



慈光福利协会
METTA WELFARE ASSOCIATION

二零一五／一六年 常年报告



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* 这些部分只以英语呈报



Caring For Our Communities
关爱我们的社群

何谓慈光?

“慈光”在梵文中之意是“慈爱之光”

箴言

慈仁疗众苦 光照困中人

关于慈光

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

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

宗旨

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

使命与展望

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

核心价值观

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



Certificate No. 5876
ISO 9001



Certified on 31 July 2015



附属中心

慈光属下设九所附属中心和一所社会企业，分布在全岛，以肩负完成重要的慈善福利使命。目前，慈光大约支援协助大约1,200名弱势人士，所服务的范围有：

智障服务

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

医药照顾

- 慈光乐龄日间康复中心（为乐龄人士与中风病患开设的日间康复中心）
- 慈光安宁居家护理中心（为末期病患提供慈怀服务）
- 慈光居家护理服务（为慢性疾病的病人提供居家医疗护理和辅助）

幼教与托孩

- 慈光幼儿园（专为年龄介于3至6岁的学障幼孩，开办早期介入学前教育）

智障与自闭症教育

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

校友部

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

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

主席献词

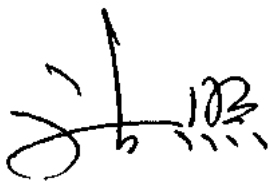
2015/16年度为慈光铺平了一个令人鼓舞和有进展的旅程。我们成功取得理想的成果，但本年的挑战亦意味着未来的不确定性。

我们抱持着清晰的愿景和弹性适应的精神，细心留意迎面而来的挑战，同时深切注意任何可能性。全球经济疲软迹象进一步突显审慎理财的重要性。同时，这个世界也因最近缅甸和日本自然灾害所遭受的伤害，以及恐怖组织对世界的威胁等瀰漫着怨愤。

尽管如此，新加坡人总体在慈悲和同情心方面，表现出灵活和慷慨的回应和支持。在各界对不幸人士提供大量捐赠和措施支援的同时，政府的关爱与分享@SG50运动将志愿福利团体筹得的有效善款加倍，捐赠至所需机构人士。

虽然未来一年的不确定性令人忧虑，但我们已经建立出完善的企业管治、审慎的财务管理，以及与利益相关者的长期联盟。在我们追求高效的工作体系及採用最佳做法，内部和外部审计工具是必不可少的监测工具，有利于对内部工作进行客观评估和有系统评价。根据国家社会服务委员会的指示，我们从2011年起便已经将普通基金归入为限制计划基金。连同资金转移，管理层已解决并将总公司自2011年起的费用记帐在所有活动中。

很多工作已经完成，但未来仍有漫长的工作，还有更多我们可以一起完成，以推进我们对支持社区的共同愿景和使命。我衷心向各位诚表我对各位的感激，并诚挚邀请您继续庆祝慈爱的力量、感受启发和被奉献精神启发的旅程。



慈光福利协会主席
释法照BBM



执行董事献词

2015年是一个既充满挑战又丰收的一年。即使我们看到预算全面收紧和谨慎的消费，我们所获得的支持已经成功帮助超过1,000位本中心受惠人士。

这些挑战都与未来的银髮族和具有更高期望和要求的一群适适相关。为了有效处理各类健康、功能和社会需求，经过去年成功试验家庭护理计划后，我们将扩大延伸至更广泛的社区。四美幼儿园将在2016年底关闭，全体师生将与榜鹅慈光幼儿园合併。

慈光聚缘轩慈成立于2014年，旨在向慈光学校的轻度智障兼或轻度自闭症，年龄为18岁以上的毕业生提供餐饮职业培训。我们最近为慈光聚缘轩申请为WSQ残疾人计划的认可培训机构（ATO）。我们现正为各团队作好准备，以参加新加坡劳动力发展局（WDA）劳动力技能资格（WSQ）的成就所需要的全新培训方案。

当我们准备面向未来前所未闻的危机时，已表明我们已经彻底改变了我们的经营格局。各类日新月异的威胁和新媒体的出现，正是网络成为势不可挡的重要信息工具的影响因素。在这种急速发展的趋势下，我们正希望建立一个根深蒂固的数位模式，以吸引利益相关者。我们全新的行动电话程式在2016年3月正式在iOS和Android平台推出；而客户关系管理（CRM）系统将于2016年9月准备就绪。

我们不受经济衰退的阻碍，反而赶上时代巨轮，迎接未来的挑战，为新兴的需求和机会做好准备。

我们成为优秀的服务供应商的目标，全赖在我们利益相关者的支持，包括资助者、捐赠者和赞助商，以及我们的董事会、委员会成员、管理层、工作人员和志工的奉献精神。我愿借此机会衷心向各位以不同形式贡献的人士，表达至真至诚的感谢，并期盼各位能继续以和平、幸福和慈悲心，延亮受益者的生命。

普恩

慈光执行重事
释普恩



慈光委员会





执行管理委员会

主席

第一副主席

第二副主席

名誉秘书

助理名誉秘书

名誉财政

助理名誉财政

委员

释法照 BBM

释法诚 (释有维)

陈明荣律师

陈延基先生

柯翊宽先生

胡启山先生

林友诗先生

吴加音女士

陈瑞亮小姐

梁少锋先生

严居渊医生

傅永民先生 PBM

陈伟强先生

郑钦祥先生 PBM, PPA

杨惠志先生

前排 (从左)

林友诗先生

陈明荣律师

释法照

释普恩

胡启山先生

陈延基先生

后排 (从左)

陈伟强先生

郑钦祥先生

吴加音女士

杨惠志先生

严居渊医生



学校管理委员会

主席
校监
秘书
财政
委员

释法照 BBM
陈延基先生
苏巧丽女士
林友诗先生
释普恩
刘瑞瑛女士
傅永民先生
张秀琴女士 (教育部代表)
李学文先生 (教育部及国家社会服务联会代表)

前排 (从左)	释普恩 释法照
第二排 (从左)	林友诗先生 苏巧丽女士 刘瑞瑛女士 张秀琴女士
第三排 (从左)	陈延基先生 李学文先生 余添辉先生

校友关怀委员会

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

幼教委员会

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

智障服务委员会

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

医药照顾委员会

顾问	释法照 ^{BBM} 释普恩 黄乘佑医生 严居渊医生
主席	刘盈怡医生
副主席	嚴麗英女士
委员	骆森伟先生 吴守璞小姐 陈延基先生 Thanabal Kaliannan 先生

委任委员会

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

审计委员会

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

筹款委员会

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

慈光高尔夫球附属委员会

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

人力资源委员会

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

资讯科技委员会

顾问	释法照 ^{BBM} 释普恩
主席	梁少锋先生
副主席	林道君先生
委员	Lim See Seng 先生 骆森伟先生 吴福庆先生

投资委员会

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

合约和招标委员会

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

医疗事故咨询委员会

顾问	释法照 ^{BBM} 释普恩
主席	严居渊医生
副主席	黄乘佑医生
委员	吴加音女士 陈瑞亮小姐 刘盈怡医生

纪律与调查委员会

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

慈光总部

(2016年4月1日起)



前排（从左） 钟美林小姐
梁爱晶女士
杨巧祈小姐

第二排（从左） 谢志明先生
林秀玉小姐
释普恩
傅微霖女士
王惠萍女士
陈昱廷小姐

第三排（从左） 余添辉先生
释慧果
黄淑萍女士
陈玮琳小姐
黄淑盈小姐

第四排（从左） 黄紫惠小姐
叶蔼嫫女士
梁慧美女士
陈美珍女士
王祝建先生
林美珍女士
吴玲瑩女士
丘素琴女士
柯梅晶小姐

第五排（从左） 蓝立源先生
Suhaimi Bin Sabar 先生
黄泳清先生



慈光幼儿园

重点和数据 (截至2016年3月31日为止)

慈光幼儿园 - 四美
36位幼儿; 13位职员; 2007年5月开设

慈光幼儿园 - 榜鹅
96位幼儿; 20位职员; 2010年6月开设

方策与服务

慈光幼儿园于2007年5月2日成立四美慈光幼儿园(MPSS)；其后在2010年7月31成立榜鹅慈光幼儿园(MPSP) 至今已營運6年。本中心专为2.5至6岁自闭症、整体发育迟缓症、语障迟缓症等有特殊需要的幼孩，提供早期介入学前教育。

学生们在會参加每周2天3小时的个人教育计划課程，根据每位学生的需要，設計出明確及可測定的目標。每個目標均包含六大发展范畴：包括小肌群运动机能、大肌群运动机能、适应性、认知、沟通技巧，以及社交技巧。老師及家长会定期透過電話訊息、非正式会面、沟通手册的书面通知，及半年一次的家长老師会，與家長溝通。老師亦會進行家訪及主流幼儿园參訪。透過本中心不断的支持和资源，將有助于改善学生们的生活质量。本计划重点是装备和授权家長作，向他們提供基本知识和技能，以满足学生学习发展的需要。

本中心获社会及家庭发展部、国家福利理事会部份资助。WeCare Arts Fund基金亦盡量為本中心吸引藝術治療師，為12位学生進行8堂藝術活動課程。截至2016年7月底為止，榜鹅慈光幼儿园及四美慈光幼儿园分別共有106位及31位學生。

作為监护人计划其中一部分，本中心的医务团队亦會为父母和监护人舉行讲座，例如6月份由社会工作者主講的过渡计划、9月份由职业治疗师的小肌群运动机能，以及10月由心理学家主講的學校欺凌：家长如何帮助孩子免受欺负。

成就

本中心衷心感谢各企业合作伙伴，包括Tuas Power Generation Limited、KPMG、西门子新加坡和新加坡国家水资源局PUB等，连续在过去两年与学生外出并分别庆祝每月生日。新加坡管理发展学院（MIDIS）举办儿童节晚会。美国国家肾脏基金会（NKF）员工志工与学生进行烘烤和工艺品活动。

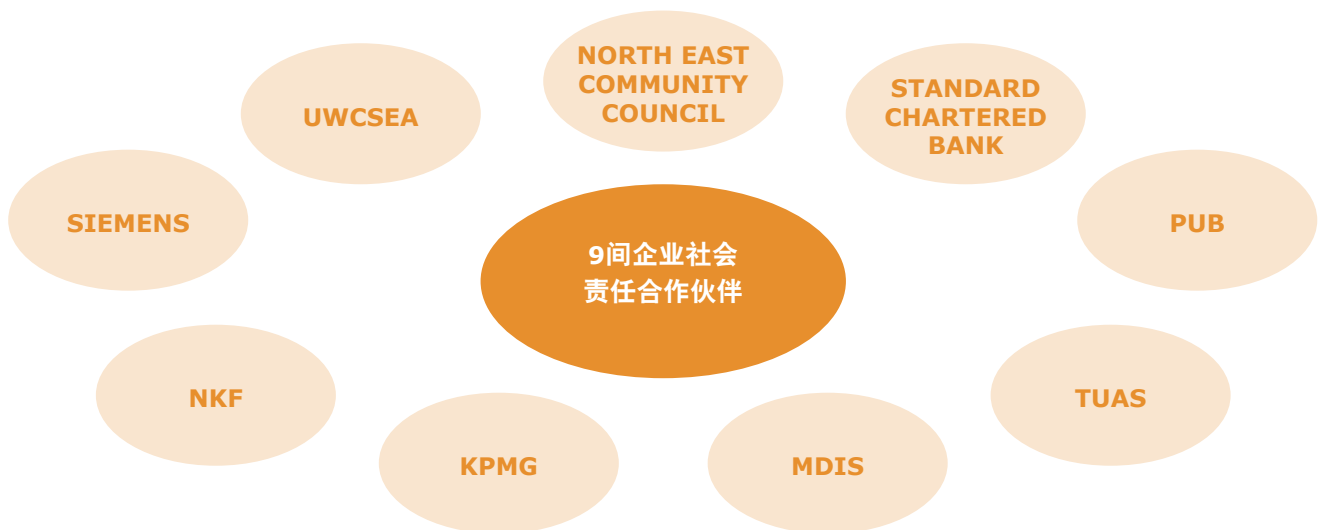
特别感谢谁被摆渣打银行第四年支持本中心在每年一度的2015 年慈光嘉年华会中，设立摊位售卖印度零食(Kacang Putih)、咖喱角、木薯饼及众多亚洲精緻小吃，并贊助儿童节庆祝活动泡泡剧。在过去5年



在过去的五年中，联合世界学院东校区已与协作榜鹅慈光幼儿园共同合作，设计出整合方案以让学生有机会在参与活动时加强互动，从而有助建立学生之间连繫。

Group of Philanthropists亦慷慨解囊，向低收入家庭派发礼物包和红/绿红包，让他们渡过丰盛的农曆新年和开斋节。

本中心亦借此机会非常感谢各位个人善长人翁提供的捐款及和/或实物捐助。他们的贡献让我们得以为学生提供更多的教材和资源。特别铭谢Project We Care FABulous Workgroup, People's Association及 Northeast Community Development Councils举办企业志工活动，鼓励学生参与艺术和工艺的启发活动。志工和学龄前儿童也一起製作食物以在餐饮店售卖，有助慈光幼儿园筹集资金。



2015年慈光幼儿总共有34位榜鹅和27位四美慈光幼儿园毕业学生，其中18位榜鹅慈光幼儿园和18位四美慈光幼儿园学生)成功入读主流小学、8位榜鹅慈光幼儿园及3位四美慈光幼儿园学生入读新光学校的幼孩，其余则入读新加坡各间特殊学校。

师资训练及发展

本校一直重视以持续学习，建立每位员工的能力。为了对不同类型的介入方法及活动有更深入的认识，有效培育学生，本中心教职员会参与多项专业技能发展课程，包括自闭症基础训练、自闭症介入方法概论、早期介入学前教育导师的准备课程训练，以及自闭症幼儿评估、监察及项目系统证书等。

我们的职业治疗师出席自闭症的程序和服务。

本中心职员参加的图片交换沟通系统（PECS）基本培训班亦提供相关知识和战略，以便与沟通技巧有限的学生沟通。





四位教师接受义安理工学院儿童早期介入（特殊需要）培训高级文凭。为促进学生学习和玩耍时的安全和有利环境，教职员会到红十字会接受急救培训、CPR（心肺复苏术）和AED（自动体外除颤器）。

慈光幼儿园的社会工作人员参加有关家庭暴力管理的2天课程：介绍儿童虐待和儿童保护，及文化素质：参与及和连接差异。

作为师资发展的一部分，本中心鼓励教师参加不同课程，例如绩效管理和评估培训课程、实际交流商务英语，前线工作人员的自信技巧的研讨会，以及撰写良好会议纪录等。

2016年3月，本中心职员出发参观THK EIPIC @Tampines，学习更多有关早期介入学前教育课程及资源。

迈步向前

本中心将继续WeCare Arts Fund以吸引艺术治疗师为学生举办艺术治疗工作坊，透过创意学学习过程，发展肌群运动机能、提高手眼协调能力和视觉观察。本中心将继续为新一批学生举办手铃项目，以助毕业学生促进社会融合的技能，和训练他们遵循团队规定。本中心深切了解玩耍对儿童发展发挥的重要性。因此我们将继续计划通过活动在课程中加入玩耍机会，例如艺术和工艺，水和沙打、室外游乐场活动，及感官和探索游戏等，有助于学习更愉快和有趣。另外，作为家长／监护人计划其中一部分，本中心将会举办内部家长演讲及培训，例如由医务团队向家长提供指导及教育。随着越来越多的家长使用互联网，本中心将积极利用资讯科技，例如启用社交媒体作为沟通平台，以建立意识、与家长分享有用的信息和活动。通过本中心的Facebook页面，我们会分享、张贴来源可靠的特殊需要相关文章。

展望未来，四美慈光幼儿园及榜鹅慈光幼儿园将在2017年年初整合，以简化操作并建立教职员的能力，以提供更优质的服务。



慈光幼儿园 - 四美

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

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[facebook.com/MettaPreschoolSimei](https://www.facebook.com/MettaPreschoolSimei)



慈光幼儿园 - 榜鹅

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

facebook

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



慈光智障日间活动中心

重点和数据
(截至2016年3月31日为止)

34位受惠人士
10位职员
1995年1月开设

方策和服务

慈光智障日间活动中心很荣幸为慈光最早成立的中心之一。本中心成立于1995年旨在为智障的成年人士提供一处容身之所，方便于员工及受惠人士更能有意义的接触。慈光智障日间活动中心位于后港，营运自给自足，自设厨房、培训，并在单位下面设有娱乐区。受惠人士在本中心学习到的技巧与慈光乐陶苑及智障日间活动中心相似，主要提供日常生活技能、社区生活技能及自我行为管理技巧等。

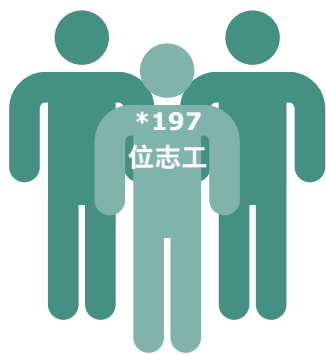
照料者及培训专员

与慈光乐陶苑及智障日间活动中心相似，我们与照料者紧密合作，了解受惠人士的各项需要，并向照料者提供在家中照料智障人士更佳的管理。本中心每年举办个案会议两次，让培训专员、社工、监督人员及照料者会面的机会，并透过这些交流分享观察及策略意见。本中心的培训专员像亲人一样，工作无休地照顾及支持本中心的受惠人士。本中心亦以专业的方法跟进目标进度，以向照料者提供持续的回馈。



社区合作夥伴

慈光智障日间活动中心成立将近20年，在本地社区建立出强有力的地位。企业机构及社区合作伙伴会定期邀请员工及受惠人士参与节日活动。这类商誉活动包括午餐或到多处名胜景点郊游。志工也会与受惠人士一同庆祝万圣节或圣诞节等节日狂欢活动。这类社区与受惠人士的互动能有效促进社会包容。



* 数据取自2015年4月1日至2016年3月31日

** 根据服务业人员平均每小时\$20元的工资 (来源: NVPC, 2010年12月)

迈步向前

展望未来，本中心会继续寻发掘求崭新的课程和活动，将本中心的服务标准与社会与家庭发展部（MSF）所实施的新受惠人士评估表格（CAF）保持一持致。其中之一是使用科技工具如iPad为我们各类受惠人士进行目标训练。本中心还将与国家精神卫生研究所（IMH）展开咨询项目，着手训练本中心员工。此外，本中心亦向国家福利理事会资助的小型项目，社区资源以进一步提高本中心的服务。



慈光智障日间活动中心

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慈光乐陶苑 及 智障日间活动中心

重点和数据 (截至2016年3月31日为止)

2000年12月开设

慈光乐陶苑: 97位受惠人士及53位职员

智障日间活动中心: 35位受惠人士及6位职员

方策和服务

成人住宿服务

慈光乐陶苑仿照土生华人家居的传统宁静怡人环境，专门为年龄介乎18至55岁、来自不同种族和宗教信仰背景的身心残障人士而设。目前容纳98位身心残障人士，并为有特别需要的成年残障人士照料者，保留5个空缺床位作为临时照料之用。

在社会及家庭发展部和国家社会服务委员会资助下，本中心可提供个人照顾计划，其中包括个人长期寄宿理疗活动，以及日常生活及融入社区所需的技能训练，并到外出社区、探访有趣的地方推广包容。



本中心的专业团队精英是由护士人员、注册护士和治疗助理所组成，以为受惠人士提供全年一致的护理。营运团队包括厨房员工、维修技师和衣工人。另外，本中心亦由行政和联盟健康团队支援，以确保本中心运作顺畅。

日间活动中心

本智障日间活动中心位于慈光乐陶苑之内。本中心能为最多50位智障受惠人士提供住所，以便与朋友联系，并享受各类活动。本中心非常重视受惠人士学习到独立管理个人需要的技巧，以让他们更易被家庭及社区接受。这些技巧包括日常生活技能、社区生活技能及行为管理等。本中心亦受MSF定期审计检查，以确保达至服务质素。同时，中心内亦设有内部审计检查，以确保严密遵从所有程序。

服务成绩

新工作坊

我们一直在检讨方策，让受惠人士能够享受全新的体验。其中一个方策是就职业仪表工作坊，以教导受惠人士配搭衣服颜色及选择搭配发饰的方法。今年，我们亦已经开设艺术研讨会，旨在提供受惠人士有目的的工作。透过艺术品创作，受惠人士便能在参与的期间找到意义和启发。受惠人士亦会创作适合公众或企业组织的工艺品。到目前为止，本中心已经提供企业礼品，如为各类企业活动提供卡片和连框工艺品。本中心希望能加紧生产，让所有受惠人士有机会参与研讨会。

照料者及培训专员

本中心与照料者紧密合作，了解受惠人士的各项需要，并向照料者提供回馈、里应外合，以在家中没有护理员陪同时照顾受惠人士。本中心每年举办个案会议两次，让培训专员、社工、监督人员及照料者会面的机会，并透过这些交流分享观察及策略意见。本中心的培训专员像亲人一样，工作无休地照顾及支持本中心的受惠人士。本中心亦以专业的方法跟进目标进度，向照料者提供持续的回馈。

捐赠者及志工

一群称为 Life Painters 的独立志工，为本中受惠者共筹得新币\$130,000的善款。大部分将用作购买急需客运车以运送受惠人士出外、医疗预约和医院。除了募捐外，志工亦为受惠人士替换新床垫和完成受惠人士房间大扫除，并与受惠人士及职员共享自助午餐。

我们将继续寻求志工、捐赠者和企业组织与我们合作企业社会责任项目。他们广泛地为受惠人士及社区构成重要的联系，让受惠人士能与志工和工作人员互动，从而给我们促进社会包容的机会。我们也有定期的志工协助提供剪发、厨房准备食物，以及工作坊支援。这些志工是我们运营网络的重要部份，因为他们为我们的受惠人士提供最基本但重要的福利。



* 数据取自2015年4月1日至2016年3月31日

** 根据服务业人员平均每小时\$20元的工资 (来源: NVPC, 2010年12月)

社区合作伙伴

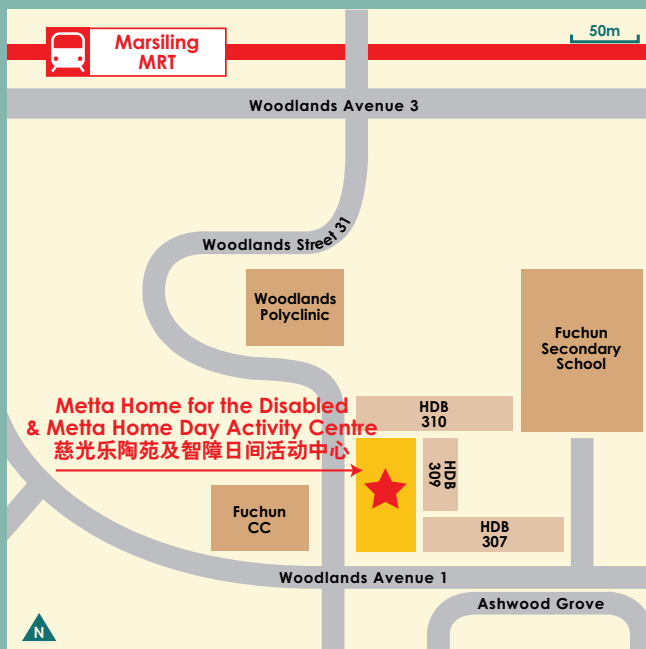
作为以客户为中心，我们一贯的宗旨，从客户的角度出发提供的生活质量。这是通过不断地参与我们的室内和室外活动的客户在社区完成。这样的活动让我们的客户感受到在社区，进而连接，建立一个更加包容的社会。通过允许我们的客户尝试新事物，做出自己的选择简单的任务，它有助于建立自己的自尊和自信。我们将继续让我们的客户参与社区活动，如国庆阅兵（NDP），社区散步，节日和国家建设的庆祝活动。

迈向向前

展望未来，本中心会继续会分阶段将慈光乐陶苑升级，为受惠人士提供更优质的环境。在各方策升级中，我们会采用iPad支援的培训课程，并为年轻及年长的受惠人士提供有氧活动。我们亦同时亦从芬兰引入多功能及更适合受惠人士使用的HUR运动器材。我们也会见到全新的评估工具，以断定受惠人士的需要及额外员工的支援，以提升服务质素。

展望未来，本中心会继续寻发掘求崭新的课程和活动，将本中心的服务标准与社会与家庭发展部（MSF）所实施的新受惠人士评估表格（CAF）保持一致。其中之一是使用科技工具如iPad为我们各类受惠人士进行目标训练。本中心还将会根据额外员工支援，与较有需要的受惠人士增加一对一的会面。提供全面的照料者支援及培训是我们首要的重要任务。





慈光乐陶苑及智障日间活动中心
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慈光乐龄日间康复中心

重点和数据
(截至2016年3月31日为止)

每日63位受惠人士
15位职员
1998年6月开设

方策和服务

慈光乐龄日间康复中心提供康复服务，以尽量增加中风及身体伤残的受惠人士。

本中心提供的服务包括下列类别：

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

此外，本中心也提供下列免费疗法：

- | | | |
|----------|---------|---------|
| 1. 头荐骨治疗 | 2. 工艺疗法 | 3. 艺术疗法 |
| 4. 园艺疗法 | | |

本中心受惠人士也享受户外活动的机会，例如：

- | | | |
|-------|------------|-------------|
| 1. 远足 | 2. 户外午餐／晚餐 | 3. 社区活动及庆祝。 |
|-------|------------|-------------|

服务成绩

培训平台

本康复中心为新跃大学及新加坡南洋理工学院的辅导学生提供培训实习平台。学生可在辅导实习中处理受惠人士所面对的社会心理问题。

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

另外，圣希尔达中学三年级学生于2015年5月，参与的“服务学习项目”，作为品格与公民教育课程的其中一部分。慈光乐龄日间康复中心接受合作邀请，提供学生服务学习及与社区有需要人士访谈。



* 数据取自2015年4月1日至2016年3月31日

** 根据服务业人员平均每小时\$20元的工资 (来源: NVPC, 2010年12月)

青年的参与

“德育在于行动”

“德育在于行动”旨在：

- | | |
|---------------------|----------------------|
| 1. 培育学生成为对社会负责任的公民 | 2. 作出有意义的贡献在社会上不幸的人。 |
| 3. 提高学生对社区福利服务有所认知。 | |

活动包括：

- | | | |
|---------|-------|---------|
| 1. 表演 | 2. 游戏 | 3. 户外活动 |
| 4. 积极互动 | 5. 家政 | |

参与学校包括：

1. 圣盖博中学
2. 圣希尔达中学
3. 慈光学校
4. 淡滨尼初级学院
5. 淡马锡初级学院

社区活动

社區參與

淡滨尼尚育民众俱乐部乐龄人士交通

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

DarulGhufran 清真寺 " 流动厨房 " 活动

本中心分别于2015年5月23日参与 DarulGhufran 清真寺免费社区午餐，又称为 " 流动厨房 "。该清真寺与淡滨尼中民众俱乐部共同制备了午餐并向淡滨尼有需要的家庭分发午餐。他们更为慈光乐龄康复中心制备午餐，本中心则协助汇集午餐并根据清真寺的指示，向有需要的华人受惠人士分发午餐。

捐血运动

本中心联合樟宜四美社区紧急应策与参与委员会、民防执行委员会以及新加坡红十字会，于2015年8月2日假樟宜四美民众俱乐部举行捐血活动，发挥慈光在国家层面支持社区的社会责任。本中心很荣幸获得樟宜四美议员陈舜娘女士莅临当主礼嘉宾。

公众认知

慈光乐龄日间康复中心也於8月30日参加设工艺教育局东区嘉年华，展出本中心的服务。我们的工作人员和老人进行了蝴蝶艺术品作坊作为展览的计划的一部分。

2015年6月7日，我们还参加了在淡滨尼西社区中心有宣传和意识路演。

提升职员技术素质

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

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

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

设备升级

本中心于2015年月安装全新现代康复设施及HUR健康设备，以加快受惠人士的康复进程，并激励他们定期出席会议。



捐赠者

云茂潮慈善基金有限公司为本中心乐龄受惠人士假本中心提供素食午餐，以纪念分别与2015年6月5日与9月28日已故的云茂潮先生的夫人（Annie Tan）与已故的云茂潮先生。

Top 1 Hand Made Noodle创办人Andy先生合家于2015年2月22日赞助本中心乐龄人士，假美世界购物中心享用农历新年午餐。

瑞穗银行捐出新币\$20,888于慈光乐龄日间康复中心旁的一小块土地设立“德格拉朗甘榜咖啡厅”，并于2015年8月4日由淡滨尼集选区国会议员伍碧虹女士、瑞穗银行以及国家园林局剪探开幕。

DarulGhufran 清真寺于2015年2月16日农曆新年期间邀请受惠人士于JWok Restaurant享用丰盛豪华午餐，并派发红包及灯子。



慈光医疗护理于2015年2月20为乐龄人士举办农历新年庆祝活动。本活动很荣幸邀请到淡滨尼尚育集选区议员Desmond Choo先生担任主礼嘉宾与乐龄人士互动，并派发香橙。本活动也准备了特别饭盒，让参与者欣赏娱乐节目时享用。精彩节目包括舞狮表演、幸运之神，以及各类游戏和卡拉OK环节。本活动衷心感谢Eelit Placement Agency LLP赞助饭盒及红包。Eelit Placement Agency LLP亦于2015年2月20日慈光乐龄日间康复中心捐助农曆新年午餐。

Dignity Kitchen 邀请受惠人士到其位于实龙岗市场的餐厅于2015年4月30日至8月11日期间享用午餐。

Rose Charity亦于2015年2月20日假慈光聚缘轩为受惠人士捐助中秋节午餐。

筹款活

慈光乐龄日间康复中心获Goodrich Global Pte Ltd赞助新币2,000致两队参赛队伍，参加2015年10月31日假SAFRA Tampines举办的2015慈光慈善保龄赛之运动筹款活动比赛。

企业社会责任 (CSR)

和顿国际集团（新加坡）私人有限公司2015年7月24日参加了本中心的种族和谐暨开斋节庆典，并免费赞助午餐、生日蛋糕及“绿色礼物包”。其他活动包括游戏和卡拉OK。

My Health Sentinel于2015年8月28日假“甘榜花园”参与园艺活动，不但重新灌溉植物，并清除杂草。

乐龄人士郊游

乐龄人士郊游筹款 (OEF)

OEF 2015/16筹款期为2015年12月至2016年8月。

1. 2015年12月18日伴随着疯狂购物和晚餐，享受圣诞亮灯郊游。
2. 2015年2月26日鸭之旅。
3. KPMG于2015年9月21日组织乐龄人士于湾郊游花园出游。

步行运动

该计划由资深的Active私人有限公司的支持. 长期目标：通过提高行动技能是提升老年人的生活质量。

步行运动的目标：

- 增加强度和行动技能。
- 增加行动信心。
- 成为步行运动的成员能有效减少老年人的孤独感。
- 行动增加安全知识。
- 增加辅助知识，有助于行动。

为准备2015年11月29日SG50金禧大竞走，Senior Active Pte Ltd工作人员和志工与我们的受益者每周步行，以锻炼及建立自己的力量、耐力和信心。培训还包括游戏和游泳。

顾客满意度

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

护理者培训

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

海外参观者

荷兰大使馆访客参观慈光乐龄日间康复中心，了解更多本中心为老年人提供的服务。



工作人员粘接

2015年18和4月19日，慈光医疗人员及几个慈光工作人员参加了由慈光福利协会举办的马六甲一日游。此行的目的是希望能透过互动建立员工之间更好的连结和关系。

作为慈光福利协会的家庭日活动的一部分，慈光医疗人员和其家人于2015年7月25日在新加坡环球影城享受了一天愉快难忘的旅程。本活动希望员工对彼此的家人有更亲切的了解。

迈步向前

慈光乐龄日间康复中心力求透过创新和资讯科技提高护理水平，以提升我们的工作流程和工作效率。我们的目标是持续吸引志工参与度。在本中心的提升服务计划之中，我们计划将我们的康复设备全面升级以机动和电子操作的版本，以更能造福受益者。最后，在本中心的社区融合方案中，我们希望能装备好受益者并具备必要技能，以在离开本中心后在社区中独立生活。



慈光乐龄日间康复中心

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慈光安宁居家护理中心 及 慈光居家护理服务

重点和数据 (截至2016年3月31日为止)

慈光安宁居家护理中心
247位受惠人士；8位职员；2000年6月开设

慈光居家护理服务
12位受惠人士；2位职员；2015年4月开设

方策和服务

慈光安宁居家护理服务

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

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

本中心的团队由数位医生、护士、一位咨询顾问、一位义工／活动联活员和行政职员组成。

居家护理服务

慈光家庭护理與 Eastern Health Alliance Neighbours 方案合作，以支持醫療护理元件。本中心的家庭护理服務提供全面的方針管理患有慢性疾病和器官衰竭的病人。本中心的目的旨在透過提供最佳护理计划，以連接早期介入及醫療支援，以减少再次入院的频率。更重要的是，本中心可以让老年人在自己舒适的家中到老。



此外，本中心也教导照料者有关基本的护理技巧，让他们在没有专业护理人员陪同下，有能力照顾至爱。免费医疗设备的借用服务，包括医疗床、氧气浓缩器、轮椅、辅助行走器和室内便器等，能提高照料者的信心，处理病人在家的日常生活。

本中心的专业团队由数位医生、护士、一位咨询顾问、一位义工／活动联活员和行政职员组成。我们提供全方位的医疗、护理、社交、情緒和精神上的支持，以盡量提高生活质量，减轻疼痛。



* 数据取自2015年4月1日至2016年3月31日

** 根据服务业人员平均每小时\$20元的工资 (来源: NVPC, 2010年12月)

服务成绩

培训平台

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

今年，我们已有数位领有Social Service Institute (SSI)颁发的精神健康专业证书 (Certificate in Spiritual Care for Helping Profession) 的学生附属于我们的中心。

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

社区参与

捐血活动

本中心联合樟宜四美社区紧急应策与参与委员会、樟宜四美社区印度活动执行委员会、以及新加坡红十字会，于2015年8月2日假樟宜四美民众俱乐部举行捐血活动，发挥慈光的社会责任以在国家层面支持社区。本中心很荣幸获得樟宜四美议员陈舜娘女士莅临当主礼嘉宾。

2015年度慈怀之声

慈光安宁居家护理中心及新加坡慈怀理事会于2015年10月17日假新加坡理工学院举办慈善音乐会。本次活动是于世界临终关怀及舒缓治疗日当日举行，以提高大众对的认识和筹款

生日庆祝

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

「许个愿」活动

由新加坡爱尔兰基金及的「许个愿」及新加坡耆那教会赞助的慈光安宁居家护理中心，希望能实现受惠人士的梦想及愿望。

以下是本中心病人及至爱的难忘重要时刻：

- 在Swensen's餐厅为病人和他的家人举办生日庆祝
- 带两位患者郊游滨海湾花园
- 为病人和他的家人举办生日庆祝

提升职员技巧

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

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

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

我们持续通过在圣安德鲁的社区医院的SHC / LCPC多学科临终关怀论坛及案例教程，与目前的纾缓管理并驾齐驱。

职员也参加相关核心课程和资讯科技课程。

年度职员退修午宴

本年度的年度职员退修午宴由慈光医护委员会委员Joshua Lau医生赞助，于2015年12月29日假Upper Changi Road的East Village餐厅举行。

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

捐赠者

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

新加坡爱尔兰基金总裁Colin Macdonald先生及董事会成员Noor Quek及Kiran Sekhon小姐于2015年3月29日正式移交了装置货车。本中心很荣幸获慈光安宁居家护理中心员工连同慈光副执行主任Felicia Wee小姐亲自出席移交仪式。

阿尔Istighfar清真寺于2015年7月5日假回教寺院举办的Iftar活动中捐出新币1千元正。

媒体和宣传

世界临终关怀及纾缓治疗日

慈光安宁居家护理中心于2015年10月6日假宜综合医院参与认识活动，旨在提高大众对临终关怀服务可用性的关注。



迈步向前

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



**慈光安宁居家护理中心
及慈光居家护理服务**

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慈光学校

重点和数据
(截至2016年3月31日为止)

373位学生
133位职员
2001年1月开设

简介

慈光学校于2001年获教育部以及国家福利理事会支持，由慈光福利协会于 Chai Chee Lane 设立校舍。慈光学校于2005年搬至四美目前的地址，于2008年开设工艺教育学院技能证书1个单元的课程。学校于2013年开办工艺教育学院技能证书4个单元的课程，并于同年在新建的楼层展开学习。慈光学校于2014年成为五间首批开展“学校过渡职场培训项目”之一。

慈光学校专为年龄介乎7至21岁的轻度智障兼或轻度自闭症，并在生活上面对沟通、自理及处理社交情况等挑战的学生。

愿景：

慈光学校毕业生过独立，有意义的生活。

独立：

- 自理日常生活
- 获得有薪聘

有意义：

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

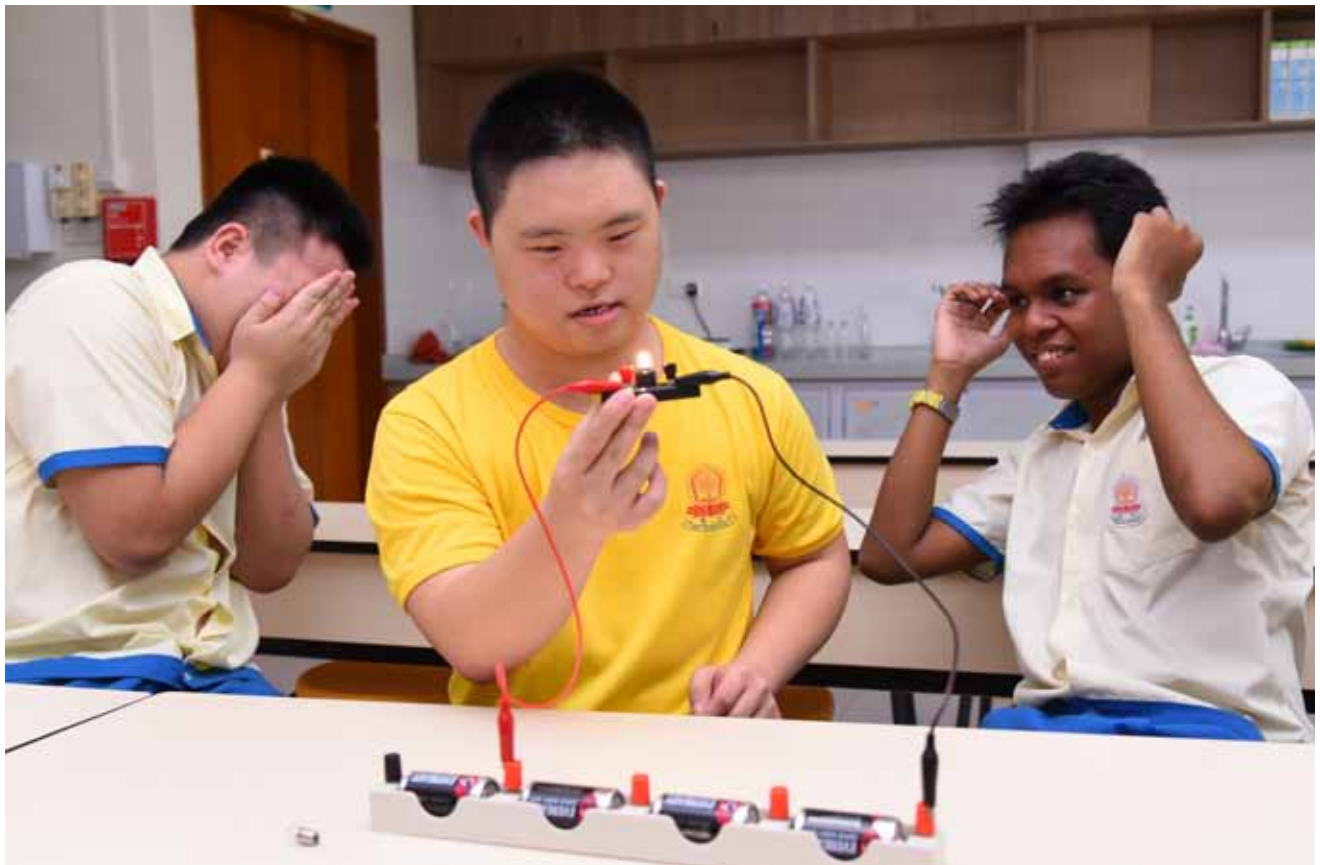
使命：

提供优质和全面的教育培训让学生发挥他们最大的潜能

价值观：

慈光学校的核心教育价值观：

- 敬老尊贤
- 坚持不懈
- 有责任感
- 容人容事
- 慈悲爱心
- 寻求知识



核心教育方案

本校设有5个课程，专为年龄介乎7至21岁的轻度智障兼或轻度自闭症学生而设，包括自闭症 (A)、基本 (B)、谋生(C)、职业 (V) 及就业途径计划 (EPP)。

- a. A课程是专为7岁或以上轻度自闭症学生的学习和发展需要而设，旨在发展和改善人际交往和沟通技巧、行为和情绪发展、认知能力以及日常生活技能等个人技巧。本校提供图片教导会话与沟通方法课程 (PECS)，并针对4大领域采用全面的结构教学：体能、每日固定上课时间表、功课作业先后系统法、视觉教育法。高年级自闭症学生的学习着重于工技培训，而低年级学生则专注于自理等培训以便未来有能力独立生活。
- b. B课程是为7至12岁的轻度智障学生而设，旨在协助学生打好识字、算术法及基本科学的良好基础，同时发展运动机能和自我管理技巧。课程为学生准备日后接受职业培训。学生接受英语、数学、体育、艺术工艺、促进选择性思维策略 (PATHS)、家政、品德与公民和社交技巧的教育。此外学生会每月会参与社区活动或出游。
- c. C课程是为13至16岁学生而设，课程包括3大学习领域：实用学术—职场识字和算数课程 (WPLN)；体能、个人及社交能力—体育、品德与公民教育；职业教育和培训—家政及职场实习。自2011年，职场实习培训已在不同的工作环境中全面推行。
- d. V课程是为17至21岁的学生而设，依照工艺教育学院技能证书 (ISC) 1个单元的课程，开办家务打理、食物制备以及烘焙，共140小时的非在职训练及528小时的职场实习。学校聘用具备证书资格的导师进行培训。本校已于2013年提供糕点面包烘焙和酒店服务的4个单元的工艺教育学院技能证书课程。课程的最低要求是具备职场识字和算数课程中第4级阅读和聆听程度。学生必须接受950小时的培训，其中包括250的职场实习。完成课程后，又能达到职场识字和算数课程中第5级阅读、会话、聆听和书写程度，学生可申请进入国家工艺教育学院资格证书课程。
- e. EPP课程为17至18岁、并在非职业证书途径的轻度智障和轻度自闭症学生而设，以便在18岁毕业时从学校顺利过渡至工作。学生将接受职业技能培训，如WSQ单元、食品和卫生课程，在职试验和职场实习。

在2015年V4班 (糕点面包烘焙和酒店服务各4个单元的工艺教育技能证书课程) 18位毕业生中，有7工艺教育学院资格证书课程。这是第二批从4个单元课程的毕业学生。在第一批11位毕业生中，有2位成功被录取入读工艺教育学院全日制课程。

2015年7位成功考上工艺教育学院的慈光学校毕业生已振奋了许多同学。7位毕业生是经过两年完成1个单元的工艺教育学院技能证书课程，不断的努力和坚定的决心，这些学生再用2年时间勇往前进以2.5以上的GPA成绩完成4个单元的工艺教育学院技能证书课程，并达到职场识字和算数课程中的阅读、会话、聆听和书写程度。满足学历要求并不等于自动保证能取得工艺教育学院的席位，学生还必须参加并通过面试。

辅助团队

慈光学校学生由专业治疗师团队所支援，包括社工、心理学家、语言治疗师及职业治疗师。此外，全情奉献的工作辅导师会在职场进行工作辅导、支持及工作配对，以为学生在实习期间提供在职训练。

品德与公民教育

慈光学校致力于品德发展并提供各种学习经验，以灌输价值观。

品格与公民教育课程通过教导与潜移默化传递价值观。课程包括明确的价值观教学和讨论，同时备有其他平台，包括表演及视觉艺术 (PVA)、训练营、课程辅助活动、社区活动、学习之旅、国民教育日、“德育在于行动”和课内辅助活动，让学生学习和实践所学的价值观、知识和技能，并形成正确积极的态度。

我校鼓励学生在本地组织展开社区服务活动，包括独居老人家居清洁、在Willing Hearts Kitchens为贫困人士及家庭准备餐点、为社区及大众清洁海滩等。

近年，我校也有安排V课程学生到柬埔寨、泰国、印度尼西亚参与社区服务活动。慈光学生协助课室油漆、为儿童准备餐点、计划和组织活动，与孤儿院和学校的儿童互动。

2015年11月28日，23位V3和V4学生在有5位教师带领下，踏上了去缅甸的社区服务旅程。此行的目的是让学生

把他们学习到的毅力、责任心，同情心和独立能力等价值观学以致用。同时提供他们一个机会回馈社会，并体验没有现代技术的生活环境。

慈光学校的学生大部分时间在缅甸Seik Phu Taung Youth Development Centre服务。该中心收容约600位儿童和青少年，包括孤儿和离乡别井的儿童。学生和工作人员负责协助修复操场等中心设施，并教孩子飞盘和羽毛球等运动。本校亦为孩子们举办了各种活动，包括帆布画、壁画、游戏及唱歌等。

表演与视觉艺术—特色课程

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

蜡染画作、陶艺和夏威夷四弦琴的表演与视觉艺术课程，属于国家艺术理事会的”校园艺术家计划(AISS)之一。计划支持慈光学校与本地艺术家或艺术教育工作者的合作，以发展适合慈光学校学生的艺术教育课程。

课程组别如下：

表演艺术

- | | | | |
|-----------|---------|----------|--------|
| • 马来竹筒摇击乐 | • 华乐团 | • 杂耍艺术 | • 舞蹈 |
| • 敲击乐 | • 音乐及动作 | • 夏威夷四弦琴 | • 中华武术 |

视觉艺术

- | | | | |
|---------|--------|-----------|----------|
| • 手工艺 | • 蜡染画作 | • 中文书法及绘画 | • 电脑艺术设计 |
| • 马赛克艺术 | • 摄影 | • 陶艺 | |

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





由 People's Association 主办，新加坡文化部协办的 PAssionArt Festival Artwork，于樟宜四美民众俱乐部的捷运柱子活动。本校学生将油画包着四美地区捷运的柱子。该艺术品亦于 SG50 的庆祝活动期间，于8个捷运站的柱子并沿至组屋119到120号延伸展示。

在2015年12月，马来竹筒摇击乐、华乐团、杂耍艺术、打击乐和舞蹈等表演艺术团队，亦参与了第八届东盟残疾人运动会的开幕和闭幕仪式。

慈光福利会与工艺教育学院（东区）在2015年11月联合举办的慈光闪耀之夜，由才华洋溢的慈光学校学生倾力练习及演出。视觉艺术创作。

我校希望学生能透过参与这类活动，增加自信、纪律和团队精神，同时发掘和发展学生的艺术才华。

课程辅助活动

为了达到教育愿景 " 慈光学校毕业生过独立，有意义的生活 "，课程辅助活动让学生学习到课外知识、技能及培养品德。此外，教师也会通过活动培养学生价值观，例如毅力、纪律及决心。

本校的课程辅助活动如下：

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

学生成就

- 代表新加坡团队参加2015年第八届东盟残疾人运动会
本校学生 Choo Leng Hin 代表新加坡参加第八届东盟残疾人运动会的跳远及100米赛跑。Leng Hin 之前因为脑瘫导致平衡问题，并于2008年开始跑步。结合密集式的阻力训练及严谨的纪律，为他较弱的体质增强实力。
- 2016年第七届特殊学校游泳锦标赛
我们的学生参加2016年第七届特殊学校游泳锦标赛，并夺得了以下高级组奖项：
- 50米蝶式、50米背泳、50米自由式金牌

- 50米背泳银牌
 - 50米蛙式、50米自由式、50米背泳銅牌
- 本校学生还获得了高级女子的挑战奖杯。

- 2016年特奥会保龄球竞赛
本校学生参加了2016年特奥会保龄球大赛，并在比赛中取得第二名。
- 2015年Frank Cooper Sands大奖
我们的童子军课程辅助活动表演杰出，並榮獲2015年Frank Cooper Sands金牌。

新计划

健身教育计划

重新设计的全新健身教育 (H&F) 计划 (前身为体育教育计划) 旨在著重於健康和健身，以達至以下成果：

- a. 学生引领健康生活方式。
- b. 学生掌握工作和生活所需的体能。
- c. 学生身心和谐。
- d. 学生透过融入社区，促进社区包容。
- e. 学生掌握體能運動的安全技能技巧。

慈光健身教育计划框架的核心是相信该计划和课程必须以学生为中心。在设计 H&F 课程的指导原则是：

- a. 能力主導 – 自定和迎合学生的不同需求。
- b. 选择 – 为学生提供选择，以满足不同的兴趣和能力。
- c. 个人责任 – 对个人健康灌输更大的自主权。
- d. 结构化 – 为学生提供例行指导

为满足学生的需求和兴趣，课程让学生按照自己的步伐前进。另外，由于学生属于具体型学习者，因此本校採用体验式学习教授课程，并例行指导学生进行健身活动，希望他们在毕业后仍能依照相同的惯例管理自己的健康。

社区连系计划

社区连系是一项全新的活动，旨在让学生融入社会、促进独立，并在导师协助下有机会参与主流社区活动，从而增强沟通技巧及其他生活技能。

本活动包括每周六早上与Runninghour Cooperatives一同跑步，并参加社区俱乐部课程。学生亦参加由人协主办的SGACTIVE活动利用社区设施。

通过这些努力，我们的学生将能在参与社区活动中，扩大学校以外的朋友圈子，更轻松地与他人互动。

慈光学生辅导计划

在2015年首办的学生辅导计划是一项以循证式的心理计划活动，旨在赋权学生基本的社交与情绪管理技能。本计划採用的结构如下：

1. 目标设定（使用P.E.R.T.图）
P.E.R.T.包括通过辨别完成整个项目的参与人士、所需的资源和时间，来分析涉及的工作。这有助于学生將目标分解为具体的、可衡量的步骤。
2. 7个习惯（改编自肖恩·柯维：高效青少年的七个习惯）
学生学习到有效的习惯，從而提升自我形象、友谊、学术成就和与父母的沟通。
3. 时间表和角色
学生学习到以更积极主动的态度分配活动和优先工作时间。
4. 学习技巧
学生学习到有效的学习技巧，以考试中取得優秀的成绩。

5. 人力资源景观

让学生主动知道他们拥有的人力资源，并以积极方法寻找或改变人文景观。此单元能有效发现阻碍学生达到目标的人士。

家长培训计划 — 矫正孩子行为

是专职医疗人员推出的全新计划，针对介符7至12岁学生的个别选定父母和照顾者，提供专门设计的方案，以预防和管理学生行为。

本计划旨在帮助家长和护理人员：

- 理解学生行为和目的。
- 辨别触发和导致负面的行为的情况。
- 使用日常互动，促进积极的正确行为。
- 以有正确的行为代替负面的行为。





其它活动

为学生提供全面发展学校课程包括也训练营、年度出国旅行、课外充实活动和价值实践活动。

2015年哥打丁宜训练营

学校于2015年8月31日至9月2日展开为期3天2夜的出国探险训练营，到访马来西亚柔佛的哥打丁宜雨林度假村。本活动共有41位学生和12位教师参加。

训练营活动的重点是建立自信、应变能力和团队合作。在训练营的经验中，老师亲眼见证到而学生也意识到，学生表现出坚定的决心和信心挑战自我、克服恐惧，尝试高空绳索、码头跳和障碍课程。学生也在半天的独木舟挑战中，表现出了极大的毅力和团队精神。

我们深信训练营必定能扩大学生的极限，并挑战他们达至他们认为不可能达到的领域。事实上，本训练营活动也证明训练营是一个完美的平台，让学生建立“能行”的思维心态。本次整体训练营体验已全面展现出各学生的长处，他们的表现远远超乎我们的期望。

2016年绿色地球日

学校为纪念绿色地球日，于2016年4月22日(星期五)举办了相关活动，以帮助学生提高实践3R原则，拯救地球。

活动率先在早上由 Lim Chin Han 老师介绍地球暖化、气候变化和3R的议题，再以小测验加强学生对该议题的理解。

然后安排了时装秀，由各班学生担当“模特儿”兴奋地展示他们亲自精心设计的服装，并在旁陈述该服装的制作方法。这些服装是以鸡蛋纸箱、纸盒、垃圾袋、塑料杯和毛巾等循环再用的材料而製。每位参加者都欢这时尚之旅流连忘返。

下午班由Joycelene和Jessica女士分享利用3R原则实践拯救环境的方法，并涵盖乱抛垃圾和污染，以及让许多动物(尤其是海中生物)被抽取等主题。不过，最令学生感到兴奋的是在比赛中完成艺术和工艺项目。学生必须只使用重复使用的材料做出回收箱。

教职员培训项目

本校深信职员的能力和产能是学校前进的关键。

本校已为所有职员定出2016年的重点学习领域，以及建立专业的学习小组。

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

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

2015年SPED学习日

以 “Staying Rooted, Soaring High” 主题的2015年SPED学习日于2015年10月16日在圣淘沙名胜世界盛大举行。当天上午，慈光学校与Grace Orchard School合作，为所有工作人员组织学习之旅的，议程包括：

- 主题分享 “From Creative Teachers to Creative Students” 由Ng Aik Kwang博士主讲。
- 由两所学校教师合办会议。主题包括特殊需要人士的健康和健身、全方位课程设计、品德与公民课例研究、教导与轻度自闭症儿童的可行方法、算术课程的作品和Making Maths Real。所有的工作人员参加两个会议及加入反思，相信他们已经从很多的分享中受益良多。





迈步向前

为规划慈光学校课程架构(MSCF)，接下来的挑战是强化执行慈光学校课程架构。慈光学校正积极检讨、修改及重新发展本校课程。自2013年成立的课程团队负责设计各级程度的算数课程，包括工作规划、课堂设计、作业纸和建议活动。于2014年推出新的识字和家证课程，并于2015年开始落实执行H&F 课程。

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

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



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慈光校友部

资料与统计 (截至2016年3月31日为止)

慈光展艺：
7位学员；4位职员；2007年开设

慈光聚缘轩：
7位学徒；11位职员；2014年开设

方策和服务

慈光校友部的使命分为以下几点：

- 培养学障青年的艺术才能
- 提供一个安全而开放的培育环境，让学障青年的艺术才华获得良好发展
- 推出有效的训练方案和辅助服务，以协助他们的整体发展
- 推展能支持学障青年就业的持续工作模式

正提供的支持服务

本会致力联络所有历届毕业生，并向他们和其家人宣传校友训练课程和服务等信息。

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

慈光展艺

视觉艺术训练课程使艺术青年能够进一步掌握蜡染彩绘、陶艺与丙烯画制作的视觉艺术。在此过程中，他们学会正确的工作规矩和摄取工作概念，诸如服务态度、工作素质、工作守时、准时交差、应付工作量以及时间管理技巧。

本年艺术青年努力忙于与企业、捐赠者和学校各利益相关者举办企业社会责任活动。本校特别感激他们的时间和持支援。这些活动不但能增强艺术青年的信心，更能提高自尊心。部份组织和学校包括 Ascendas、新加坡全国社会服务理事会、吉宝企业、西门子，以及圣若瑟国际书院等等。自闭症残疾毕业生也收到做包装的合同。

我们在今年三月假 Raffles City 举行我们的第二个成功的艺术展。从展览筹集的资金帮助我们继续我们的校友程序和服务的支持。

慈光聚缘轩

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

我們亦非常感激捐贈者對在筹款活动、7月份於三巴旺乡村俱乐部舉行的 ITG 杯高尔夫球赛，以及10月份在慈光聚缘轩慈善晚宴中的支持。

有了這些捐款，我們便能聘用更多学徒在慈光聚缘轩中工作，繼續珩磨他們的技巧，避免沒有工作待在家中。在慈光聚缘轩培訓後，我們已有20% 的学徒獲得就業機會。

我們也衷心感激各方善長人翁對本中心活動的支持，扶助他們融合社會。

迈步向前

慈光聚缘轩正在寻求新加坡劳动力发展局（WDA）WSQ 认可的公司培训中心的认可，以为残疾人士提供 WSQ 課程。这个过程包括设计全新的優質培训计划课程，以提供使劳动力技能资格（WSQ）培训和考核





慈光校友部

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慈光活动

2015年吉宝岸外与海事-慈光高尔夫球慈善赛

7.2

2015年农历七月中元会福物义标

7.3

2015年慈光慈善赛跑

7.4

2015年「慈光艺汇 鼓乐争鸣」

7.5

2015年慈光保龄球慈善赛

7.6

2016年慈光春节祈福会及捞起聚餐

7.7

2016年慈光义走与嘉年华会

7.8

2015年吉宝岸外与海事-慈光高尔夫球慈善赛

2015年7月15及16日，丹娜美拉乡村俱乐部

一年一度的第16届慈光高尔夫联赛首两日活动于丹娜美拉俱乐部划出史无前例的盛况。同年还阐述10年来，吉宝集团捐助慈光福利会赞助慈善高尔夫球赛。虽然阴云细雨，但仍未有碍到各人的雅兴继续享受美好时刻。本次年度募捐吸引了近\$225,000的善款以支持慈光福利协会。本中心非常感谢荣誉嘉宾吉宝高级顾问朱昭明先生。本活动以丰盛晚餐、抽奖环节及慈光学校学生表演下圆满结束。



2015年农历七月中元会福物义标

2015年8月14日至9月12日，整岛范围内

农历七月中元会福物义标筹款活动是慈光重大的文化活动之一，以感谢寺院、农历七月举办委员会、竞标者、善长人翁及义工对本会长期以来坚定支持。这个一年一度的活动旨在为慈光全国9间福利中心的活动和服务募集资金。本活动由慈光执行董事释普恩于2015年7月7日隆重开幕，本中心很荣幸有数位前艺人一同共襄盛举。本年拍卖的吉祥物是“欢喜壶”。由顶级琉璃製成的工艺品集活力、智慧、好运和祝福于。



2015年慈光慈善赛跑

2015年9月5日，东海岸公园

2015年第6的慈光义跑筹款活动再度举行。超过一千名选手齐集于 Big Splash 等待贵宾慈光主席住持释法照和董事会林友诗先生千钧一发隆重举行。本活动一边有孩子们沿着1.5公里亲子行路线，一边有热情选手进行10公里及5公里的赛事。当日天气风和日丽，本中心设有嘉年华食品、摊位小贩、游戏，舞台表演，及幸运抽等节目，将运动后的兴奋心情带入高潮。2015年第6的慈光义跑总共为慈光活动和服务筹得新币了近\$115,000的善款。



2015年慈光保龄球慈善赛

2015年10月31日， 淡滨尼SAFRA

继2014年慈光慈善保龄赛反应热烈成功，本会今年假淡滨尼SAFRA隆重举行第二届2015年慈光慈善保龄赛，由新加坡博彩员工展出其保龄技巧，与慈光学校学生及慈光乐陶苑受惠人士进行友谊比赛。刺激的游戏同时在跑道中连繫着更深的友情。



2015年「慈光艺汇 鼓乐争鸣」

2015年11月6日，工艺教育东区学院

与工艺教育东区学院联合举办，2015年慈光艺汇再次将才华洋溢的受惠人士及学生集合于舞台，让他们在首次非比赛的才华表演中将隐藏的潜能绽放出来。无论谁较有光芒，慈光学校和各中心的入围队伍亦为此星光熠熠的活动不辞劳苦地排练。工艺教育东区学院与慈光学校的学生亦于当晚表演大合唱，并由慈光乐龄日间康复中心的工作人员及受惠人士为台下观众表演马来西亚民族舞蹈表演。



2016年慈光春节祈福会及捞起聚餐

2016年2月13日，慈光聚缘阁

每年的农历新年活动必定不会缺少自助午餐，以感谢各慈善捐赠者、义工与支持者对本会一直以来的贡献及支持。本午步先以代表着好运、财富及祝福的必备吉祥菜 " 鱼生 " 捞起仪式启幕，再有 Seik Phu Taung Youth Development Centre 的孤儿表演一连串的民族部落凯伦舞蹈、慈光学校的醒狮探青，以及一连串的与庆祝农曆新年知识有关的游戏与各宾客同欢庆祝。



2016年慈光义走与嘉年华

2016年3月20日，慈光学校/慈光聚缘阁

慈光嘉年华是慈光首个一年一度的重要筹款活动，不但保留在四美区举办的大型3公里社区健康晨跑的年度家庭活动，更设有巨型嘉年华会食物、小贩摊位、儿童游乐设施、幸运大抽奖、台上游戏和舞台表演等。本年的嘉年华活动更增设一项全新的慈光冒险发现足迹活动，以福尔摩斯游戏型式让参加者找出慈光的资讯。本年活动很荣幸获得东海岸集选区议员和东海岸集选区基层顾问陈舜娘女士担任主礼嘉宾。在场参加者人山人海，各摊位及舞台週围展露一片繁华景象。本会亦藉此庆祝盛事向7位慈光学校2015年度完成糕点面包烘焙和酒店服务等4个单元的工艺教育技能证书课程颁发奖学金。这些学生在职场识字及工艺教育技能证书课程中也有出色的表现，目前正于工艺教育学院的国家工艺教育学院就读。本活动嘉年华总共为慈光有需要的受惠人筹得新币超过\$270,000的善款，并同时增加对受惠人士能力的认识。





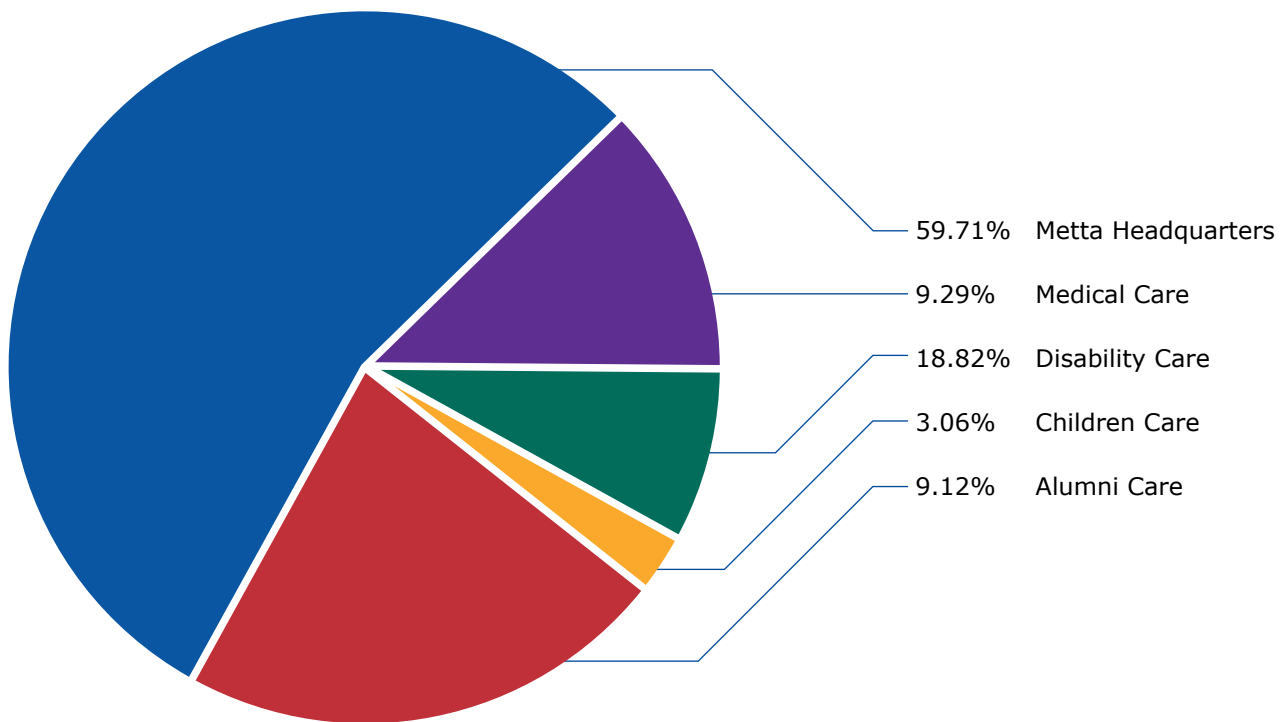
运作回顾 及 整体监管

(这部分只以英语呈报)

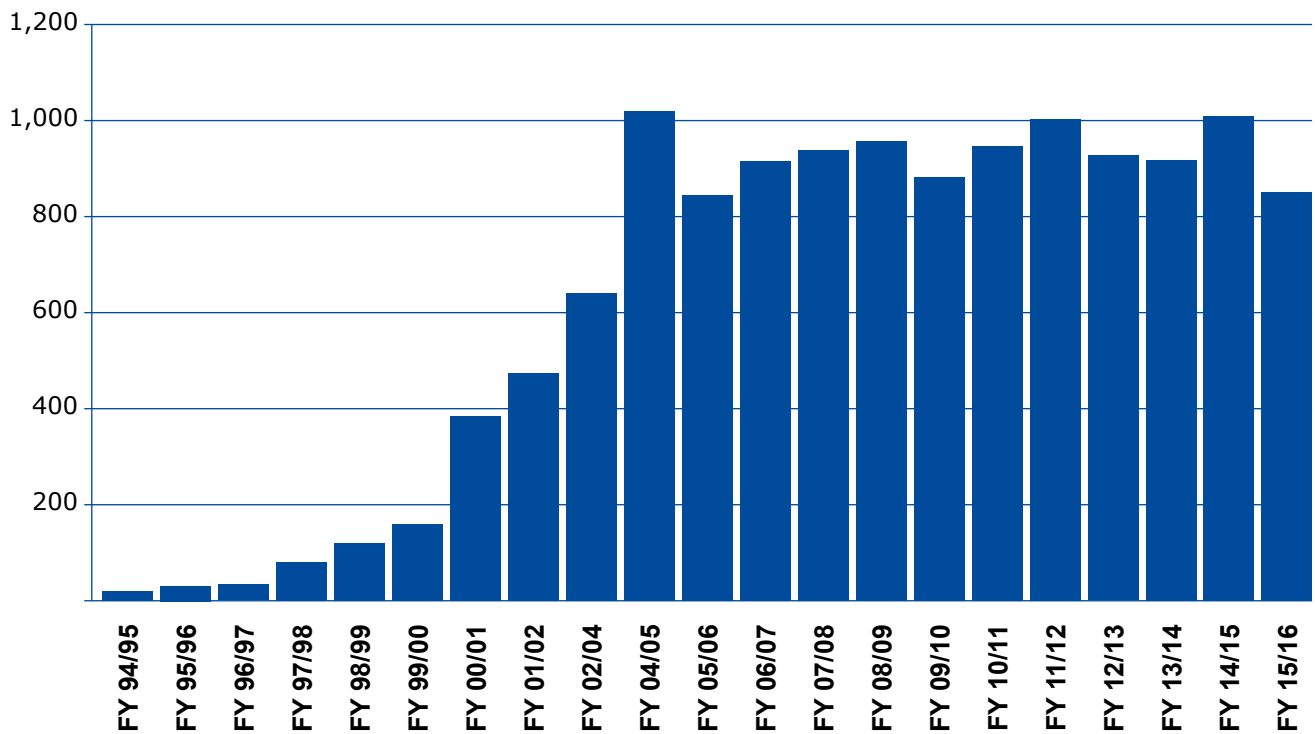
Operations Review	8.2
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Governance Evaluation Checklist (For Large IPCs)	8.4
Non-Financial Information	8.6

OPERATIONS REVIEW

Donations Received for Financial Year 2015/16



Total Number Of Clients In Our Centres Daily



KEY RATIOS

Reserves: Operating Expenses

Operating Reserves (Total)	: \$27,000,433
Annualised Expenses	: \$13,237,072
Ratio	: 2.04 (24.48 mths)

Fund Raising Expenses: Fundraising Income

(Consolidated Year Ended 31 March 2016)

Fundraising Expenses	: \$230,805
Fundraising Income	: \$973,666
Ratio	: 0.24

Conflict of Interest Policies

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

Reserves Policy

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

Remuneration of the Management Committee

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

GOVERNANCE EVALUATION CHECKLIST

for the period Apr 2015 to Mar 2016

S/No.	Code Description	Code ID	Compliance
1	Are there Board members holding staff appointments? (Skip items 1 and 2 if "No")		No
2	If the governing instrument permits staff to become Board members, they should comprise not more than one-third of the Board.	1.1.2	-
3	Staff does not chair the Board.	1.1.2	-
4	There is a maximum term limit of four consecutive years for the Treasurer position (or equivalent, e.g. Finance Committee Chairman).	1.1.6	Complied
5	The Board conducts regular self-evaluation to assess its performance and effectiveness.	1.1.10	Complied
6	There are Board committees (or designated Board members) with documented terms of reference.	1.2.1	Complied
7	The Board meets regularly with a quorum of at least one-third or at least three members, whichever is greater (or as required by the governing instrument).	1.3.1	Complied
8	There are documented procedures for Board members and staff to declare actual or potential conflicts of interest to the Board.	2.1	Complied
9	Board members do not vote or participate in decision-making on matters where they have a conflict of interest.	2.4	Complied
10	The Board reviews and approves the vision and mission of the charity. They are documented and communicated to its members and the public.	3.1.1	Complied
11	The Board approves and reviews a strategic plan for the charity to ensure that the activities are in line with its objectives.	3.2.2	Complied
12	The Board approves documented human resource policies for staff.	5.1	Complied
13	There are systems for regular supervision, appraisal and professional development of staff.	5.6	Complied
14	There is a system to address grievances and resolve conflicts.	5.11	Complied
15	The Board ensures internal control systems for financial matters are in place with documented procedures.	6.1.2	Complied
16	The Board ensures reviews on the charity's controls, processes, key programmes and events.	6.1.3	Complied
17	The Board approves an annual budget for the charity's plans and regularly monitors its expenditure.	6.2.1	Complied
18	The charity discloses its reserves policy in the annual report.	6.4.1	Complied
19	Does the charity invest its reserves?		Yes
20	The charity invests its reserves in accordance with an investment policy approved by the Board. It obtains advice from qualified professional advisors, if deemed necessary by the Board.	6.4.4	Complied
21	Donations collected are properly recorded and promptly deposited by the charity.	7.2.2	Complied

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

NON-FINANCIAL INFORMATION**Charity Status**

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

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

Institution of a Public Character (IPC)/Central Fund Status

Period : 2 May 2016 to 31 May 2018
 IPC Reference No. : S94SS0081K
 Member of Central Fund : NCSS Charitable Fund

OPERATIONAL DETAILS

(as at 31 March 2016)

Number of Beneficiaries : 849
 Number of Staff : 321

REGISTERED ADDRESS

32 Simei Street 1
 Metta Building
 Singapore 529950

EXECUTIVE MANAGEMENT COMMITTEE

(Charity Trustees)

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

AUDITOR

Fiducia LLP



慈光福利协会
METTA WELFARE ASSOCIATION

慈光福利协会财政报告

截止2015年3月31日

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

Statement by Executive Management Committee

Report on The Financial Statement

Statement of Financial Position

Statement of Financial Activities

Statement of Cash Flows

Notes to the Financial Statements

(这部分只以英语呈报)

9.2

9.3

9.4

9.5

9.7

9.8

STATEMENT BY EXECUTIVE MANAGEMENT COMMITTEE

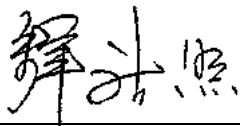
In the opinion of the Executive Management Committee,

- a) the financial statements as set out on pages 9.4 to 9.26 are drawn up so as to give true and fair view of the financial position of the Association at 31 March 2016, and the financial activities and cash flows of the Association for the financial year then ended; and
- b) at the date of this statement, there are reasonable grounds to believe that the Association will be able to pay its debts as and when they fall due.

The Executive Management Committee, comprising the following, authorised the issue of these financial statements on 25 September 2016.

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

On behalf of the Executive Management Committee,



Lai Meng Wah @ Shi Fa Zhao
President



Woo Khai San, Victor
Honorary Treasurer

Singapore,

REPORT ON THE FINANCIAL STATEMENT

We have audited the accompanying financial statements of Metta Welfare Association (the "Association") set out on pages 9.4 to 9.26, which comprise the balance sheet of the Association as at 31 March 2016, and the statement of financial activities and statement of cash flows of the Association for the financial year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinion

In our opinion, the financial statements of the Association are properly drawn up in accordance with the provisions of the Societies Act (Chapter 311), Charities Act (Chapter 37) and Charities Accounting Standard so as to give a true and fair view of the financial position of the Association as at 31 March 2016, and of the financial activities and cash flows of the Association for the financial year ended on that date.

Report on Other Legal and Regulatory Requirements

In our opinion,

- (a) the accounting and other records required by the Societies Regulation under the Act to be kept by the Association have been properly kept in accordance with the provisions of those Regulations; and
- (b) the fund raising appeals conducted by the Association during the year ended 31 March 2016 have been carried out in accordance with Regulation 6 of the Societies Regulations issued under the Act and proper accounts and other records have been kept of the fund raising appeals.

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

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



Fiducia LLP
Public Accountants and
Chartered Accountants
Singapore,
25 September 2016

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

STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2016

	Note	2016 S\$	2015 S\$
ASSETS			
Current assets			
Cash and cash equivalents	4	12,640,872	9,999,628
Trade and other receivables	5	1,021,604	1,031,804
Inventories		5,466	6,196
		<u>13,667,942</u>	<u>11,037,628</u>
Non-current assets			
Investment in financial assets	6	1,782,166	1,785,107
Property, plant and equipment	7	<u>13,647,415</u>	<u>13,481,292</u>
		<u>15,429,581</u>	<u>15,266,399</u>
Total assets		<u>29,097,523</u>	<u>26,304,027</u>
LIABILITIES			
Current liabilities			
Trade and other payables	8	<u>2,097,090</u>	<u>1,659,857</u>
Total liabilities		<u>2,097,090</u>	<u>1,659,857</u>
NET ASSETS		<u>27,000,433</u>	<u>24,644,170</u>
FUNDS			
Unrestricted funds			
General fund	9	8,559,768	18,735,236
Investment fund	9	2,600,060	2,093,037
Project account reserve	9	1,517,134	1,517,134
Sinking fund	9	4,194,088	1,257,941
Designated funds	9	<u>441,727</u>	<u>447,081</u>
		<u>17,312,777</u>	<u>24,050,429</u>
Restricted funds			
Education trust fund	9	335,656	340,690
Programme fund	9	<u>9,352,000</u>	<u>253,051</u>
		<u>9,687,656</u>	<u>593,741</u>
Total funds		<u>27,000,433</u>	<u>24,644,170</u>

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

STATEMENT OF FINANCIAL ACTIVITIES FOR THE FINANCIAL YEAR ENDED 31 MARCH 2016

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

STATEMENT OF FINANCIAL ACTIVITIES FOR THE FINANCIAL YEAR ENDED 31 MARCH 2016 (CONT'D)

		Unrestricted funds										Restricted funds		Total funds S\$
		General fund S\$	Investment fund S\$	Project account reserve S\$	Sinking fund S\$	Alumni student welfare fund S\$	Children welfare fund S\$	Client welfare fund S\$	Equipment fund S\$	Medicine fund S\$	The Late Mrs. Teoh Siok Loo fund S\$	Education trust fund S\$	Programme fund S\$	
2015	Note													
INCOME														
Income from generated funds														
- Voluntary income	10	3,205,501	0	0	0	900	0	3,219	2,250	1,871	0	651	6,648,440	9,862,832
- Activities for generating funds	10	1,180,483	0	0	0	0	0	0	0	0	0	0	0	1,180,483
- Investment income	10	62,757	36,650	0	0	0	0	0	0	0	0	0	0	99,407
Income from charitable activities	10	2,961,244	0	0	0	0	0	0	0	0	0	0	0	2,961,244
Other income	10	8,539	0	0	0	0	0	0	0	0	0	0	0	8,539
Total income		7,418,524	36,650	0	0	900	0	3,219	2,250	1,871	0	651	6,648,440	14,112,505
EXPENDITURE														
Cost of generating funds	11	442,391	1,788	0	0	0	0	0	0	0	3,091	8,133	0	455,403
Cost of charitable activities	11	4,357,235	0	0	0	0	0	0	0	0	0	0	6,379,248	10,736,483
Governance and other administrative costs	11	1,304,117	0	0	0	0	0	0	0	0	0	0	16,141	1,320,258
Total expenditure		6,103,743	1,788	0	0	0	0	0	0	0	3,091	8,133	6,395,389	12,512,144
NET INCOME / (EXPENDITURE)		1,314,781	34,862	0	0	900	0	3,219	2,250	1,871	(3,091)	(7,482)	253,051	1,600,361
GROSS TRANSFERS BETWEEN FUNDS														
Transfer to / (from) of funds		(1,305,173)	320,073	0	985,100	0	0	0	0	0	0	0	0	0
NET MOVEMENT IN FUNDS		9,608	354,935	0	985,100	900	0	3,219	2,250	1,871	(3,091)	(7,482)	253,051	1,600,361
TOTAL FUNDS BROUGHT FORWARD		18,725,628	1,738,102	1,517,134	272,841	345,554	34,921	23,482	22,391	12,493	3,091	348,172	0	23,043,809
TOTAL FUNDS CARRIED FORWARD		18,735,236	2,093,037	1,517,134	1,257,941	346,454	34,921	26,701	24,641	14,364	0	340,690	253,051	24,644,170

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

STATEMENT OF CASH FLOWS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2016

	Note	2016 S\$	2015 S\$
Cash flows from operating activities			
Net income		2,356,263	1,600,361
Adjustments for:			
- Amortisation of investments	11	2,941	2,768
- Bad debts written off	11	0	6,635
- Depreciation	7	909,318	843,315
- Interest income	10	(142,266)	(99,407)
- Loss on disposal of fixed assets	11	1,739	4,210
- Profit on disposal of fixed assets	10	(150)	(180)
Operating cash flow before working capital changes		3,127,845	2,357,702
Changes in operating assets and liabilities:			
- Trade and other receivables		111,717	4,114
- Inventories		730	1,706
- Trade and other payables		437,233	2,108
Cash generated from operations		3,677,525	2,365,630
Interest received		4,609	2,768
Net cash provided by operating activities		<u>3,682,134</u>	<u>2,368,398</u>
Cash flows from investing activities			
Increase in pledged deposits		0	238,062
Interest received		36,140	96,639
Placement of investment		0	(769,275)
Proceeds from disposal of property, plant and equipment		150	180
Purchases of property, plant and equipment	7	(1,077,180)	(717,366)
Net cash used in investing activities		<u>(1,040,890)</u>	<u>(1,151,760)</u>
Net increase in cash and cash equivalents		2,641,244	1,216,638
Cash and cash equivalents at beginning of financial year		9,709,388	8,492,750
Cash and cash equivalents at end of financial year	4	<u>12,350,632</u>	<u>9,709,388</u>

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2016

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

1. General information

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

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

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

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

1. Metta Home for the Disabled
2. Metta Home Day Activity Centre
3. Metta Day Activity Centre for the Intellectually Disabled
4. Metta Day Rehabilitation Centre for the Elderly
5. Metta Hospice Care Centre
6. Metta Preschool @Simei
7. Metta Preschool @Punggol
8. Metta Alumni Care
9. Metta Home Nursing

2. Significant accounting policies**2.1 Basis of preparation**

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

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

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

2.2 Revenue recognition

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

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

Donations-in-kind are recognised when the fair value of the assets received can be reasonably ascertained.
- 2.2.2 Government grants are recognised at their fair value where there is reasonable assurance that the grants will be received and all related conditions will be complied with.
- 2.2.3 Revenue from rendering of services is recognised when the services have been performed and rendered.
- 2.2.4 Management fees are allocated costs comprised of: general management; human resource and administration; finance costs; and IT costs which are allocated among the welfare centres on a basis determined by the Executive Management Committee.
- 2.2.5 Interest income on bank current accounts and fixed deposits placed with banks are recognised on a time-proportion basis using the effective interest method.
- 2.2.6 Other income is recognised when received.

2.3 Expenditure recognition

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

- 2.3.1 Cost of generating funds from fund-raising activities

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

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

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

2.4 Property, plant and equipment

2.4.1 Measurement

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

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

2.4.2 Depreciation

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

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

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

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

2.4.3 Subsequent expenditure

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

2.4.4 Disposal

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

2.5 Inventories

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

2.6 Cash and cash equivalents

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

2.7 Financial assets

2.7.1 Recognition and measurement

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

Investments in financial assets are investments in debt or equity instruments, which are recognised when it becomes a party to the contractual provisions of the instrument. These are initially measured at the transaction price excluding transaction costs, if any, which shall be recognised as expenditure immediately in the Statement of Financial Activities.

They are included in non-current assets unless management intends to dispose of the assets within twelve months after the balance sheet date.

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

2.7.2 Derecognition

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

2.7.3 Impairment

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

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

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

2.8 Financial liabilities

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

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

2.9 Trade and other payables

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

2.10 Provisions for other liabilities and charges

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

2.11 Funds

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

2.12 Leases

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

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

2.13 Employee compensation

2.13.1 Defined contribution plans

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

2.13.2 Employee compensation

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

2.14 Currency translation

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

2.15 Related parties

A related party is defined as follows:

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

3. Critical accounting estimates, assumptions and judgments

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

3.1 Critical accounting estimates and assumptions

The Association makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

3.1.1 Estimated useful lives of property, plant and equipment

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

3.2 Critical judgments in applying the entity's accounting policies

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

3.2.1 Allowance for impairment of receivables

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

4. Cash and cash equivalents

	2016 S\$	2015 S\$
Cash on hand	11,800	11,800
Cash in banks	4,838,832	6,447,588
Fixed deposits	<u>7,790,240</u>	<u>3,540,240</u>
	12,640,872	9,999,628
Pledged fixed deposits	<u>(290,240)</u>	<u>(290,240)</u>
Cash and cash equivalents for cash flow purposes	<u>12,350,632</u>	<u>9,709,388</u>

Fixed deposits have maturity terms of up to 12 months (2015: 12 months) and interest rates ranging from 0.25% to 1.87% (2015: 0.25% to 1.33%) per annum.

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

Fixed deposit amounting to S\$50,000 is pledged to corporate credit cards with a certain financial institution.

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

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

	2016 S\$	2015 S\$
Less than 1 month	1,500,000	1,000,000
1 month to 1 year	<u>6,000,000</u>	<u>2,250,000</u>
	<u>7,500,000</u>	<u>3,250,000</u>

5. Trade and other receivables

	2016 S\$	2015 S\$
Trade receivables		
- Outside parties	<u>80,308</u>	<u>78,863</u>
Other receivables		
- Amount due from related parties	617	32,017
- Deposits paid	132,816	134,051
- Grants receivable	664,277	655,818
- Other debtors	146,324	79,828
- Prepayments	<u>53,412</u>	<u>109,177</u>
	997,446	1,010,891
- Allowance for bad debts	<u>(56,150)</u>	<u>(57,950)</u>
	<u>941,296</u>	<u>952,941</u>
	<u>1,021,604</u>	<u>1,031,804</u>

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

6. Investment in financial assets

	2016 S\$	2015 S\$
Listed debt securities		
- Bond with fixed interest of 3.08% and maturity date as at 12 September 2022 - Singapore	504,105	504,737
- Bond with fixed interest of 4.25% and maturity date as at 29 September 2049 - Singapore	511,726	512,075
- Bond with fixed interest of 3.10% and maturity date as at 24 July 2024 - Singapore	<u>766,335</u>	<u>768,295</u>
	<u>1,782,166</u>	<u>1,785,107</u>

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

	2016 S\$	2015 S\$
Beginning of financial year	1,785,107	1,018,600
Additions	0	769,275
Amortisation during the financial year	<u>(2,941)</u>	<u>(2,768)</u>
Balance at end of financial year	<u>1,782,166</u>	<u>1,785,107</u>

7. Property, plant and equipment

	Beginning of financial year S\$	Additions S\$	(Disposals) S\$	End of financial year S\$
2016				
Cost				
Aircon	448,533	3,307	0	451,840
Alarm and security system	211,638	39,911	(2,113)	249,436
Arts and music equipment	6,065	0	0	6,065
Building	15,427,304	199,373	0	15,626,677
Computer	415,003	144,836	0	559,839
Electrical and fittings	164,397	54,783	0	219,180
Furniture and equipment	948,338	18,531	(16,814)	950,055
Kitchen equipment	143,629	9,309	0	152,938
Laundry equipment	58,407	0	0	58,407
Motor vehicles	745,726	0	(67,000)	678,726
Physio / Medical equipment	166,849	148,399	(1,930)	313,318
Renovation	1,825,377	271,652	0	2,097,029
Renovation in progress	0	187,079	0	187,079
	<u>20,561,266</u>	<u>1,077,180</u>	<u>(87,857)</u>	<u>21,550,589</u>
	Beginning of financial year S\$	Depreciation charge S\$	(Written back/ off) S\$	End of financial year S\$
Accumulated depreciation				
Aircon	88,463	89,983	0	178,446
Alarm and security system	125,555	42,784	(387)	167,952
Arts and music equipment	4,908	1,121	0	6,029
Building	3,927,949	306,797	0	4,234,746
Computer	374,742	44,235	0	418,977
Electrical and fittings	87,725	43,642	0	131,367
Furniture and equipment	824,064	72,834	(16,805)	880,093
Kitchen equipment	94,721	26,582	0	121,303
Laundry equipment	36,017	11,681	0	47,698
Motor vehicles	483,445	72,380	(67,000)	488,825
Physio / Medical equipment	114,046	35,159	(1,926)	147,279
Renovation	918,339	162,120	0	1,080,459
Renovation in progress	0	0	0	0
	<u>7,079,974</u>	<u>909,318</u>	<u>(86,118)</u>	<u>7,903,174</u>

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

	Beginning of financial year S\$				End of financial year S\$
2016 (Cont'd)					
Net book value					
Aircon	360,070				273,394
Alarm and security system	86,083				81,484
Arts and music equipment	1,157				36
Building	11,499,355				11,391,931
Computer	40,261				140,862
Electrical and fittings	76,672				87,813
Furniture and equipment	124,274				69,962
Kitchen equipment	48,908				31,635
Laundry equipment	22,390				10,709
Motor vehicles	262,281				189,901
Physio / Medical equipment	52,803				166,039
Renovation	907,038				1,016,570
Renovation in progress	0				187,079
	<u>13,481,292</u>				<u>13,647,415</u>
2015					
	Beginning of financial year S\$	Additions S\$	(Disposals) S\$	(Transfer) S\$	End of financial year S\$
Cost					
Aircon	309,174	139,359	0	0	448,533
Alarm and security system	180,559	40,290	(9,211)	0	211,638
Arts and music equipment	6,065	0	0	0	6,065
Building	15,427,304	0	0	0	15,427,304
Computer	541,732	25,256	(151,985)	0	415,003
Electrical and fittings	133,244	31,153	0	0	164,397
Furniture and equipment	1,331,020	34,242	(416,924)	0	948,338
Kitchen equipment	139,531	4,098	0	0	143,629
Laundry equipment	58,407	0	0	0	58,407
Motor vehicles	604,244	266,457	(124,975)	0	745,726
Physio / Medical equipment	151,061	32,206	(16,418)	0	166,849
Renovation	1,697,047	144,305	(71,794)	55,819	1,825,377
Renovation in progress	55,819	0	0	(55,819)	0
	<u>20,635,207</u>	<u>717,366</u>	<u>(791,307)</u>	<u>0</u>	<u>20,561,266</u>
Accumulated depreciation					
Aircon	97	88,366	0	0	88,463
Alarm and security system	97,815	36,951	(9,211)	0	125,555
Arts and music equipment	3,695	1,213	0	0	4,908
Building	3,621,485	306,464	0	0	3,927,949
Computer	488,220	38,507	(151,985)	0	374,742
Electrical and fittings	56,290	31,435	0	0	87,725
Furniture and equipment	1,169,207	71,073	(416,216)	0	824,064
Kitchen equipment	67,735	26,986	0	0	94,721
Laundry equipment	24,336	11,681	0	0	36,017
Motor vehicles	550,846	57,574	(124,975)	0	483,445
Physio / Medical equipment	110,292	19,514	(15,760)	0	114,046
Renovation	833,738	153,551	(68,950)	0	918,339
Renovation in progress	0	0	0	0	0
	<u>7,023,756</u>	<u>843,315</u>	<u>(787,097)</u>	<u>0</u>	<u>7,079,974</u>

	Beginning of financial year S\$	End of financial year S\$
Net book value		
Aircon	309,077	360,070
Alarm and security system	82,744	86,083
Arts and music equipment	2,370	1,157
Building	11,805,819	11,499,355
Computer	53,512	40,261
Electrical and fittings	76,954	76,672
Furniture and equipment	161,813	124,274
Kitchen equipment	71,796	48,908
Laundry equipment	34,071	22,390
Motor vehicles	53,398	262,281

8. Trade and other payables

	2016 S\$	2015 S\$
Trade payables		
- Outside parties	160,253	171,663
Other payables		
- Accruals	1,122,099	1,125,851
- Advance receipts	478,767	288,282
- Amount due to related parties	224,711	0
- Deposits received	110,099	67,538
- Other creditor	1,161	6,523
	<u>2,097,090</u>	<u>1,659,857</u>

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

9. Funds

9.1 Unrestricted funds

9.1.1 General fund

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

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

	2016 S\$	2015 S\$
Beginning of financial year	12,263,051	12,809,699
Amortised during the year	<u>(538,227)</u>	<u>(546,648)</u>
End of financial year	<u>11,724,824</u>	<u>12,263,051</u>

9.1.2 Investment fund

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

9.1.3 Project account reserve

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

9.1.4 Sinking fund

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

9.1.5 Designated funds

This fund is composed of the following:

9.1.5.1 Children welfare fund

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

9.1.5.2 Client welfare fund

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

9.1.5.3 Equipment fund

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

9.1.5.4 Medicine fund

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

9.1.5.5 Alumni student welfare fund

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

9.1.5.6 The Late Mrs. Teoh Siok Loo fund

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

9.2 Restricted funds

9.2.1 Education trust fund

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

9.2.2 Programme fund

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

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

9.2.3 Community Silver Trust

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

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

	Note	2016 S\$	2015 S\$
Balance at beginning of year		265,626	0
Additions	10	65,000	317,914
Less: Utilisation		(67,505)	(52,288)
Balance at end of year		<u>263,121</u>	<u>265,626</u>

9.2.4 Care and share

Care and Share fund is a fund raising and volunteerism movement led by Community Chest for the Social Service sector. It aims to show care and concern for the needy and recognise the contributions made by the voluntary welfare organisations (VWOs). Eligible donations from VWOs till 31 March 2016 is matched dollar-for-dollar by the government. The matched amount will go towards building the capabilities and capacities of the social services sector and supporting social services to meet rising needs.

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

	Note	2016 S\$	2015 S\$
Balance at beginning of year		0	0
Additions	10	675,000	0
Less: Capital expenditure		(449,291)	0
Less: Operating expenditure		(225,709)	0
Balance at end of year		<u>0</u>	<u>0</u>

10. Income

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

	Note	Unrestricted funds									Restricted funds		
		General fund S\$	Investment fund S\$	Sinking fund S\$	Designated funds						Education trust fund S\$	Programme fund S\$	Total funds S\$
					Alumni student welfare fund S\$	Children welfare fund S\$	Client welfare fund S\$	Equipment fund S\$	Medicine fund S\$	Student welfare fund S\$	The Late Mrs. Teoh Siok Loo fund S\$		
2015													
Voluntary income													
Donations – Tax exempt		871,395	0	0	0	0	0	0	0	0	0	0	871,395
Donations – Non-tax exempt		578,842	0	0	0	0	0	0	0	0	0	0	578,842
Donations – Designated		292,330	0	0	900	0	3,219	2,250	1,871	0	0	651	301,221
Grants – Government													
- IRAS grants		122,021	0	0	0	0	0	0	0	0	0	0	122,021
- MOE grants		784,434	0	0	0	0	0	0	0	0	0	0	784,434
- MOH grants		9,198	0	0	0	0	0	0	0	0	0	1,231,624	1,240,822
- MOM grants		15,000	0	0	0	0	0	0	0	0	0	0	15,000
- MSF grants		122,860	0	0	0	0	0	0	0	0	0	3,850,179	3,973,039
- NECDC grants		936	0	0	0	0	0	0	0	0	0	0	936
- NCSS grants		480	0	0	0	0	0	0	0	0	0	309,179	309,659
- Tote Board grants		0	0	0	0	0	0	0	0	0	0	1,257,458	1,257,458
- Community Silver Trust	9	317,914	0	0	0	0	0	0	0	0	0	0	317,914
- President Challenge		87,000	0	0	0	0	0	0	0	0	0	0	87,000
Grants – Non – Government		3,091	0	0	0	0	0	0	0	0	0	0	3,091
		<u>3,205,501</u>	<u>0</u>	<u>0</u>	<u>900</u>	<u>0</u>	<u>3,219</u>	<u>2,250</u>	<u>1,871</u>	<u>0</u>	<u>0</u>	<u>651</u>	<u>9,862,832</u>
Activities for generating funds													
Corporate social responsibility		23,107	0	0	0	0	0	0	0	0	0	0	23,107
Event and activity		271,130	0	0	0	0	0	0	0	0	0	0	271,130
Fund-raising		886,246	0	0	0	0	0	0	0	0	0	0	886,246
		<u>1,180,483</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,180,483</u>
Investment income													
Interest income		<u>62,757</u>	<u>36,650</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>99,407</u>
Income from charitable activities													
Programme activity income		1,558,362	0	0	0	0	0	0	0	0	0	0	1,558,362
Fees received		860,658	0	0	0	0	0	0	0	0	0	0	860,658
Membership fee		1,952	0	0	0	0	0	0	0	0	0	0	1,952
Sales		417,224	0	0	0	0	0	0	0	0	0	0	417,224
Transport service fee		92,542	0	0	0	0	0	0	0	0	0	0	92,542
Others		30,506	0	0	0	0	0	0	0	0	0	0	30,506
		<u>2,961,244</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,961,244</u>
Other income													
Profit on disposal fixed assets		180	0	0	0	0	0	0	0	0	0	0	180
Sundry		8,359	0	0	0	0	0	0	0	0	0	0	8,359
		<u>8,539</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,539</u>

11. Expenditure

		Unrestricted funds							Restricted funds		Total funds S\$	
		General fund S\$	Investment fund S\$	Sinking fund S\$	Alumni student welfare fund S\$	Children welfare fund S\$	Client welfare fund S\$	Equipment fund S\$	Medicine fund S\$	Education trust fund S\$		Programme fund S\$
2016	Note											
Cost of generating funds												
Amortisation of investments	6	0	981	0	0	0	0	0	0	0	1,960	2,941
Corporate social responsibility		2,753	0	0	0	0	0	0	0	0	0	2,753
Designated expenses		62,178	0	0	29,611	0	3,610	768	0	5,034	36,554	137,755
Donation expense		21,917	0	0	0	0	0	0	0	0	3,641	25,558
Event and activity expense		110,196	0	0	0	0	0	0	0	0	465	110,661
Fund-raising expenditure		210,699	0	0	0	0	0	0	0	0	20,106	230,805
		407,743	981	0	29,611	0	3,610	768	0	5,034	62,726	510,473
Cost of charitable activities												
Programme activity expense		566,200	0	0	0	0	0	0	0	0	0	566,200
Cost of sales											185,612	185,612
Depreciation	7	311,646	0	1,493	0	0	0	0	0	0	596,179	909,318
Direct activity expenses												
- Meals and refreshments		20	0	0	0	0	0	0	0	0	71,057	71,077
- Medical and physical aids		88	0	0	0	0	0	0	0	0	27,151	27,239
- Medical professional fee		0	0	0	0	0	0	0	0	0	336,808	336,808
- Other expenses		47,457	0	0	0	0	0	0	0	0	21,272	68,729
- Outings and activities		0	0	0	0	0	0	0	0	0	700	700
- Training and teaching materials		63,487	0	0	0	0	0	0	0	0	15,657	79,144
- Transportation		35	0	0	0	0	0	0	0	0	195,666	195,701
- Uniform		1,542	0	0	0	0	0	0	0	0	12,162	13,704
Fixed assets expensed		12,165	0	0	0	0	0	0	0	0	68,841	81,006
Public education		6,050	0	0	0	0	0	0	0	0	1,872	7,922
Rental												
- Building		996,767	0	0	0	0	0	0	0	0	407,789	1,404,556
- Equipment		20,612	0	0	0	0	0	0	0	0	15,402	36,014
Staff costs	12	1,750,886	0	0	0	0	0	0	0	0	4,493,947	6,244,833
Upkeep, repairs and maintenance												
- Equipment		12,518	0	0	0	0	0	0	0	0	19,280	31,798
- General		196,892	0	0	0	0	0	0	0	0	103,346	300,238
- Motor vehicles		17,766	0	0	0	0	0	0	0	0	66,822	84,588
Utilities		243,725	0	0	0	0	0	0	0	0	250,714	494,439
Others												
- General expenses		10,836	0	0	0	0	0	0	0	0	(42,027)	(31,191)
- License and subscription		16,794	0	0	0	0	0	0	0	0	5,029	21,823
- Meeting expenses		6,874	0	0	0	0	0	0	0	0	419	7,293
- Printing, stationery and postage		27,378	0	0	0	0	0	0	0	0	18,890	46,268
- Telecommunication		40,070	0	0	0	0	0	0	0	0	28,000	68,070
		4,349,808	0	1,493	0	0	0	0	0	0	6,900,588	11,251,889
Governance and other administrative costs												
Audit fees		18,556	0	0	0	0	0	0	0	0	6,848	25,404
Bank charges		4,578	0	0	0	0	0	0	0	0	1,330	5,908
Corporate social responsibility		71,505	0	0	0	0	0	0	0	0	0	71,505
Loss on disposal of fixed assets		0	0	0	0	0	0	0	0	0	1,739	1,739
Newspapers and periodicals		1,255	0	0	0	0	0	0	0	0	392	1,647
Other professional fees		61,613	0	0	0	0	0	0	0	0	0	61,613
Recruitment		4,644	0	0	0	0	0	0	0	0	4,635	9,279
Staff costs	12	1,297,615	0	0	0	0	0	0	0	0	0	1,297,615
		1,459,766	0	0	0	0	0	0	0	0	14,944	1,474,710

The Association has, upon instructions from National Council of Social Services, classified General fund as Restricted Programme fund for its funded programmes. This gross transfer between funds for the Year 2011 to Year 2015 amounts to \$5,929,694.

In conjunction with the transfer of funds, the management has resolved a back-charge of head office costs to all programmes from Year 2011 onwards. The back charge is allocated using expenditure as the basis of distribution. The consolidated back-charge from Year 2011 to Year 2015 is \$11,537,586.

	Note	Unrestricted fund										Restricted funds		
		General fund S\$	Investment fund S\$	Sinking fund S\$	Alumni student welfare fund S\$	Children welfare fund S\$	Client welfare fund S\$	Equipment fund S\$	Medicine fund S\$	Student welfare fund S\$	The Late Mrs. Teoh Siok Loo fund S\$	Education trust fund S\$	Programme fund S\$	Total funds S\$
2015														
Cost of generating funds														
Amortisation of investments		980	1,788	0	0	0	0	0	0	0	0	0	0	2,768
Corporate social responsibility		2,958	0	0	0	0	0	0	0	0	0	0	0	2,958
Designated expenses		101,185	0	0	0	0	0	0	0	0	3,091	8,133	0	112,409
Donation expense		27,188	0	0	0	0	0	0	0	0	0	0	0	27,188
Event and activity expense		121,812	0	0	0	0	0	0	0	0	0	0	0	121,812
Fund-raising expenditure		185,109	0	0	0	0	0	0	0	0	0	0	0	185,109
Investment expense		3,159	0	0	0	0	0	0	0	0	0	0	0	3,159
		<u>442,391</u>	<u>1,788</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,091</u>	<u>8,133</u>	<u>0</u>	<u>455,403</u>
Cost of charitable activities														
Programme activity expense		450,865	0	0	0	0	0	0	0	0	0	0	0	450,865
Cost of sales		179,089	0	0	0	0	0	0	0	0	0	0	0	179,089
Depreciation	7	303,012	0	0	0	0	0	0	0	0	0	0	540,303	843,315
Direct activity expenses														
- Meals and refreshments		0	0	0	0	0	0	0	0	0	0	0	64,856	64,856
- Medical and physical aids		2,084	0	0	0	0	0	0	0	0	0	0	31,350	33,434
- Medical professional fee		49,170	0	0	0	0	0	0	0	0	0	0	244,801	293,971
- Other expense		34,326	0	0	0	0	0	0	0	0	0	0	21,318	55,644
- Outings and activities		0	0	0	0	0	0	0	0	0	0	0	1,057	1,057
- Training and teaching materials		20,120	0	0	0	0	0	0	0	0	0	0	18,770	38,890
- Transportation		18,480	0	0	0	0	0	0	0	0	0	0	150,772	169,252
- Uniform		2,805	0	0	0	0	0	0	0	0	0	0	5,246	8,051
Fixed assets expensed		32,067	0	0	0	0	0	0	0	0	0	0	41,080	73,147
Public education		8,833	0	0	0	0	0	0	0	0	0	0	1,113	9,946
Rental														
- Building		994,252	0	0	0	0	0	0	0	0	0	0	407,787	1,402,039
- Equipment		20,591	0	0	0	0	0	0	0	0	0	0	15,275	35,866
Staff costs	12	1,648,696	0	0	0	0	0	0	0	0	0	0	4,301,215	5,949,911
Upkeep, repairs and maintenance														
- Equipment		8,580	0	0	0	0	0	0	0	0	0	0	17,591	26,171
- General		208,772	0	0	0	0	0	0	0	0	0	0	90,053	298,825
- Motor vehicles		24,268	0	0	0	0	0	0	0	0	0	0	74,081	98,349
Utilities		240,150	0	0	0	0	0	0	0	0	0	0	251,867	492,017
Others														
- General expenses		13,889	0	0	0	0	0	0	0	0	0	0	58,174	72,063
- License and subscription		16,377	0	0	0	0	0	0	0	0	0	0	904	17,281
- Meeting expenses		10,401	0	0	0	0	0	0	0	0	0	0	546	10,947
- Printing, stationery and postage		27,790	0	0	0	0	0	0	0	0	0	0	17,664	45,454
- Telecommunication		42,618	0	0	0	0	0	0	0	0	0	0	23,425	66,043
		<u>4,357,235</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,379,248</u>	<u>10,736,483</u>
Governance and other administrative costs														
Audit fees		41,279	0	0	0	0	0	0	0	0	0	0	5,036	46,315
Bank charges		3,878	0	0	0	0	0	0	0	0	0	0	1,048	4,926
Corporate social responsibility		22,995	0	0	0	0	0	0	0	0	0	0	0	22,995
Loss on disposal of fixed assets		2	0	0	0	0	0	0	0	0	0	0	4,208	4,210
Newspapers and periodicals		1,206	0	0	0	0	0	0	0	0	0	0	338	1,544
Other professional fees		56,327	0	0	0	0	0	0	0	0	0	0	0	56,327
Bad debts written off		6,415	0	0	0	0	0	0	0	0	0	0	220	6,635
Recruitment		1,997	0	0	0	0	0	0	0	0	0	0	5,291	7,288
Staff costs	12	1,170,018	0	0	0	0	0	0	0	0	0	0	0	1,170,018
		<u>1,304,117</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>16,141</u>	<u>1,320,258</u>

12. Staff costs

	Note	2016 S\$	2015 S\$
CPF/SDL and FWL contributions		977,259	900,477
Salaries and bonuses		6,162,734	5,891,554
Staff benefits		275,915	230,835
Staff welfare		126,540	97,063
		<u>7,542,448</u>	<u>7,119,929</u>

The staff costs were allocated as follows:

Costs of charitable activities	11	6,244,833	5,949,911
Governance and administrative costs	11	<u>1,297,615</u>	<u>1,170,018</u>
		<u>7,542,448</u>	<u>7,119,929</u>

13. Operating lease commitments

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

	2016 S\$	2015 S\$
Rental of building		
Within one year	1,377,706	1,377,706
Later than one year but not later than five years	<u>0</u>	<u>1,377,706</u>
	<u>1,377,706</u>	<u>2,755,412</u>
Rental of equipment		
Within one year	38,012	32,841
Later than one year but not later than five years	<u>50,633</u>	<u>57,023</u>
	<u>88,645</u>	<u>89,864</u>

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

14. Income tax expense

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

15. Related party transactions

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

	2016 S\$	2015 S\$
Income received	187,358	0
Expenses paid by Association on behalf of the related party	23,132	20,899
Income received by Association on behalf of the related party	163,405	129,661
Expenses received by related party on behalf of the Association	29,480	0
Purchase of goods and services	0	2,500
Sale of goods and services and donation received	<u>0</u>	<u>209,205</u>

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

During the financial year, one (2015: one) of the Executive Management Committee members received honorariums for services rendered during Buddhist culture activities totalling to S\$1,000 (2015: S\$4,000). Other members did not receive any remuneration during the financial year.

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

	2016 No. of personnel	2015 No. of personnel
Remuneration band		
Between S\$100,001 to \$150,000	5	4
Between S\$50,001 to \$100,000	4	4

16. Key management personnel compensation

The key management personnel are the Executive Management Committee members. There are no remunerations paid to key management personnel of the Association except as disclosed in Note 15.

17. Management of conflict of interest

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

18. Reserve policy and position

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

		2016	2015	Increase / (Decrease)
		S\$'000	S\$'000	%
A	Unrestricted Funds			
	Accumulated general funds	8,560	18,735	(54.31)
	Investment fund	2,600	2,093	24.22
	Project account reserve	1,517	1,517	0
	Sinking fund	4,194	1,258	233.39
	Total	16,871	23,603	(28.52)
B	Restricted or Designated Funds			
	Designated Funds	441	447	(1.34)
	Restricted Funds	9,688	597	1,522.78
C	Total Funds	27,000	24,647	9.55
D	Total Annual Operating Expenditure	13,237	12,512	5.79
E	Ratio of Funds to Annual Operating Expenditure (A/D)	1.27	1.89	

Reference:

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

The Association's reserve policy is as follows:

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

19. Comparative figures

The management committee has resolved that certain reclassifications are necessary for the prior year's statement of financial activities to enhance comparability with the current year's financial statements.

As a result, comparative figures have been adjusted to conform to the current year's presentation.

	As previously reported S\$	Reclassification S\$	As restated S\$
2015			
Statement of financial activities			
Cost of generating funds			
Corporate social responsibility	25,953	(22,995)	2,958
Governance and other administrative costs			
Corporate social responsibility	0	22,995	22,995
	<u>25,953</u>	<u>0</u>	<u>25,953</u>

20. Events occurring after balance sheet date

20.1 Closure of Preschool@Simei

The Management has approved the closure of one of its centres, Preschool@Simei's. The Preschool@Simei will cease operations on 31.12.2016. The students will be graduating on the said date and the remaining students will be transferred to Metta Preschool @Punggol. The closure and transition of students and staffs will be facilitated by the Metta HQ and the Preschool @Punggol.

20.2 Renewal of IPC status

The Association has renewed its Institution of a Public Character ("IPC") status for the period from 2 May 2016 to 31 May 2018.

21. Authorisation of financial statements

These financial statements were authorised for issue in accordance with a resolution of the Executive Management Committee on 25 September 2016.



慈光学校财政报告

截止2015年3月31日

Registration No. 1431

Registered with Ministry of Education

Statement by The Management Committee

Independent Auditors' Report

Statement of Financial Position

Statement of Financial Activities

Statement of Cash Flows

Statement of Monthly Pupil Eligible for Funding

Statement of Monthly Pupil Enrolment for International Students

Notes to the Financial Statements

(这部分只以英语呈报)

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STATEMENT BY SCHOOL MANAGEMENT COMMITTEE

In the opinion of the Management Committee,

- (a) the accompanying statement of financial position, statement of financial activities and statement of cash flows together with the notes thereto are drawn up in accordance with the provisions of the Singapore Charities Act, Chapter 37 (the "Charities Act") and Charities Accounting Standard ("CAS") so as to give a true and fair view of the state of affairs of the School as at 31 March 2016 and of the financial performance and cash flows of the School for the year ended; and
- (b) the accounting and other records required by the Charities Act to be kept by the School have been properly kept in accordance with the provisions of the Charities Act; and
- (c) at the date of this statement, there are reasonable grounds to believe that the School will be able to pay its debts as and when they fall due.


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

Lai Meng Wah @ Venerable Shi Fa Zhao	Chairman
So Kah Lay	Secretary
Lim Yew Si	Honorary Treasurer
Tan Yen Kee	Supervisor
Lau Swee Eng, Marilyn	Member
Ong Tai Yong @ Venerable Shi Fa Zhao	Member
Poh Yong Meng, Stephen	Member
Lee Hak Boon	Member
Teo Siew Khim	Ministry of Education representative

ON BEHALF OF THE SCHOOL MANAGEMENT COMMITTEE



.....
TAN YEN KEE
School Supervisor



.....
LIM YEW SI
Honorary Treasurer

Singapore
31 August 2016

STATEMENT BY SCHOOL MANAGEMENT COMMITTEE

In the opinion of the Management Committee,

- (a) the accompanying statement of financial position, statement of financial activities and statement of cash flows together with the notes thereto are drawn up in accordance with the provisions of the Singapore Charities Act, Chapter 37 (the "Charities Act") and Charities Accounting Standard ("CAS") so as to give a true and fair view of the state of affairs of the School as at 31 March 2016 and of the financial performance and cash flows of the School for the year ended; and
- (b) the accounting and other records required by the Charities Act to be kept by the School have been properly kept in accordance with the provisions of the Charities Act; and
- (c) at the date of this statement, there are reasonable grounds to believe that the School will be able to pay its debts as and when they fall due.

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

Lai Meng Wah @ Venerable Shi Fa Zhao	Chairman
So Kah Lay	Secretary
Lim Yew Si	Honorary Treasurer
Tan Yen Kee	Supervisor
Lau Swee Eng, Marilyn	Member
Ong Tai Yong @ Venerable Shi Fa Zhao	Member
Poh Yong Meng, Stephen	Member
Lee Hak Boon	Member
Teo Siew Khim	Ministry of Education representative

ON BEHALF OF THE SCHOOL MANAGEMENT COMMITTEE



.....
TAN YEN KEE
School Supervisor



.....
LIM YEW SI
Honorary Treasurer

Singapore
31 August 2016

INDEPENDENT AUDITOR'S REPORT

Report on the Financial Statements

We have audited the accompanying financial statements of METTA School ("the School"), which comprise the statement of financial position as at 31 March 2016 and the statement of financial activities, statement of cash flows, for the year ended 31 March 2016 and a summary of significant accounting policies and other explanatory notes.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with the provisions of the Singapore Charities Act, Chapter 37 (the "Charities Act") and Charities Accounting Standard ("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.

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements are properly drawn up in accordance with the provisions of the Charities Act and Charities Accounting Standard, and so as to give a true and fair view of the state of affairs of the School as at 31 March 2016 and of the financial performance, and cash flows of the School for the year ended on that date.

Report on Other Legal and Regulatory Requirements

In our opinion, the accounting and other records required by the Charities Act and 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, have been properly kept in accordance with the provisions of the Charities Act and those regulations under MOE and NCSS.

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

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

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

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



D'ARK ASSOCIATES
Public Accountants and Chartered Accountants Singapore
31 August 2016

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

STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2016

	Notes	2016 S\$	As restated 2015 S\$
ASSETS			
Non-current assets			
Property, plant and equipment	3	13,957,021	14,122,923
Current assets			
Other receivables and deposits	4	404,774	670,078
Prepayments		-	2,169
Cash and cash equivalents	5	14,725,678	13,345,212
		<u>15,130,452</u>	<u>14,017,459</u>
Total assets		29,087,473	28,140,382
LIABILITIES			
Current liabilities			
Other payables and accrued expenses	6	419,703	638,073
		<u>419,703</u>	<u>638,073</u>
Total liabilities		419,703	638,073
NET ASSETS		28,667,770	27,502,309
FUNDS			
Unrestricted fund			
Student welfare fund	8	23,772	19,812
		<u>23,772</u>	<u>19,812</u>
Restricted funds			
Accumulated general fund	9(a)	22,393,962	21,143,864
Additional training vote fund	9(b)	13,670	11,198
Curriculum enhancement fund	9(c)	293	8,766
Annual grant for discretionary financial assistance fund	9(d)	-	-
Financial assistance fund	9(e)	15	15
High needs fund	9(f)	-	1,849
Opportunity fund	9(g)	34,703	15,843
Parent support group fund	9(h)	588	1,239
Project fund	9(i)	1,708,337	1,749,284
Public transport subsidy	9(j)	2,250	-
School-to-work (S2W) prototype fund	9(k)	335	616
School building fund – extension	9(l)	173,298	179,129
Sinking fund	9(m)	2,582,724	2,616,669
Staff training vote fund	9(n)	-	28,934
Student assistance fund	9(o)	1,718,089	1,719,818
Edusave grant	9(p)	13,379	2,918
Trailblazer fund	9(q)	2,355	2,355
		<u>28,643,998</u>	<u>27,482,497</u>
TOTAL FUNDS		28,667,770	27,502,309

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

STATEMENT OF FINANCIAL ACTIVITIES FOR THE FINANCIAL YEAR ENDED 31 MARCH 2016

	Unrestricted fund	Restricted funds																		Total S\$
	Student welfare fund S\$	Accumulated general fund S\$	Additional training vote fund S\$	Curriculum enhancement fund S\$	Discretionary financial assistance fund S\$	Financial assistance fund S\$	High needs fund S\$	Opportunity fund S\$	Parent support group fund S\$	Project fund S\$	Public transport subsidy S\$	S2W fund S\$	School building fund - extension S\$	Sinking fund S\$	Staff training vote fund S\$	Student assistance fund S\$	Edusave grant S\$	Trailblazer fund S\$		
2016 INCOME																				
Income from generated funds																				
Voluntary income																				
- Donations - Designated (Note 9)	-	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	
- Donations – outside parties	14,920	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
- Donation income collected on behalf by related party	29,480	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Investment income																				
- Interest - fixed deposit	-	121,929	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	121,929	
- Interest received	-	124	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	124	
Income from charitable activities																				
Fees received																				
- Project grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
- Foreign students	-	109,170	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	109,170	
- Local students	-	89,800	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	89,800	
Ministry of Education																				
- Grants received (net)	-	7,086,880	24,435	61,234	30,020	-	19,280	26,520	1,261	-	6,960	-	-	-	115,129	-	26,095	-	7,397,814	
- Provision of administrative manager	-	89,124	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	89,124	
- Proto-typing vocational preparation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
- School breakfast programme	-	6,177	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,177	
- Secondment fund	-	117,390	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	117,390	
- SPED Financial Assistance Scheme	-	35,726	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	35,726	
- Art grant	-	4,741	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,741	
- ICT grant	-	80,734	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	80,734	
National Council of Social Services																				
- Grant received (net)	-	2,621,177	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,621,177	
Other income																				
Grants from other Agencies-																				
- Special employment credit	-	36,593	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	36,593	
- Temporary employment	-	23,928	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23,928	
- Wage credit scheme	-	163,405	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	163,405	
- SG Enable VWO transport subsidies	-	60,393	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	60,393	
- NAC grant	-	18,153	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18,153	
Others	-	2,161	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,161	
Total income	44,400	10,677,605	24,435	61,234	30,020	-	19,280	26,520	1,261	-	6,960	-	-	-	115,129	-	26,095	-	10,988,539	

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

STATEMENT OF FINANCIAL ACTIVITIES FOR THE FINANCIAL YEAR ENDED 31 MARCH 2016 (CONT'D)

	Unrestricted fund	Restricted funds																		
	Student welfare fund S\$	Accumulated general fund S\$	Additional training vote fund S\$	Curriculum enhancement fund S\$	Discretionary financial assistance fund S\$	Financial assistance fund S\$	High needs fund S\$	Opportunity fund S\$	Parent support group fund S\$	Project fund S\$	Public transport subsidy S\$	S2W fund S\$	School building fund - extension S\$	Sinking fund S\$	Staff training vote fund S\$	Student assistance fund S\$	Edusave grant S\$	Trailblazer fund S\$	Total S\$	
2016 EXPENDITURE																				
Cost of generating funds																				
Designated expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Costs of charitable activities																				
CCA and PVA activities	-	177,291	-	-	-	-	-	5,020	-	-	-	-	-	-	-	-	15,634	-	197,945	
Classroom decoration materials	-	5,818	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,818	
Home economics materials	-	10,751	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,751	
Home visits	-	1,095	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,095	
Instructor assessment and examination fees	-	244,360	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	244,360	
Library resources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Science lab resources	-	7,510	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,510	
PE equipment	-	7,726	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,726	
Project grant fund expenditure	-	9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9	
Proto-typing of vocational preparation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Programme camp and trips	-	106,852	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	106,852	
Pupil welfare	40,440	214,210	-	-	-	-	-	2,640	-	-	4,710	-	-	-	-	1,729	-	-	223,289	
School breakfast programme	-	6,177	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,177	
Art grant fund expenditure	-	3,465	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,465	
ICT grant fund expenditure	-	87,689	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	87,689	
NAC grant fund expenditure	-	11,868	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,868	
VVO transport subsidies	-	60,393	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	60,393	
School events and activities	-	139,432	-	-	-	-	-	-	1,912	-	-	-	-	-	-	-	-	-	141,344	
SPED Financial Assistance Scheme	-	35,726	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	35,726	
Staffing costs (Note 10)	-	5,802,582	21,963	56,870	-	-	21,129	-	-	-	-	-	-	-	144,063	-	-	-	6,046,607	
- School teacher	-	387,118	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	387,118	
Teaching materials	-	30,954	-	12,837	-	-	-	-	-	-	-	-	-	-	-	-	-	-	43,791	
Vocational programme training materials	-	25,582	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25,582	
Student programme	-	61,848	-	-	30,020	-	-	-	-	-	-	-	-	-	-	-	-	-	91,868	
Governance and other administrative costs																				
Bank charges	-	1,327	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,327	
Cleaning services	-	70,419	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	70,419	
Housekeeping	-	16,629	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16,629	
Insurance	-	2,648	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,648	
Licence fees	-	17,156	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17,156	
Maintenance and services	-	125,664	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	125,664	
Other events	-	939	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	939	
Other expenses	-	1,059	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,059	
Postage	-	1,498	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,498	
Printing and stationery	-	36,271	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	36,271	
Professional fees (Note 11)	-	23,578	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23,578	
Property, plant and equipment																				
- Depreciation (Note 3)	-	627,557	-	-	-	-	-	-	-	40,947	-	281	5,831	33,945	-	-	-	-	708,561	
- Disposal	-	2,220	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,220	
Purchase of goods and services	-	110,623	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	110,623	

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

STATEMENT OF FINANCIAL ACTIVITIES FOR THE FINANCIAL YEAR ENDED 31 MARCH 2016 (CONT'D)

2016 EXPENDITURE (continued)	Unrestricted fund	Restricted funds																	
	Student welfare fund S\$	Accumulated general fund S\$	Additional training vote fund S\$	Curriculum enhancement fund S\$	Discretionary financial assistance fund S\$	Financial assistance fund S\$	High needs fund S\$	Opportunity fund S\$	Parent support group fund S\$	Project fund S\$	Public transport subsidy S\$	S2W fund S\$	School building fund - extension S\$	Sinking fund S\$	Staff training vote fund S\$	Student assistance fund S\$	Edusave grant S\$	Trailblazer fund S\$	Total S\$
Governance and other administrative costs (continued)																			
Recruitment services	-	1,921	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,921
Rental of equipment	-	12,102	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,102
Security services	-	62,858	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	62,858
Staffing costs (Note 10)	-	680,690	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	680,690
Utilities and telecommunication	-	195,589	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	195,589
Total expenditure	40,440	9,419,204	21,963	69,707	30,020	-	21,129	7,660	1,912	40,947	4,710	281	5,831	33,945	144,063	1,729	15,634	-	9,818,738
NET INCOME / (EXPENDITURE)	3,960	1,258,401	2,472	(8,473)	-	-	(1,849)	18,860	(651)	(40,947)	2,250	(281)	(5,831)	(33,945)	(28,934)	(1,729)	10,461	-	1,169,804
ADJUSTMENT ON OPERATING GRANT FUNDING (Note 7)	-	(8,303)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(8,303)
GROSS TRANSFERS BETWEEN FUNDS																			
Appropriation of net income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer of funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NET MOVEMENT IN FUNDS	3,960	1,250,098	2,472	(8,473)	-	-	(1,849)	18,860	(651)	(40,947)	2,250	(281)	(5,831)	(33,945)	(28,934)	(1,729)	10,461	-	1,161,501
TOTAL FUNDS BROUGHT FORWARD	19,812	21,143,864	11,198	8,766	-	15	1,849	15,843	1,239	1,749,284	-	616	179,129	2,616,669	28,934	1,719,818	2,918	2,355	27,482,497
TOTAL FUNDS CARRIED FORWARD	23,772	22,393,962	13,670	293	-	15	-	34,703	588	1,708,337	2,250	335	173,298	2,582,724	-	1,718,089	13,379	2,355	28,643,998

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

STATEMENT OF FINANCIAL ACTIVITIES FOR THE FINANCIAL YEAR ENDED 31 MARCH 2016 (CONT'D)

	fund																			
	Student welfare fund S\$	Accumulated general fund S\$	Additional training vote fund S\$	Curriculum enhancement fund S\$	Discretionary financial assistance fund S\$	Financial assistance fund S\$	High needs fund S\$	Opportunity fund S\$	Parent support group fund S\$	Project fund S\$	Public transport subsidy S\$	S2W fund S\$	School building fund - extension S\$	Sinking fund S\$	Staff training vote fund S\$	Student assistance fund S\$	Edusave grant S\$	Trailblazer fund S\$	Total S\$	
2015 INCOME																				
Income from generated funds																				
Voluntary income																				
- Donations – Designated (Note 9)	-	25,656	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25,656	
- Donations – Outside parties	19,812	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Investment income																				
- Interest - fixed deposit	-	79,264	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	79,264	
- Interest received	-	124	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	124	
Income from charitable activities																				
Fees received																				
- Project grant	-	44,326	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	44,326	
- Foreign students	-	91,434	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	91,434	
- Local students	-	91,780	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	91,780	
Ministry of Education																				
- Grants received	-	5,882,098	12,767	23,159	25,000	-	30,040	5,210	2,500	-	-	57,000	190,793	-	113,195	-	27,950	-	6,369,712	
- Provision of administrative manager	-	84,349	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	84,349	
- Proto-typing vocational preparation	-	81,401	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	81,401	
- School breakfast programme	-	6,828	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,828	
- Secondment fund	-	106,870	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	106,870	
- SPED Financial Assistance Scheme	-	37,719	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	37,719	
- Art grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
- ICT grant	-	184,090	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	184,090	
- VWO transport subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
National Council of Social Services																				
- NCSS grant	-	2,175,570	-	-	-	-	-	-	-	-	-	-	70,875	-	-	-	-	-	2,246,445	
Other income																				
Gain on disposal of property, plant and equipment	-	5,252	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,252	
Grants from other Agencies-																				
- Special employment credit	-	35,429	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	35,429	
- Temporary employment credit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
- Wage credit scheme	-	112,146	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	112,146	
- NAC grant	-	12,474	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,474	
Others	-	2,257	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,257	
Total income	19,812	9,059,067	12,767	23,159	25,000	-	30,040	5,210	2,500	-	-	57,000	261,668	-	113,195	-	27,950	-	9,617,556	

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

STATEMENT OF FINANCIAL ACTIVITIES FOR THE FINANCIAL YEAR ENDED 31 MARCH 2016 (CONT'D)

	Unrestricted fund	Restricted funds																		
	Student welfare fund S\$	Accumulated general fund S\$	Additional training vote fund S\$	Curriculum enhancement fund S\$	Discretionary financial assistance fund S\$	Financial assistance fund S\$	High needs fund S\$	Opportunity fund S\$	Parent support group fund S\$	Project fund S\$	Public transport subsidy S\$	S2W fund S\$	School building fund - extension S\$	Sinking fund S\$	Staff training vote fund S\$	Student assistance fund S\$	Edusave grant S\$	Trailblazer fund S\$	Total S\$	
2015 EXPENDITURE																				
Cost of generating funds																				
Designated expenditure	-	20,473	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20,473	
Costs of charitable activities																				
CCA and PVA activities	-	125,185	-	-	-	-	-	5,884	-	-	-	-	-	-	-	-	30,486	-	161,555	
Classroom decoration materials	-	12,557	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,557	
Home economics materials	-	8,949	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,949	
Home visits	-	1,112	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,112	
Instructor assessment and examination fees	-	122,076	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	122,076	
Library resources	-	831	5,520	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,351	
Science lab resources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
PE equipment	-	4,348	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,348	
Project grant fund expenditure	-	39,290	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	39,290	
Proto-typing of vocational preparation	-	114,629	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	114,629	
Programme camp and trips	-	346	-	-	-	-	-	172	-	-	-	-	-	-	-	-	-	-	518	
Pupil welfare	-	228,114	-	-	21,180	-	-	-	-	-	-	-	-	-	-	39,939	-	-	289,233	
School breakfast programme	-	6,828	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,828	
Art grant fund expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
ICT grant fund expenditure	-	106,890	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	106,890	
NAC grant fund expenditure	-	5,055	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,055	
VVO transport subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
School events and activities	-	106,559	-	-	-	-	-	3,667	1,261	-	-	-	-	-	-	-	-	-	111,487	
SPED Financial Assistance Scheme	-	37,719	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	37,719	
Staffing costs (Note 10)																				
- School	-	5,073,672	9,282	49,011	-	-	32,526	-	-	-	-	53,665	-	-	116,937	-	-	-	5,335,093	
- MOE seconded teacher	-	209,484	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	209,484	
Teaching materials	-	32,504	-	12,223	-	-	-	-	-	-	-	-	-	-	-	-	-	-	44,727	
Vocational programme training materials	-	32,740	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	32,740	
Others	-	85,816	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	85,816	
Governance and other administrative costs																				
Bank charges	-	1,368	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,368	
Cleaning services	-	61,948	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	61,948	
Housekeeping and utensils	-	19,586	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	19,586	
Insurance	-	2,648	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,648	
Licence fees	-	8,539	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,539	
Maintenance and services	-	167,559	-	-	-	-	-	-	-	-	-	-	-	6,352	-	-	-	-	173,911	
Other events	-	5,441	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,441	
Other expenses	-	9,044	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,044	
Postage	-	1,143	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,143	
Printing and stationery	-	26,966	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	26,966	
Professional fees (Note 11)	-	24,006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	24,006	
Property, plant and equipment	-																			
- Depreciation (Note 3)	-	666,487	-	-	-	-	-	-	-	23,009	-	2,719	11,664	22,828	-	-	-	-	726,707	
- Disposal	-	7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7	
Purchase of goods and services	-	134,186	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	134,186	

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

STATEMENT OF FINANCIAL ACTIVITIES FOR THE FINANCIAL YEAR ENDED 31 MARCH 2016 (CONT'D)

2015 EXPENDITURE (continued)	Unrestricted fund	Restricted funds																	
	Student welfare fund S\$	Accumulated general fund S\$	Additional training vote fund S\$	Curriculum enhancement fund S\$	Discretionary financial assistance fund S\$	Financial assistance fund S\$	High needs fund S\$	Opportunity fund S\$	Parent support group fund S\$	Project fund S\$	Public transport subsidy S\$	S2W fund S\$	School building fund - extension S\$	Sinking fund S\$	Staff training vote fund S\$	Student assistance fund S\$	Edusave grant S\$	Trailblazer fund S\$	Total S\$
Governance and other administrative costs (continued)																			
Recruitment services	-	488	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	488
Rental of equipment	-	11,171	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,171
Security services	-	67,001	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	67,001
Staffing costs (Note 10)	-	769,708	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	769,708
Utilities and telecommunication	-	215,136	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	215,136
Total expenditure	-	8,567,609	14,802	61,234	21,180	-	32,526	9,723	1,261	23,009	-	56,384	11,664	29,180	116,937	39,939	30,486	-	9,015,934
NET INCOME / (EXPENDITURE)	19,812	491,458	(2,035)	(38,075)	3,820	-	(2,486)	(4,513)	1,239	(23,009)	-	616	250,004	(29,180)	(3,742)	(39,939)	(2,536)	-	601,622
ADJUSTMENT ON OPERATING GRANT FUNDING (Note 7)	-	(17,136)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(17,136)
GROSS TRANSFERS BETWEEN FUNDS																			
Appropriation of net income	-	(368,595)	-	-	-	-	-	-	-	122,865	-	-	-	122,865	-	122,865	-	-	-
Transfer of funds	-	41,527	-	-	-	-	-	-	-	(38,677)	-	-	(2,850)	-	-	-	-	-	-
NET MOVEMENT IN FUNDS	19,812	147,254	(2,035)	(38,075)	3,820	-	(2,486)	(4,513)	1,239	61,179	-	616	247,154	93,685	(3,742)	82,926	(2,536)	-	584,486
TOTAL FUNDS BROUGHT FORWARD	-	20,996,610	13,233	46,841	(3,820)	15	4,335	20,356	-	1,688,105	-	-	(68,025)	2,522,984	32,676	1,636,892	5,454	2,355	26,898,011
TOTAL FUNDS CARRIED FORWARD	19,812	21,143,864	11,198	8,766	-	15	1,849	15,843	1,239	1,749,284	-	616	179,129	2,616,669	28,934	1,719,818	2,918	2,355	27,482,497

Legend:

ICT = Info-Communication Technology

VWO = Voluntary Welfare Organisation

NAC = National Arts Council

CCA = Co-Curriculum Activities

PVA = Performing & Visual Arts

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

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2016

	Notes	2016 S\$	2015 S\$
Cash flows from operating activities			
Net income before tax expense		1,169,804	601,622
Adjustment for:			
Depreciation of property, plant and equipment	3	708,561	726,707
Property, plant and equipment written off		8	7
Adjustment to prior year grant funding		(8,303)	(17,136)
Loss / (gain) on disposal of property, plant and equipment		2,212	(4,242)
Interest income		(122,053)	(79,388)
		580,425	625,948
Operating profit before changes in working capital		1,750,229	1,227,570
Changes in working capital:			
Other receivables and deposits		270,225	(579,503)
Prepayments		2,169	-
Other payables and accrued expenses		(214,410)	215,800
		57,984	(363,703)
Net cash generated from operating activities		1,808,213	863,867
Cash flows from investing activities			
Purchase of property, plant and equipment	3	(547,593)	(935,289)
Proceeds from disposal of property, plant and equipment		2,714	6,885
Interest received		117,132	79,388
Net cash used in investing activities		(427,747)	(849,016)
Net increase in cash and cash equivalents		1,380,466	14,851
Cash and cash equivalents at beginning of year		13,345,212	13,330,361
Cash and cash equivalents at end of year	5	14,725,678	13,345,212
Cash and cash equivalents comprise:			
Cash and bank balances		5,729,720	4,466,242
Fixed deposits (unsecured)	5	8,995,958	8,878,970
	5	14,725,678	13,345,212

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

**STATEMENT OF MONTHLY PUPIL ENROLMENT ELIGIBLE FOR FUNDING
FOR THE YEAR ENDED 31 MARCH 2016**

	Number of pupils under each disability group*				Number of students under vocational tracks		Total number of pupils
	(a)				(b)		(c=a+b)
Average for the period	MID(J)+MID(S)+ASD	MID(J)	MID(S)	ASD	VOC	VOC-ASD	
April 2015	224	51	90	83	135	18	377
May 2015	224	51	90	83	135	18	377
June 2015	224	51	90	83	135	18	377
July 2015	232	54	92	86	135	18	385
August 2015	232	54	92	86	135	18	385
September 2015	234	55	93	86	135	18	387
October 2015	237	57	93	87	135**	18	390
November 2015	236	57	92	87	135**	18	389
December 2015	236	57	92	87	133**	18	387
January 2016	231	47	85	99	121**	17	369
February 2016	232	47	85	100	121**	17	370
March 2016	241	46	93	102	113**	16	370

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

MID(J) - Mild intellectual disability - Junior students

MID(S) - Mild intellectual disability - Senior students

ASD - Autism Spectrum Disorder

VOC – Vocational students

**Note: Include an approved foreign student enrolled under the vocational track on concessionary fees for the period October 2015 to March 2016.

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

**STATEMENT OF MONTHLY PUPIL ENROLMENT FOR INTERNATIONAL STUDENTS
FOR THE YEAR ENDED 31 MARCH 2016**

Average for the period	Number of international pupils* (a)	Number of international pupils** (b)	Total number of pupils (c=a+b)
April 2015	2	0	2
May 2015	2	0	2
June 2015	2	0	2
July 2015	2	0	2
August 2015	2	0	2
September 2015	2	0	2
October 2015	2	0	2
November 2015	2	0	2
December 2015	1	0	1
January 2016	3	0	3
February 2016	3	0	3
March 2016	3	0	3

* International students who are children of employment pass holders, skilled workers and diplomatic staff.

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

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

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

NOTES TO THE FINANCIAL STATEMENTS 31 MARCH 2016

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

1. GENERAL

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

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

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

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

As at 31 March 2016, the School has 133 (2015: 119) employees.

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

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

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of preparation

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

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

The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are disclosed in Note 2(b).

(b) Significant accounting estimates and judgements

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

(I) Key sources of estimation of uncertainty

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

(II) Critical judgements made in applying accounting policies

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

(a) Estimated useful lives of property, plant and equipment

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

(c) Functional, presentation and foreign currency

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

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

(d) Property, plant and equipment

Recognition and measurement

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

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

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

Cost may also include transfers from equity of any gain or loss on qualifying cash flow hedges of foreign currency purchases of property, plant and equipment. Purchased software that is integral to the functionality of the related equipment is capitalised as part of that equipment. When parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

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

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

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

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

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

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

Subsequent costs

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

Depreciation

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

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

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

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

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

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

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

(e) Impairment of non-financial assets

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

An asset's recoverable amount is the higher of an asset's or cash generating unit's fair value less costs to sell and its value in use and is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or group of assets. In assessing value in use, the estimated future cash flows are discounted to their present value using pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. Where the carrying amount of an asset exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount. Impairment losses are recognised in the statement of financial activities as "other expenses" or treated as a revaluation decrease for assets carried at revalued amount to the extent that the impairment loss does not exceed the amount held in the asset revaluation reserve for that same asset.

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

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

(f) Non-derivative financial assets

The School initially recognises other receivables, excluding prepayments, on the date that they are originated at their transaction price, excluding transaction costs, if any. Transaction costs shall be recognised as expenditure in the statement of financial activities as incurred. Prepayments are initially recognised at the amount paid in advance for economic resources expected to be received in the future.

Other receivables are subsequently measured at cost less accumulated impairment losses. Prepayments shall be measured at the amount paid less the economic resources received or consumed during the financial year.

When there is objective evidence that the School will not be able to collect all amounts due according to the original terms of the receivables, an impairment loss is recognised. The amount of the impairment loss is measured as the difference between the carrying value of the receivables and the present value of the estimated future cash flows discounted at the original effective interest rate. The carrying amount of the receivables is reduced directly or through the use of an allowance account. The amount of the loss is recognised in the statement of financial activities.

Bad debts are written off as incurred.

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

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

(g) Cash and cash equivalents

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

(h) Impairment of financial assets

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

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

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

(i) Derecognition of financial assets

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

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

(j) Related parties

A related party is defined as follows:

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

(k) Non-derivative financial liabilities

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

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

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

Financial liabilities comprise other payables and accrued expenses.

(l) Provisions

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

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

(m) Employee benefits

(i) Defined contribution plans

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

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

(ii) Employee leave entitlement

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

(iii) Termination benefits

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

(n) Leased assets

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

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

Where the School is the lessee – Operating leases

Leases where the lessor effectively retains substantially all the risks and benefits of ownership of the leased item are classified as the operating leases. Rentals payable under operating leases are charged to statement of financial activities on a straight-line basis over the term of the relevant lease. Benefits received and receivable as an incentive to enter into an operating lease are also spread on a straight-line basis over the lease term. When an operating lease is terminated before the lease period expires, any payment required to be made to the lessor by way of penalty is recognised as an expense in the period in which termination takes place.

(o) Finance income and finance costs

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

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

(p) Income recognition

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

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

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

(i) School fees are recognised over the period of instruction. Amounts of fees relating to future periods of instruction are included in fees received in advance.

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

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

Wage Credit Scheme

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

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

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

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

(q) Funds

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

- (i) Student welfare fund
Student welfare fund is set up for expenses related to the welfare of students.
- (ii) Accumulated general fund
The accumulated reserve is restricted for the School only, for the benefit of its intended purpose, according to the funder's intent for the use of monies. The Reserves will not be transferred out of the School for other purposes.
- (iii) Additional training vote fund
This is provided by MOE for each registered teacher to receive appropriate trainings in order to improve the quality of his or her services.
- (iv) Curriculum enhancement fund
This fund was set up to promote and sustain school-based initiatives in enhancing the quality of the school's curriculum and co-curriculum.
- (v) Annual grant for discretionary financial assistance fund
This pertains to the fund received from MOE that is ring-fenced to discretionary financial assistance purposes to help students.
- (vi) Financial assistance fund
In financial year 2012, MOE released an additional top-up grant that would be ring-fenced to financially assist students.

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

(r) Expenditures

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

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

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

(s) Income tax

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

3. PROPERTY, PLANT AND EQUIPMENT

Cost	Arts and music equipment S\$	Computers S\$	Furniture and fittings S\$	Office equipment S\$	Other equipment S\$	Physio and occupational equipment S\$	Renovation S\$	School building S\$	Total S\$
At 1 April 2014	97,399	387,982	192,831	374,105	602,815	660	252,711	15,114,403	17,022,906
Additions during the year	13,176	136,821	3,080	97,065	180,129	32,638	180,780	291,600	935,289
Disposals during the year	(652)	(162,843)	(34,716)	(83,097)	-	-	-	-	(281,308)
Transfer (to) / from	16,900	-	-	-	(16,900)	-	-	-	-
Balance at 31 March 2015	126,823	361,960	161,195	388,073	766,044	33,298	433,491	15,406,003	17,676,887
Additions during the year	18,050	25,716	29,990	120,678	65,770	2,568	284,821	-	547,593
Disposals during the year	(8,100)	-	(3,560)	(15,703)	(5,835)	(660)	-	-	(33,858)
Balance at 31 March 2016	136,773	387,676	187,625	493,048	825,979	35,206	718,312	15,406,003	18,190,622
Accumulated depreciation									
At 1 April 2014	93,447	306,086	169,469	261,610	473,983	659	214,550	1,586,111	3,105,915
Charge for the year	1,923	102,012	10,309	49,492	154,580	5,438	89,001	313,952	726,707
Disposal during the year	(651)	(160,985)	(34,703)	(82,319)	-	-	-	-	(278,658)
Transfer (to) / from	16,897	-	-	-	(16,897)	-	-	-	-
Balance at 31 March 2015	111,616	247,113	145,075	228,783	611,666	6,097	303,551	1,900,063	3,553,964
Charge for the year	5,575	63,726	9,969	62,005	79,116	6,571	173,479	308,120	708,561
Disposal during the year	(8,097)	-	(3,558)	(10,777)	(5,833)	(659)	-	-	(28,924)
Balance at 31 March 2016	109,094	310,839	151,486	280,011	684,949	12,009	477,030	2,208,183	4,233,601
Net carrying value									
At 1 April 2014	3,952	81,896	23,362	112,495	128,832	1	38,161	13,528,292	13,916,991
At 31 March 2015	15,207	114,847	16,120	159,290	154,378	27,201	129,940	13,505,940	14,122,923
At 31 March 2016	27,679	76,837	36,139	213,037	141,030	23,197	241,282	13,197,820	13,957,021

4. OTHER RECEIVABLES AND DEPOSITS

	2016	2015
	S\$	S\$
Deposits	62,042	69,553
Fees receivables	41,188	21,105
Grant receivables	224,064	420,550
Accrued interests	48,000	43,079
Amount due from related party	29,480	115,791
	<u>404,774</u>	<u>670,078</u>

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

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

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

5. CASH AND CASH EQUIVALENTS

	2016	2015
	S\$	S\$
Cash in hand	186	209
Cash at bank	5,729,534	4,466,033
Fixed deposits (unsecured)	8,995,958	8,878,970
	<u>14,725,678</u>	<u>13,345,212</u>

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

Fixed deposits have maturity terms from 12 months (2015: 12 months to 18 months) and have interest rates ranging from 1% to 1.5% (2015: 0.55% to 1.37%) per annum.

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

6. OTHER PAYABLES AND ACCRUED EXPENSES

		As restated	As previously reported
	2016	2015	2015
	S\$	S\$	S\$
Other payables			
- Related parties	35,757	18,418	18,418
- Outside parties	39,508	291,600	292,142
Accrued expenses	343,038	327,515	327,515
Deferred grants received	1,400	540	25,083
	<u>419,703</u>	<u>638,073</u>	<u>663,158</u>

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

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

7. ADJUSTMENT ON OPERATING GRANT FUNDING

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

	2016 S\$	2015 S\$
NCSS grant over funding FY 2014/2015 / FY 2013/2014	(8,303)	(6,346)
TOTE Board over funding FY 2013/2014	-	(10,790)
	<u>(8,303)</u>	<u>(17,136)</u>

8. STUDENT WELFARE FUND

	2016 S\$	As restated 2015 S\$	As previously reported 2015 S\$
Balance at beginning of the year	19,812	-	-
Donation income collected on behalf by related party	29,480	-	-
Reclassification (Note 18)	-	19,812	-
Donation received during the year	<u>14,920</u>	<u>-</u>	<u>-</u>
	64,212	19,812	-
Expenditure during the year	<u>(40,440)</u>	<u>-</u>	<u>-</u>
Balance at end of the year	<u>23,772</u>	<u>19,812</u>	<u>-</u>

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

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

(b) Additional training vote fund

	2016 S\$	2015 S\$
Balance at the beginning of the year	11,198	13,233
Grants received during the year	<u>24,435</u>	<u>12,767</u>
	35,633	26,000
Expenditures during the year	<u>(21,963)</u>	<u>(14,802)</u>
Balance at the end of the year	<u>13,670</u>	<u>11,198</u>

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

(c) Curriculum enhancement fund

	2016 S\$	2015 S\$
Balance at the beginning of the year	8,766	46,841
Grants received during the year	<u>61,234</u>	<u>23,159</u>
	70,000	70,000
Expenditures during the year	<u>(69,707)</u>	<u>(61,234)</u>
Balance at the end of the year	<u>293</u>	<u>8,766</u>

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

(d) Annual grant for discretionary financial assistance fund

	2016 S\$	2015 S\$
Balance at the beginning of the year	-	(3,820)
Grants received during the year	30,020	25,000
	<u>30,020</u>	<u>21,180</u>
Expenditures during the year	(30,020)	(21,180)
Balance at the end of the year	<u>-</u>	<u>-</u>

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

(e) Financial assistance fund

	2016 S\$	2015 S\$
Balance at the beginning and end of the year	<u>15</u>	<u>15</u>

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

(f) High needs fund

	2016 S\$	2015 S\$
Balance at the beginning of the year	1,849	4,335
Grants received during the year	19,280	30,040
	<u>21,129</u>	<u>34,375</u>
Expenditures during the year	(21,129)	(32,526)
Balance at the end of the year	<u>-</u>	<u>1,849</u>

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

(g) Opportunity fund

	2016 S\$	2015 S\$
Balance at the beginning of the year	15,843	20,356
Grants received during the year	39,773	5,210
Grants refunded during the year	(13,253)	-
Net grant received	26,520	5,210
Expenditures during the year	(7,660)	(9,723)
Balance at the end of the year	<u>34,703</u>	<u>15,843</u>

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

(h) Parent support group fund

	2016 S\$	2015 S\$
Balance at the beginning of the year	1,239	-
Grants received during the year	1,261	2,500
	<u>2,500</u>	<u>2,500</u>
Expenditures during the year	(1,912)	(1,261)
Balance at the end of the year	<u>588</u>	<u>1,239</u>

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

(i) Project fund

	2016 S\$	2015 S\$
Balance at the beginning of the year	1,749,284	1,688,105
Expenditures during the year	(40,947)	(23,009)
Appropriation of net income	-	122,865
Transfer of funds	-	(38,677)
Balance at the end of the year	<u>1,708,337</u>	<u>1,749,284</u>

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

There were assets purchased in prior years with a net book value totaling \$17,938 (2015: \$58,885), which has not yet charged to the fund.

(j) Public transport subsidy

	2016 S\$	2015 S\$
Balance at the beginning of the year	-	-
Grant received during the year	<u>6,960</u>	<u>-</u>
	6,960	-
Expenditures during the year	<u>(4,710)</u>	<u>-</u>
Balance at the end of the year	<u>2,250</u>	<u>-</u>

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

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

	2016 S\$	2015 S\$
Balance at the beginning of the year	616	-
Grants received during the year	<u>-</u>	<u>57,000</u>
	616	57,000
Expenditures during the year	<u>(281)</u>	<u>(56,384)</u>
Balance at the end of the year	<u>335</u>	<u>616</u>

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

There were assets purchased in prior years with a net book value totaling \$NIL (2015: \$281), which has not yet charged to the fund.

(l) School building fund - extension

	2016 S\$	2015 S\$
Balance at the beginning of the year	179,129	(68,025)
Grants received during the year	-	261,668
Expenditures during the year	(5,831)	(11,664)
Transfer of funds	-	(2,850)
Balance at the end of the year	<u>173,298</u>	<u>179,129</u>

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

(m) Sinking fund

	2016	2015
	S\$	S\$
Balance at the beginning of the year	2,616,669	2,522,984
Expenditures during the year	(33,945)	(29,180)
Appropriation of net income	-	122,865
Balance at the end of the year	<u>2,582,724</u>	<u>2,616,669</u>

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

There were assets purchased during the year with a net book value totaling \$13,504 (2015: \$47,450), which has not yet charged to the fund.

(n) Staff training vote fund

	2016	2015
	S\$	S\$
Balance at the beginning of the year	28,934	32,676
Grants received during the year	<u>115,129</u>	<u>113,195</u>
	144,063	145,871
Expenditures during the year	<u>(144,063)</u>	<u>(116,937)</u>
Balance at the end of the year	<u>-</u>	<u>28,934</u>

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

(o) Student assistance fund

	2016	2015
	S\$	S\$
Balance at the beginning of the year	1,719,818	1,636,892
Expenditures during the year	(1,729)	(39,939)
Appropriation of net income	-	122,865
Balance at the end of the year	<u>1,718,089</u>	<u>1,719,818</u>

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

(p) Edusave grant

	2016	As restated 2015	As previously stated 2015
	S\$	S\$	S\$
Balance at beginning of the year	2,918	-	-
Reclassification (Note 18)	<u>-</u>	<u>5,454</u>	<u>-</u>
Balance at beginning of the year / reclassification	2,918	5,454	-
Grants received during the year	<u>26,095</u>	<u>27,950</u>	<u>-</u>
	29,013	33,404	-
Expenditure during the year	<u>(15,634)</u>	<u>(30,486)</u>	<u>-</u>
Balance at end of the year / Net reclassified	<u>13,379</u>	<u>2,918</u>	<u>-</u>

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

(q) Trailblazer fund

	2016 S\$	As restated 2015 S\$	As previously stated 2015 S\$
Balance at beginning of the year	2,355	-	-
Reclassification (Note 18)	-	2,355	-
Balance at end of the year	<u>2,355</u>	<u>2,355</u>	<u>-</u>

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

10. DESIGNATED DONATIONS

Designated donations received during the year are as follows:

	2016 S\$	2015 S\$
Baking, housekeeping and food preparation programme	-	19,446
School activities, meals and groceries	-	6,210
Gym equipment	10,000	-
	<u>10,000</u>	<u>25,656</u>

11. EMPLOYEE BENEFITS EXPENSE

	2016 S\$	2015 S\$
CPF contributions	686,090	581,446
Salaries and bonus	6,104,130	5,600,222
Staff welfare	324,195	237,196
	<u>7,114,415</u>	<u>6,418,864</u>

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

	2016 S\$	2015 S\$
The staff costs were allocated as follows:		
Costs of charitable activities		
- Proto-typing of vocational preparation	-	104,579
- School	6,046,607	5,335,093
- MOE seconded teacher	387,118	209,484
Governance and administrative costs	680,690	769,708
	<u>7,114,415</u>	<u>6,418,864</u>

Included in the employee benefit expenses are the following key management compensation:

	2016 S\$	2015 S\$
Key personnel compensation	<u>425,113</u>	<u>394,773</u>

12. PROFESSIONAL FEES

	2016 S\$	2015 S\$
Audit fees	10,000	4,815
Other fees paid to Auditors		
- current year	1,200	-
- prior year	535	-
Other professional fees	11,843	19,191
	<u>23,578</u>	<u>24,006</u>

13. TAX

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

14. COMMITMENTS**(a) Operating lease commitments – as lessee**

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

	2016 S\$	2015 S\$
Not later than one year	11,171	11,171
Later than one year but not later than five years	3,499	15,600
	<u>14,670</u>	<u>26,771</u>

(b) Purchase commitments

The School has purchase commitments with the balance of S\$33,157 but has not yet recognised at the end of the year.

The commitment is payable within one year.

15. RELATED PARTIES TRANSACTIONS

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

	2016 S\$	2015 S\$
Income received by a related party	191,775	129,662
Income received on behalf of a related party	3,580	2,640
Expenses paid on behalf by a related party	12,924	6,406
Purchase of goods and service from a related party	134,761	98,331

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

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

The rental expense and income recognised by Metta Welfare Association amounts to S\$784,434 (2015: S\$784,434).

16. MANAGEMENT OF CONFLICT OF INTEREST

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

17. CAPITAL GRANTS

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

	2016 S\$	2015 S\$
Beginning of financial year	13,499,400	13,722,116
Addition during the year	-	291,600
Amortised during the year	(308,120)	(514,316)
End of financial year	<u>13,191,280</u>	<u>13,499,400</u>

18. PRIOR YEAR RECLASSIFICATION

Certain reclassifications have been made to the comparative information in the statement of financial position to conform with current year's presentation in order to better reflect the nature of such balances.

Other payables as at 31 March 2015 was overstated by S\$25,085, the Student Welfare fund as at 31 March 2015 was understated by S\$19,812, Edusave grant and Trailblazer fund as at 31 March 2015 was understated by S\$5,273.

These reclassification do not have any impact on the School's results. The following reclassification has been made to prior year financial statement so as to reflect the overstatement of other payables and understatement of Edusave grant and Trailblazer fund.

	Notes	As restated 2015 S\$	As previously reported 2015 S\$
<u>Statement of financial position</u>			
<u>Current liability</u>			
Other payables and accrued expenses	6	638,073	663,158
<u>Unrestricted fund</u>			
Student welfare fund	8	19,812	-
<u>Restricted fund</u>			
Edusave grant	9(p)	2,918	-
Trailblazer fund	9(q)	2,355	-
		<u>5,273</u>	<u>-</u>
		<u>663,158</u>	<u>663,158</u>

Note 6**Current liabilities****Other payables and accrued expenses**

	Other payables - related parties S\$	Other payables - outside parties S\$	Accrued expenses S\$	Deferred grants received S\$	Total S\$
As previously stated on 31 March 2015	18,418	292,142	327,515	25,083	663,158
Correction or error	-	(542)	-	(24,543)	(25,085)
Restated on 31 March 2015	18,418	291,600	327,515	540	638,073

Note 8**Student Welfare Fund**

	Balance at beginning of the year S\$	Reclassification to unrestricted fund S\$	Grants received during the year S\$	Expenditure during the year S\$	Total S\$
As previously stated on 31 March 2015	-	-	-	-	-
Correction or error	-	19,812	-	-	19,812
Restated on 31 March 2015	-	19,812	-	-	19,812

Note 9(d)**Edusave grant**

	Balance at beginning of the year S\$	Reclassification to unrestricted fund S\$	Grants received during the year S\$	Expenditure during the year S\$	Total S\$
As previously stated on 31 March 2015	-	-	-	-	-
Correction or error	-	5,454	27,950	(30,486)	2,918
Restated on 31 March 2015	-	5,454	27,950	(30,486)	2,918

Note 9(q)**Trailblazer fund**

	Balance at beginning of the year S\$	Reclassification to unrestricted fund S\$	Grants received during the year S\$	Expenditure during the year S\$	Total S\$
As previously stated on 31 March 2015	-	-	-	-	-
Correction or error	-	2,355	-	-	2,355
Restated on 31 March 2015	-	2,355	-	-	2,355



致谢篇

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。

各页名单，皆按字数与笔画的由少至多秩序，进行排列。虽然我们小心排列与仔细核对，但如有失误或遗漏，尚盼阁下海量包涵。

政府部门以及政府相关机构

1	Ministry of Education (MOE)	35	Danaa Rafiqaa
2	Ministry of Health (MOH)	36	Deborah de Souza
3	Ministry of Social and Family Development (MSF)	37	Deepak Bane
4	National Council of Social Service (NCSS)	38	Dirk Paul Sibiet
5	Vital, Ministry of Finance	39	Eddie Yee
6	Changi Simei Community Club	40	Ee Tiang Hwee
7	Fengshan Community Centre	41	Eileen Ching G T
8	Fu Chun Community Club	42	Elaine Koh Liling
9	Kembangan – Chai Chee Community Club	43	Eng Sow Ling
10	Tampines Changkat Community Club	44	Eric Teoh
11	North East Community Development Council (NECDC)	45	The Late Madam Fatimah Binte Othman
12	South East Community Development Council (SECDC)	46	Flossie Tan Ka Heng
13	Singapore Pools (Private) Limited	47	Francis Choo
14	Tote Board	48	Felicia Wee
15	National Library Board (NLB)	49	Goh Gek Cheng
16	National Parks Board (NParks)	50	Goh Keng Hak
17	Public Utilities Board (PUB)	51	Hay Weng Kheng
18	NTUC FairPrice Bedok North Branch	52	Heng Ai Li Linda
19	NTUC FairPrice Bedok Reservoir Branch	53	Heng Chin Kiang
20	NTUC FairPrice Chai Chee	54	Henry Ger
21	NTUC FairPrice Foundation Ltd	55	Ibu Dewi
22	NTUC FairPrice Jurong Point	56	Imelda Busa Tolentino
23	NTUC FairPrice Upper Changi Branch	57	Janet Yap
24	NTUC Income Insurance Co-Operative Ltd	58	Janice Ngin
25	Singapore Armed Forces (SAF)	59	Jenny
26	Singapore Hospice Council	60	Jiang Ji Lan
27	SG Enable	61	John Ong
		62	Justin Tan
		63	Keng Chuan Hiang
		64	KK Teoh
		65	Koh Keng Hock
		66	Lai May Ying
		67	The Late Lam Chong Mee
		68	Lee Ah Mui
		69	Liew Chun Shiong
		70	Lim Boon Poh
		71	Lim Joo Song
		72	Lim Wang Khee
		73	Lim Sim Lin
		74	Lim Yoke Ley
		75	Lin Jia Min
		76	Ling Poh Foong
		77	Low Yee Meng
		78	Low Yoke Tin
		79	Family of Late Lua Ang Eng
		80	Lum Chee Chung
		81	Marcellina Giam Lay Eng
		82	Mark Tan Ting Yang
		83	Matthew Thoi
		84	Max Teo
		85	May Chin
		86	Molly Ho Kim Neo
		87	Monica Lim Mui Hoon
		88	Morawakegey Keerti Perera & Family
		89	Morawakegey Lalika Perera
		90	Muhamad Faizal Bin Zulkifzi
		91	Mykell Lee
		92	Ng Ah Hiang
		93	Ng Kah Gui
		94	Ng Yew King
		95	Ngoh Jook Guan
		96	Noridah A. Jamil
		97	Ng Hong Choo
		98	Ng Hue Heng Ng Kheng Siang
		99	Ngoh Jook Guan
		100	Noridah A. Jamil
		101	Oh Koh Chuan
		102	Ong Siew Choo

个人

1	Mr. Tan Chuan-Jin
2	Mr. Desmond Choo
3	Mdm. Halimah Yacob
4	Ms. Irene Ng
5	Ms. Jessica Tan
6	Mr. Choo Chiau Beng
7	Dr. Yek Tiew Ming
8	Alice Tan Hock Yee
9	Aminah
10	Ang Guek Hua
11	Ang Lay Har
12	Ang Siong Huat
13	Angeline Cha
14	Annie Sim
15	Ayesha Binte Kadir
16	Bakhtiar Effendi
17	Beni Sia
18	Betty Chua
19	Bey Chin Kit
20	Bharti Bhavesh Timbadia
21	Chan Siah Meng
22	Chan Tack Seng
23	Chang Chey Jee
24	Cherry Chen Hui Si
25	Chin Yi Shuen
26	Chng Eng Loon
27	Chng Jit Koon
28	Choo Chye Leng
29	Chua Cheng Yam
30	Chua Choh Sun
31	Chua Meng Poo
32	Chua Siew Yin
33	Chua Soon Huat
34	Cynthia Ruth Goh-Fung

103 Ong Wee Heng
 104 Paul Teoh Kim Chye
 105 Pauline Kan
 106 Peh Oon Kee
 107 Peh Kwee Seng
 108 Phoon Huy Tiang
 109 Poh Chin Loo
 110 Poh Hee Hian
 111 Poon Cher Hock
 112 Quek Guat Keow
 113 Rahmat Selamat
 114 Rashida Binte Mukhthar
 115 Regina Chua
 116 Richard Tan
 117 Rodney Seow Kok Ming
 118 Rosidah Bte A. Hamid
 119 Roslan Abdul Ghani
 120 Saeidah Bte Mohd Ayoob
 121 Sakyadhita
 122 Serene Tang
 123 Seah Meow Hiang
 124 Seng Whye Teck
 125 Seok Ng
 126 Seth Thomas Lee
 127 Sharon Wong Oi Poh
 128 Sim Chai Leng
 129 Sim Geck Hong
 130 Sim Yao Tuan
 131 So Kah Lay
 132 Soh Sze Wei
 133 Sri Dushyanta Sivanathan
 134 Stacey Anne Rodrigues
 135 Stephen Poh
 136 Steven Koh
 137 Susan Lim
 138 Sweta Jain
 139 Tan Hock Bin
 140 Tan Hock Soon
 141 Tan Hua Moy
 Tan Khah Sim
 142 Tan Sah Muay
 143 Tan Sai Gek
 144 Tan Wah Poh
 145 Tan Wee Tai
 146 Tan Yi Ling Berlinda
 147 Tan Yong Eng
 148 Tan Yu Lu
 149 Tay Khin San
 150 Teo Teck Kay
 151 Estate of Mr Teo Thiang Kwee @ Teo Thuang
 152 Kwee
 153 Tham Yit Fong
 154 Ting Lai Chu
 155 Tey Yan Tyng
 156 Tok Sok Keow
 157 Tony Kam Yeow Khoon
 158 Viji Ramakrishnan
 159 Wan Chee Kheong
 160 Wong Ching Ru
 161 Wong Fook Choy
 162 Wong Horng Yit
 163 Wong Tian Fu
 164 Yeng Sai Chek
 165 Yeo Beng Kheong
 166 Yok Mui Ling
 167 Yong Mei Ling
 168 潘正南合家

商家/团体

1 5B Pte Ltd
 2 66 Super Store
 3 94 Eating House Pte Ltd
 4 Actifio Singapore
 5 Advance Canvas Industries Pte Ltd
 6 Aerogaz (S) Pte Ltd
 7 Agility Logistics
 8 Ah Gong's Muah Chee
 9 Allalloy Dynaweld Pte Ltd
 10 Alpha Fumigation Services Pte Ltd
 11 Ang Chin Moh Casket
 12 Ange Fashion House
 13 Apollo Food Industries (M) Sdn Bhd
 14 Aquarius Café
 15 Arox Singapore Pte Ltd
 16 Arts @Metta
 17 Bai Nian 2
 18 Balloon Germs
 19 Balloon's Joy
 20 Basic Essence
 21 BC Lontong
 22 Bead by Bead
 23 Beauty With A Purpose
 24 Bee Choo Herbal Hair Treatment
 25 Bengawan Solo Pte Ltd
 26 Best Target Trading
 27 Blue Sky Delight Pte Ltd
 28 Brocade Communications Singapore Pte Ltd
 29 Buddhist Life Mission 佛教生命协会
 30 Cathay Organisation Holdings Ltd
 31 Changi Airport Group
 32 Changi Simei Merchants Association
 33 Chua Hong Kim Trading
 34 CIO Academy Asia
 35 Citi Exchange Express & Services Pte Ltd
 36 Citrusox
 37 City Hair Studio
 38 Ci Yan Organic Vegetarian Health Food
 39 Classic Spring Hair & Beauty Salon
 40 CMK 2001 Restaurant Pte Ltd
 41 CMYZ Design & Prints
 42 Coffeehock
 43 C3S Pte Limited
 44 Complete Benevolence International (S) Pte Ltd
 45 Daimler South East Asia Pte Ltd
 46 Dell Global B.V
 47 Delphix Corp
 48 Dian Essentials
 49 Divine Vegetarian Restaurant
 50 Dragon D'or Cosmetics
 51 Dragon Tree Milk Shake House
 52 DSO (Oriental Delight Catering)
 53 Durian FullHouse
 54 EBM Trading
 55 ECS Computers (Asia) PL
 56 EMC Computer System
 57 Emiko Arts
 58 Entrust Provision
 59 Esther's Special Milk Tea
 60 Everform Enterprises
 61 Fatt Chye Heng Trading
 62 Firetronics (S) Pte Ltd
 63 Fong Shun Thai Buddhist Artifacts
 64 Foodway @ 164
 65 Fook Hin Pawnshop Pte Ltd
 66 Fook Yuan Pawnshop

67	Fountain Money Changer	135	Kushinagara Buddhist Cultural Products (Pte) Ltd
68	Fo You Yuan Vegetarian Restaurant	136	Kwan Im Vegetarian Restaurant
69	Forever Living	137	Kway Guan Huat
70	Friendly Vegetarian Food Supplier	138	Kwong Cheong Thye Pte Ltd
71	Gan Teck Kar Investments Pte Ltd	139	KYDZ INT LLP
72	Genki Popiah	140	Lantro (S) Pte Ltd
73	Gerk Chwee Trading	141	LBK Import & Export
74	Gifts Store	142	Lee Beng Tyre & Battery Co.
75	Glitter Star	143	Lee Foundation
76	Goodmen Distribution Pte Ltd	144	Lee Kuang Hsi
77	Goh Joo Hin Pte Ltd	145	Lee Wei Song School of Music
78	Goreng Goreng	146	Lian Yick Metal Tents Pte Ltd
79	Grand Hyatt Singapore	147	Life Painters
80	Great Eastern Life	148	Lim Family
81	Green Natural Trading	149	Lions Club of Singapore 308-A1
82	Group of Philanthropists	150	Light of Wisdom
83	Hai Fong Restaurant	151	Liquid Health Pte Ltd
84	Hak Yong Co	152	M21 Drycleaners Pte Ltd
85	HAN'S	153	Malaysia Dairy Industries Pte Ltd
86	Hanis (F&B) Pte Ltd	154	Man Fut Tong Nursing Home
87	Han Poh Court Trading	155	Maple Lifestyle LLP
88	Happy World	156	Mata Thai
89	Harmony Multi Trading Pte Ltd	157	Mercedes-Benz Singapore
90	Harvest Resource Supply	158	Metta Café
91	Hay Dairies Pte Ltd	159	Miao Yi Vegetarian Restaurant Pte Ltd
92	Heng Kwang Optics & Contact Lens Centre	160	Ming Kee Umbrellas Factory (Pte) Ltd 民記遮廠 (私人) 有限公司
93	Hirhaus	161	Ming Xin Trading (1997)
94	Hitachi Data Systems Pte Ltd	162	Ministry of Baby
95	Hock Hua	163	Mitsubishi Electric Asia Pte Ltd
96	Hola Cafeteria	164	Moonstone Coffee House LLP
97	Hong Eng Dragon	165	MSCS Office Supplies and Trading Pte Ltd
98	Hoong Mong Department Store	166	Natural Harvest
99	Horologe	167	Natural Healings
100	House of Furby	168	Nature Vegetarian Catering Pte Ltd
101	HutCabb Services	169	NetApp Singapore
102	Ik Chin Travel Services (S) Pte Ltd	170	Netpoleon Solutions Pte. Ltd
103	Internal Printing	171	Nidana Group
104	iTrade Marketing	172	Nippon Paint Marine
105	Jack Investment Pte Ltd	173	Nook Café & Bar
106	Jack Singing Training & Musical Centre	174	Ocean Curry Fish Head
107	Japan IPL Express Pte Ltd (Holland)	175	OCF Singapore
108	Japan IPL Express Pte Ltd (Raffles)	176	Octava Pte Ltd
109	Japan IPL Express Pte Ltd (Somerset)	177	OES
110	Jerry Tan Eye Surgery	178	Oh Guan Hing Sesame Oil Factory Pte Ltd
111	Jessica's Delight	179	Olivia & Co.
112	Jia Duo Bao 加多寶	180	Opera Beauty Cottage
113	Jian Yu Construction Pte Ltd	181	Personalised Bag Tag
114	Jit Sheng Provision Trading	182	Phoenix Beauty Salon
115	Jiu Tien Fu De Dian	183	PinkQ
116	JoJo Group	184	Piore Pte Ltd
117	Joo Heng Restaurant	185	Polycare Optometrist
118	JP Nelson Equipment Pte Ltd	186	Primadeli Cake Shop
119	Just Green Vegetarian Food	187	Prima Tower Revolving Restaurant
120	JS Hair Dressing Beauty Saloon	188	Princeton Pharmacy (S) Pte Ltd
121	Kai Joo Hung Optical & Watches	189	PTC Systems (S) Pte Ltd
122	Kam Cheng Snacks	190	Pure Storage
123	Kepin Travel Pte Ltd	191	Qi New Age & Healing
124	Keppel Corporation	192	Quandut Trading Co.
125	Keppel Offshore & Marine Ltd	193	Rabbit Headquarters (RHQ)
126	Khai Wah Battery & Tyre Pte Ltd	194	Raffles Country Club
127	Kim & Ann	195	Rainbow Fruit Stall 彩虹水果攤
128	Kim Hock Guan	196	Ramakrishna Mission Boys Home
129	King Poh Hong Trading	197	Ren Ting Trading
130	Kips N Kwik	198	Richsun Precision Engineering Pte Ltd
131	Koufu Foodcourt – 素滿園	199	Roma's Deli
132	Koufu Punggol	200	Rotary Club
133	Koufu Vegetarian Food	201	RVB-Research Value Beauty
134	KPMG Singapore		

202 Sandeli Cake Shop
 203 San Jiang Eating House
 204 S-City Café Pte Ltd
 205 Seafood International Market & Restaurant
 206 Selvi's Beauty
 207 Sembawang Country Club
 208 Semgas (S) Pte Ltd
 209 Serena Hair & Beauty Salon
 210 SGDrivers Pte Ltd
 211 Sheng Moh Fruits & Provision Store
 212 Siemens Pte Ltd
 213 Simei Fruits Trading
 214 Sin Tien Hwa Radio & TV Service
 215 Skiniks Skin Care Centre
 216 Southern Palace Vegetarian Restaurant
 217 Standard Chartered Bank
 218 Summer Grace
 219 Sun Premium Water
 220 Sunshine Bean
 221 Sun Tanning Studio Pte Ltd
 222 Super Bean International Pte Ltd
 223 Swee Huat Heng Engineering Pte Ltd
 224 Symantec Singapore
 225 T & M Travel (S) Pte Ltd
 226 T.K.H Deco Pte Ltd
 227 Tai Pei Old People's Home
 228 Tai Thong Food Mfg Pte Ltd 大同食品私人有限公司
 229 Tak Products & Services Pte Ltd
 230 Tampines Optical & Contact Lens Centre Pte Ltd
 231 Tampines Rovers Football Club
 232 Tanah Merah Country Club
 233 Tang Ren Cha
 234 Tan Lee Seng Confectionery
 235 Taste Original Organic Mart
 236 Tay Ah Tho Trading
 237 Teamwork 群心
 238 The Food Barn
 239 The Sukha House Pte Ltd
 240 Tian Tai Eating House
 241 Teng Yang Organic Trading
 242 TES-AMM (Singapore) Pte Ltd
 243 The 5Cs - SIA Cabin Crew Club for Community Care
 244 The Clay People Ceramic Studio
 245 The Community Foundation of Singapore
 246 The New Women Group
 247 The Organic Paradise
 248 Thong Seng Tong Traditional Chinese Medicine Shop Thong Hing Tung Traditional Medical Hall
 249 Tiong Bahru Football Club
 250 Tong Aik Huat
 251 Tuas Power Generation Limited
 252 Unified Consultancy Pte Ltd
 253 UPS Foundation
 254 UPS (S) Pte Ltd
 255 Ustyle Hair Beauty Zone
 256 Veritas Technologies LLC
 257 Very Special Arts Singapore
 258 Vincent Watch Pte Ltd
 259 VMware Singapore
 260 Wang-Fu Industry (Pte) Ltd
 261 West Point Optometrist
 262 Winter Time
 263 Wireart and Handmade Soap
 264 Wonderhush
 265 Woodlands Swimming Complex
 266 Yikowei Pte Ltd
 267 YILAI Premium Abalone 谊来极品鲍鱼

268 Yi Shan Vegetarian & Organic Products
 269 Yong Xiang Economical Bee Hoon
 270 Young Living
 271 Your Only Gift
 272 Yummy Treats
 273 Yuniku Na
 274 Yuxin Unisex Hair Beauty Saloon
 275 Zendesk Singapore Pte Ltd
 276 Zi Yean Restaurant Pte Ltd 自然活海鲜
 277 Zi Zai Vegetarian
 278 饼屋
 279 观音斋
 280 和盛饼家
 281 红萍小社
 282 慧生
 283 家乡小吃
 284 健康素食
 285 净善舞阁
 286 嘹亮佛经流通处
 287 旅僑贸易
 288 满原茶香之旅
 289 美味(新)私人有限公司
 290 美味嫩豆腐
 291 上海水果
 292 十方结缘
 293 特百惠保鲜环保 Tupperware
 294 跳蚤市场
 295 万佛堂莲池精舍
 296 惜缘
 297 心莲心
 298 一心一意
 299 智冠素食
 300 竹野手工艺 Takeno
 301 准提

教育学府

1 Changkat Primary School
 2 Fuchun Primary School
 3 Changkat Changi Secondary School
 4 Compassvale Secondary School
 5 Dunman High School
 6 Fuchun Secondary School
 7 West Spring Secondary School
 8 Singapore American School
 9 St. Joseph's Institution International
 10 United World College South East Asia East Campus
 11 ITE College East
 12 Temasek Junior College

寺院、佛堂

1 Buddha Tooth Relic Temple and Museum
 2 Golden Pagoda Buddhist Temple
 3 Kwan Im Thong Hood Cho Temple
 4 Loyang Tua Pek Kong
 5 Mahakaruna Buddhist Society
 6 Man Fatt Lam Buddhist Temple
 7 Palelai Buddhist Temple
 8 Singapore Buddhist Youth Mission

慈光福物义标的支持组织、企业公司及个人 (不分先后)

1. Hay Dairies Pte Ltd – John Hay & Doreen Lim,
2. 陈利盛寿桃馆 – 廖琰银, 陈朝豪, Lee Yau Yang Ngo
3. 老中中五香酥虾饼 – 陈机光, 郑秀兰 Union Inks and Graphics – Philippines, Taylor Tyler Herbal Hair Spa and Salon – 张振发, 廖桂秀
4. Vincent Watch Pte Ltd, VinCeas Pte Ltd, Marshal Watch & Company – 刘政运, 何梅珠
5. 陶发新记 – 杨应青, 吴素珍, 杨凯凌
6. New Town Engineering Pte Ltd – 邱新城, 赵心群
7. Goh Chin Wah, Ho Shao Dong
8. Burt Wee Lai Huat, 江福成, 吴茂新, Ong Teng San
9. Arox Singapore Pte Ltd – Tay Kim Ann, Lim Yok Ley, 林福力, Koh Soo Meng, Yap Yong Song
10. Choon Hin Stainless Steel Pte Ltd – Richard Lim, Robert Lim, FMD Management Consultants Pte Ltd
11. 联邦道汽车展销中心中元会: 张天成, 许源海, 林亚保, Yong Lee Seng Moblie Pte Ltd; Raymond Tang
12. Juho Construction Pte Ltd – Siah Teck Loo
13. 天灵宫 (莲花三太子) – 梁水龙
14. 阴溪殿公庙: Chng Kok Whatt, Resource Partner Pte Ltd
15. 协北坛: 洪汉奇, Wong Yuen Choy
16. 义福龙坛: 黄美珠 (亚磴)
17. 万兴坛: 黄永财, Ah Heng, Mary Aw, James Sim Chee Keong, Sata commhealth – Seat Kuen Noi
18. 慈善坛 (达摩祖师): 林亚兴, 李诚实, Ong Brothers Scaffolding & Engineering Pte Ltd – Addis Ong See Poh, Hock Seng Heng Transport & Trading Pte Ltd – Vincent Tan Bee Teong, Chiu Siew Cheong, 黄富名, Er Siong Leng, Tex-Star Engineering Pte Ltd
19. 花莲宫: 李亚春 – Mr Lee, Teng Kok Hiang, Toh Eng Chew, Quek Lee Choo, 蔡秀香
20. 裕廊凤山寺: 凤友喊标团队, 林清河^{PBM}, Ng Choon Chee – Alan, Chan & Chan Engineering Pte Ltd; Chan Wei Ming, Wong Wai Guan, We Holdings Ltd – Cedric Ng, Sin Gee Huat Hardware – 曾振源, Ang Shee Choon
21. 安济圣王庙: Chua Kok Wah ^{PBM}
22. Tentage of Compassion Pte Ltd, 叶长南, Cool Dynamics Pte Ltd – 王茂荣, 曾惠心
23. 玉封至富财帛星君庙: 黄联兴, 黄联成, Tan Aik Hock, Eldwin Wong, Pin Si Kitchen Pte Ltd; Oh Cheng San ^{BBM}, Ng Kim Tiong
24. 北山宫: 吴淳养, 阿全, 陈英达, 陈丽娟, Taiko Jacky, Ben Oh, Kim Ting Landscape Pte Ltd, J M Ice – Lim Bok Choon
25. 关帅协莲坛: 许再兴, 黄成财, 刘吉贵, 林劲福^{PBM}, 林金发, Chow Chan Ling Adelin
26. 麟谷岬鲁平安社中元会: Koh Swee Beng & Chng Sok Huay' Cindy' & Family, 安社中元会, Lengkok Bahru 55, Teow Hee Kwang, William Ong Hong Seng, Tan Kok Leng
27. 凤图庙: Ng Kee Chew
28. 锦茂村水美宫大伯公庙: 刘亚龙, 李两华, 杨素柳
29. 中南坛: Jason Lim, 林俊德
30. Sunrise Insulation Pte Ltd, Yim Yew Kwong, 李进忠
31. 慈云山宫协会: 黄金德, 陈厝文, 张进来, 陈蔡文
32. Geck Huat Trading, Kou Liang Ang, 杨分雁 (老板娘)
33. Apollo Food Industries (M) Sdn Bhd
34. 宏茂侨 – 路兴中元会: Neo Bock Koon, Tan Kiat Seng, Tan Chin Siang
35. Koh Aik Kuan – Consultants CKz
36. The Straits International Pte Ltd, Aroy Tan, Eugene Ong
37. 龙德天宫 / 金文泰联合宫: 吴文成 – Robert, 黄崧琿, Lim Har Hiong, Yuhan Holding Pte Ltd, General Lumber Products Pte Ltd, Lee Beng Chuan
38. 进宝坛: 周炳水, Loh Chue Leong, Seng Leong Project Pte Ltd, Jaguar Express Logistics Pte Ltd – Alan
39. 勿洛北五——吧刹商店联合中元会 – 阿九, 蓝泰, Buildtech Construction Pte. Ltd – Goh Hong Ling
40. 合发班丹花园中元会: Cycle & Carriage Industries (1986) Pte Ltd, Seah Han Seng, Lee Tai How, Leather ETC Pte Ltd–William Quek
41. 先驱北路中元会: 王宝源, William Ang, Peter Chee Fu Sing, Lim Kian Heng, 吴如金, 洪城辉, Suntrad Engineering Pte Ltd, Lim Kian Heng
42. 城市购物中心商联中元会: 王木生, Tan Bee Lee, Lim Kim Lwee, Mr Cheong, MKO Pte Ltd, Lian Heng Huat Air-Con Services Pte Ltd
43. 宏茂侨一路兴中元会: Neo Bock Koon, H Suresh, Chua Kian Ann, Kwek Sing Kin
44. 星马艺人歌台中元会
45. 吴运输中元会: 吴木新, Goh Poy Wah – Season Bus Services Co., CT Civil Construction Pte Ltd – Carlos Tay
46. 兀兰新兴中元会: 阿礼, Hong Meng San, Lim Chye Hock
47. 勿洛北E区厂商友谊社中元会: Steven Mong, 陈清泉, Jessie Catering – Jimmy Tan, Wong Kim Soon, Vismark Food Industries – David Tan, Chin Shin (M&E) Pte Ltd; Fung Nam Chin, Chong Kwong Ping, Ee Bee Choo
48. 关山坛, Hien San Tuan Temple
49. 顯威殿: Ah Quan, In. Element Pte Ltd
50. 裕廊东24街南山乡村中元会: 蔡木川, 黄联成, 谢亨利, Ong Pang Poon, Lek Yong Han, Lim Ho Soon, 白建泰, iQ Design Concept – James Chng
51. 丹戎巴葛无尾巷中元会: 陈长贺 (重贺), Ng Chee Wei, B.S.K Stevedoring Pte Ltd, Maggie Thai & Chinese Restaurant–Happy John, Grand Oasis Pte Ltd, 吴丽娟, Michael Teo Jwee Tio,
52. 西海岸汽车市场中元会: Motorway Credit Pte Ltd – Michael Lim, Yong Lee Seng Motor Pte Ltd – Raymond Tang, Alvin Sim, Alvin Goh, Lee Lai Heng, Steve Pang, RTMT Motor Pte Ltd – Ricky Tay
53. 联社中元会: Pets Dream World–Mr Kopi, Low Meng Tee
54. 淡滨尼坊合心社中元会: Ricky Chew, 谢慧珠, Chia Soon Teck, Goh Chong Meng, Soo Hoo Keat Min
55. 三巴旺大牌503中元会: 梁其德, 柳咏程, Ikea Minimart–Wong Han Min, Shun Yi Cheng Contract Engineering Pte Ltd – Kek Chin Heng
56. 马林百列中心顺顺顺中元会, 马林百列商联中元会, 洪兰芳, Koh Wee Meng, 傲翔, Lee Koh Siong, Goh Khim Mok, (萬陽综合保健器材中心)
57. 安溪四川殿 – 黄联华, Koh Mui Mui
58. 新兴重型机械中元会: TAL Holdings Pte Ltd – 陈亚来, Tan Cheng Ser – 阿慈, Poh Eik Ming Jeffrey, Asiagroup Leasing Pte Ltd, Er Hui Shan, Masato Ikeda–Tan Bee Choo Irene
59. 友诺士工业区丰发社中元会: Richard Lim, Tan Tew Seng, IMD Contractors Pte Ltd, Tan Teck Sheng, Tai Chin Wan, H. S. Ng – NPC Systems Pte Ltd

60. 玄武殿：梁再福 Eddie, Richard Wong, 谢秀兴 – Wee Tee Tong, 谢逸锋, Neo Ban Heng, 白福来 Ronnie, 阮天佑, Sin Hong Hwa, 周睦财
61. 兀兰东区厂商联合中元会：周文记, 林鉅评, 永成主席, Loh Soon Wan, Yew Huat Scaffolding Work – 陈成发, Mike Chong, Angelia Ang, See Ho Private Limited, Kenny Ang Ching Kang, KA Industrial Engineering Pte Ltd, Lye Huat Scaffolding Pte Ltd
62. 荷兰通道居民商店巴刹联合中元会：陈奕政, 林秀撈, Ricky Lau, Sing Yi F&B Pte Ltd – Lim Cheng Hoon, Lim Ming Peng, Lam Fock Ling, Yong Air-Conditioning Services – Yong Wee Cheong
63. 德福十巷福德正神中元会：Ronnie Khoo, 陈国华, 陈锦源, Eric Wong Machinery Transportation Pte Ltd, Tan Gim Guan
64. 撈友社中元会：Seah Chong Hwee, 黄保撈 (亚九), 林南全, Diamond Hotel – 谢孝铭, Allgreen Design Pte Ltd, Neo Bock Koon, Teo Han Wee
65. 淡宾尼商店吧刹联合社中元会
66. 金文泰镇商联会中元会：黄崧琿, Goh Khee Huat, Niam Heng Ming Scoopy Ice Cream Cake, Soh Yih Peng, Low Joo Hiang, 谢美珠, Bee Choo Herbal Pte Ltd, Origin Herbal Hair Treatment Pte Ltd, Origin Herbal Hair Treatment Sdn Bhd, Regrow International Pte Ltd, Purely Herbal Hair Treatment Pte Ltd
67. 合兴社中元会：Seah Chong Hwee, Kwek Sing Kin, Yap Thiam Meng, Seven Seas Oil Trading Pte Ltd
68. 正华七福宫：赖俊鹏, 梁昆景, 世强, STAAC Construction Pte Ltd, Hourhub Pte Ltd, Neo Chun Wei, Tan Chin Kwang, Tan Seck Kuan
69. 麦波申三合兴中元会：林耀辉, 陈机光, Chan Chee Kong, Daniel Tan, Soon Tiong Electrical Engineering – Tan Chua Joo, Chia Soon Teck
70. 丰涛别墅邻里中元会：林德祥, 陈春成, 林丽贞, Tan Siak Hiong, 蔡月明, LPC Industrial Services, Ang Shee Choon, Ng Keng Kwang – Keith, Decon Engineering Contractor – Tan Heng Poh
71. 金文泰第五巷平安社中元会：吴文成 (Robert), 黄崧琿, Junelink Management Pte Ltd, Cheong SS Engineering Pte Ltd – Sally Lim, Yeo Hui Lan, Lim Cheo Eng, Sundaresan Krishnamurthi, Hair Needz, Choo Siew Lian, Yap Thiam Meng
72. 137,138,139 商店吧刹联合社中元会：黄金来, 黄赛发, 中心咖啡茶室
73. 汽车城中元会：Yong Lee Seng Motor Pte Ltd; Raymond Tang, Alvin Sim, Alvin Goh, San Hup Bee Motoring Pte Ltd
74. 明古连商业大厦中元会：Mr Leow, 亚华, Chua Cher Khian, Top Clean System Services Pte Ltd – Esther Yap, Micheal Ng Say Hock, Kelle Services Pte Ltd – Alex Teoh
75. 勿洛北商联中元会：陈清泉, William Koh, Jennifer Ng Kao Lee Aluminum Industrial Pte Ltd – H. P. Tan, Kiung Nam Pte Ltd, Foo Khee Woon, Wong Kim Soon, Contat Decoration & Transport Pte Ltd – Ng Poy Wan
76. 增顺大厦中元会：林贵祥, Richard Koh, Tan Kim Hock, William, Mirai Electronics Pte Ltd, Sin Teck Leong Marketing and Resources Private Limited
77. 巴西班让振兴社中元会：Yeo Eng Tong, Koh Eng Kim, Lim Kian Seng, Tan Pei Ling, QNQ Enterprise Pte Ltd, Aw Bee Hong, Seet Tai Chai, Total Fresh, Aw Bee Hong (Bok), Lim Kian Seng
78. 日兴醒狮健身院：傅子铭, 傅春荣, Y Z Trading – Goh Yao Zong, Meteor Cleaning Services – Wu Zheng Fa, Ong Chin Guan
79. 淡滨尼坊合心社中元会：Ricky Chew, Goh Chong Meng, Chew Choon Lih, Soo Hoo Keat Min
80. 裕廊东金圣殿：John, Veron, Julia Lee, KST
81. 如切坊商店中心联合会：Jimmy Saw, Lee Kiat Boon, Ang Cheng Peow, Lee Kiat Boon, 金美布莊, Ho Shao Dong, Lim Lucy; 328 Katong Laksa
82. 裕廊飞禽公园友谊中元会：林佳汶, Perumal Arumai Chandran, Projman Pte Ltd, Tan Bee Eng, Ter Soon Chuan, Lee Woon Sing, 8 Point Marine Services Pte Ltd
83. Access Electrical Pte Ltd – Derrick
84. 勿洛北联谊社中元会：蓝泰, Kim Leng Store; Poh Boon Pang@Poh Geok Peak
85. 力山街福潮兴中元会：林木成 (Muck Seng), 廖宝贵, 沈展辉, 阿勇
86. 丹戎加东中元会：安琪, Steven Tan, Tan Thiang Teck
87. Tan Kok Choon, Tan Loke Soon, Goh Chin Hock, Anthony Low @ Low Hian Chok, Joyce Sim
88. 惹兰峇哈居民中元会：Jimmy, 刘国开, 阿喜, C J Automobile, E-Weal Hardware Pte Ltd – Cheng Chee Weng
89. 勿洛北工业食品联合中元会：Woo Kum Sun, Phua Koon Heng, Ong Chee How, HS Bros Foodstuff Pte Ltd, Teo Boon Kwang, Kiong Sing Food Pte Ltd – Tang Siew Hwa, Chin Lee Restaurant Pte Ltd – Eric Chua
90. 淡滨尼工业区合兴社中元会：林金忠, Fastec M&E Pte Ltd – Paul Lim Kian Soon, 栋利贸易建筑公司, Toh Leong Cheng, Mike Lim Pia Keong, Tin Boon Tay, Gan Hoo Huat, Petra Upholstery, Ms Sally
91. Ng Teck Chuan, 郭秋源, Koh Siong Lim, 亚成白钢私人有限公司, Tan Teng Seng
92. 兀兰E区厂商联合中元会：曾耀平, Mr Tok, Ng Peck Hua, Alvin Lee Ying Kiat, Resource Partner Pte Ltd – Ong Meng Chai, Mdm Tan, Rong Yi Spare Parts Co., Lua Kok Ping, Speedz Auto Pte Ltd
93. Junelink Secretarial Services; Ivan Ng Song Hoi
94. 裕廊校车中心中元会：Yap Cheng Seng, 叶进忠, 林佳汶, Alexis Tan Ming Ching, Confirm Trading (S) Pte Ltd, Shaw Seiki (S) Pte Ltd – Melvin Lim Lee Keng, Ang Ann Kiat, AAK Logistic Services
95. 陈顺和煤气供应商私人有限公司 – Kia Siang Hwa
96. 慈德堂中元会：林亚兴, 林天送, Yong Chee Ming, Panoil Petroleum Pte Ltd, Stella Lim Lay Kuan, Seng Leong Steel (Ent) Pte Ltd, Toh Hong Huat, Heatherjan Wong 林国宝, Chua Kim Hiok
97. 裕益社中元会：林亚兴, Lim Ah Hong, Lee Hui Teo, 李诚实, Quek Hong Sun, Stella Lim Lay Kuan, J. SaShi, Red Eagle Marine Services
98. 狮城阴阵殿公庙：朱金昌
99. 兀兰东区厂商联合中元会：林清河^{PBM}, Mr Tok, 林来和
100. Tibetan Buddhist Studies Society – H. E. Lhatse Tulku Rinpoche
101. 汤申旧车中心中元会：Alvin Goh, Tan Geok Hoe, Alan Ng, Grid + Line Pte Ltd – Li Xizhen, Au Ah Tee, Tan Wei Auto Trading – Wendy Tan
102. 丹戎加东购物坊中元会：刘谢贤, 刘捷玄, Lee Kai Hiong, Union Label Industries Pte Ltd – Davis Jiang, Andy Lim
103. 齐灵坛：陈锦婷, 黄冠乔, 红毛仔
104. 莲花坛：Shui Kiat, OCW Insurance (Broker) Pte Ltd – 王国安

105. 联邦道汽车展销中心中元会: 张天成, 许源海, 林亚保, 王有木, Thrive Technic Pte Ltd – Teo Thiam Teck, Thomas Luah, Raymond Lim, Motor-East Pte Ltd, Don Motoring Private Limited – Karen Tan
106. 通道熟食中心大牌90大兴社中元会: Jimmy Yong, 刘亚龙, Singapore Fried Hokkien Mee & Seafood – Tan Seow Cheng, Tan Kim Chuan, Chan Sung Og (Tan Santo)
107. 贝亨街中元会 (惹兰苏丹): 曾招基, 谢泰松, 王通海, 阿南, Ng Chee Wei, Chia Thai Cheong, Chan Ju De Pte Ltd, Lee Yock Wah, System Group Realty Pte Ltd
108. 桂林联合庙 – 集声宫: 林锡辉^{PBM}
109. 花果山宫: Wilson Goh, H C Auto Pte Ltd, Gan Tong San Louis, Formteam Consultancy Pte Ltd; Frankie Pang, 鑫天地 – Vicky, Grand Oasis Pte Lte
110. 成兴齐天宫香友会: Alvin Lee Ban Seng – 万成, Ang Hong Kiat, Hellen, Ng Chee Wei, Chow Wai Hong
111. 中峇鲁齐天宫: 吴京桦, 林扬义
112. 天龙宫: 亚财, Yew Huat Scaffolding & Construction Pte Ltd – Tan Seng Huat, Tan Ah Sew, 陈燕交, Tan Bee Siew, Koh Kiat RenKah Giap Air-Con Engineering – Kenny Ler
113. Morrisons Export Buying Office Limited – H. K. Tang
114. 樟林宫: 符明成, 欧文兴, Allgreen Design Pte Ltd, Shalyn Khoo, Lim Ah Kwang
115. Ng Yiam Kee, Chow Keong Seng, Leong Lai Fun, Tian Gong Xiang Yu Hui-Cheng Xing Qi, 黄金顺, Ng Poy Wan, 吴泗光
116. Cheong Stainless Steel Work; Cheong Meng Chwee, Lim Siew Cheng
117. 顺山亭榕树大伯公宫: 谢汉武, 黄坤生, 林金水^{PBM}
118. 勿洛北商联中元会: Tan Cheng Chuan, Kao Lee Aluminum Industrial Pte Ltd; H. P. Tan 陈云碧, Wong Kim Soon, Contat Decoration Transport Pte Ltd – Ng Poy Wan, Foo Khee Woon, Kiung Nam Pte Ltd
119. 万兴坛: 黄永财, Teng Fung Construction Pte Ltd; Ma Jian Guo, Steven Soh
120. Mary Beauty & Fashion – Lim Kim Kwee, SKS. Collections; Joseph Lim Teck Seng
121. 合兴社中元会 – Yap Thiam Meng
122. 义和宫顺天堂: 吴运输服务 (私人) 有限公司, 吴木新, Goh Poy Wah; Season Bus Services Co. Pte Ltd, Think One Credit Pte Ltd – Neo Tiam Ting, Tan Tze Hau Donny, Don Motoring Private Limited, WHS Global Logistics Pte Ltd, Advan Engineering Pte Ltd
123. 淡滨尼联合宫
124. 成兴齐天宫香友会: Alvin Lee Ban Seng (万成), Ang Hong Kia, Hellen, Ng Chee Wei, Chow Wai Hong
125. 阿裕尼十楼莲花坛: 瑞杰, 王国安, OCW Insurance (Brokers) Pte Ltd, Chua Juay Choon
126. 蔡厝港关帝庙: 黄腾辉, 黄镇狮, Tan Kah Tong, Pacific Motor Credit Pte Ltd, Toh Keng Ho
127. 阴莲坛
128. Qigong Shi Ba Shi Association (Singapore)
129. 芳林苑興友中元会: Sam Chee Kin
130. 兀吉巴督裕强中元会
131. 勿洛北E区厂商友谊社中元会: Steven Mong, A&G Industrial Gas Trading Pte Ltd, J-Kho Engineering Pte Ltd, Chin Ee Engineering Works, San Ho Technologies Pte Ltd, Mr Vincent Mun, Primac Engineering Pte Ltd, Wong Kim Soon
132. 中顺坛: Kwek Sing Kin, 亚龙, Lew Peng Kiap, Kong Seng Huat Tyres Pte Ltd
131. 勿洛北E区厂商友谊社中元会: Steven Mong, A&G Industrial Gas Trading Pte Ltd, J-Kho Engineering Pte Ltd, Chin Ee Engineering Works, San Ho Technologies Pte Ltd, Mr Vincent Mun, Primac Engineering Pte Ltd, Wong Kim Soon
133. 阴圣殿: 周来福, 卓清旺, 张文荣, 周来发
134. 勿洛北 (E) 厂商友谊社: Praxis Contractors Pte Ltd – Tan Chor Hui
135. 毛广岛中元会: Bukom 7th Month Festival Organising Committee, Ang Eng Bock, Vincent Quek, Mun Siong Engineering Pte Ltd, Shell Eastern Petroleum Pte Ltd, Ang Sing Kok, Hai Leck Engineering Pte Ltd, Cheng Buck Poh, Josimar Contraction “N” Marine Engineering, Ong Tian Hoo, Wisely Project Management Consultants – Simon Tan, Scan-Bilt Pte Ltd – Chan Wah Soon, Tuff Chem Environmental Services Pte Ltd – Allister Lim
136. 裕廊西友谊中元会 – 蔡瑞金
137. 培德路中元会, 齐灵坛 – 陈锦婷, 张联盛
138. 麦肯西汽车贸易中心中元会
139. 豪利工业城中元会: Richard Lim, Tay Mong Seng
140. Ng Meng Lay – Keith
141. 罗弄榴梿联合顺兴社中元会: 廖宝贵, 素瑛, 陈敬文 – Ah Boon
142. DAN Airfreight Pte Ltd: Daniel Mah
143. Yin Chuang Motoring – Jeffrey Chong
144. 傅文邦, 唐琥, 陈天文, 梁田, 邱胜扬, 叶世品, 严丙量, 王冠龙, 陈云龙, 黄郅崴, 黄明礼, 黄奕聪, 林德容, 李添南, Shieh Keng Lim (Raymond), 曾添成, 许如风, 许友发, 王利源, 林瑛财, 陈玉金, 陈合兴迷你市场, 黄金耀, 汪合源, 林载顺, 黄明和, 汪江铃, 信隆食品有限公司, 卓再发, 梁世添, 廖景凤, 卓文发, 陈正正
145. Desmond Tang, Wehuat Seng Engineering Works, Lim Seng Lai, Ghim Heng Trading, Mdm Neo Kui Hoy, Fatt Chan Metal Industrials Pte Ltd; Fatt Chan Aluminium Construction – 周文记, Gates PCM Construction Ltd, Kuo Oil (S) Pte Ltd, Dicky C K Cheong, 余学钧, 吴淳养, 周亚才, 菜市面庄私人有限公司 – 陈伟明, 陈勇联
146. 邓银岗, 陈勇联 Donovan Tan, 陈国华, 傅金源, 许再兴 (红毛仔), 傅子良, Yap Boon Lai, Goh Chin Hock, Ching Chong Hua, Steven Lim, Wang Kok Keng, Michael Oh Choon Lor, 陈朝信, Pang Eng Peng, 兴慧君 – 蔡顺兴, Lim Lye Hock, , Fang Min Leong
147. Allround Advanced Technologies Pte Ltd – David Tan
148. Warren Golf & Country Club 7th Month Committee
149. Richard Tan, 黄清来, 陈华联, Peter Ang, Goh Boon Sin, Kuik Ah Han, Chin Giap Soon Trading Pte Ltd, 黄荣华, Lai Weng Chuan, 李亚山, Chan Koon Pak, 钟喜德, 林志发
150. 黄环珠, 黄水竣, 林添吉, 吕培顺, 方惠铭, 洪志明, 许美后, 陈维忠^{BBM}, 黄鸿铭, Eng Kwang Chiang, 黄逊赋, Ivy Lai, Ong Meng Chai, 许仁山
151. Chew Kheng Siang, RJ Contract Pte Ltd – Rick Toh, 李绍文, Lee Goon Huan, JLA Marine Supplies Pte Ltd, 董理松, Kee Hai Hardware – 倩萍
152. Seng Choon Huat Trading – Jackson Goh, 永益机件公司 – Mdm Tan, Vincent Lim, 张庆良, 王伟全, 陈梓莹, 卓新川, 郑德和, 沈丰家, 黄海山, 卓莉芳, 林威联, 许俪
153. Er Siong Leng; Tex Star Engineering Pte Ltd

慈光属下福利中心

慈光幼儿园－四美

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

慈光幼儿园－榜鹅

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

慈光智障日间活动中心

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

慈光乐陶苑及智障日间活动中心

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

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