



GROWING TOGETHER FOR 50 YEARS

Annual Report 2020-2021



The image features a white background with decorative geometric shapes in the corners. In the top-left corner, there is a 2x2 grid of squares: orange (top-left), white (top-right), white (bottom-left), and dark blue (bottom-right). To the right of the white square in the top-right of this grid is a yellow square. In the bottom-right corner, there is a 3x3 grid of squares: white (top-left), white (top-middle), dark blue (top-right), white (middle-left), yellow (middle-middle), teal (middle-right), white (bottom-left), dark blue (bottom-middle), and orange (bottom-right).

for the community

PERTAPIS

EDUCATION & WELFARE CENTRE DIRECTORY

HEAD OFFICE

Pertapis Education & Welfare Centre

Blk 1 Joo Chiat Road, Joo Chiat Complex
#04-1001
Singapore 420001

RESIDENTIAL WELFARE HOMES

Pertapis Senior Citizens' Fellowship Home

Blk 222 Lorong 8 Toa Payoh
#01-693/707/711 Singapore 310222
Tel: 6252 1159 Fax: 6258 5966

Pertapis Children's Home

993B Kovan Road off Yio Chu Kang Road
Singapore 545676
Tel: 6383 0914 Fax: 6383 0913

Pertapis Centre for Women & Girls

42 Surin Avenue
Singapore 535638
Tel: 6284 4707 Fax: 6289 4508

Pertapis Halfway House

50 Lorong 34 Geylang Road
Singapore 398239
Tel: 6746 4752 Fax: 6741 5066

NON-RESIDENTIAL WELFARE SERVICE

Pertapis Welfare Trust Fund (Tabung Amal Jariah)

Blk 1 Joo Chiat Road #04-1001
Joo Chiat Complex Singapore 420001
Tel: 6745 3969 Fax: 6747 0845

Pertapis Counselling & Care Unit

Blk 1 Joo Chiat Road #04-1001
Joo Chiat Complex Singapore 420001
Tel: 6745 3969 Fax: 6747 0845

OCCUPATIONAL THERAPY

Pertapis Movers

50 Lorong 34 Geylang Road
Singapore 398239
Tel: 6746 4752 Fax: 6741 5066

Pertapis Drive For Change

50 Lorong 34 Geylang Road
Singapore 398239
Tel: 6746 4752 Fax: 6741 5066

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Our Patron



The Honourable

MR MASAGOS ZULKIFLI

*Minister for Social and Family Development &
Minister-In-Charge of Muslim Affairs*

Our Advisor



USTAZ PASUNI MAULAN

*Former Registrar
Registry of Muslim Marriages*

President's Foreword



*Bismillah Hir Rahman Nir Rahim
Respectable Members, Donors and Stakeholders,
Assalamualaikum Warahmatullahi Wabarakatuh*

LOOKING BACK

PERTAPIS has just passed its “Golden Anniversary” celebrations some time ago and we are now in our 51st year of existence.

As we look back at the humble beginnings of PERTAPIS, half a century ago, I was amazed to see how big it has grown, for from just a mere religious class confined only to the Malay/Muslim community, to one that personifies the intent of its members to help uplift the livelihood of those within its surroundings, regardless of race and religion that requires help, assistance and guidance.

I take off my hat for them, for they have persevered to make PERTAPIS what it is today. A conglomeration of ideas, hard work and sincerity where patience seems to be the by-word and an organization that today, signifies a symbol of hope to those that desires its assistance. PERTAPIS today is seen to be in the forefront of the playing field, desirous in its attempt to build a community of excellence through the various services it renders to its beneficiaries.

MOVING FORWARD

Upon reverting itself to be a “social service organization,” PERTAPIS has not lost ground and am glad to note that, it has managed to bolster its ability by adapting and adjusting itself to the socio-religious environment of the day. It has stood forthright in addressing the social issues by enhancing and engaging its commitments across the heartlands, albeit, with the support of various institutional partners, government agencies, donors, and contributors alike. These are all efforts towards community cohesion, one that built trust, goodwill and understanding, for the betterment of those whose life seems to be unfulfilled. We should be seen to move towards that momentum.

CURRENT TREND

In this time of Covid-19 malady, the impact on the non-profit sector cannot be over-stated. All the more, non-profit organizations like us should learn to be innovative and constructive, so as to remain financially sustainable. Hence it's imperative for us to acquire the capabilities, the skills and the competency to navigate the current trends, as we move along in this complex operating environment.

One thing is certain, for at this moment of time, we are dealing with simultaneous twin challenges. One is the dynamic flux in healthcare and the other is the devastating economic impact of the pandemic.

The technological impact that this pandemic has created is inimitable. The pervasive use of “social media” and the acceleration towards “digitalisation” has forced us to keep abreast with such changes. It has become a norm for us to venture beyond our capability to become more efficient in our operations. Today’s global economy requires organizations like us to rapidly enter the market with innovative products that offer increased functionality whilst operating flawlessly. We must have the flair for creativity and versatility.

WHAT’S NEXT

PERTAPIS is said to be one of the big “voluntary social service organization” which is affiliated to NCSS and the likes. There is now a growing number of people registered in our list for help and assistance arising from the Covid-19 pandemic and economic hardships. With that large amount, we need to be prudent in our spending, ensure good governance and optimise every single cent that we received.

As we forge ahead in all our dealings, we must also give thought to our sister organization, that is the “PERTAPIS COMMUNITY SERVICE” the origins of what we are now. Let us lend support to their activities in providing religious education and moral guidance to the young Muslim community, so that in years to come, they will become a person of character and capability and eventually leaders of tomorrow.

APPRECIATION

As we look back in earnest, to what we have achieved, we must not remember to acknowledge the help, assistance, sacrifices, the contributions and donations that we received. I would like to place on record my gratitude and heartfelt thanks to those who have helped to make PERTAPIS a success and to those who have come forward to render their energy and sweat, ideas and suggestions on how to make PERTAPIS an organization that is second to none.

Thank you dear friends, thank you, one and all.

Wassalam, wabillahi taufiq wal hidayah,
wassalamualaikum warahmatullahi
wabarakatuh.



Hussaini Abdullah
President
PERTAPIS

Senior Executive Director's Message



*Bismillah Hir Rahman Nir Rahim.
Assalamu'alaikum wr. wb.*

Dear Esteemed Members, Donors and Stakeholders,

The year 2020 was a challenging year owing to the Covid-19 outbreak and has brought about unexpected and unprecedented challenges for both people and society.

Under the concerted efforts of the management and staff, Pertapis has been able to implement the government's health advisories so that our staff and residents continue to work and live in a Covid-free environment.

The government's funding subsidy through the Job Support Scheme (JSS) and other Covid-19 support measures also underscores the importance of strong partnerships with the Government to ensure that we continue to build our capability and build organization's resilience during this pandemic.

OVERCOMING UNCERTAINTY WITH TECHNOLOGY & INNOVATIVITY

During the Circuit Breaker period, Pertapis, like most other social service agencies in Singapore, had to change the way they work and deliver social services by leveraging technology and exploring innovative ways to manage operations.

In our welfare homes, we provide our residents with hybrid learning programmes and training via online platforms, so that we could continue to engage them in meaningful learning activities.

During the last Ramadan period, stepped-up efforts to enable the public to make their donations via the various online platforms were introduced in Pertapis.

Our monthly Exco Meeting is now held virtually including the first-ever virtual Annual General Meeting 2021 in our history.

We will also continue to adopt digitalization strategies to maintain and enhancing the quality of our services to the community.

PERTAPIS 50TH ANNIVERSARY BOOK

Despite the long delay caused by ongoing pandemic, Pertapis managed to hold the launch its Pertapis 50th “Anniversary Book Launch” on 24 March 2021 graced by Her Excellency President Halimah Yacob at the Tanjong Katong Complex.

The fiftieth anniversary book entitled “Nurturing the Future” traces the history of Pertapis in its first fifty years of its existence to the present time which was commissioned to media company THE LEDE.

Copies of the books have been distributed to various organizations, mosques, Ministries and many others which have partnered us in our mission to serve the community.

It is our hope that we can continue to build on what has been accomplished by Pertapis’ earlier generation of pioneers.

GRATITUDE

Success is never achieved alone. I would like to take this opportunity to extend my gratitude to our Management Committee members, staff and volunteers for their invaluable support and strategic counsel.

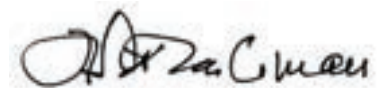
Pertapis also gratefully thanks the student-volunteers from the various schools, Singapore University of Social Sciences (SUSS), members of the public and corporate sponsors who have tirelessly contributed to our cause.

Last but not least, I record our heartfelt appreciation to the Majlis Ugama Islam Singapura (MUIS), President’s Challenge, Ministry Social and Family Development (MSF), National Council of Social Services (NCSS) and the Singapore Prison Service (SPS) for providing the funds needed to sustain the services and programmes, and carry out the various upgrading initiatives to enhance our service-delivery capabilities and capacities.

CLOSING REMARK

In the post-pandemic phase, resilience and adaptability are important values that we ought to embrace to overcome our challenges.

Together with a strong sense of drive, commitment and determination, we are confident that we will rise about these challenges in meeting our strategic goals and initiatives.



Abdul Aziz Abdul Rahman
Senior Executive Director
PERTAPIS

PERTAPIS Exec



First Row: Hussaini Abdullah (*President*), **Abdul Rahim Abdul Khan** (*Vice President I*),
D'cruz Firdaus Lionel Wilfred (*Vice President II*)

Second Row: Abdul Latiff Omar (*Member*), **Faridah Beram** (*Co-Opted Member/Wanita*),

Third Row: Mahmood Abdullah Bamadhaj (*Member*), **Muhammad Hasyim Mohd Azmi** (*Member*), **Mokssin Saujaji** (*Member*)

utive Committee



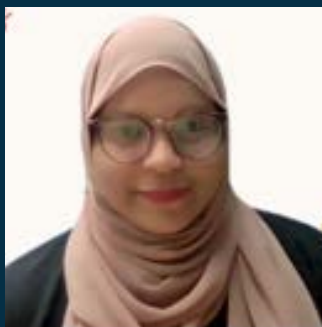
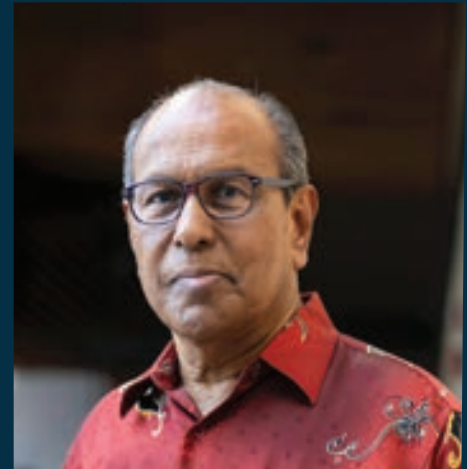
First Row: Mohd Maser Mansor (*Secretary General*), **Abdul Samad Haron** (*Finance Secretary*), **Ahmad Ishak Ismail** (*Member*)

Second Row: Hasnah Masnod (*Co-opted Member/Wanita*), **Dr Muhammad Fadzli Hassan** (*Member*),

Mohd Razif Helmy Abd Kadir (*Co-opted Member*)

Third Row: Ja'afar Mohd Kamari (*Member*), **Dr Mohamed Elmie Nekmat** (*Member*)

Management Team &

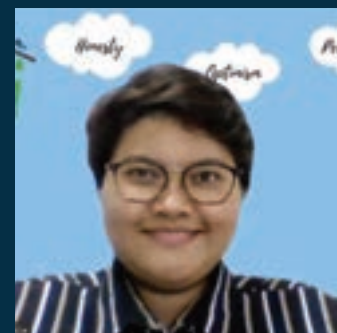


First Row: **Dr Sophian Kayat** (*Divisional Manager & Principal Trainer*), **Abdul Aziz Abdul Rahman** (*Senior Executive Director*)

Second Row: **Rashidah Rashid** (*Manager Project & Events*), **Roslinda Ramli** (*Finance Manager*),
Hana Sofiah (*Deputy Executive Director*)

Third Row: **Siti Nurbaiah Abdul Satta** (*Head of Home, PCWG*), **Sarah Sulaiman** (*Deputy Head of Home, PCWG*),
Md Salleh Jetty (*Head of Home, PSCFH*)

Heads Of Departments



First Row: Mohd Jufri Haron (Deputy Senior Executive Director), Sufian Salim (Head of Home, PHH),
Mohd Mahmud (Deputy Head of Home, PHH)

Second Row: Kamsinah Sadar (Executive Director), Md Fadhilad Rahmat (Deputy Head of Home, PHH),
NorFazillah Shariff (Deputy Head of Home, PCH)

Third Row: Rafidah Rafid (Deputy Head of Home, PSCFH), Sasireka Selvarangan (Head of Home, PCH),
Nashiedatul Umairah (Deputy Head of Home, PCH)

ABOUT PERTAPIS

WE ARE A SOCIAL SERVICE AGENCY SERVING OVER 8,000 DISADVANTAGED INDIVIDUALS & FAMILIES, SPANNING ACROSS ALL AGES. TO DATE, WE EXIST TO SERVE THE COMMUNITY & MAKE POSITIVE IMPACT IN PEOPLE'S LIVES.



Our journey in serving the community began in the 1960s by a group of caring youths coming together to provide community support to the families in need. PERTAPIS was registered in 1970 and obtained an Institution of Public Character (IPC) status.



COVID-19 has accelerated PERTAPIS' adoption of technology, the use of Social Media and Online Fundraising Platforms to meet the needs of the community.



GIVING.SG



PAYNOW



We support the Singapore Government in addressing some social issues by running welfare homes which cater to the needs of residents. This ranges from children-in-need, youths-at-risk, ex-drug offenders to sheltering senior citizens.

- PERTAPIS Children's Home
- PERTAPIS Centre for Women & Girls
- PERTAPIS Senior Citizens' Fellowship Home
- PERTAPIS Halfway House



Needy & low income families are supported under **Tabung Amal Jariah (TAJ)** with monthly food ration assistance, tuition support & empowerment programmes. The objective is to empower the marginalised & socially disadvantaged, enabling them to lead dignified & independent lives.



TAJ



PERTAPIS Movers provides occupational therapy for halfway house residents as we prepare them for reintegration.

Drive For Change provides residents with a practical skill set and qualifications that enables them to secure better career opportunities which will in turn motivate them to lead healthy, drug-free lives for themselves and their loved ones.



PCCU

PERTAPIS Counselling & Care Unit (PCCU) was established to provide training for staff and students pursuing a career in social service as well as counselling services for families and youths.



DRIVE FOR CHANGE

Wanita Wing

Wanita Wing is a group of volunteers that supports the organisation in its mission for the community. Representing Wanita Wing is Mdm Hasnah Masnod and Mdm Faridah Beram who are also Executive Committee Members of PERTAPIS.

It networks very closely with other grassroots members, organisations and mosques. These stakeholders are then linked up with the different departments of PERTAPIS to better support our programmes.

While the pandemic has hampered plans to organise events, Wanita Wing continues to support PERTAPIS by advocating for programmes that serve the needs of our residents and beneficiaries.





WELFARE SERVICES

RESIDENTIAL AND NON-RESIDENTIAL



PCH

PERTAPIS CHILDREN'S HOME

VISION

Working towards reintegration through positive learning

MISSION

Nurturing today's children for a better tomorrow

CORE VALUES

Honesty. Optimism. Perseverance. Endurance.

PROGRAMME HIGHLIGHTS

06
2020



TheBornChef

The Covid-19 situation has resulted in the Home finding ways to continuously engage the residents in-house hence TheBornChef program conducted by our own Youth Guidance Officer. The residents always look forward to the program as they love to learn how to cook. Some aspire to be a Chef when they grow up!

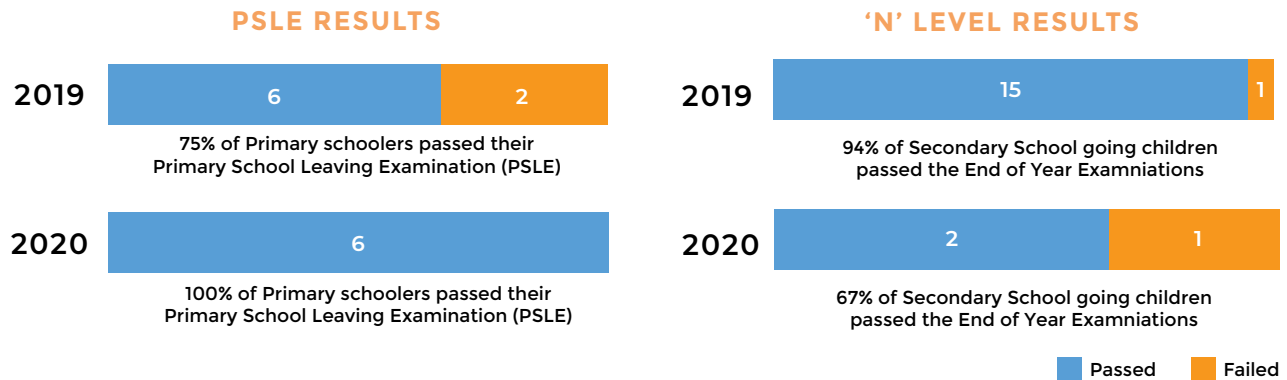
12
2020



School Holidays

During the school holidays, various programs were organised for the residents. These programs include, 3D2N Leadership Camp, Kayaking, Laser Tag, Bubble Soccer and Trampoline. These group-based programs enabled the residents to enjoy interactive activities during a time when many feel isolated.

ACADEMIC ACHIEVEMENTS

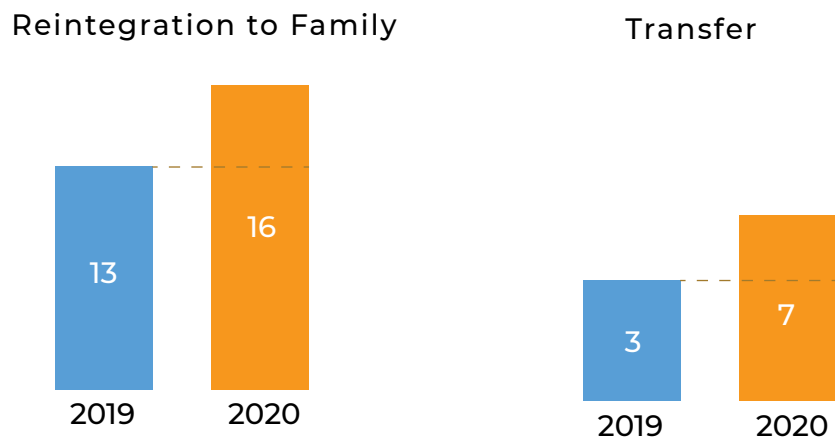


We are pleased to report that PCH is able to support the residents during this difficult period when both residents and staff had to adapt to HBL.

We have 100% passes for PSLE, with 2 residents advancing to NA and 4 residents advancing to NT.

At the secondary level, the statistics are consistent with the previous year when all but 1 resident passed their N Levels. 1 resident did well enough to advance to O Levels.

REINTEGRATION & TRANSFERS



At PCH, our social work department regularly review cases for integration. We are pleased to report that there is a 23% increase in the number of residents reintegrated last year.

Meanwhile, we also see an increase in residents who are ill suited for communal living and need more specialised care.

THE NEW NORMAL

Due to the Covid-19 restrictions, the Home had to adhere to the Safety Management Measures set:



Zoning was introduced where male residents and female residents do not interact for mass activities.



Meal times had to be staggered. Staff also report at different timings and a makeshift office was also set up.



Care staff are put on 12-hour shift with split teams so as to reduce the number of staff interacting with the residents during the day.



Programmes were conducted in zones and groups less than 5 people.

MOVING FORWARD

It was a challenging year for PCH as the residents, who already have fragile attachments, felt even more detached with the onset of the pandemic. HBL during the circuit breaker period was a struggle and restlessness was evident from the various infringements committed by the residents throughout the year. This also resulted in high staff turnover for PCH.

However, we are pleased to inform that a leadership change at PCH in February 2021 has improved the stability of the Home. Now, PCH is led by a Registered Social Worker and residents have been providing positive feedback from programmes to meals to daily interactions with staff. Staff turnover and attendance have also improved and MSF has acknowledged improvements seen at PCH through their periodical visits.

PCH hopes that the stability will continue so that therapeutic work can be carried out at the Home to ensure that the psychological and emotional needs of the residents are met.



TESTIMONIALS

“

“Fun fit in Pertapis Children's Home: Started fun fit at Pertapis about 4 years' ago. The children are always waiting for the program to start. Found every child helpful and respectful. They listen to instructions very well. The children are also very eager to try new kampung games.

During Fun fit, some of the children stood out as mature and natural leaders. They helped the weaker, slower ones to complete a race. They gave opportunities to these children so they can participate more actively. When their team lost and the children became angry, these leaders stepped up to console them and soon their team became better. They learn never to give up.

Through the FUNFIT program, the children get to express themselves through physical competitive and fun activities. They grew in maturity, test themselves against tougher goals and thereby, prepare themselves for the bigger world outside. I am so proud to see the development of the children with each session.”

Mr Wee, Fun Fit Program



”

“

For the interaction sessions with Pertapis, we are immensely grateful for the chance to work with this group of energetic and optimistic children. Despite only being able to conduct our sessions online for the majority of our project, our team has definitely felt the warmth and lively presence of these children. The in house staff at Pertapis were also extremely helpful and often went the extra mile in helping us set up the online meets with the children, which greatly facilitated the conduct of our programmes.

Ethan (Volunteer), HCI Project Genesis



”

“



I love the cooking session and ice cream making. I learn to cook and eat the delicious food

Resident, TheBornChef Series

”



PCWG

PERTAPIS CENTRE FOR WOMEN & GIRLS

VISION

Protect. Empower. Nurture

MISSION

To journey towards a promising future as discerning individuals with dignity and resilience

CORE VALUES

Strength. Hope. Integrity. Nurturing. Empowering

PROGRAMME HIGHLIGHTS

11
2020



25 November 2020

Combat Archery conducted by Camp Challenge

12
2020



3 December 2020

Trekking @ Pulau Ubin

12
2020



8-11 December 2020

Outdoor Camp conducted by Camp Challenge

12
2020



18 December 2020

Heritage Trail

12
2020



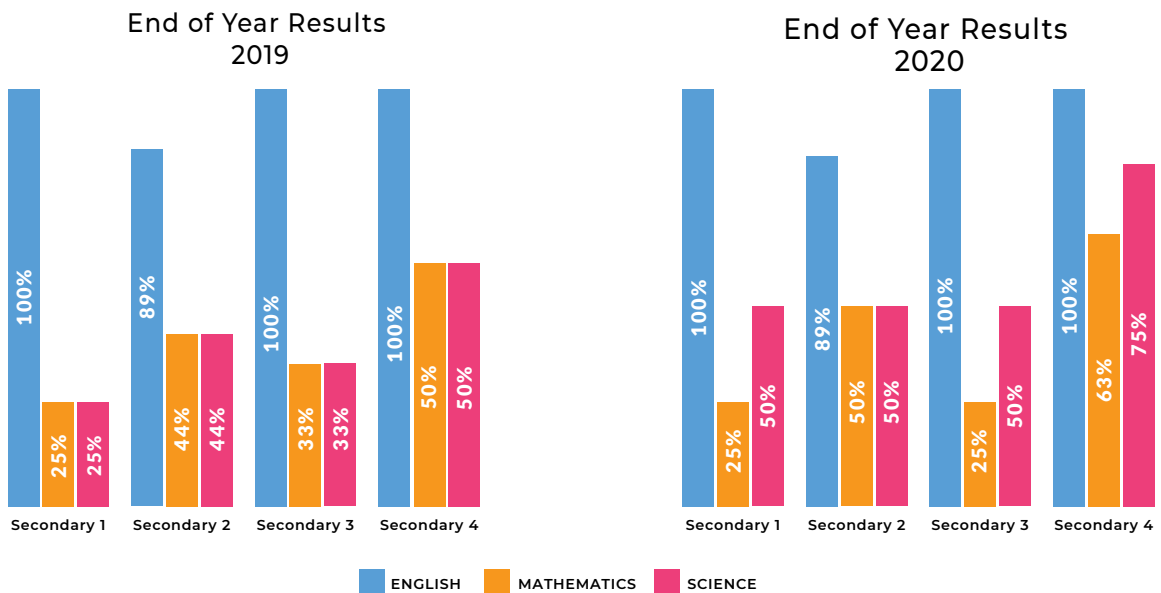
21-22 December 2020

PCWG Engage, Enrich, Experience Programme X Temasek Polytechnic

ACADEMIC ACHIEVEMENTS

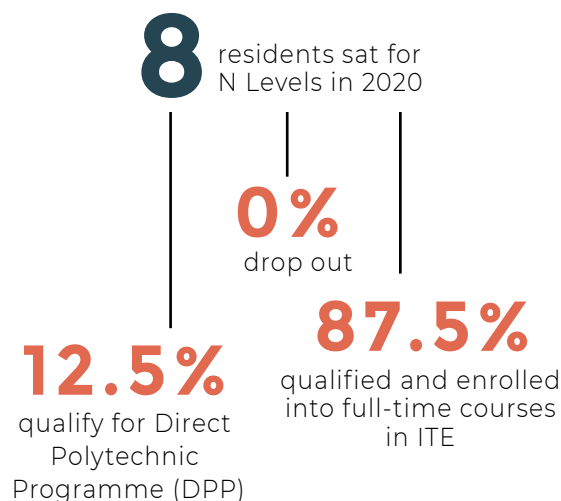
SECONDARY LEVEL

2020 saw an improvement in academic results across all levels except Secondary 3 Mathematics. In particular, the higher passing rate for Secondary 4 is crucial as it ensures that more students are able to progress further.



TERTIARY LEVEL

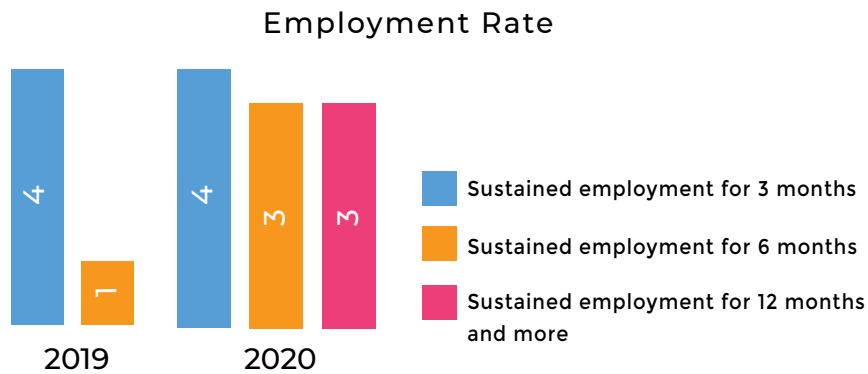
With all our N-Level students graduating, we aim to support their tertiary level development with differentiated programmes including sharing from corporations of different industries, interview and resume writing skills and workplace etiquette.



EMPLOYMENT

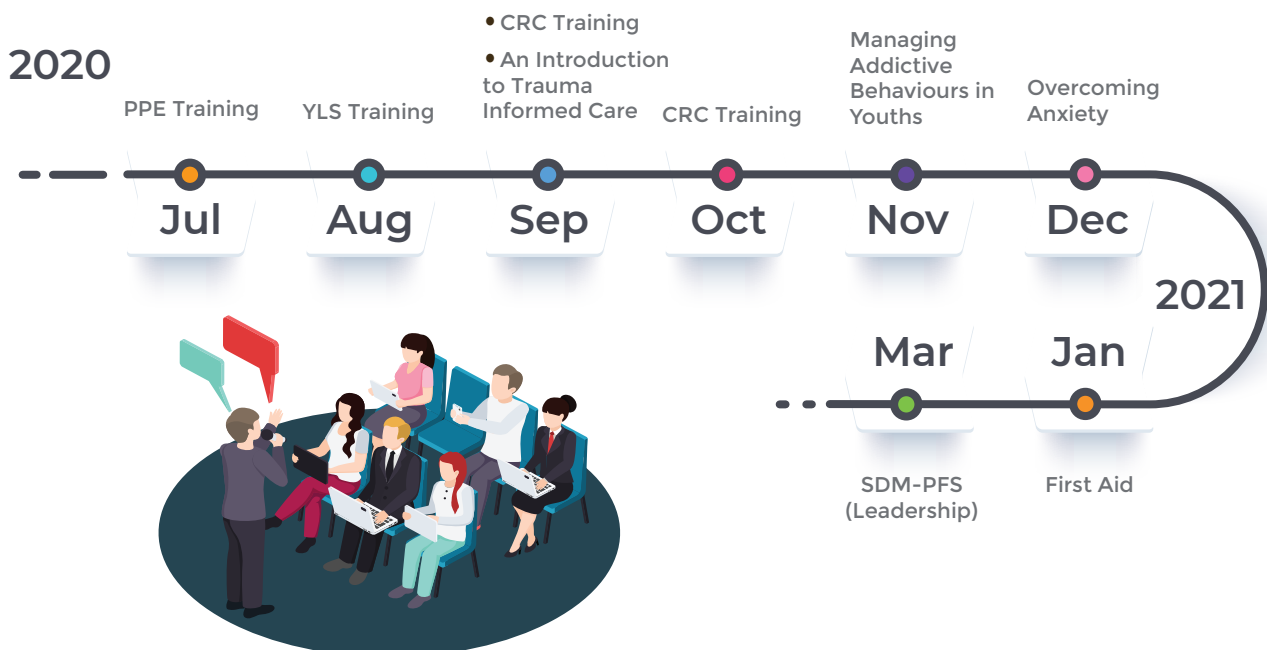
We are pleased to report our new initiative with MSF OsCa team where we link up our residents who have graduated with employers. These residents are coached in terms of interview and grooming skills, and our social work team conduct regular check-ins with employers to monitor their progress and support the residents whenever they face challenges at work.

3 residents are employed for more than 12 months and 3 residents are referred for e2i-Young NTUC Pilot Programme.



STAFF TRAINING

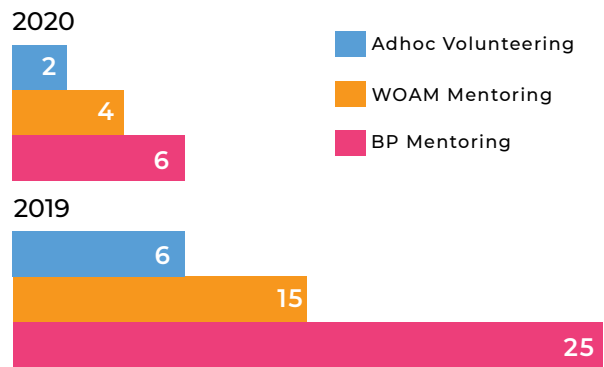
Training is a core requirement for our staff to be able to carry out our duties effectively. The pandemic has changed how training is conducted and while it took some time to stabilise, we have been able to send our staff for various courses to develop their competency which in turn allows them to be confident in their management of residents.



VOLUNTEER ACTIVITIES

Reduction in Volunteer Led Activities

Covid-19 has significantly affected volunteer led activities in the home and there is an urgent need to think out of the box on how can the Home continue to engage our girls meaningfully. However, our team managed to overcome these challenges and come up with creative programmes and activities that can be conducted internally with our girls by playing through the strengths of our staff.



COVID-19 PANDEMIC

The outbreak of Covid-19 pandemic has greatly impacted our lives. We had to unlearn, relearn and adapt to changes in the new norm. One of the main challenges we encounter is the lack of resources to support our residents Home Based Learning. In the midst of adversity, we strive to look out for opportunities and we managed to garner support of laptops donations through community partnerships. Aside to this, we are also heartened to receive an influx of food and ration donations as well as essentials such as masks and sanitisers from the community. As we embraced the acceleration of technology in our work and service delivery, we emerge stronger and more ready to tackle the upcoming challenges in the future.

MOVING FORWARD

PCWG aims to offer a caring, safe and therapeutic environment. To help teenage girls with challenging and adverse experiences. In 2021, PCWG will be embarking in another upgrading works to enhance the quality of care by transiting into a trauma-informed care facility and integrating **Trauma-informed Positive Behaviour Interventions and Supports (PBIS) model.**

“
I am very pleased and thankful for the programmes in PCWG. Through these programmes, she gain confidence and resilience.
Parent”

“
We want to unleash their potential and continue to support them to achieve their goals.
Volunteer”

“
I have stayed here for 42 months and I am grateful for the support from staff and good friends.
F, 15”



PSCFH

PERTAPIS SENIOR CITIZENS' FELLOWSHIP HOME

VISION

To empower residents with independent living within the community by providing care and respect

MISSION

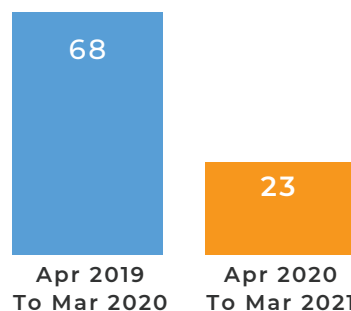
To provide holistic care and support for our clients in a safe and conducive environment

CORE VALUES

Gratitude, Relationship, Autonomy, Compassion, Empathy

COLLABORATION WITH EDUCATIONAL INSTITUTIONS

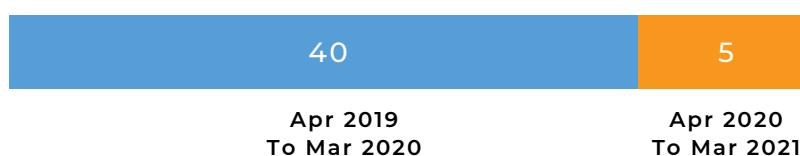
PSCFH is exploring telemedicine/telehealth services to support the residents' healthcare needs during this time when physical movement is limited. We foresee that this arrangement will be a lot more efficient as it saves time, manpower and cost. Not to mention convenient for the residents as well.



The Home is also making further technological investments to support 2 areas - programmes for the residents and communication between the residents and their next-of-kins. As the pandemic situation keeps evolving, it is important to have our infrastructure ready so that physical visits can be seamlessly switched to video calls, for example.

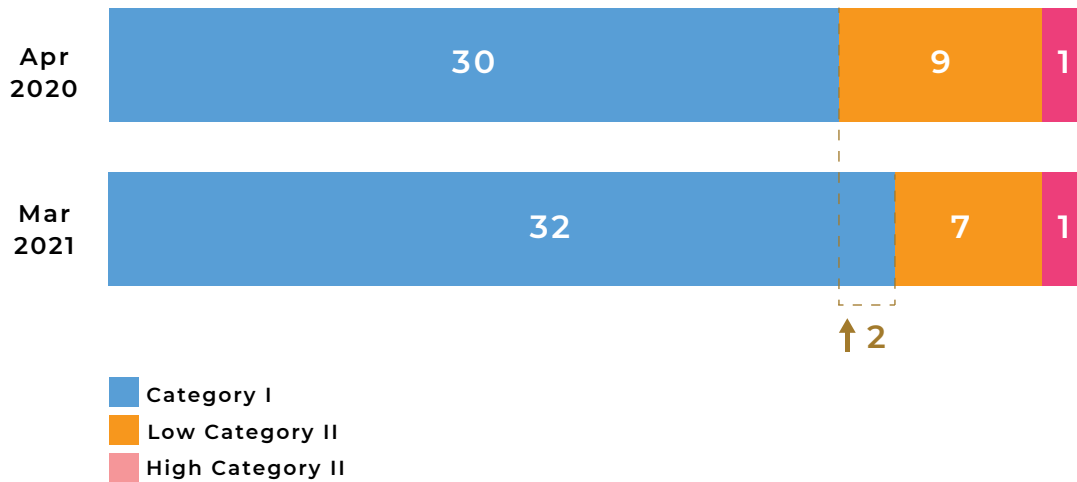
CSR INITIATIVES

Similarly, CSR numbers declined due to the pandemic. While most programmes had to be suspended, we are pleased to report that donations have increased, in particular necessities such as masks, sanitisers, cleaning agents and care packs. We continue to receive a steady stream of these regularly used items. As it is challenging to conduct programmes online for our residents and physical visits are still very much restricted, blended programmes keep our residents engaged.

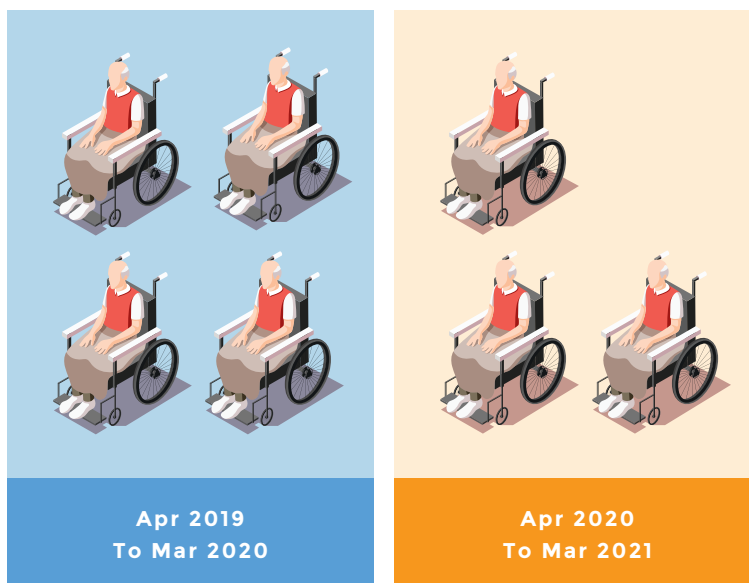


RESIDENT ADMISSION FORM (RAF) PROGRESSION

At PSCFH, residents are admitted and regularly assessed based on their mobility level - lower category indicates higher mobility. Between the period of April 2020 and March 2021, there were 2 residents who progressed from low category 2 to category 1. We believe that this positive outcome is primarily due to the consistent adherence to medical prescriptions, engaging programmes at PSCFH and support received from the next of kin as well. We hope that this trend will continue so that our residents are able to age actively and independently.



HOSPITALISATION RATE



The hospitalization rate remains stable and we believe that this reflects the positivity at PSCFH.

PROGRAMME HIGHLIGHTS

07
2020



N95 mask fit testing was done for staff of PSCFH as part of staff training for pandemic preparation.

09
2020



Residents enjoying a virtual presentation by a child care centre.

12
2020



In-kind 3-months' worth donation of daily necessities from Anglo Chinese School as part of the school's CIP.

02
2021



1st Vaccination drive on 10 February 2021 where all eligible residents and staff were involved.

02
2021



In-kind donation by another group of students from Anglo Chinese School for another 3 months' worth of supply.

03
2021



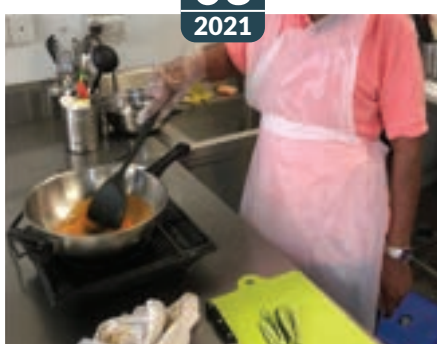
2nd Vaccination exercise on 8 March 2021 which involved all eligible residents and staff.

03
2021



Batik painting is one of the in-house programmes facilitated by our staff.

03
2021



Activities like cooking to engage residents during the pandemic too. Yummy!

“
Learning new skills is fun when it is done with our friends.
Resident, PSCFH”

“
We get to explore different types of activities that we have not tried before.
Resident, PSCFH”

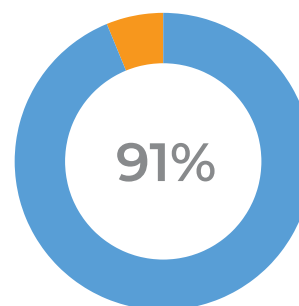
THE NEW NORMAL

PSCFH has adapted to the new normal, with bio-temp check-ins and zoom meetings becoming a routine. In fact, with technology, more regular check-ins can be conducted conveniently with staff to ensure their well-being.

To date, close to 90% of our staff have been fully vaccinated and more than 92% of our residents have done so.

PSCFH undergoes MSF COVID-19 Preparedness Audit every month to ensure that it complies with the guideline and safety standards to prevent any COVID-19 cases. The Home has received positive feedback thus far on the precautionary measures taken.

Vaccination Rate



■ Vaccinated ■ Non-Vaccinated



MOVING FORWARD

PSCFH is exploring telemedicine/telehealth services to support the residents' healthcare needs during this time when physical movement is limited. We foresee that this arrangement will be a lot more efficient as it saves time, manpower and cost. Not to mention convenient for the resident as well.

The Home is also making further technological investments to support 2 areas - programmes for the residents and communication between the residents and their next-of-kin. As the pandemic situation keeps evolving, it is important to have our infrastructure ready so that physical visits can be seamlessly switched to video calls, for example.





PHH

PERTAPIS HALFWAY HOUSE

VISION

To be a model service provider in reintegration programmes

MISSION

To provide a holistic approach in our reintegration programmes to achieve a positive lifestyle

CORE VALUES

Safe place for ex-offenders | Optimistic | Behave professionally
Ethics| Responsible & Committed

PROGRAMME HIGHLIGHTS

DADS FOR LIFE

In this programme, Centre for Fathering volunteered with PHH to run a series of quarterly workshops.

One such event was on 26th December 2020. Dad's for Life conducted a joint family event for 10 residents of PHH. This programme was design to enhance the relationship between PHH residents and their families.



ACAS WORKSHOP

PHH partnered with the Association of Comic Artist Singapore (ACAS) to conduct weekly Digital Art classes. This course is extended to residents who expressed keen interest in deepening their skills and knowledge in digital art. 117 residents have benefitted from this programme thus far.



DRIVE FOR CHANGE (DFC) GIVES BACK

Launched in 2019, Drive for Change (DFC) is a 3-year employability rehabilitative programme supported by the President's Challenge Empowering Life Fund (ELF). The programme aims to provide residents with a practical skill set and qualification that will enable them to secure better career opportunities which will in turn motivate them to lead healthy, drug-free lives for themselves and their loved ones.

During the month of Ramadhan, DFC partnered with Mamanda Food Solutions to deliver bento sets, food ration and \$50 NTUC voucher to 50 needy families.

“

I am very happy to be part of this event and looking forward to do more community work.

Mr Samad, DFC participant

”

9 residents passed Class 3 Driving Licence and secured at least 6 months external employment

3 residents advanced to attain Class 4 Driving Licence



COMMUNITY CHINESE DRUMMING WORKSHOP

Organised by The Esplanade, the Drumming workshop was held in conjunction with the Chinese Festival of Arts, on 14th December 2020.



“

We really enjoyed the drumming sessions. The best part is we have to work together as a team to produce wonderful sounds of drumbeats.

Participant

”



NATURE WALK

This activity was extended to the older residents with limited opportunities to participate in external activities beyond PHH. Held on 25th February 2021, five residents successfully participated in hiking to the summit of Bukit Timah Nature Reserve.

“

This activity teaches me some management skills. We have to be organised as a group and plan our route in order to reach the summit. In a way we develop our mental strength above our physical limitation.

Ahmad

”

STAR KAYAKING COURSE

Funded by Bless Our City Grant, “Sports to Rehab” programme aims to introduce residents to the water sports in a safe and enjoyable way. On 28th Feb and 6th Mar 2021 - seven residents signed up in the activities at Sembawang PAssion WaVe to venture out of their comfort zone. At the end of the second session, participants were awarded with a 1 Star Kayaking Certificate.

“

I have never had the opportunity to participate in such activity before. This experience took me out of my comfort zone as I overcome my fear of water. For sure I am confident now to face the open sea at the same time to re-integrate to society.

Faiz

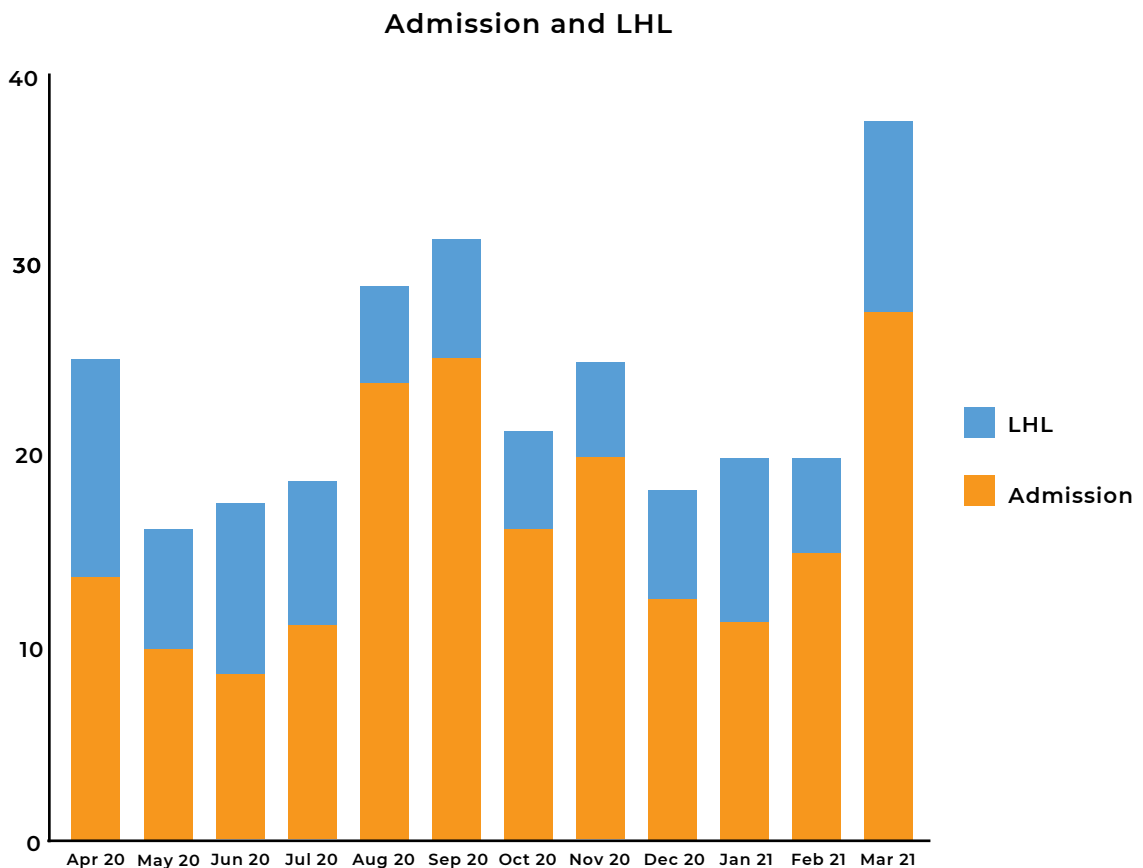
”



OVERCOMING THE PANDEMIC: LONG HOME LEAVE

Long Home Leave (LHL) was piloted under PHH by Singapore Prisons Service from April 2020 to minimise communal living due to the pandemic while allowing residents to adjust to living with their loved ones. During this period, Case Managers continue to engage and motivate clients virtually or via phone to ensure their well being and that they are coping well at work and at home.

Most residents are positive and grateful that they could stay with their families while still under the Halfway House programme during this trying period.





TAJ

PERTAPIS WELFARE BENEFICIARIES

Tabung Amal Jariah (TAJ) or Welfare Trust Fund was established in 1984 to provide welfare assistance to the poor, needy, and lower income families.

Pertapis TAJ Community Project was launched in March 2015 with the aim to integrate various needs of the community, focusing on family units and their home environment. Going beyond providing monthly food ration, it takes a holistic approach comprising the 3 aspects below:

- TAJ Home - Home spring cleaning.
- TAJ Children - Academic support, and Recreational & Educational outings.
- TAJ Parent - Empowerment workshops and Motivational programs.

WELFARE PROJECT FOR OUR 500 RECIPIENTS



Monthly Food Ration Distribution



Weekly Tuition by SUSS Students

08
2020



Qurban Distribution

09
2020



Skills in Creating a Video Workshop

09
2020



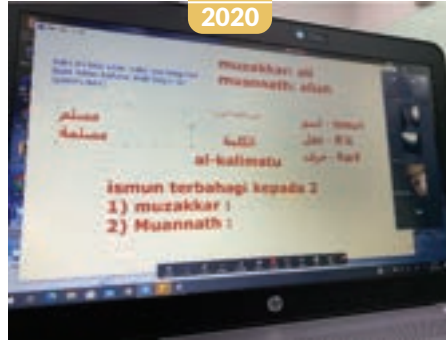
SUSS Community Engagement Fair 2020

09
2020



Motivational program for TAJ children conducted by 1Youth

10
2020



Basic IT Introduction Workshop

12
2020



Basic Introduction to Social Media & Mobile Apps Workshop

12
2020



Financial Literacy Workshop

01
2021



Mental Health Awareness Workshop

03
2021



Challenges in Raising Children Seminar

03
2021



SUSS Campus Tour

03
2021



Haircut session by Ciseaux Grindhouse Barbershop

ADAPTING TO THE PANDEMIC

Since the advent of the COVID-19 pandemic, we had to adapt and change the mode of the programs to ensure safety measures are in place for our staffs, volunteers, and beneficiaries. Our home cleaning services had to be suspended temporarily while our monthly ration distribution is done over a period of few days with allocated hourly time slots to avoid crowd congestion. Workshops are conducted through online sessions, whereas in the case of face-to-face sessions, they are conducted in much smaller groups spread over a few sessions.

MOVING FORWARD

The COVID-19 pandemic has brought about many challenges to all, even more so for our beneficiaries who are already struggling pre-pandemic. Hence, to help them tide through and be ready post-pandemic, we aim to assist them by collaborating with other social agencies focusing on the following areas:



To reach out to families with preschool children with regards to Early Childhood / Preschool education

Explore tuition support at tuition centres close to their residence

Job Employment

Skills Upgrading

“
Lending a helping hand to this group of society is always something that is very meaningful and I hope that the student-volunteers are able to take away something meaningful from this event for example, learn values of empathy and compassion.
Volunteer
”

“
We are thankful that we are able to collaborate with Pertapis to give back to society, to help those who are in need and less fortunate.
Donor
”

“
Before this, the workshops that I attended elsewhere were not as effective. But the workshops organised by PERTAPIS are very informative and interactive, and will benefit me and my family.
Beneficiary
”



PCCU

PERTAPIS COUNSELLING & CARE UNIT

VISION

To be a leading provider in holistic therapeutic care

MISSION

To provide support to youths, practitioners and caregivers by equipping them with the tools needed to cope, progress, excel and eventually pass it on

CORE VALUES

Create Hope. Restore Dignity. Empower. Educate. Dedicate.

PERTAPIS IS GREEN

PCCU recently embarked on 'PERTAPIS is GREEN' campaign with the objective to educate our residents and staffs on saving the planet through Responsible Habits & Sustainability Efforts. Our Welfare Homes will implement various initiatives, headed by their respective Ambassador for Green (AFG), in support of this campaign.

A) Water & Electricity Conservation

The Homes have put up visual anchors via posters around their premise to remind residents and staffs to conserve electricity and water.

B) Practice 3R (Reduce, Reuse & Recycle)

Efforts to practice 3R have started through the education of recyclable items and usage of recycling bins, as well as reducing the purchase of non-biodegradable items and reusing them into production of eco-brick and other uses.

COLLABORATIONS

Some 4 of the student counsellors have successfully completed the counselling practicum and Clinical supervision guidance with PCCU.



PROGRAMME HIGHLIGHTS



MENTAL WELL-BEING WORKSHOP

In support of the Mental Health campaign, PCCU received funding from the NCSS to organize a series of workshop on Mental Well-being. Through this workshop, participants learnt ways to de-stress, to adopt positive perspectives and to cope with the ups and downs of everyday life.

The workshops were conducted for 2 group of participants. The 1st group consists of PERTAPIS social workers & care staffs, whereas the 2nd group consists of our TAJ beneficiaries. The workshop for our TAJ beneficiaries was held at Wisma Geylang Serai with Mr Mohd Fahmi Aliman, MP Geylang Serai & Mayor of South East District, as the Guest-of-Honour.





KIDDY CAMPUS

CHILD CARE CENTRES

It is with great sadness that we announce that Kiddy Campus is no longer part of PERTAPIS. The past few years have proved too challenging, with market share of VWO-run childcare centres shrinking from 12% to 5% in less than 10 years. Competition from anchor and partner operators are very stiff and in 2020 the decision was made to transfer Kiddy Campus to a Partner Operator, Mercu Learning.

As of 1st Jan 2021, Kiddy Campus is officially renamed Kidz Meadow and we are pleased to report that all staff are offered employment under the new management and all students continue to be enrolled at the centres.

Moving forward, PERTAPIS will be focusing on its welfare programmes, however, education continues to be a cause that is core to the organisation and we aim to support the education for the disadvantaged in a more impactful manner.



Pictures taken before COVID-19



**Giving is not just about
making a donation.
It is about making
a difference.**

Annual Events

The ongoing pandemic saw most of PERTAPIS' signature events cancelled, however, we were able to carry out two major events in line with the Safe Measurement Measures in place.

QURBAN – 8 AUGUST 2020

Despite logistical challenges, we are pleased to report that the event went smoothly and we were able to distribute the meat to more than 500 needy families at PERTAPIS Halfway House - both raw and cooked meat. By staggering the collection timings and making improvements to our physical setup we were able to adhere to the SMM measures and fulfil our obligation to both the donors who have placed their trust in us and needy families who look forward to this annual event in hopes of attaining spiritual merit.





PERTAPIS 50TH ANNIVERSARY CELEBRATION - 24 MARCH 2021

We are proud to celebrate our 50th Anniversary with the launch of our book entitled 'Nurturing Aspirations in Volatile Times'. The event was graced by the honourable President Halimah Yacob at The Istana Ballroom. The event received wide press coverage and we are thankful to the supporters who have been part of our journey and we look forward to charting the next 50 years to bring the organisation further, God willing!

WACANA

SEDUTAN UCAPAN PRESIDEN HALIMAH YACOB DI MAJLIS PELANCARAN BUKU ULANG TAHUN KE-50 PERTAPIS



Foto: MIA/ANNA DEBORAH WEE

Suntikan bakat, kepemimpinan baru penting bagi pertumbuhan kekal relevan

“ SAYA berharap kita dapat terus serta dengan anda hari ini dalam perjalanan Ulang Tahun Ke-50 Pertapis, berjudul "Nurturing Aspirations in Volatile Times".
Tahunan kita telah berikhtidar dan menyumbang kepada Singapura selama 50 tahun.
Suka ini merupakan buku diikhtidar anda terhadap kejayaan dan kejayaan Singapura dari semenjak sejak kami sebagai negara kita diikhtidar ini.
Sukin mengabdikan semua kebolehan yang menawarkan pengajaran dan perlindungan untuk anak-anak, wanita dan warga emas yang kurang beruntung baik. Pertapis juga telah memperhebat jangkawannya untuk memberikan perlindungan, rawatan dan pemuliharaan kepada semua anak-anak.
Iti telah daripada akaunt tempat perlindungan yang akan hari bagi mereka yang memerlukan, dan serta pemuliharaan untuk Pertapis memberikan bantuan penting untuk semua sa-

kan Pertapis memberikan bantuan penting untuk keluarga berpendapatan rendah melalui bantuan makanan dan sokongan lain.
Tugas Pertapis ini bertentangan dengan Presiden untuk Memperhebat Kebudayaan, Rukun Pertahanan Pertapis juga memperhebat penghubungannya dengan masyarakat melalui program-program yang menawarkan sebagai bantuan untuk semua pekerjaan.
Sejak itu, ramai di kalangan pengamal yang Pertapis menyokong pekerjaan atau kita dalam proses menyediakan loan memandu kita yang lebih hebat.
Iti merupakan antara pencapaian penting dalam memandu individu-melalui lebih jauh dalam kalangan.
Pertapis juga memberikan sokongan awal dan berterusan kepada masyarakat untuk membantu keluarga mereka berhubung.
Iti termasuk Ujib Persejajiran dan Keselamatan Pertapis yang menyokong ikhtidar perantara dan tenaga untuk keluarga serta ikhtidar ikhtidar lain.
Dalam situasi Covid-19 yang memuncak ini, Dana Amanah Kelu-

Saya berharap semua perubahan tersebut dapat mengambil alih jawatan kanan dan berikhtidar kepada masyarakat.
Kepimpinan dan tadbir urus yang baik merupakan faktor penting dalam memastikan perubahan kekal relevan, berkesan dan berkesan.
Semakin banyak buku diperhebat dalam perubahan untuk meningkatkan aliran idea baru, mengingkatkan kerjasama serta dan kekal berhubung dengan semua segmen masyarakat.
Pertapis baru dalam perubahan juga harus diikhtidar secara sistematis dengan sokongan mentor yang lebih berpengalaman dan pengetahuan-melalui.
Kami dapat ikhtidar bagaimana pemuliharaan ini melambatkan jurang ketidaksetaraan di banyak negara dengan semua yang melibatkan perantara dan semua mereka.
Di Singapura, pemerintah berikhtidar dengan perantara untuk memuliharaan langkah untuk semua warga, termasuk dengan menggunakan masa masa lalu kita untuk memberi sokongan per-

antara dan pendekatan yang lebih memandu semua warga Singapura.
Melainkan demikian, golongan yang kurang-memuliharaan bantuan kita tetap ada, dan ini merupakan masa terbaik untuk kita memuliharaan pengalihan sebagai warga Singapura melalui perubahan dan idea baru ikhtidar.
Jahil buku ini, "Nurturing Aspirations in Volatile Times" ialah semua dalam memberi panduan tentang perubahan yang kita hadapi sekarang.
Perubahan yang kita hadapi sekarang lebih pantas diikhtidar melalui, diikhtidar dan perubahan dalam dan kita akan ikhtidar jika tidak mampu memuliharaan diri-ri sebagai manusia.
Iti ikhtidar sebagai bagi negara kita-ri juga perubahan dan ikhtidar.
Kita semua ikhtidar semua pengalihan, ketahanan dan kerjasama untuk memandu daya tahan dan berikhtidar yang lebih baik dalam menyokong cabaran masa akan datang.

“ As we look ahead to emerge stronger in this pandemic, PERTAPIS' story of determination & unwavering commitment to uplift those in need is an inspiration for all of us.
Mdm Halimah Yacob, President of Singapore **”**

BERKAWA

BADAN MELAYU ISLAM

Insya Allah akan ke-57 perlembagaan, Presiden Dewan Rakyat Johan Bagan (Dewan) melancarkan agenda 50 tahun perlembagaan perlembagaan Islam di pertengahan minggu ini. Beliau akan mengadakan majlis perlembagaan Islam yang dihadiri oleh para pemimpin Melayu Islam dan pemimpin Melayu Murni.

Dari kumpulan 'tidak didaftar', Pertapis kini badan amal yang dihormati

BERKAWA
HAJI/UMMAH
MAJLIS

50 tahun berdirinya Badan Pertapis (BAP) telah menjadi sejarah yang penting dalam sejarah Melayu Islam. BAP telah memainkan peranan yang signifikan dalam perjuangan Melayu Islam untuk mempertahankan hak-hak Melayu Islam dan untuk memperjuangkan kepentingan Melayu Islam dalam masyarakat Melayu Islam.

BAP telah bertransformasi daripada kumpulan yang tidak didaftarkan kepada badan amal yang dihormati. Ini adalah bukti kepada masyarakat Melayu Islam bahawa BAP kini telah menjadi badan yang bertanggungjawab dan profesional.

BAP kini telah bertransformasi daripada kumpulan yang tidak didaftarkan kepada badan amal yang dihormati. Ini adalah bukti kepada masyarakat Melayu Islam bahawa BAP kini telah menjadi badan yang bertanggungjawab dan profesional.



MAJLIS MELAYU ISLAM (MELAYU ISLAMIC COUNCIL) melancarkan agenda 50 tahun perlembagaan Islam di pertengahan minggu ini. (Foto: M. Yusoff)



MAJLIS MELAYU ISLAM (MELAYU ISLAMIC COUNCIL) melancarkan agenda 50 tahun perlembagaan Islam di pertengahan minggu ini. (Foto: M. Yusoff)

Presiden pertama imbas peristiwa penuh liku, duri

BERKAWA
HAJI/UMMAH
MAJLIS

Presiden pertama Melayu Islam, Dato' Haji Yusoff bin Yusoff, telah meninggal dunia pada usia 85 tahun. Beliau telah memainkan peranan yang penting dalam perjuangan Melayu Islam untuk mempertahankan hak-hak Melayu Islam dan untuk memperjuangkan kepentingan Melayu Islam dalam masyarakat Melayu Islam.

Beliau telah bertransformasi daripada kumpulan yang tidak didaftarkan kepada badan amal yang dihormati. Ini adalah bukti kepada masyarakat Melayu Islam bahawa beliau kini telah menjadi badan yang bertanggungjawab dan profesional.

Peguam ingin bantu tarik anggota baru sumbang bakti

BERKAWA
HAJI/UMMAH
MAJLIS

Peguam Melayu Islam, Dato' Haji Yusoff bin Yusoff, telah meninggal dunia pada usia 85 tahun. Beliau telah memainkan peranan yang penting dalam perjuangan Melayu Islam untuk mempertahankan hak-hak Melayu Islam dan untuk memperjuangkan kepentingan Melayu Islam dalam masyarakat Melayu Islam.

Beliau telah bertransformasi daripada kumpulan yang tidak didaftarkan kepada badan amal yang dihormati. Ini adalah bukti kepada masyarakat Melayu Islam bahawa beliau kini telah menjadi badan yang bertanggungjawab dan profesional.

SCAN TO READ MORE



Sumbangan 50 tahun Pertapis diabadikan dalam buku

Presiden Halimah: Penerimaannya testimoni dedikasi badan kepada ketajikan rakyat SG sejak ditubuh 1970

BERITA

50 tahun berdirinya Badan Pertapis (BAP) telah menjadi sejarah yang penting dalam sejarah Melayu Islam. BAP telah memainkan peranan yang signifikan dalam perjuangan Melayu Islam untuk mempertahankan hak-hak Melayu Islam dan untuk memperjuangkan kepentingan Melayu Islam dalam masyarakat Melayu Islam.

BAP telah bertransformasi daripada kumpulan yang tidak didaftarkan kepada badan amal yang dihormati. Ini adalah bukti kepada masyarakat Melayu Islam bahawa BAP kini telah menjadi badan yang bertanggungjawab dan profesional.



MAJLIS MELAYU ISLAM (MELAYU ISLAMIC COUNCIL) melancarkan agenda 50 tahun perlembagaan Islam di pertengahan minggu ini. (Foto: M. Yusoff)

Presiden Halimah: Penerimaannya testimoni dedikasi badan kepada ketajikan rakyat SG sejak ditubuh 1970

Presiden Halimah: Penerimaannya testimoni dedikasi badan kepada ketajikan rakyat SG sejak ditubuh 1970

Ringkasan Laporan Tahunan Pertapis 2020/2021

Alhamdulillah, bersyukur kita pada hadrat ilahi kerana dengan limpahan rahmatNya dapat kita berhimpun dengan tujuan untuk menyingkap kembali usaha-usaha yang dilakukan sepanjang tahun lalu.

Dalam masa yang sama, kita harapkan agar dapat bersama-sama berganding bahu dan terus berusaha dalam mencapai pelan strategik yang telah kita lakarkan meskipun dengan ujian, dugaan seiring dengan cabaran pandemik dan arus kemodenan pada hari ini.

SAMBUTAN JUBLI EMAS PERTAPIS

Pertapis telah menyambut ulangtahunnya yang ke-50 iaitu Sambutan Jubli Emas.

Sehubungan dengan sambutan tersebut, Pertapis telah mencipta sejarah dengan pelancaran buku "Nurturing Aspirations in Volatile Times" (Memupuk Aspirasi dalam Masa Bergejolak). Buku itu dilancarkan bersama oleh Presiden Republik Singapura Halimah Yacob dan Presiden Pertapis, Hussaini Abdullah, dalam satu majlis di The Istana Ballroom di Tanjong Katong Complex pada 24hb Mac 2021.

PROGRAM PENDIDIKAN DAN KEBAJIKAN KAMI

PERTAPIS merasa amat bertuah dan bersyukur kerana telah berjaya mengharungi pelbagai rintangan sejak lima dekad yang lalu untuk membantu masyarakat yang kurang bernasib baik mempertingkatkan kehidupan mereka,

Bermula sebagai sebuah badan kecil dengan tujuan memberi sokongan kepada keluarga memerlukan, Pertapis telah berkembang menjadi badan kebajikan yang menyediakan bantuan kepada lebih 8,000 individu dan keluarga kurang bernasib baik.

Antara pencapaian Pertapis baru-baru ini ialah menjalankan program Drive For Change (Memandu Bagi Perubahan), di mana 30 penghuni Rumah Peralihan Pertapis dihantar belajar memandu bagi lesen Kelas 3 dan separuh daripada mereka telah lulus dan mendapat pekerjaan atau sedang mengambil lesen memandu Kelas 4. Kami kini dalam perancangan untuk memberikan peluang pekerjaan bagi penghuni-penghuni ini dalam bidang lojistik.

Selain itu, Pusat Kaunseling dan Penjagaan Pertapis juga mengadakan bengkel Kesihatan Minda bagi para pekerja dan penerima bantuan Pertapis untuk menyokong mereka dalam keadaan pandemik yang memberi tekanan kepada kita semua.

Menerusi Tabung Amal Jariah pula, Pertapis memberi bantuan kepada keluarga memerlukan dalam bentuk pek makanan, khidmat tuisyen bagi anak mereka yang bersekolah dan beberapa program bagi memperkasa ibu bapa serta anak mereka.

MENGUMPUL DANA DALAM TEMPOH PANDEMIC COVID-19

Ekoran pandemik Covid-19 yang bermula dua tahun lepas, jumlah dana yang dikumpul oleh Pertapis secara keseluruhan mula terjejas apabila kebanyakan acara fizikal terpaksa dibatalkan.

Namun begitu, ketiadaan acara fizikal mendorong kami untuk mengubah tumpuan dan memanfaatkan kemudahan digital dan dalam talian demi menyediakan wadah untuk sumbangan masyarakat Islam yang lalu untuk membayar zakat dan fidyah, dan menghulur derma dalam bulan Ramadan. Sikap ihsan masyarakat tetap terserlah apabila usaha serta kempen pengumpulan dana dalam talian kami disambut baik walaupun tidak dapat bersemuka secara langsung dengan pegawai atau amil kami di pejabat Pertapis.

Selain itu, Pertapis juga memanfaatkan wadah seperti portal Giving.sg dan media sosial untuk menarik perhatian para dermawan.

AKHIR KATA

Kejayaan Pertapis pada hari ini adalah kejayaan semua pihak. Justeru, Pertapis menyanjung tinggi dan mengucapkan terima kasih atas sokongan semua pihak yang berkepentingan.



**Those who are the
happiest are those
who do the most
for others.**

Acknowledgements



**Pertapis Education and Welfare
Centre**

[UEN. S71SS0014H]

[A Society registered under the Societies Act
(Chapter 311) in the Republic of Singapore]

**AUDITED FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
31 MARCH 2021**

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**Suhaimi Salleh &
Associates**

[UEN. S88PF0247L]

Public Accountants and
Chartered Accountants of Singapore

71 Ubi Crescent
Excalibur Centre #08-01
Singapore 408571
T: (65) 6846.8376
F: (65) 6491.5218

STATEMENT BY THE EXECUTIVE COMMITTEE

In the opinion of the Executive Committee, the accompanying financial statements are drawn up so as to present fairly, in all material respects, the state of affairs of the Pertapis Education and Welfare Centre (the "Society") as at 31 March 2021, and the financial results, changes in funds and cash flows of the Society for the financial year then ended.

At the date of this statement, there are reasonable grounds to believe that the Society will be able to pay its debts as and when they fall due.

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

| | |
|-------------------|-------------------------------|
| President | Hussaini Abdullah |
| Vice President I | Abdul Rahim Abdul Khan |
| Vice President II | D'Cruz Firdaus Lionel Wilfred |
| Secretary-General | Mohd Maser Mansor |
| Finance Secretary | Abdul Samad Bin Haron |
| Committee Member | Ja'afar Mohd Kamari |
| Committee Member | Mokssin Saujaji |
| Committee Member | Dr. Muhammad Fadzli Hassan |
| Committee Member | Muhammad Hasyim Mohamed Azmi |
| Committee Member | Ahmad Ishak Bin Ismail |
| Committee Member | Dr. Mohamed Elmie Bin Nekmat |

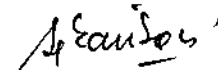
For and on behalf of the Executive Committee,



Hussaini Abdullah
President



Mohd Maser Mansor
Secretary-General



Abdul Samad Bin Haron
Finance Secretary

Singapore, **11 OCT 2021**

Suhaimi Salleh & Associates

Public Accountants and
Chartered Accountants of Singapore

71 Ubi Crescent
Excalibur Centre #08-01
Singapore 408571
T: (65) 6846.8376
F: (65) 6491.5218

Independent auditor's report to the members of:

Pertapis Education and Welfare Centre
[UEN. S71SS0014H]
[Registered under the Societies Act (Chapter 311)
in the Republic of Singapore]

Report on the Audit of the Financial Statements

Opinion

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

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

Basis for Opinion

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

Other Information

Management is responsible for the other information. The other information comprises the Statement by the Executive Committee (set out on page), but does not include the financial statements and our auditor's report thereon, which we obtained prior to the date of this auditor's report, and the annual report, which is expected to be made available to us after that date.

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

Suhaimi Salleh & Associates

Public Accountants and
Chartered Accountants of Singapore

71 Ubi Crescent
Excalibur Centre #08-01
Singapore 408571
T: (65) 6846.8376
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(CONT'D)

Independent auditor's report to the members of:

Pertapis Education and Welfare Centre
[UEN. S71SS0014H]
[Registered under the Societies Act (Chapter 311)
in the Republic of Singapore]

Other Information (Cont'd)

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

Responsibilities of the Executive Committee and Those Charged with Governance for the Financial Statements

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

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(CONT'D)

Independent auditor's report to the members of:

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Auditor's Responsibilities for the Audit of the Financial Statements (Cont'd)

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Society's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Society to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Report on Other Legal and Regulatory Requirements

In our opinion,

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

Suhaimi Salleh & Associates

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Chartered Accountants of Singapore

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(CONT'D)

Independent auditor's report to the members of:

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Report on Other Legal and Regulatory Requirements (Cont'd)

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

- (a) the Society has not used the donation moneys in accordance with its objectives as required under Regulation 11 of the Charities (Institutions of a Public Character) Regulations; and
- (b) the Society has not complied with the requirements of Regulation 15 of the Charities (Institutions of a Public Character) Regulations.

Suhaimi Salleh & Associates

Suhaimi Salleh & Associates
Public Accountants and
Chartered Accountants

Singapore, 11 October 2021

Partner-in-charge: Gan Chek Huat
PAB No.: 01939

**STATEMENT OF FINANCIAL ACTIVITIES
 FOR THE FINANCIAL YEAR ENDED 31 MARCH 2021**

| | Note | 2021 | | 2020 (Restated) | | | |
|---|------|------------------------|--------------------------------|-----------------|------------------------|--------------------------------|-----------------|
| | | Unrestricted funds S\$ | Restricted funds S\$ (Note 13) | Total funds S\$ | Unrestricted funds S\$ | Restricted funds S\$ (Note 13) | Total funds S\$ |
| INCOME | | | | | | | |
| Income from generating funds | | | | | | | |
| Voluntary income | | 903,204 | 2,311,348 | 3,214,552 | 1,515,652 | 1,677,110 | 3,192,762 |
| Grants and subsidies | | 1,164,059 | 0 | 1,164,059 | 147,288 | 0 | 147,288 |
| Activities income | | 1,053,683 | 0 | 1,053,683 | 1,378,871 | 55,116 | 1,433,987 |
| Investment income | | 116,803 | 0 | 116,803 | 212,087 | 0 | 212,087 |
| Other income | | 544,190 | 0 | 544,190 | 214,290 | 0 | 214,290 |
| | 6 | 3,781,939 | 2,311,348 | 6,093,287 | 3,468,188 | 1,732,226 | 5,200,414 |
| Administrative fees | | 850,500 | 0 | 850,500 | 888,000 | 0 | 888,000 |
| Income from charitable activities | | | | | | | |
| Grants & subsidies | | 0 | 9,063,478 | 9,063,478 | 0 | 9,297,381 | 9,297,381 |
| Amortisation of capital grants | | 0 | 862,573 | 862,573 | 0 | 733,247 | 733,247 |
| Activities income | | 0 | 58,895 | 58,895 | 0 | 88,660 | 88,660 |
| Miscellaneous income | | 0 | 45,488 | 45,488 | 0 | 61,014 | 61,014 |
| | | 0 | 10,030,434 | 10,030,434 | 0 | 10,180,302 | 10,180,302 |
| Total income | | 4,632,439 | 12,341,782 | 16,974,221 | 4,356,188 | 11,912,528 | 16,268,716 |
| LESS: EXPENDITURES | | | | | | | |
| Cost of generating funds | | | | | | | |
| Advertisements | | 0 | 0 | 0 | 0 | 0 | 0 |
| Amortisation of capital grants | | 0 | 1,111 | 1,111 | 0 | 45,664 | 45,664 |
| Depreciation of property, plant and equipment | | 5,166 | 0 | 5,166 | 75,604 | 0 | 75,604 |
| Fundraising expenses | 10 | 111,559 | 0 | 111,559 | 132,917 | 0 | 132,917 |
| Salaries and related costs | | 555,363 | 0 | 555,363 | 734,368 | 0 | 734,368 |
| Staff employer CPF and SDL | | 62,768 | 0 | 62,768 | 88,819 | 0 | 88,819 |
| Staff welfare | | 80 | 1,008 | 1,088 | 0 | 143 | 143 |
| Staff training | | 5,310 | 4,550 | 9,860 | 142 | 195 | 337 |
| Residents and students expenses | | 45,266 | 0 | 45,266 | 94,097 | 0 | 94,097 |
| Miscellaneous expenses | | 114,781 | 5,438 | 120,219 | 111,804 | 8,796 | 120,600 |
| Property, plant and equipment written off | 10 | 4,016 | 0 | 4,016 | 0 | 0 | 0 |
| | | 904,309 | 12,107 | 916,416 | 1,237,751 | 54,798 | 1,292,549 |

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2021 (CONT'D)**

| | | 2021 | | 2020 (Restated) | |
|---|------|------------------------|--------------------------------|------------------------|--------------------------------|
| | Note | Unrestricted funds S\$ | Restricted funds S\$ (Note 13) | Unrestricted funds S\$ | Restricted funds S\$ (Note 13) |
| | | | | Total funds S\$ | Total funds S\$ |
| | | | | | |
| LESS: EXPENDITURE (CONT'D) | | | | | |
| Cost of charitable activities | | | | | |
| Amortisation of capital grants | | | | | |
| Depreciation of property, plant and equipment | 10 | 0 | 929,658 | 929,658 | 820,469 |
| Donations | | 0 | 893,419 | 893,419 | 772,488 |
| Salaries and related costs | | 0 | 393,737 | 393,737 | 522,598 |
| Staff employer CPF and SDL | | 0 | 2,866,918 | 2,866,918 | 2,837,200 |
| Residents programme | | 0 | 467,745 | 467,745 | 470,525 |
| Residents and students expenses | | 0 | 269,680 | 269,680 | 414,256 |
| Miscellaneous expenses | | 0 | 937,538 | 937,538 | 1,041,683 |
| | | 0 | 1,348,041 | 1,348,041 | 1,726,353 |
| | | 0 | 8,106,736 | 8,106,736 | 8,605,572 |
| | | | | | |
| Governance and other administrative costs | | | | | |
| Administrative fees charged | | 112,500 | 738,000 | 850,500 | 738,000 |
| Advertisements | | 75,551 | 25 | 75,576 | 5,353 |
| Audit fees | | 12,400 | 26,600 | 39,000 | 16,505 |
| Bank charges | | 8,319 | 70 | 8,389 | 10 |
| Depreciation of property, plant and equipment | 10 | 91,191 | 0 | 91,191 | 0 |
| Depreciation of investment properties | 9 | 45,650 | 0 | 45,650 | 0 |
| Reversal of depreciation of investment properties | 9 | 0 | 0 | 0 | 0 |
| Impairment losses on investment properties | 9 | 396,350 | 0 | 396,350 | (63,238) |
| General donations | | 0 | 0 | 0 | 0 |
| General expenses | | 228,160 | 1,084 | 229,244 | 886 |
| Gifts and souvenirs | | 6,542 | 0 | 6,542 | 1,416 |
| Insurance | | 8,076 | 0 | 8,076 | 0 |
| Licence fees | | 1,479 | 0 | 1,479 | 0 |
| Low value assets | | 4,039 | 0 | 4,039 | 2,653 |
| Meals and entertainment | | 15,886 | 1,762 | 17,648 | 2,174 |
| Meeting, function and seminar expenses | | 9,584 | 0 | 9,584 | 9,063 |
| Expenses from movers service | | 0 | 30,730 | 30,730 | 44,063 |
| Newspapers and periodicals | | 608 | 0 | 608 | 0 |
| Penalty and interest charges | | 0 | 0 | 0 | 0 |
| Printing, postage and stationery | | 114,159 | 531 | 114,690 | 88 |
| Professional and legal fees | | 14,305 | 0 | 14,305 | 0 |
| Balance carried forward | | 1,144,799 | 798,802 | 1,943,601 | 820,211 |
| | | | | 654,927 | |
| | | | | 148,084 | |
| | | | | 6,200 | |
| | | | | 500 | |
| | | | | 12,100 | |
| | | | | 886 | |
| | | | | 15,960 | |
| | | | | 8,549 | |
| | | | | 1,479 | |
| | | | | 4,594 | |
| | | | | 41,981 | |
| | | | | 135,869 | |
| | | | | 44,373 | |
| | | | | 413 | |
| | | | | 0 | |
| | | | | 500 | |
| | | | | 148,172 | |
| | | | | 6,200 | |
| | | | | 88 | |
| | | | | 820,211 | |
| | | | | 1,475,138 | |

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2021 (CONT'D)**

| | Note | 2021 | | 2020 (Restated) | |
|---|------|------------------------|--------------------------------|------------------------|--------------------------------|
| | | Unrestricted funds S\$ | Restricted funds S\$ (Note 13) | Unrestricted funds S\$ | Restricted funds S\$ (Note 13) |
| LESS: EXPENDITURE (CONT'D) | | | | | |
| Governance and other administrative costs (Cont'd) | | | | | |
| Balance brought forward | | 1,144,799 | 798,802 | 654,927 | 820,211 |
| Property tax | | 8,448 | 0 | 8,570 | 0 |
| Recruitments | | 252 | 0 | 527 | 0 |
| Repairs and maintenance | | 51,926 | 28,976 | 39,112 | 61,168 |
| Rental of premises | | 168,613 | 0 | 192,688 | 0 |
| Salaries and related costs | | 1,066,197 | 51,553 | 1,111,106 | 58,262 |
| Staff employer CPF and SDL | | 140,693 | 0 | 157,428 | 0 |
| Staff medical expenses | | 1,201 | 0 | 1,740 | 0 |
| Staff welfare | | 21,810 | 0 | 13,674 | 0 |
| Staff training | | 16,635 | 0 | 622 | 366 |
| Subscriptions | | 52 | 0 | 139 | 0 |
| Transport | | 3,939 | 1,507 | 7,154 | 898 |
| Utilities | | 27,270 | 0 | 25,087 | 0 |
| | | <u>2,651,835</u> | <u>880,838</u> | <u>2,212,774</u> | <u>940,905</u> |
| Total expenditure | | 3,556,144 | 8,999,681 | 3,450,525 | 9,601,275 |
| Net income for the financial year | | 1,076,295 | 3,342,101 | 905,663 | 2,311,253 |
| | | | | | <u>3,216,916</u> |

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

STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2021

| | Note | 2021 S\$ | 2020 S\$ (Restated) |
|-------------------------------|------|-------------------|---------------------------|
| ASSETS | | | |
| Current assets | | | |
| Cash and bank balances | 7 | 21,905,493 | 16,554,816 |
| Fees and other receivables | 8 | <u>1,052,776</u> | <u>1,228,744</u> |
| | | <u>22,958,269</u> | <u>17,783,560</u> |
| Non-current assets | | | |
| Investment properties | 9 | 4,230,000 | 4,672,000 |
| Property, plant and equipment | 10 | <u>2,470,123</u> | <u>3,091,390</u> |
| | | <u>6,700,123</u> | <u>7,763,390</u> |
| Total assets | | <u>29,658,392</u> | <u>25,546,950</u> |
| LIABILITIES | | | |
| Current liabilities | | | |
| Other payables | 11 | <u>1,040,750</u> | <u>1,347,704</u> |
| Total liabilities | | <u>1,040,750</u> | <u>1,347,704</u> |
| NET ASSETS | | <u>28,617,642</u> | <u>24,199,246</u> |
| FUNDS | | | |
| Unrestricted funds | 12 | 18,267,320 | 16,950,009 |
| Restricted funds | 13 | <u>10,350,322</u> | <u>7,249,237</u> |
| TOTAL FUNDS | | <u>28,617,642</u> | <u>24,199,246</u> |

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

**STATEMENT OF CHANGES IN FUNDS
 FOR THE FINANCIAL YEAR ENDED 31 MARCH 2021**

| | Note | At beginning of financial year, as previously reported S\$ | Restatement (Note 22) S\$ | At beginning of financial year, as restated S\$ | Net income / (expenditure) for the year S\$ | Transfer of funds (Note 14) S\$ | At end of financial year S\$ |
|-------------------------------------|------|--|---------------------------------|--|--|--|------------------------------------|
| 2021 | | | | | | | |
| Unrestricted funds | | | | | | | |
| General fund | 12 | 17,596,240 | 0 | 17,596,240 | 615,103 | 239,472 | 18,450,815 |
| Childcare fund | 12 | (646,231) | 0 | (646,231) | 461,192 | 1,544 | (183,495) |
| | | <u>16,950,009</u> | <u>0</u> | <u>16,950,009</u> | <u>1,076,295</u> | <u>241,016</u> | <u>18,267,320</u> |
| Restricted funds | | | | | | | |
| Designated Capital Grant fund | 13 | 1,937,279 | 1,008,200 | 2,945,479 | (930,769) | 312,838 | 2,327,548 |
| Community Silver Trust fund | 13 | 249,521 | 0 | 249,521 | (17,236) | 0 | 232,285 |
| Care & Share Grant fund | 13 | 6,094 | 0 | 6,094 | (28,824) | (265,671) | (288,401) |
| Yellow Ribbon Grant fund | 13 | 0 | 0 | 0 | 34,380 | 0 | 34,380 |
| President Challenge fund | 13 | 31,037 | 0 | 31,037 | 71,886 | (54,704) | 48,219 |
| Welfare Trust and Zakat fund | 13 | 689,005 | 0 | 689,005 | 104,435 | 0 | 793,440 |
| Women and Girls Home fund | 13 | 1,998,169 | (1,163,308) | 834,861 | 1,303,044 | (47,617) | 2,090,288 |
| Halfway House fund | 13 | 2,964,729 | 0 | 2,964,729 | 549,492 | 125,343 | 3,639,564 |
| Children Home fund | 13 | 607,138 | 0 | 607,138 | 822,490 | (14,611) | 1,415,017 |
| Senior Citizen Fellowship Home fund | 13 | (1,078,627) | 0 | (1,078,627) | 1,433,203 | (296,594) | 57,982 |
| | | <u>7,404,345</u> | <u>(155,108)</u> | <u>7,249,237</u> | <u>3,342,101</u> | <u>(241,016)</u> | <u>10,350,322</u> |
| TOTAL FUNDS | | <u>24,354,354</u> | <u>(155,108)</u> | <u>24,199,246</u> | <u>4,418,396</u> | <u>0</u> | <u>28,617,642</u> |

**STATEMENT OF CHANGES IN FUNDS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2021 (CONT'D)**

| | Note | At beginning of financial year S\$ | Net income / (expenditure) for the year S\$ | Transfer of funds (Note 14) S\$ | At end of financial year S\$ |
|-------------------------------------|------|--|--|--|------------------------------------|
| 2020 | | | | | |
| Unrestricted funds | | | | | |
| General fund | 12 | 16,679,685 | 908,421 | 8,134 | 17,596,240 |
| Childcare fund | 12 | (644,575) | (2,758) | 1,102 | (646,231) |
| | | <u>16,035,110</u> | <u>905,663</u> | <u>9,236</u> | <u>16,950,009</u> |
| Restricted funds | | | | | |
| Designated Capital Grant fund | 13 | 1,511,726 | (711,025) | 1,136,578 | 1,937,279 |
| Community Silver Trust fund | 13 | 214,605 | 34,916 | 0 | 249,521 |
| Care & Share Grant fund | 13 | 235,433 | (71,072) | (158,267) | 6,094 |
| The Rising Star Project Grant fund | 13 | 12,730 | 0 | (12,730) | 0 |
| Yellow Ribbon Grant fund | 13 | 29,700 | (29,700) | 0 | 0 |
| President Challenge fund | 13 | 64,175 | (15,730) | (17,408) | 31,037 |
| Welfare Trust and Zakat fund | 13 | 633,379 | 55,626 | 0 | 689,005 |
| Women and Girls Home fund | 13 | 178,338 | 1,778,210 | 41,621 | 1,998,169 |
| Halfway House fund | 13 | 3,143,613 | 839,224 | (1,018,108) | 2,964,729 |
| Children Home fund | 13 | 26,429 | 563,492 | 17,217 | 607,138 |
| Senior Citizen Fellowship Home fund | 13 | (1,102,908) | 22,420 | 1,861 | (1,078,627) |
| | | <u>4,947,220</u> | <u>2,466,361</u> | <u>(9,236)</u> | <u>7,404,345</u> |
| | | <u>20,982,330</u> | <u>3,372,024</u> | <u>0</u> | <u>24,354,354</u> |
| TOTAL FUNDS | | | | | |

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

STATEMENT OF CASH FLOWS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2021

| | Note | 2021 S\$ | 2020 S\$ (Restated) |
|---|------|-------------------|---------------------------|
| Cash flows from operating activities | | | |
| Net income for the financial year | | 4,418,396 | 3,216,916 |
| Adjustments for: | | | |
| - Depreciation of property, plant and equipment | 10 | 989,776 | 958,063 |
| - Depreciation of investment properties | 9 | 45,650 | 0 |
| - Impairment losses on investment properties | 9 | 396,350 | 0 |
| - Reversal of depreciation of investment properties | 9 | 0 | (63,238) |
| - Property, plant and equipment written off | 10 | 4,016 | 0 |
| - Interest income | | <u>(52,953)</u> | <u>(87,685)</u> |
| Operating cash flow before working capital changes | | 5,801,235 | 4,024,056 |
| Changes in operating assets and liabilities: | | | |
| - Other receivables | | 146,019 | (462,989) |
| - Other payables | | <u>(306,954)</u> | <u>7,505</u> |
| Cash generated from operating activities | | 5,640,300 | 3,568,572 |
| Interest received | | <u>82,902</u> | <u>37,095</u> |
| Net cash generated from operating activities | | <u>5,723,202</u> | <u>3,605,667</u> |
| Cash flows from investing activities | | | |
| Increased in fixed deposits pledged | | (2,614) | (2,585) |
| Purchase of property, plant and equipment | 10 | <u>(372,525)</u> | <u>(934,011)</u> |
| Net cash used in investing activities | | <u>(375,139)</u> | <u>(936,596)</u> |
| Net increase in cash and cash equivalents | | 5,348,063 | 2,669,071 |
| Cash and cash equivalents at beginning of financial year | | <u>16,320,622</u> | <u>13,651,551</u> |
| Cash and cash equivalents at end of financial year | 7 | <u>21,668,685</u> | <u>16,320,622</u> |

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2021

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

1. General information

Pertapis Education and Welfare Centre (the "Society") was registered on 15 March 1971 under the Societies Act, Chapter 311 and is a charity registered under the Charities Act, Chapter 37 since 17 February 1984.

The Society has been accorded the Institutions of a Public Character ("IPC") status from 1 January 2020 to 30 June 2022.

The principal activities of the Society are those of engaging in self-help projects for the betterment of the community welfare in Singapore.

The Society's registered office and principal place of business is located at Blk 1 Joo Chiat Road, #04-1001 Joo Chiat Complex, Singapore 420001.

The Society is comprised of four (4) welfare centres and one (1) education centre as follows:

Welfare centres

1. Pertapis Children's Home
2. Pertapis Centre for Women and Girls
3. Pertapis Halfway House
4. Pertapis Senior Citizens' Fellowship Home

Education centres

1. Pertapis Childcare Centres

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 and the Charities Act, Chapter 37. The financial statements have been prepared under the historical cost convention except as disclosed in the accounting policies below.

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

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

2.2 Income recognition

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

2. Significant accounting policies (Cont'd)

2.2 Income recognition (Cont'd)

Income is recognised as follows:

2.2.1 Cash donations

Cash donations which are still in collection containers at public and other premises or are in transit to the Society are not recognised as income until they have been received by the Society. Donations are recognised on a receipt basis. No value is ascribed to volunteer services, donated services, assets donated for continuing use or similar donations-in-kind, unless the benefit to the Society is reasonably quantifiable and measurable in which case an equivalent amount is recorded in expenditure, or capitalised as appropriate.

2.2.2 Donations-in-kind

Donations-in-kind received for continuing use are capitalised and included in the statement of financial position at a reasonable estimate or in the event that it is not practicable to do so, a nominal value of S\$1 is assigned to capitalise the useable assets.

Items received which are donated for resale, distribution or consumption are not recorded when received as it is usually not practical to ascertain the value of the items involved.

2.2.3 Grants and subsidies

The recognition of a promised grant or subsidies is evidence of entitlement which normally exists when the grant is formally expressed in writing. Where the entitlement is demonstrable, and no conditions are attached, such promises are recognised as income once the criteria or certainty and measurability are met. When conditions are attached, they must be fulfilled before the Society has unconditional entitlement to the income. Income is deferred as a liability where uncertainty exists as to whether the Society can meet the conditions and is recognised as income when there is sufficient evidence that the conditions imposed can be met.

2.2.4 Allocation of Zakat and income from fund-raising projects

Allocation of Zakat and income from fund-raising projects are taken up in the financial statements as income on receipt basis.

2.2.5 School fees

School fees are recognised over the school term.

2.2.6 Registration fees

Registration fees are recognised when received.

2.2.7 Sales of books

Revenue from the sale of books is recognised when the significant risks and rewards of ownership of the goods to the customer. Revenue is not recognised to the extent where there are significant uncertainties regarding recovery of the consideration due, associated costs or the possible return of goods.

2. Significant accounting policies (Cont'd)

2.2 Income recognition (Cont'd)

Income is recognised as follows: (Cont'd)

2.2.8 Rental income

Rental income arising from operating leases on investment property is accounted for on a straight-line basis over the lease term.

2.2.9 Other income

Other income is recognised when received.

2.3 Expenditure recognition

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

2.3.1 Cost of generating funds

Cost of generating funds comprises all directly attributable costs incurred in the generating voluntary income and fundraising activities. These costs include costs related to constitutional and statutory requirements and an apportionment of overhead and shared costs.

2.3.2 Cost of charitable activities

Cost of charitable activities comprises all costs incurred in the pursuit of the charitable objects of the Society. Those costs, where not wholly attributable, are apportioned between the categories of charitable expenditure. The total costs of charitable activities are apportionment of overhead and shared costs.

2.3.3 Governance and other administrative costs

Governance costs include the cost of governance arrangement, which related to the general running of the Society, 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 Investment properties

Investment properties are properties held either to earn rental income or for capital appreciation or both. Investment properties are measured initially at cost, including transaction costs. The carrying amount includes the cost of replacing part of an existing investment property at time that cost is incurred if the recognition criteria are met and excludes the costs of day-to-day servicing of an investment property. Subsequent to initial recognition, investment properties are stated at cost less accumulated depreciation and impairment loss, if any.

An investment property is derecognised when either it has been disposed of or when the investment property is permanently withdrawn from use and no future economic benefit is expected from its disposal. Any gain or loss arising on the retirement or disposal of an investment property is recognised in the statement of financial activities in the financial year of retirement or disposal.

2. Significant accounting policies (Cont'd)

2.4 Investment properties (Cont'd)

Freehold land have an unlimited useful life and therefore is not depreciated. Depreciation on building is calculated using the straight line method over the estimated useful lives of 50 years.

The estimated useful lives, residual values and depreciation method of the investment properties are reviewed at each year-end, with the effect of any changes in estimate accounted for on a prospective basis.

Transfers are made to or from investment property only when there is a change in use. For a transfer from investment property to owner occupied property, the deemed cost for subsequent accounting is the carrying value at the date of change in use. For a transfer from owner occupied property to investment property, the property is accounted for in accordance with the accounting policy for fixed assets as set out in Note 2.5 up to the date of the change in use.

2.5 Property, plant and equipment

All items of property, plant and equipment are initially recorded at cost. Subsequent to recognition, property, plant and equipment are measured at cost less accumulated depreciation and any accumulated impairment losses. The cost of property, plant and equipment includes its purchase price and any costs 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. Dismantlement, removal or restoration costs are included as part of the cost of property, plant and equipment if the obligation for dismantlement, removal or restoration is incurred as a consequence of acquiring or using the property, plant and equipment.

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

| | Useful lives |
|------------------------|--------------|
| Computers | 3 years |
| Furniture and fittings | 5 years |
| Gymnastics equipment | 5 years |
| Office equipment | 5 years |
| Motor vehicles | 5 years |
| Renovation | 5 years |

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

The useful lives, residual values and depreciation method are reviewed at the end of each reporting period, and adjusted prospectively, if appropriate.

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

Fully depreciated assets still in use are retained in the financial statements.

2. Significant accounting policies (Cont'd)

2.6 Impairment of non-financial assets

Non-financial assets are reviewed for impairment whenever there is any indication that these assets may be impaired. If any such indication exists, the recoverable amount (i.e. the higher of the fair value less cost to sell and value in use) of the assets is estimated to determine the amount of impairment loss.

For the purpose of impairment testing of the assets, recoverable amount is determined on an individual asset basis unless the asset does not generate cash flows that are largely independent of those from other assets. If this is the case, recoverable amount is determined for the cash-generating unit (CGU) to which the asset belongs.

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

An impairment loss for an asset is reversed if, there has been a change in the estimates used to determine the assets' recoverable amount since the last impairment loss was recognised. The carrying amount of an asset is increased to its revised recoverable amount, provided that this amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of impairment loss for an asset is recognised in the statement of financial activities.

2.7 Financial assets

2.7.1 Recognition and measurement

Receivables, excluding prepayments, are initially recognised at their transaction price, excluding transaction costs, if any. Transaction costs are 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.

Receivables 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 Society has transferred substantially all risks and rewards of ownership.

2.7.3 Impairment

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

2. Significant accounting policies (Cont'd)

2.7 Financial assets (Cont'd)

2.7.3 Impairment (Cont'd)

An allowance for impairment of other receivables is recognised when there is objective evidence that the Society will not be able to collect all amounts due according to the original terms of the receivables. Significant financial difficulties of the debtor, probability that the debtor will enter bankruptcy or financial reorganisation, and default or delinquency in payments are considered indicators that the receivable is impaired. The amount of the allowance is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the original effective interest rate. The amount of the allowance for impairment is recognised in the statement of financial activities within "Cost of generating funds", "Cost of charitable activities" and "Governance and other administrative costs".

Subsequently, if the amount of an impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised, the previously recognised impairment loss will be reversed. The reversal will 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 Cash and cash equivalents

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

2.9 Financial liabilities

Financial liabilities are recognised when the Society 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 includes "Other payables".

Financial liabilities are derecognised when the obligations under the liability are discharged, cancelled or expired. When existing financial liabilities are replaced by another from the same lender on substantially different terms of an existing liability or 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.

2.10 Other payables

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

2.11 Provisions for other liabilities and charges

Provisions for other liabilities and charges are recognised when the Society 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. Significant accounting policies (Cont'd)

2.12 Leases

2.12.1 As lessor

The Society leases out the investment property under operating leases to non-related parties.

Leases of an investment property where the Society retains substantially all risks and rewards incidental to ownership is classified as operating leases. Initial direct costs incurred by the Society in negotiating and arranging operating leases are added to the carrying amount of the leased assets and recognised as an expense in the statement of financial activities over the lease term on the same basis as the rental income.

The accounting policy for rental income is set out in Note 2.2.8.

2.12.2 As lessee

Finance leases which transfer to the Society substantially all the risks and rewards incidental to ownership of the leased item, are capitalised at the inception of the lease at the fair value of the leased asset or, if lower, at the present value of the minimum lease payments. Any initial direct costs are also added to the amount capitalised. Lease payments are apportioned between the finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are charged to statement of financial activities. Contingent rents, if any, are charged as expenses in the periods in which they are incurred.

Capitalised leased assets are depreciated over the shorter of the estimated useful life of the asset and the lease term, if there is no reasonable certainty that the Society will obtain ownership by the end of the lease term.

Operating lease payments are recognised as an expense in profit or loss on a straight-line basis over the lease term. The aggregate benefit of incentives provided by the lessor is recognised as a reduction of rental expense over the lease term on a straight-line basis.

2.13 Employee compensation

2.13.1 Defined contribution plans

The Society makes contributions to the Central Provident Fund scheme in Singapore, a defined contribution pension scheme. Contributions to defined contribution pension schemes are recognised as an expense in the period in which the related service is performed.

2.13.2 Short-term employee benefits

Short-term employee benefit obligations are measured on an undiscounted basis and are expensed as the related service is provided. A liability is recognised for the amount expected to be paid if the Society has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee, and the obligation can be estimated reliably.

2. Significant accounting policies (Cont'd)

2.14 Funds

Restricted fund balances are restricted by outside sources and may only be utilised in accordance with the purposes for which they are established. Designated funds are earmarked for specific purposes and are largely made up of funds allocated at the discretion of the Executive Committee. These designated funds are treated as restricted funds as they contain funds restricted by outside sources.

The Executive Committee retains full control over the use of unrestricted funds for any of the Society's purposes.

2.15 Contingencies

Contingent liabilities are not recognised in the financial statements. They are disclosed unless the possibility of an outflow of resources embodying economic benefits is remote. A contingent asset is not recognised in the financial statements but disclosed when an inflow of economic benefit is probable.

2.16 Events after the reporting date

Post year-end events that provide additional information about the Society's position at the reporting date (adjusting events) are reflected in the financial statements. Post year-end events that are not adjusting events are disclosed in the notes to the financial statements when material.

3. Significant accounting judgements and estimates

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

3.1 Judgements made in applying accounting policies

The key critical judgements in applying the entity's accounting policies concerning the future 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.

Government grants

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

3. Significant accounting judgements and estimates (Cont'd)

3.2 Key sources of estimation uncertainty

The key assumptions concerning the future and other key sources of estimation uncertainty at the end of the reporting period are discussed below. The Society based its assumptions and estimates on parameters available when the financial statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising beyond the control of the Society. Such changes are reflected in the assumptions when they occur.

Impairment of fees receivables

The impairment of fee receivables is based on the ageing analysis and management's continuous evaluation of the recoverability of the outstanding receivables. In assessing the ultimate realisation of these receivables, management considers, among other factors, the creditworthiness and the past collection history of each customer. If the financial conditions of these customers were to deteriorate, resulting in an impairment of their ability to make payments, additional allowances may be required. The carrying amounts of the Society's fees receivables is disclosed in Note 8 to the financial statements.

Useful lives of property, plant and equipment and investment properties

The useful life of an item of property, plant and equipment and investment properties are estimated at the time the asset is acquired and is based on historical experience with similar assets and takes into account anticipated technological or other changes. If changes occur more rapidly than anticipated or the asset experiences unexpected level of wear and tear, the useful life will be adjusted accordingly. The carrying amount of the Society's property, plant and equipment and investment properties as at 31 March 2021 are disclosed in Note 9 and 10 to the financial statements.

4. Income tax

Pertapis Education and Welfare Centre (the "Society") is a charity registered under the Charities Act since 17 February 1984. Consequently, the income of the Society is exempted from tax under the provision of Section 13 of the Income Tax Act Cap. 134.

5. Tax exempt receipts

Tax exempt receipts issued by the Society for the financial year for these donations received amounted to S\$1,564,888 (2020: S\$1,587,499).

6. Income from generating funds

| Under Unrestricted Funds: | 2021 S\$ | 2020 S\$ |
|----------------------------------|------------------|------------------|
| <u>Voluntary income</u> | | |
| Non-tax exempt donations | 284,300 | 233,497 |
| Tax exempt donations | 618,904 | 1,282,155 |
| | <u>903,204</u> | <u>1,515,652</u> |
| <u>Grants and subsidies</u> | | |
| Grant received | 1,095,863 | 14,402 |
| Amortisation of grants | 68,196 | 132,886 |
| | <u>1,164,059</u> | <u>147,288</u> |
| <u>Activities income</u> | | |
| Childcare school fees | 931,897 | 1,165,191 |
| Registration fees | 2,560 | 5,120 |
| Sales of books | 2,375 | 8,145 |
| Student insurance | 265 | 300 |
| Fundraising income | 116,586 | 200,115 |
| | <u>1,053,683</u> | <u>1,378,871</u> |
| <u>Investment income</u> | | |
| Interest income | 52,953 | 87,685 |
| Islamic deposit profit | 14,558 | 34,700 |
| Rental income* | 49,292 | 89,702 |
| | <u>116,803</u> | <u>212,087</u> |
| <u>Other income</u> | | |
| Special employment credit | 43,787 | 35,562 |
| Consultancy income | 6,014 | 0 |
| Wage credit scheme | 148,761 | 99,615 |
| Membership fees | 2,501 | 2,736 |
| Miscellaneous income | 268,127 | 76,377 |
| Sale of Kiddy campus | 75,000 | 0 |
| | <u>544,190</u> | <u>214,290</u> |
| | <u>3,781,939</u> | <u>3,468,188</u> |

* Amount reflected after rental rebates given to tenants during the financial year for S\$41,054 during the year due to COVID-19 pandemic.

7. Cash and bank balances

| | 2021 | 2020 |
|----------------|-------------------|-------------------|
| | S\$ | S\$ |
| Cash on hand | 53,176 | 41,053 |
| Cash at banks | 15,615,509 | 10,279,569 |
| Fixed deposits | <u>6,236,808</u> | <u>6,234,194</u> |
| | <u>21,905,493</u> | <u>16,554,816</u> |

The fixed deposits mature within 1 to 10 months (2020: 1 to 10 months) from the financial year end and earn interest at rate of 0.25% to 1.25% (2020: 0.70% to 1.90%) per annum.

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

For the purpose of the statement of cash flows, cash and cash equivalents, comprise the following at the reporting date:

| | 2021 | 2020 |
|--|-------------------|-------------------|
| | S\$ | S\$ |
| Cash and bank balances (as above) | 21,905,493 | 16,554,816 |
| Less: fixed deposits pledged (Note 15) | <u>(236,808)</u> | <u>(234,194)</u> |
| Cash and cash equivalents | <u>21,668,685</u> | <u>16,320,622</u> |

Fixed deposit of S\$236,808 (2020: S\$234,194) are held as collateral for letters of guarantees issued by the bank in respect of rental deposits for Halfway House, Children's Home and Centre for Women and Girls.

Pledged fixed deposits are not included in the determination of cash and cash equivalents in the statement of cash flows because of restriction in use.

8. Fees and other receivables

| | Note | 2021 S\$ | 2020 S\$ |
|---|------|------------------|------------------|
| School fees receivables | | 84,280 | 51,227 |
| Movers receivables | | 2,457 | 6,806 |
| | | <u>86,737</u> | <u>58,033</u> |
| Advance payment to supplier | 16.1 | 9,716 | 0 |
| Grant receivables - others | | 37,471 | 9,826 |
| Grant receivables - Jobs Support Scheme | | 82,870 | 460,880 |
| MSF grant receivables | | 64,157 | 21,500 |
| Other receivables | | 60,803 | 63,265 |
| Deposits | | 215,662 | 149,655 |
| GST receivables | | 52,098 | 0 |
| Prepayments - others | | 27,791 | 20,165 |
| Prepaid rentals | | 394,830 | 394,830 |
| Interest receivables | | 20,641 | 50,590 |
| | | <u>966,039</u> | <u>1,170,711</u> |
| | | <u>1,052,776</u> | <u>1,228,744</u> |

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

Receivables that are past due but not impaired

The Society had fees receivables amounting to S\$84,879 (2020: S\$55,714) that were past due at the reporting date but not impaired. These receivables were unsecured and the analysis of their aging at the reporting date was as follows:

| | 2021 S\$ | 2020 S\$ |
|--|---------------|---------------|
| Other receivables past due but not impaired: | | |
| Lesser than 30 days | 0 | 24,888 |
| 31 - 60 days | 599 | 2,533 |
| 61 - 90 days | 0 | 4,190 |
| More than 90 days | 84,280 | 24,103 |
| | <u>84,879</u> | <u>55,714</u> |

Receivables that are impaired

The Society's fees receivables that were impaired at the reporting date and the movement of the allowance for impairment was as follows:

| | 2021 S\$ | 2020 S\$ |
|--|-------------|-------------|
| Movements in allowance for impairment: | | |
| At beginning of financial year | 0 | 16,210 |
| Allowance written off | 0 | (16,210) |
| At end of financial year | <u>0</u> | <u>0</u> |

Fees receivables that were determined to be impaired at the reporting date relate to debtors that were in significant financial difficulties and had defaulted on payments. These receivables were not secured by any collateral or credit enhancements.

9. Investment properties

| | 2021 S\$ | 2020 S\$ |
|---|------------------|------------------|
| Cost | | |
| At beginning and end of financial year | <u>4,672,000</u> | <u>4,672,000</u> |
| Accumulated depreciation and impairment losses | | |
| At beginning of financial year | 0 | 63,238 |
| Depreciation during the year | 45,650 | 0 |
| Reversal of depreciation charge | 0 | (63,238) |
| Impairment losses during the year | <u>396,350</u> | <u>0</u> |
| At end of financial year | <u>442,000</u> | <u>0</u> |
| Carrying amount | | |
| At end of financial year | <u>4,230,000</u> | <u>4,672,000</u> |

Investment properties of the Society, which are registered in the names of the Trustee, are held in trust by the Trustees on behalf of the Society.

Investment properties are located at 160 Changi Road, #03-05/06/07 Singapore 419728. The properties are freehold commercial office and are leased out to non-related parties under operating leases.

The Society does not intend to dispose of this investment in the foreseeable future. The Executive Committee does not anticipate that the carrying amount of this investment will be significantly difference from the fair value.

As at 31 March 2021, the fair values of the investment properties were valued by Colliers International Consultancy & Valuation (S) Pte Ltd. for S\$4,230,000, a firm of independent professional valuers, based on the properties highest-and-best-use using the Market Approach to Value Method. This method relies on transacted prices of comparable properties to arrive at the market value. Any adjustments to value were made for factors affecting the value, such as location, tenure, age, floor area, design, layout, floor level, condition and standard of finishes amongst other factors.

As at 31 March 2020, the fair values of the investment properties have been determined on the basis of internal valuation by the management for S\$4,672,000. The valuation was arrived using managements' experience, knowledge of the market prices and recently transacted sales and purchase prices for similar property. The fair value of investment properties as at 31 March 2020 have been determined by the Executive Committee of the Society on the basis of comparable sales by reference to market evidence of transaction prices for similar properties.

The following amounts are recognised in the statement of financial activities:

| | 2021 S\$ | 2020 S\$ |
|---|--------------|--------------|
| Rental income | 49,292 | 89,702 |
| Direct operating expenses arising from investment property: | | |
| - Depreciation | 45,650 | 0 |
| - Property tax | <u>8,448</u> | <u>8,570</u> |

10. Property, plant and equipment

| | Computers S\$ | Furniture and fittings S\$ | Office equipment S\$ | Motor vehicles S\$ | Gymnastics Equipment S\$ | Renovation S\$ | Assets under construction S\$ | Total S\$ |
|----------------------------------|------------------|-------------------------------------|----------------------------|--------------------------|--------------------------------|-------------------|--|--------------|
| Cost | | | | | | | | |
| At 1 April 2019 | 236,807 | 211,652 | 165,058 | 826,955 | 2,477 | 1,967,080 | 1,484,320 | 4,894,349 |
| Additions | 34,460 | 45,701 | 55,982 | 0 | 0 | 0 | 797,868 | 934,011 |
| Transfers | 0 | 0 | 0 | 0 | 0 | 1,051,794 | (1,051,794) | 0 |
| At 31 March 2020 | 271,267 | 257,353 | 221,040 | 826,955 | 2,477 | 3,018,874 | 1,230,394 | 5,828,360 |
| Restatement (Note 22) | 0 | 0 | 0 | 0 | 0 | 1,163,308 | (1,163,308) | 0 |
| At 31 March 2020, as restated | 271,267 | 257,353 | 221,040 | 826,955 | 2,477 | 4,182,182 | 67,086 | 5,828,360 |
| Additions | 53,597 | 29,631 | 12,172 | 0 | 0 | 277,125 | 0 | 372,525 |
| Transfers | 0 | 0 | 0 | 0 | 0 | 67,086 | (67,086) | 0 |
| Written off | (151,965) | (3,455) | (13,518) | 0 | 0 | (394,708) | 0 | (563,646) |
| At 31 March 2021 | 172,899 | 283,529 | 219,694 | 826,955 | 2,477 | 4,131,685 | 0 | 5,637,239 |
| Accumulated depreciation | | | | | | | | |
| At 1 April 2019 | 123,968 | 91,653 | 61,456 | 584,715 | 990 | 916,125 | 0 | 1,778,907 |
| Depreciation charge | 75,211 | 42,589 | 43,303 | 85,799 | 495 | 555,558 | 0 | 802,955 |
| At 31 March 2020 | 199,179 | 134,242 | 104,759 | 670,514 | 1,485 | 1,471,683 | 0 | 2,581,862 |
| Restatement (Note 22) | 0 | 0 | 0 | 0 | 0 | 155,108 | 0 | 155,108 |
| At 31 March 2020, as restated | 199,179 | 134,242 | 104,759 | 670,514 | 1,485 | 1,626,791 | 0 | 2,736,970 |
| Depreciation charge | 53,479 | 45,202 | 42,870 | 64,022 | 495 | 783,708 | 0 | 989,776 |
| Transfers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Written off | (150,422) | (2,741) | (11,759) | 0 | 0 | (394,708) | 0 | (559,630) |
| At 31 March 2021 | 102,236 | 176,703 | 135,870 | 734,536 | 1,980 | 2,015,791 | 0 | 3,167,116 |
| Carrying amount | | | | | | | | |
| 31 March 2020 | 72,088 | 123,111 | 116,281 | 156,441 | 992 | 2,555,391 | 67,086 | 3,091,390 |
| 31 March 2021 | 70,663 | 106,826 | 83,824 | 92,419 | 497 | 2,115,894 | 0 | 2,470,123 |

| | 2021 | | | 2020 | | |
|--|------------------------------|----------------------------|--------------|------------------------------|----------------------------|--------------|
| | Unrestricted funds S\$ | Restricted funds S\$ | Total S\$ | Unrestricted funds S\$ | Restricted funds S\$ | Total S\$ |
| | | | | | | |
| | | | | | (As restated) | |

The breakdown of the depreciation charge as follows:

| | | | | | | |
|--|--------|---------|---------|---------|---------|---------|
| Cost of generating funds | 5,166 | 0 | 5,166 | 75,604 | 0 | 75,604 |
| Cost of charitable activities | 0 | 893,419 | 893,419 | 0 | 772,488 | 772,488 |
| Governance and other administrative costs | 91,191 | 0 | 91,191 | 109,971 | 0 | 109,971 |
| | 96,357 | 893,419 | 989,776 | 185,575 | 772,488 | 958,063 |

The capital commitments in respect of cyclical maintenance renovation works has been disclosed in Note 16.1.

During the current financial year, assets under construction for the cyclical maintenance renovation works on the Division, Centre for Women and Girls and Senior Citizens' Fellowship Home were completed and transferred to Renovation under Property, Plant and Equipment.

During the current financial year, the Society written off of carrying amount of property, plant and equipment for S\$4,016 under the "Cost of generating funds" for under Unrestricted Fund due to closure of Kiddy Campus.

11. Other payables

| | 2021 | 2020 |
|---|------------------|------------------|
| | S\$ | S\$ |
| Accruals | 336,085 | 208,747 |
| Advance school fees received | 0 | 11,717 |
| Advanced receipts for rental income | 3,156 | 3,718 |
| Deposits received | 22,425 | 88,525 |
| Deferred grant income - Jobs Support Scheme | 198,937 | 460,880 |
| GST payable | 0 | 38,303 |
| SCORE – Rental grant received in advance | 394,830 | 394,830 |
| Residents’ funds | 15,100 | 15,100 |
| Other payables | 70,217 | 125,884 |
| | <u>1,040,750</u> | <u>1,347,704</u> |

The deferred grant income - Jobs Support Scheme (JSS) will be recognised as a grant income, on a systematic basis, over the estimated 17 months of economic uncertainty till August 2021 in which the entity recognises the related salary costs.

12. Unrestricted funds

Unrestricted funds comprise of the following:

12.1 General fund

This fund is to be used for non-specific purposes at the discretion of the Executive Committee in furtherance of the Society’s objects.

12.2 Childcare fund

This fund is set up to account for funds of the Division to carry on the business as operators of childcare centres.

13. Restricted funds

Restricted funds comprise of the following:

13.1 Designated Capital Grant fund

The Capital Grant Fund is set up to account for funds received for the purchase of plant and equipment. The fund will be subsequently amortised on a systematic basis to match the rate of depreciation of the corresponding plant and equipment.

13.2 Community Silver Trust fund

This fund is set up to account for funds received to provide direct social support services that are relevant and critical to helping the disadvantaged.

13.3 Care & Share Grant fund

Care and Share is a national fund-raising and volunteerism movement led by the Ministry of Social and Family Development (“MSF”) for the social service sector. It aims to recognise the contributions made by Voluntary Welfare Organisations (“VWOs”) in the social service sector. Eligible donations raised by the Society will be matched dollar-for-dollar by MSF. The matched amount will go towards building the Society’s capabilities and capacities.

13. Restricted funds (Cont'd)

Restricted funds comprise of the following: (cont'd)

13.4 The Rising Star Project Grant fund

This fund is set up to account for funds received for the purpose of building the capability and capacity of Malay/Muslim Community.

13.5 Yellow Ribbon Fund

This fund is set up to account for funds received from SCORE for the purpose of managing and operating the Residential Aftercare Support Programme (RASP).

13.6 President Challenge fund

This fund is set up to account for funds received from National Council of Social Service ("NCSS") for the purpose of managing and operating social service programmes.

13.7 Welfare Trust and Zakat fund

This fund is set up to account for Zakat and Fidyah receipts and their distributions.

13.8 Women and Girls Home fund

This fund is set up to account for funds of the Division catering for the welfare of young women and girls who need assistance and rehabilitation. These community services are carried out by restoring individual's confidence, organising programme of moral uplifting and counseling.

13.9 Children Home fund

This fund is set up to account for funds of the Division to provide welfare for the under-privileged children to inculcate good values in these children.

13.10 Halfway House fund

This fund is set up to account for funds of the Division to provide treatment and rehabilitative services to substance abusers to enable them to reintegrate into society. These community services are carried out by restoring the individual's confidence, organising programmes of moral uplifting and counseling.

13.11 Senior Citizen Fellowship Home fund

This fund is set up to account for funds of the Division to house destitutes without family support.

13. Restricted funds (Cont'd)

The detailed statement of financial activities for restricted funds are as follows:

| 2021 | Designated Capital Grant fund S\$ | Community Silver Trust fund S\$ | Care & Share Grant fund S\$ | Yellow Ribbon Grant fund S\$ | President Challenge fund S\$ | Welfare Trust and Zakat fund S\$ | Women and Girls Home fund S\$ | Halfway House fund S\$ | Children Home fund S\$ | Senior Citizen Fellowship Home fund S\$ | Total S\$ |
|---|-----------------------------------|---------------------------------|-----------------------------|------------------------------|------------------------------|----------------------------------|-------------------------------|------------------------|------------------------|---|------------|
| INCOME | | | | | | | | | | | |
| Income from generating funds | | | | | | | | | | | |
| Voluntary income | 0 | 0 | 0 | 0 | 0 | 2,039,376 | 59,935 | 5,362 | 156,532 | 50,143 | 2,311,348 |
| Income from charitable activities | | | | | | | | | | | |
| Grants and subsidies | 0 | 53,107 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 53,107 |
| - Agency for Integrated Care (AIC) | 0 | 0 | 0 | 0 | 0 | 0 | 2,044,917 | 0 | 1,728,736 | 374,043 | 4,147,696 |
| - MSF: Per Capita Grant | 0 | 0 | 0 | 0 | 0 | 0 | 173,505 | 0 | 78,608 | 0 | 252,113 |
| - MSF: Rental Grant | 0 | 0 | 0 | 0 | 0 | 0 | 261,980 | 0 | 216,807 | 0 | 478,787 |
| - MSF: Programme Funding | 0 | 0 | 0 | 0 | 0 | 0 | 51,892 | 0 | 0 | 287,321 | 339,213 |
| - MSF: Cyclical Maintenance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| - MSF: Care Staff Funding | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 52,611 | 0 | 52,611 |
| - MSF: Crisis Bed | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 12,125 | 12,125 |
| - MUJS Grants | 0 | 0 | 0 | 0 | 0 | 0 | 25,000 | 22,400 | 22,400 | 22,400 | 92,200 |
| - NCSS: ComiChest | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 108,993 | 108,993 |
| - NCSS: Tote Board Social Service Grant | 0 | 0 | 0 | 0 | 0 | 0 | 19,546 | 0 | 37,556 | 0 | 57,102 |
| - NCSS: Tote Board Social Service Grant - Overfunding | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (57,372) | 0 | (57,372) |
| - NCSS: Salary Support for PCPSW | 0 | 0 | 0 | 0 | 0 | 0 | 9,139 | 11,295 | 25,223 | 0 | 45,657 |
| - NCSS: President Challenge Fund | 0 | 0 | 0 | 0 | 189,540 | 0 | 0 | 0 | 0 | 0 | 189,540 |
| - SCORE: Halfway Service Model | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,947,418 | 0 | 0 | 1,947,418 |
| - SCORE: Rental Grant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 350,960 | 0 | 0 | 350,960 |
| - Residential Aftercare Support | 0 | 0 | 0 | 55,980 | 0 | 0 | 0 | 0 | 0 | 0 | 55,980 |
| - Others | 0 | 0 | 0 | 0 | 0 | 0 | 46,442 | 5330 | 40,172 | 17,632 | 109,576 |
| Jobs Support Scheme | 0 | 0 | 0 | 0 | 0 | 0 | 207,849 | 281,982 | 228,420 | 107,400 | 825,651 |
| Jobs Growth Incentive | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,121 | 0 | 2,121 |
| Amortisation of grants | 0 | 0 | 0 | 0 | 0 | 0 | 256,832 | 266,368 | 296,427 | 42,946 | 862,573 |
| Activities income | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 58,895 | 0 | 0 | 58,895 |
| Miscellaneous income | 0 | 53,107 | 0 | 0 | 0 | 0 | 4,528 | 4,924 | 15,137 | 20,899 | 45,488 |
| | 0 | 53,107 | 0 | 55,980 | 189,540 | 0 | 3,101,630 | 2,949,572 | 2,686,846 | 993,759 | 10,030,434 |
| Total income | 0 | 53,107 | 0 | 55,980 | 189,540 | 2,039,376 | 3,163,565 | 2,954,934 | 2,843,378 | 1,043,902 | 12,341,782 |
| LESS: EXPENDITURE | | | | | | | | | | | |
| Cost of generating funds | | | | | | | | | | | |
| Amortisation of capital grants | 1,111 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,111 |
| Staff training | 0 | 0 | 0 | 0 | 4,550 | 0 | 0 | 0 | 0 | 0 | 5,437 |
| Staff welfare | 0 | 0 | 0 | 0 | 1,008 | 0 | 0 | 0 | 0 | 0 | 314 |
| Miscellaneous expenses | 0 | 0 | 0 | 0 | 5,438 | 0 | 0 | 0 | 0 | 0 | 5,245 |
| | 1,111 | 0 | 0 | 0 | 10,996 | 0 | 0 | 0 | 0 | 0 | 12,107 |

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13. Restricted funds (Cont'd)

| 2021 (CONT'D) | Designated Capital Grant fund S\$ | Community Silver Trust fund S\$ | Care & Share Grant fund S\$ | Yellow Ribbon Grant fund S\$ | President Challenge fund S\$ | Welfare Trust and Zakat fund S\$ | Women and Girls Home fund S\$ | Halfway House fund S\$ | Children Home fund S\$ | Senior Citizen Fellowship Home fund S\$ | Total S\$ |
|--|-----------------------------------|---------------------------------|-----------------------------|------------------------------|------------------------------|----------------------------------|-------------------------------|------------------------|------------------------|---|-----------|
| LESS: EXPENDITURE (CONT'D) | | | | | | | | | | | |
| Cost of charitable activities | 929,658 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 929,658 |
| Amortisation of capital grant | 0 | 0 | 0 | 0 | 0 | 0 | 258,013 | 289,066 | 299,417 | 46,923 | 893,419 |
| Depreciation of property, plant and equipment | 0 | 0 | 0 | 0 | 0 | 393,737 | 0 | 0 | 0 | 0 | 393,737 |
| Donations | 0 | 0 | 0 | 0 | 0 | 0 | 741,841 | 858,955 | 859,168 | 406,852 | 2,866,918 |
| Salaries and related costs | 0 | 0 | 102 | 0 | 0 | 0 | 118,812 | 128,822 | 157,903 | 62,208 | 467,745 |
| Staff employer CPF and SDL | 0 | 0 | 0 | 0 | 0 | 0 | 45,978 | 10,236 | 34,057 | 3,450 | 269,680 |
| Residents programme | 0 | 7,630 | 0 | 0 | 106,641 | 61,688 | 204,212 | 302,025 | 269,335 | 140,366 | 937,538 |
| Residents & students expenses | 0 | 0 | 0 | 21,600 | 0 | 0 | 307,555 | 659,338 | 238,908 | 79,500 | 1,348,041 |
| Miscellaneous expenses | 0 | 62,713 | 0 | 0 | 17 | 0 | 1,676,421 | 2,248,442 | 1,858,788 | 739,299 | 8,106,736 |
| | 929,658 | 70,343 | 102 | 21,600 | 106,658 | 455,425 | 1,676,421 | 2,248,442 | 1,858,788 | 739,299 | 8,106,736 |
| Government and other administrative costs | | | | | | | | | | | |
| Administrative expenses | 0 | 0 | 0 | 0 | 0 | 192,000 | 174,000 | 150,000 | 156,000 | 66,000 | 738,000 |
| Audit fees | 0 | 0 | 0 | 0 | 0 | 0 | 8,100 | 7,000 | 6,100 | 5,400 | 26,600 |
| Expenses from movers services | 0 | 0 | 0 | 0 | 0 | 30,730 | 0 | 0 | 0 | 0 | 30,730 |
| Salaries and related costs | 0 | 0 | 0 | 0 | 0 | 51,553 | 0 | 0 | 0 | 0 | 51,553 |
| Repairs and maintenance | 0 | 0 | 28,722 | 0 | 0 | 254 | 0 | 0 | 0 | 0 | 28,976 |
| Miscellaneous expenses | 0 | 0 | 0 | 0 | 0 | 4,979 | 0 | 0 | 0 | 0 | 4,979 |
| | 0 | 0 | 28,722 | 0 | 0 | 279,516 | 182,100 | 157,000 | 162,100 | 71,400 | 880,838 |
| Total expenditure | 930,769 | 70,343 | 28,824 | 21,600 | 117,654 | 734,941 | 1,858,521 | 2,405,442 | 2,020,888 | 810,699 | 8,999,681 |
| Net income/ (expenditure) before Zakat allocation | (930,769) | (17,236) | (28,824) | 34,380 | 71,886 | 1,304,435 | 1,303,044 | 549,492 | 822,490 | 233,203 | 3,342,101 |
| Allocation of Zakat | 0 | 0 | 0 | 0 | 0 | (1,200,000) | 0 | 0 | 0 | 1,200,000 | 0 |
| Net income/ (expenditure) for the financial year | (930,769) | (17,236) | (28,824) | 34,380 | 71,886 | 104,435 | 1,303,044 | 549,492 | 822,490 | 1,433,203 | 3,342,101 |

Total donations received during the current financial year, amounting to S\$49,143 were submitted and matched for CST FY2021 Grant Call and will be channelled to CST's eligible Intermediate and Long-term Care ("ILTC") programmes in the next financial year.

Included in the Halfway House Fund for amounting to S\$31,060 (2019: S\$44,373) under "Activities income" for mover fee charged to the Society for the mover service rendered during the year. And this expense was recorded under "Expenses from movers services".

13. Restricted funds (Cont'd)

The detailed statement of financial activities for restricted funds are as follows: (cont'd)

| 2020 (Restated) | Designated Capital Grant fund S\$ | Community Silver Trust fund S\$ | Care & Share Grant fund S\$ | Yellow Ribbon Grant fund S\$ | President Challenge fund S\$ | Welfare Trust and Zakat fund S\$ | Women and Girls Home fund S\$ | Halfway House fund S\$ | Children Home fund S\$ | Senior Citizen Fellowship Home fund S\$ | Total S\$ |
|--|-----------------------------------|---------------------------------|-----------------------------|------------------------------|------------------------------|----------------------------------|-------------------------------|------------------------|------------------------|---|------------|
| INCOME | | | | | | | | | | | |
| Income from generating funds | | | | | | | | | | | |
| Voluntary income | 0 | 0 | 0 | 0 | 0 | 1,320,630 | 58,149 | 6,350 | 252,659 | 39,322 | 1,677,110 |
| Activities income | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 55,116 | 0 | 0 | 55,116 |
| | 0 | 0 | 0 | 0 | 0 | 1,320,630 | 58,149 | 61,466 | 252,659 | 39,322 | 1,732,226 |
| Income from charitable activities | | | | | | | | | | | |
| Grants and subsidies | 0 | 145,855 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 145,855 |
| - Agency for Integrated Care (AIC) | 0 | 0 | 0 | 0 | 0 | 0 | 2,147,775 | 0 | 1,891,040 | 345,462 | 4,384,277 |
| - MSF: Per Capita Grant | 0 | 0 | 0 | 0 | 0 | 0 | 258,000 | 0 | 117,912 | 0 | 375,912 |
| - MSF: Rental Grant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 14,580 | 0 | 14,580 |
| - MSF: Programme Funding | 0 | 0 | 0 | 0 | 0 | 0 | 376,504 | 0 | 0 | 0 | 376,504 |
| - MSF: Capital Expenditure | 0 | 0 | 0 | 0 | 0 | 0 | 648,322 | 0 | 0 | 0 | 648,322 |
| - MSF: Cyclical Maintenance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7,046 | 0 | 7,046 |
| - MSF: Care Funding | 0 | 0 | 0 | 0 | 0 | 0 | 30,450 | 19,000 | 28,300 | 24,250 | 102,000 |
| - MUIS Grants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 97,215 | 97,215 |
| - NCSS: ComChest | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,600 | 0 | 3,600 |
| - NCSS: PCG Graduate Diploma/ Bachelor Degree Grants | 0 | 0 | 0 | 0 | 0 | 0 | 49,121 | 0 | 34,538 | 0 | 83,659 |
| - NCSS: Tote Board Social Service Grant | 0 | 0 | 0 | 0 | 0 | 0 | 14,212 | 9,996 | 871 | 0 | 25,079 |
| - NCSS: Salary Support for PCPSW | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 211,732 | 0 | 0 | 211,732 |
| - SCORE: Cyclical Maintenance Works | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,169,655 | 0 | 0 | 2,169,655 |
| - SCORE: Halfway Service Model | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 536,440 | 0 | 0 | 536,440 |
| - SCORE: Rental Grant | 0 | 0 | 0 | (13,470) | 0 | 0 | 0 | 0 | 0 | 0 | (13,470) |
| - Residential Aftercare Support | 0 | 0 | 0 | 0 | 0 | 0 | 62,855 | 10,160 | 56,119 | 9,841 | 138,975 |
| - Others | 0 | 0 | 0 | 0 | 0 | 0 | 178,760 | 247,570 | 292,706 | 14,211 | 733,247 |
| Amortisation of grants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 88,660 | 0 | 0 | 88,660 |
| Activities income | 0 | 0 | 0 | 0 | 0 | 0 | 5,897 | 16,404 | 2,259 | 36,454 | 61,014 |
| Miscellaneous income | 0 | 145,855 | 0 | (13,470) | 0 | 0 | 3,771,896 | 3,299,617 | 2,448,971 | 527,433 | 10,180,302 |
| Total income | 0 | 145,855 | 0 | (13,470) | 0 | 1,320,630 | 3,830,045 | 3,361,083 | 2,701,630 | 566,755 | 11,912,528 |
| LESS: EXPENDITURE | | | | | | | | | | | |
| Cost of generating funds | | | | | | | | | | | |
| Amortisation of capital grants | 45,664 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 45,664 |
| Staff training | 0 | 0 | 0 | 0 | 195 | 0 | 0 | 0 | 0 | 0 | 195 |
| Staff welfare | 0 | 0 | 0 | 0 | 143 | 0 | 0 | 0 | 0 | 0 | 143 |
| Miscellaneous expenses | 45,664 | 0 | 0 | 0 | 8,796 | 0 | 0 | 0 | 0 | 0 | 8,796 |
| | 45,664 | 0 | 0 | 0 | 9,134 | 0 | 0 | 0 | 0 | 0 | 54,798 |

13. Restricted funds (Cont'd)

2020 (Restated) - CONT'D

LESS: EXPENDITURE (CONT'D)

Cost of charitable activities
Amortisation of capital grant
Depreciation of property, plant and equipment
Donations
Salaries and related costs
Staff employer CPF and SDL
Residents programme
Residents & students expenses
Miscellaneous expenses

| | Designated Capital Grant fund S\$ | Community Silver Trust fund S\$ | Care & Share Grant fund S\$ | Yellow Ribbon Grant fund S\$ | President Challenge fund S\$ | Welfare Trust and Zakat fund S\$ | Women and Girls Home fund S\$ | Halfway House fund S\$ | Children Home fund S\$ | Senior Citizen Fellowship Home fund S\$ | Total S\$ |
|--|--|--|--------------------------------------|---------------------------------------|---------------------------------------|---|--|------------------------------|------------------------------|---|--------------|
| | 820,469 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 820,469 |
| | 0 | 0 | 0 | 0 | 0 | 0 | 180,880 | 279,374 | 295,638 | 16,596 | 772,488 |
| | 0 | 0 | 0 | 0 | 0 | 522,598 | 0 | 0 | 0 | 0 | 522,598 |
| | 0 | 0 | 0 | 0 | 3,140 | 0 | 753,674 | 816,952 | 848,654 | 414,780 | 2,837,200 |
| | 0 | 0 | 0 | 0 | 0 | 0 | 124,949 | 122,501 | 159,717 | 63,358 | 470,525 |
| | 0 | 73,407 | 0 | 0 | 0 | 135,078 | 78,429 | 55,305 | 43,808 | 28,229 | 414,256 |
| | 0 | 1,916 | 0 | 16,230 | 0 | 0 | 280,433 | 264,718 | 319,697 | 158,689 | 1,041,683 |
| | 0 | 35,616 | 0 | 0 | 3,456 | 0 | 456,170 | 828,809 | 310,324 | 91,978 | 1,726,353 |
| | 820,469 | 110,939 | 0 | 16,230 | 6,596 | 657,676 | 1,874,535 | 2,367,659 | 1,977,838 | 773,630 | 8,605,572 |

Governance and other administrative costs

Administrative expenses
Audit fees
Expenses from movers services
Meeting, function and seminar expenses
Salaries and related costs
Repairs and maintenance
Miscellaneous expenses

| | | | | | | | | | | | |
|--|-----------|---------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|
| | 0 | 0 | 0 | 0 | 0 | 0 | 174,000 | 150,000 | 156,000 | 66,000 | 738,000 |
| | 0 | 0 | 0 | 0 | 0 | 0 | 3,300 | 4,200 | 4,300 | 4,705 | 16,505 |
| | 0 | 0 | 0 | 0 | 0 | 44,063 | 0 | 0 | 0 | 0 | 44,063 |
| | 0 | 0 | 6,885 | 0 | 0 | 2,178 | 0 | 0 | 0 | 0 | 9,063 |
| | 0 | 0 | 0 | 0 | 0 | 58,262 | 0 | 0 | 0 | 0 | 58,262 |
| | 0 | 0 | 61,168 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 61,168 |
| | 0 | 0 | 3,019 | 0 | 0 | 10,825 | 0 | 0 | 0 | 0 | 13,844 |
| | 0 | 0 | 71,072 | 0 | 0 | 307,328 | 177,300 | 154,200 | 160,300 | 70,705 | 940,905 |
| Total expenditure | 866,133 | 110,939 | 71,072 | 16,230 | 15,730 | 965,004 | 2,051,835 | 2,521,859 | 2,138,138 | 844,335 | 9,601,275 |
| Net income/ (expenditure) before Zakat allocation | (866,133) | 34,916 | (71,072) | (29,700) | (15,730) | 355,626 | 1,778,210 | 839,224 | 563,492 | (277,580) | 2,311,253 |
| Allocation of Zakat | 0 | 0 | 0 | 0 | 0 | (300,000) | 0 | 0 | 0 | 300,000 | 0 |
| Net income/ (expenditure) for the financial year | (866,133) | 34,916 | (71,072) | (29,700) | (15,730) | 55,626 | 1,778,210 | 839,224 | 563,492 | 22,420 | 2,311,253 |

Total donations received during the financial year 2020, amounting to S\$36,905 were submitted and matched for CST FY2020 Grant Call and were channelled to CST's eligible Intermediate and Long-term Care ("ILTC") programmes in the current financial year.

Included in the Halfway House Fund for amounting to S\$44,373 (2019: S\$59,890) under "Activities income" for mover fee charged to the Society for the mover service rendered during the year 2020. And this expense was recorded under "Expenses from movers services".

14. Transfer of funds

These transfers related to transfers of funds from one fund to another within the Society to recognise utilisation of funds to respective restricted fund.

15. Contingent liabilities

At the reporting date, the Society had contingent liabilities amounting to approximately S\$93,978 (2020: S\$93,978) in respect of bank guarantees issued in favour of third parties to guarantee the due performance of the Society, secured against pledged fixed deposits (Note 7).

16. Commitments

16.1 Capital commitments

At the reporting date, the Society has capital commitments in respect of assets under construction included in Note 10 as follows:

| | 2021 S\$ | 2020 S\$ |
|---|---------------|----------------|
| Capital commitment in respect of: | | |
| Contract sum | 24,289 | 1,501,019 |
| Add: variation order | 0 | 167,451 |
| Less: Recorded as advance payment to supplier* | (9,716) | 0 |
| Less: Capitalised as Renovation for work completed (Note 10) | 0 | (1,163,308) |
| Less: Assets under construction (Note 10) | 0 | (67,086) |
| | <u>14,573</u> | <u>438,076</u> |

* The advance payment is the initial deposit paid to the supplier as at 31 March 2021 and was recorded as advance payment to supplier as disclosed in Note 8. This will be recognised as utilisation when the playground is completed and submitted the fund utilisation report to NCSS in the next financial year.

The capital commitment for the financial year 2020 is in respect of cyclical maintenance renovation works to the Women and Girls Home and Senior Citizens' Fellowship Home which are still in progress at the end of 31 March 2020. The renovation works was completed during the current financial year end.

16.2 Operating lease commitments - where the Society is a lessee

The Society leases office premises and office equipment from non-related parties under non-cancellable operating lease agreement. The lease has renewal rights.

The future minimum rental payable under non-cancellable operating lease contracted for at the reporting date but not recognised as liabilities, are as follows:

| | 2021 S\$ | 2020 S\$ |
|---|------------------|----------------|
| <u>Rental of premises</u> | | |
| Not later than one year | 1,032,606 | 816,137 |
| Later than one year but not later than five years | 1,494,608 | 110,525 |
| | <u>2,527,214</u> | <u>926,662</u> |

16. Commitments (Cont'd)

16.2 Operating lease commitments - where the Society is a lessee (Cont'd)

| | 2021 S\$ | 2020 S\$ |
|---|-------------|-------------|
| <u>Rental of equipment</u> | | |
| Not later than one year | 11,071 | 32,228 |
| Later than one year but not later than five years | 0 | 11,071 |
| | 11,071 | 43,299 |

16.3 Operating lease commitments - where the Society is a lessor

The Society has entered into commercial property leases on its investment property to non-related parties under non-cancellable operating leases.

The future minimum rental receivables under non-cancellable operating leases contracted for at the end of the reporting period but not recognised as receivables, are as follows:

| | 2021 S\$ | 2020 S\$ |
|---|-------------|-------------|
| Not later than one year | 42,718 | 95,982 |
| Later than one year but not later than five years | 0 | 42,718 |
| | 42,718 | 138,700 |

17. Related party transactions

(a) In addition to the related party information disclosed elsewhere in the financial statements, the following transactions with related parties took place at terms agreed between the parties during the financial year:

| | 2021 S\$ | 2020 S\$ |
|--|-------------|-------------|
| <u>Related party - Common Executive Committee/ Directors</u> | | |
| Settlement of liabilities on behalf by the Society | 7,833 | 2,280 |
| Allocation of Zakat from the Society | 100,000 | 100,000 |
| Consultancy services rendered from the Society | 1,258 | 0 |
| | 1,258 | 0 |

(b) Key management personnel compensation

The key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the Society. The key management personnel include the Senior Executive Director and Executive Director and key executives.

Key management personnel compensation for the financial year is as follows:

| | 2021 S\$ | 2020 S\$ |
|---|-------------|-------------|
| Senior and Executive Director's remuneration: | | |
| Salaries and related costs | 166,400 | 172,800 |
| Employer CPF | 11,700 | 13,455 |
| | 178,100 | 186,255 |

During the financial year, the Society employed an average of 130 (2020: 160) staffs.

17. Related party transactions (Cont'd)

(b) Key management personnel compensation (Cont'd)

None of the Society's employees were remunerated more than or equal to S\$100,000 during the financial year ended 31 March 2021 and 31 March 2020.

18. Fundraising expenses

| | 2021 S\$ | 2020 S\$ |
|---|-------------|-------------|
| Gross donations | 21,580 | 153,364 |
| Direct costs of fund raising expenses | 0 | 12,381 |
| Percentage of direct fund raising expenses over gross donations and sponsorship | <u>0%</u> | <u>8%</u> |

The fundraising expenses pertains to the Flay day event conducted during the current financial year.

The fundraising expenses for financial year ended 31 March 2020 related to the Flay day, Bubur Ramadhan and Mosque collection.

19. Reserve policy

The Executive Committee has established a reserve policy for the Society, pursuant to the Code of Governance for Charities and IPCs Guidelines 6.4.1. The reserve measurements are calculated as follows:

| | 2021 S\$ | 2020 S\$ (Restated) |
|---|-------------------|---------------------------|
| Unrestricted funds | 18,267,320 | 16,950,009 |
| A Net liquid assets available to meet expenditure obligations | 21,668,685 | 16,320,622 |
| B Total operating expenditure | <u>12,444,266</u> | <u>12,918,883</u> |
| Ratio of net liquid assets to total operating expenses (A/B) | <u>1.74</u> | <u>1.26</u> |

Reference:

A. Total cash and cash equivalents which available for immediate use to meet the expenditure obligations.

B. Total Annual Operating Expenditure includes expenses related to Cost of Generating Funds, Cost of Charitable Activities, Governance and Other Administrative Costs and excluded fundraising expenses.

The unrestricted funds represent the accumulated surplus and is for the purpose of meeting operating expenses of the Society. The Society reviews the level of reserves regularly for the Society's continuing obligations.

The Society does not have any externally imposed capital requirements for the financial years ended 31 March 2021 and 2020. There were no changes in the Society's reserve policy during the financial year.

20. Management of conflict of interest

During the current and previous financial year, none of the Executive Committee members received any remuneration from the Society.

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

21. Fund management policy

The primary objective of the Society is to ensure it maintains sufficient cash in order to support its activities. Its approach to management of funds is to balance the allocation of cash and the incurrence of debt. Available cash is deployed primarily to cover operational requirements.

22. Comparative figures

a) Restatement have been made to the prior year's financial statements as follows:

The comparative figures for the financial year ended 31 March 2020 have been restated in these financial statements due to the Society under-recognition of depreciation charge for the completed cyclical maintenance renovation works and transfer of funds for the utilisation of capital grants for its Division - Pertapis Centre For Women And Girls.

The effect of the restatement is summarised as below:-

| | As previously reported S\$ | Restatement S\$ | As restated S\$ |
|---|-------------------------------------|--------------------|-----------------------|
| 2020 | | | |
| <u>Statement of comprehensive income</u> | | | |
| Income from charitable activities | | | |
| Under Restricted Fund: | | | |
| Amortisation of capital grant | 578,139 | 155,108 | 733,247 |
| Cost of charitable activities | | | |
| Under Restricted Fund: | | | |
| Amortisation of capital grant | 665,361 | 155,108 | 820,469 |
| Depreciation of property, plant and equipment | 617,380 | 155,108 | 772,488 |
| <u>Statement of financial position</u> | | | |
| Non-current assets | | | |
| Property, plant and equipment | 3,246,498 | (155,108) | 3,091,390 |
| Funds | | | |
| Restricted funds | <u>7,404,345</u> | <u>(155,108)</u> | <u>7,249,237</u> |

23. Impact of COVID-19 (Coronavirus Disease 2019)

The COVID-19 pandemic has affected almost all countries of the world, and resulted in border closures, production stoppages, workplace closures, movement controls and other measures imposed by the various governments. The Society's significant operations are in Singapore which have been affected by the spread of COVID-19 in 2021. The principal activities of the Society are those of engaging in self-help projects for the betterment of the community welfare in Singapore. Management summarises the impact of COVID-19 as below on the Society's financial performance reflected in this set of financial statements for the year ended 31 March 2021:

- i. The Society has assessed that the going concern basis of preparation for this set of financial statements remains appropriate. The Executive Committee are continuously monitoring the COVID-19 pandemic situation and will take further action as necessary in response to the service and operations disruption.
- ii. The Singapore Multi-Ministry Taskforce implemented an elevated set of safe distancing measures as a circuit breaker from 7 April 2020 to 1 June 2020, to pre-empt the trend of increasing local transmission of COVID-19. Except for those providing essential services and selected economic sectors which are critical for our local and the global supply chains, all businesses are required to suspend all in-person activities and the Society's physical operations were temporarily closed to adhere to the respective governments' movement control measures.
- iii. The Singapore government has also implemented assistance measures which might mitigate some of the impact of COVID-19 on the Society's results and liquidity.

As the global COVID-19 situation remains very fluid as at the date these financial statements were authorised for issuance, The Society cannot reasonably ascertain the full extent of the probable impact of the COVID-19 disruptions on its operating and financial performance for the next financial period. If the situation persists beyond management's current expectations, the Society's assets may be subject to further write downs in the subsequent financial periods.

24. Authorisation of financial statements

The financial statements for the financial year ended 31 March 2021 were authorised for issue in accordance with a resolution of the Executive Committee of the Society on 11 October 2021.



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