bus       -       21,527       -		30,500	
Student mask       -       -       -       -       -       -       -       60,158         Student transport - public transport       -       -       13,233       -       -       -       6,940       -       -       60,158         Student transport - public transport       -       -       13,233       -       -       -       6,940       -       -       -       60,158         Student transport - school bus       -       21,527       -		2,987	
Student transport - public transport       -       -       13,233       -       -       -       6,940       - <th< td=""><td>-</td><td>60,158</td></th<>	-	60,158	
Student transport - school bus       -       -       21,527       -		20,173	
Staff salaries (Note 10a)       -       46,417       -       63,500       -       -       -       313,912       616,435       -       -         Staff borus (Note 10a)       -       9,435       -       13,710       - <td< td=""><td></td><td>21,527</td></td<>		21,527	
Staff bonus (Note 10a)       -       9,435       -       13,710       -		1,040,264	
Staff CPF/SDF (Note 10a)       -       7,388       -       10,530       -		23,145	
Staff welfare & benefits medical (Note 10a)         -         -         -         384         - </td <td></td> <td>71,245</td>		71,245	
Staff training 37,600 105,802		384	
	-	143,402	
Total cost of charitable activities 37,600 80,000 34,760 27,065 88,124 - 14,559 9,061 6,940 105,802 367,239 616,435 2,500 60,158 41,	08 37,700	1,529,451	
	51,100	1,529,451	
GOVERNANCE AND OTHER ADMINISTRATIVE COSTS			
Outsource services - IT Manpower (Note 10b (i)) 40,300		40,300	
Purchase of IT equipments		57,292	
Support staff training		3,007	
Telecommunication 4.637		4.637	
Total governance and other administrative costs		105,236	
TOTAL EXPENDITURE 37,600 80,000 34,760 27,065 88,124 40,300 76,488 9,061 6,940 108,809 367,239 616,435 2,500 60,158 41,	08 37,700	1,634,687	
	06 37,700	1,034,007	
NET INCOME / (EXPENDITURE) (35) (25) (8,490) (309) 391 9,654 1,160 49,400 (67,210)		(15,464	
		(,	
GROSS TRANSFER BETWEEN FUNDS		10.400	
Refund to MOE (8,123)	-	(8,123	
Transfer of funds         -	-	67,210	
NET MOVEMENT IN FUNDS (35) (25) (8,490) (309) 391 1,531 1,160 49,400	-	43,623	
TOTAL FUND BROUGHT FORWARD 35 25 8,490 309 321 13,724 660 191		23,755	
	_	20,.00	
TOTAL FUND CARRIED FORWARD		67,378	

# STATEMENT OF CASH FLOWS

For the financial year ended 31 March 2021

	Note	2021 \$	2020 \$
Cash flows from operating activities		·	
Net income		3,807,133	262,452
Adjustments for: Depreciation of property, plant and equipment Gain on disposal of property, plant and equipment		942,201 -	620,666 (85)
Loss on property, plant and equipment written off Interest income		1,645 (122,998)	2,576 (190,421)
Operating profit before working capital changes <b>Changes in working capital</b>	-	4,627,981	695,188
Other receivables Other payables and accrued expenses		1,400,908 (1,379,914)	(1,619,950) 1,295,942
Net cash generated from operating activities	-	4,648,975	371,180
Cash flows from investing activities			
Purchase of property, plant and equipment Proceeds from disposal of property, plant and equipment Interest received		(519,537) - 189,429	(346,055) 85 170,389
Net cash used in investing activities	-	(330,108)	(175,581)
Cash flows from financing activities		(45.070)	(0.400)
Refund to MOE - opportunity fund	-	(15,279)	(8,123)
Net cash used in financing activities	-	(15,279)	(8,123)
Net change in cash and cash equivalents Cash and cash equivalents at beginning of the year		4,303,588 15,763,161	187,476 15,575,685
Cash and cash equivalents at end of the year	4	20,066,749	15,763,161

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

For the financial year ended 31 March 2021

	(a) Nun	nber of stu disabilit	udents un ty group	der each	( )	ber of studen ocational tracl		(c) Intern are paying	Total number of students (d = a+b+c)		
FY2021	MID (J)	MID (S)	ASD	Total	VOC-MID	VOC-ASD	Total	MID (J)	ASD	Total	
April 2020	82	85	146	313	106	24	130	2	1	3	446
May 2020	82	85	146	313	105	24	129	2	1	3	445
June 2020	84	85	145	314	106	23	129	2	1	3	446
July 2020	84	88	146	318	106	23	129	2	1	3	450
August 2020	85	88	146	319	106	23	129	1	1	2	450
September 2020	84	88	146	318	106	23	129	1	1	2	449
October 2020	85	86	147	318	106	23	129	1	1	2	449
November 2020	84	86	147	317	106	23	129	1	1	2	448
December 2020	85	84	148	317	105	23	128	1	0	1	446
January 2021	81	91	146	318	113	36	149	1	0	1	468
February 2021	81	91	146	318	110	36	146	1	0	1	465
March 2021	82	92	146	320	109	36	145	1	0	1	466

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

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

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

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

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

ASD refers to students under autism spectrum disorder.

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

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

# STATEMENT OF MONTHLY STUDENT ENROLMENT FOR INTERNATIONAL STUDENTS

For the financial year ended 31 March 2021

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

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

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

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

#### NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2021

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

#### 1. General information

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

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

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

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

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

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

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

#### 2. Summary of significant accounting policies

#### 2.1 Basis of preparation

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

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

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

#### 2.2 Property, plant and equipment

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

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

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

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

The residual values, useful lives and depreciation methods of property, plant and equipment are reviewed, and adjusted as appropriate, at the end of each reporting period to ensure that the amount, method and period of depreciation are consistent with previous estimates and the expected pattern of consumption of the future economic benefits embodied in the items of property, plant and equipment.

An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss on derecognition of the asset is included in the statement of financial activities in the financial year the asset is derecognised.

#### 2.3 Impairment of non-financial assets

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

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

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

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

## 2.4 Income recognition

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

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

#### School fees

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

# Government grants

Grants from government are recognised as a receivable at their fair value when there is reasonable assurance that the grant will be received and the School will comply with the conditions associated with the grant.

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

#### **Donations**

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

#### Interest income

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

#### 2.5 Income tax

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

#### 2.6 Provisions

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

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

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

#### 2.7 Employee benefits

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

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

#### 2.8 Cash and cash equivalents

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

#### 2.9 Fund

Fund balances restricted by agencies and donors are so indicated and are distinguished from funds allocated to specific purposes, if any. Externally restricted funds may only be utilised in accordance with the purposes for which they are established.

(a) Student welfare fund

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

Fund balances restricted by agencies and donors are so indicated and are distinguished from funds allocated to specific purposes, if any. Externally restricted funds may only be utilised in accordance with the purposes for which they are established.

#### (b) Accumulated general fund

The accumulated general fund is restricted for the School only, for the benefit of its intended purpose, according to the funder's intent for the use of monies. The fund will not be transferred out of the School for other purposes. The fund will also not be re-designated for other purposes, unless approval is given by the funder.

#### (c) Additional training vote fund

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

#### (d) Augmented curriculum enhancement fund

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

#### (e) Curriculum enhancement fund

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

#### (f) Discretionary financial assistance fund

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

#### (g) Edusave grant

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

(h) High needs grant

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

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

#### (i) ICT development grant

The ICT development grant consists of:

#### (i) ICT manpower grant

The ICT manpower grant provide schools annual grant to hire an information technology professional to support teachers in the implementation of ICT - enhanced lessons in the classrooms. The grant would be ring-fenced and school would not be allowed to use the grant for other purposes.

#### (ii) ICT equipment and services grant

The ICT equipment and services grant provide school annual grant to purchase of ICT hardware, software or services to implement general classroom teaching and other ICT - related programmes.

#### (j) Job support scheme

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

#### (k) Mediacorp enable fund

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

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

#### (I) Opportunity fund

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

#### (m) Project fund

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

#### (n) <u>Public transport subsidy</u>

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

#### (o) Renovation fund

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

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

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

#### (q) SG Enable VWO transport subsidy

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

#### (r) Sinking fund

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

#### (s) MOE-NCSS innovation award

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

(t) Staff training vote fund

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

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

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

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

#### (v) <u>Student assistance fund</u>

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

#### (w) Temporary relief fund

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

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

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

(x) Trailblazer fund

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

#### (y) Contract teaching resources

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

(z) MOE secondment fund

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

#### (aa) Parent support group fund

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

#### (bb) School meals programme

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

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

#### (cc) SPED financial assistance scheme

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

#### (dd) Student achievement award

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

#### 3. Significant accounting judgements and estimates

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

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

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

#### 3.2 Key sources of estimation uncertainty

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

#### Depreciation of property, plant and equipment

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

#### 4. Cash and cash equivalents

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

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

#### 5. Other receivables

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

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

# 6. Property, plant and equipment

# 2021

Arts and					Occupational			
music		Furniture	Office	Other	therapist		School	
equipment	Computers	and fittings	equipment	equipment	equipment	Renovation	building	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$
163,196	572,337	359,322	622,472	997,505	35,206	853,268	15,401,651	19,004,957
11,919	90,897	9,855	95,215	57,954	3,809	293,367	-	563,016
(20,828)	(35,227)	(2,275)	(134,661)	(14,007)	-	-	-	(206,998)
154,287	628,007	366,902	583,026	1,041,452	39,015	1,146,635	15,401,651	19,360,975
141,757	491,922	255,500	513,073	857,422	34,735	804,717	3,440,316	6,539,442
16,001	62,476	43,718	50,751	74,876	661	34,914	658,804	942,201
(19,734)	(35,197)	(2,275)	(134,141)	(14,006)	-	-	-	(205,353)
138,024	519,201	296,943	429,683	918,292	35,396	839,631	4,099,120	7,276,290
16,263	108,806	69,959	153,343	123,160	3,619	307,004	11,302,531	12,084,685
	music equipment \$ 163,196 11,919 (20,828) 154,287 141,757 16,001 (19,734) 138,024	music equipment \$       Computers \$         163,196 (20,828)       572,337 90,897 (35,227)         154,287       628,007         154,287       628,007         141,757       491,922 62,476 (19,734)         138,024       519,201	music equipment \$Computers \$Furniture and fittings \$163,196 11,919 (20,828)572,337 90,897 (35,227)359,322 9,855 (2,275)154,287628,007366,902154,287628,007366,902141,757 16,001 (19,734)491,922 (35,197)255,500 43,718 (2,275)138,024519,201296,943	music equipment \$Computers \$Furniture and fittings \$Office equipment 	music equipment \$Computers \$Furniture and fittings \$Office equipment \$Other equipment \$163,196 11,919 (20,828)572,337 90,897 (35,227)359,322 9,855 (2,275)622,472 997,505 57,954 (134,661)997,505 57,954 (14,007)154,287628,007 (35,227)366,902583,026 513,073 (2,275)1,041,452141,757 16,001 (19,734)491,922 62,476 (35,197)255,500 (2,275)513,073 (134,141)857,422 74,876 (134,141)138,024519,201296,943429,683918,292	music equipment \$Computers \$Furniture and fittings \$Office equipment \$Other equipment \$therapist equipment \$163,196 11,919 (20,828)572,337 90,897 (35,227)359,322 9,855 (2,275)622,472 997,505 (134,661)997,505 57,95435,206 3,809 (14,007)154,287628,007366,902583,0261,041,45239,015141,757 (19,734)491,922 (35,197)255,500 (2,275)513,073 (134,141)857,422 74,876 (134,141)34,735 661 (14,006)138,024519,201296,943429,683918,29235,396	music equipment \$Computers \$Furniture and fittings \$Office equipment \$Other equipment \$therapist equipment \$Renovation \$163,196 11,919 (20,828)572,337 90,897 (35,227)359,322 9,855 (2,275)622,472 997,505 (134,661)997,505 57,95435,206 3,809 (14,007)853,268 293,367 -154,287 (20,828)628,007366,902583,0261,041,45239,0151,146,635141,757 (6,001 (62,476)43,718 (2,275)513,073 (134,141)857,422 74,876 (14,006)34,735 661 34,914 (14,006)804,717 -138,024519,201296,943429,683918,29235,396839,631	music equipment \$Computers \$Furniture and fittings \$Office equipment \$Other equipment \$therapist equipment \$therapist equipment \$Renovation \$School building \$163,196 11,919572,337 90,897359,322 9,855622,472 95,215997,505 57,95435,206 3,809 3,809853,268 293,367 293,367 -15,401,651 -11,919 (20,828)90,897 (35,227)9,855 (2,275)997,505 (134,661)36,909 (14,007)35,206 -853,268 3,809 293,367 -15,401,651 -154,287 (154,287628,007366,902583,026 (134,661)1,041,45239,0151,146,63515,401,651 -141,757 (16,001 (62,476)43,718 (2,275)513,073 (134,141)857,422 (134,141)34,735 (661 (14,006)804,717 (34,914 (34,914)3,440,316 (658,804 -138,024519,201296,943429,683918,29235,396839,6314,099,120

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

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

- Arts and music equipment from 5 years to 3 years
- Renovation from 2 years to 5 years, and

2020

• School building from 50 years to 30 years

# 7. Other payables and accrued expenses

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

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

Deferred income refers to school fees received in advance.

# 8. Student welfare fund

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

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

# 9. Restricted funds

#### (a) Accumulated general fund

The accumulated general fund is restricted for the School only, for the benefit of its intended purpose, according to the funder's intent for the use of monies. The fund will not be transferred out of the School for other purposes. The fund will also not be redesignated for other purposes, unless approval is given by the funder.

# (b) Additional training vote fund

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

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

# (c) Augmented curriculum enhancement fund

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

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

# (d) Curriculum enhancement fund

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

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

# (e) Discretionary financial assistance fund

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

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

# (f) Edusave grant

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

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

# (g) High needs grant

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

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

# (h) ICT manpower grant

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

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

## (i) ICT equipment and services grant

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

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

## (j) Job support scheme

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

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

### (k) Mediacorp enable fund

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

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

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

## (I) Opportunity fund

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

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

## (m) Project fund

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

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

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

## (n) Public transport subsidy

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

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

## (o) Renovation fund

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

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

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

## (p) School building fund - extension

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

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

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

## (q) SG Enable VWO transport subsidy

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

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

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

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

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

## (s) MOE-NCSS innovation award

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

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

## (t) Staff training vote fund

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

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

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

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

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

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

## (v) Student assistance fund

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

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

## (w) Temporary relief fund

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

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

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

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

## (x) Trailblazer fund

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

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

## (y) Contract teaching resources

	2021 ۴	2020 ¢
	\$	\$
Grants received during the year	364,427	300,029
Expenditures incurred during the year	(475,652)	(367,239)
- Staff salaries	(406,544)	(313,912)
- Staff CPF	(69,108)	(53,327)
	(111,225)	(67,210)
Transfer from accumulated general fund	111,225	67,210
Balance at end	-	-

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

## (z) MOE secondment fund

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

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

(aa) Parent support group fund

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

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

## (bb) School meals programme

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

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

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

## (cc) SPED financial assistance scheme

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

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

## (dd) Student achievement award

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

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

## 10. Staff costs

## (a) Positions directly hired under school

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

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

## The staff costs were allocated as follows:

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

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

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

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

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

# (b) Outsourced services

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

### 2021

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

2020

	General Fund \$	ICT Development Fund \$	Total \$	Number of Staff Position
Allied Professionals	110,177	-	110,177	2
Other Professionals	674	40,300	40,974	1
Support Staff	134,197	-	134,197	5
Vocational Trainer	172,520	-	172,520	4
	417,568	40,300	457,868	

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

	2021		2020	
	Amount \$	Number of Staff Position	Amount \$	Number of Staff Position
Other professionals (*)	75,569	2	-	-

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

#### 11. Professional fees

	2021	2020
	\$	\$
Audit fees	11,770	11,770
Other fees paid to auditors	1,284	1,284
Other professional fees	2,000	2,669
	15,054	15,723

#### 12. Income tax

The School is one of the welfare centres supported by Metta Welfare Association which is a registered charity under the Charities Act 1982. The school is exempted from tax on income and gain falling within Section 13(1)(zm) of the Singapore Income Tax Act to the extent that these are applied to its charitable objects. There is no provision for income tax and deferred tax being made in the financial statements.

#### 13. Related party transactions

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

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

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

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

#### 14. Management fee

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

The basis of apportionment is based on the following:

a) Café (On Job Training)

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

b) Finance & Administrative and Human Resource

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

c) Facilities Support

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

d) Fund Raising and Publicity

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

### 15. Capital grants

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

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

### 16. Management of conflict of interest

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

#### 17. Fund raising activities

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





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