

BEYOND SOCIAL SERVICES

UEN No.: S87SS0025J

*(Registered under the Societies Act, Chapter 311 and
Charities Act, Chapter 37, Singapore)*

FINANCIAL STATEMENTS FOR THE
FINANCIAL YEAR ENDED
31 DECEMBER 2018

BEYOND SOCIAL SERVICES

UEN No.: S87SS0025J

(Registered under the Societies Act, Chapter 311 and Charities Act, Chapter 37, Singapore)

**REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2018**

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BEYOND SOCIAL SERVICES

UEN No.: S87SS0025J

(Registered under the Societies Act, Chapter 311 and Charities Act, Chapter 37, Singapore)

STATEMENT BY BOARD OF MANAGEMENT

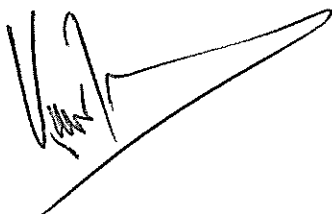
In the opinion of the Board of Management,

- (a) the financial statements set out on pages 5 to 34 are drawn up in accordance with the provision of the Societies Act, Chapter 311, (the "Societies Act"), Singapore Charities Act, Chapter 37, (the "Charities Act") and Charities Accounting Standards ("CAS") so as to give a true and fair view of the financial position of Beyond Social Services (the "Society") as at 31 December 2018 and the financial activities, changes in funds and reserves and cash flows of the Society for the financial year then ended;
- (b) 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;
- (c) the accounting and other records required by the above regulations to be kept by the Society have been properly kept in accordance with the provisions of those regulations;
- (d) the use of donation moneys is in accordance with the objectives of the Society as required under regulation 11 of the Charities (Institutions of a Public Character) Regulations; and
- (e) the Society has complied with regulation 15 (Fund-raising expenses) of the Charities (Institutions of a Public Character) Regulations.

On behalf of the Board of Management



ALOK KOCHHAR
President



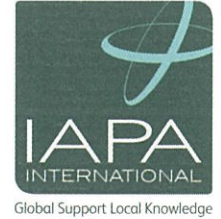
NARAYANAN VINOD KRISHNAN
Honorary Treasurer

Date: 14 MAY 2019



Helmi Talib & Co

Chartered Accountants of Singapore
An Independent Member Firm of IAPA



INDEPENDENT AUDITORS' REPORT
TO THE BOARD OF MANAGEMENT OF BEYOND SOCIAL SERVICES

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of BEYOND SOCIAL SERVICES (the "Society"), which comprise the balance sheet of the Society as at 31 December 2018, and the statement of financial activities, statement of changes in accumulated fund and statement of cash flow for the financial year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements are properly drawn up in accordance with the provisions of the Societies Act, Chapter 311 (the "Societies Act"), the Charities Act (Chapter 37) and other relevant regulations (the "Charities Act and Regulations") and Charities Accounting Standard ("CAS"), so as to give a true and fair view of the financial position of the Society as at 31 December 2018 and of the financial performance 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 Board of Management set out on page 1.

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

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

Responsibilities of Management and Directors for Financial Statements

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

In preparing the financial statements, management 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 responsibilities include overseeing the Society's financial reporting process.

Auditors' 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 assurance, but is not a guarantee that an audit conducted in accordance with SSAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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 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 the board of management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on Other Legal and Regulatory Requirements

In our opinion, the accounting and other records required by the above regulations have been properly kept by the Society in accordance with those regulations; and

During the course of our audit, nothing has come to our attention that causes us to believe that during the financial 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) Regulation.



HELMI TALIB & CO
Public Accountants and
Chartered Accountants

Singapore

Date: 14 May 2019

Partner-in-charge : Suriyati binti Mohamed Yusof
PAB No. : 01627

BEYOND SOCIAL SERVICES

UEN No.: S87SS0025J

(Registered under the Societies Act, Chapter 311 and Charities Act, Chapter 37, Singapore)

BALANCE SHEET

As at 31 December 2018

	NOTES	2018 \$	2017 \$
ASSETS			
Non-Current Assets			
Plant and equipment	6	357,302	333,715
Investment assets	7	513,375	-
Total Non-Current Assets		870,677	333,715
Current Assets			
Receivables	8	743,133	513,061
Cash and cash equivalents	9	5,096,360	5,359,770
Total Current Assets		5,839,493	5,872,831
TOTAL ASSETS		6,710,170	6,206,546
LIABILITIES			
Current Liabilities			
Payables	10	636,705	677,264
Total Current Liabilities		636,705	677,264
TOTAL LIABILITIES		636,705	677,264
NET ASSETS		6,073,465	5,529,282
FUNDS			
Unrestricted Funds			
General fund		5,813,024	4,818,404
Designated funds		248,244	242,285
Total Unrestricted Funds		6,061,268	5,060,689
Restricted Funds			
Care and Share Grant		-	428,005
Competent Communities Grant		-	12,739
Civil Service College Fund		12,197	27,849
Volunteer Manager Fund		-	-
Youth United Programme (Impact Study) Fund		-	-
Youth United Research Project Grant		-	-
Youth United Programme (Ang Mo Kio) Fund		-	-
Youth United Programme (Bukit Ho Swee) Fund		-	-
Youth United Programme (Henderson) Fund		-	-
Youth United Programme (Lengkok Bahru) Fund		-	-
Youth United Programme (Whampoa) Fund		-	-
Total Restricted Funds		12,197	468,593
TOTAL FUNDS	5, 11	6,073,465	5,529,282

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

BEYOND SOCIAL SERVICES

UEN No.: S87SS0025J

(Registered under the Societies Act, Chapter 311 and Charities Act, Chapter 37, Singapore)

STATEMENT OF FINANCIAL ACTIVITIES

For the financial year ended 31 December 2018

	NOTE	<u>2018</u> \$	<u>2017</u> \$
INCOME			
Income from generated funds			
Voluntary income		2,417,067	2,037,994
Activities for generating funds		12,038	67,116
Investment income		60,821	37,204
		<u>2,489,926</u>	<u>2,142,314</u>
Income from charitable activities		2,332,473	2,375,262
Other income		131,085	214,178
Total income		<u>4,953,484</u>	<u>4,731,754</u>
EXPENDITURE			
Cost of generating funds			
Cost of generating voluntary income		(542,542)	(392,150)
Charitable activities		(3,677,142)	(3,450,806)
Governance costs		(35,616)	(34,454)
Other expenditures		(154,001)	(137,613)
Total expenditure		<u>(4,409,301)</u>	<u>(4,015,023)</u>
Net income		544,183	716,731
<u>Gross transfer to (from) funds</u>			
Cost allocated to (from) funds		-	-
Net movement in funds		544,183	716,731
<u>Reconciliation of Funds</u>			
Total funds brought forward		<u>5,529,282</u>	<u>4,812,551</u>
Total funds carried forward	5	<u>6,073,465</u>	<u>5,529,282</u>

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

BEYOND SOCIAL SERVICES

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STATEMENT OF CASH FLOWS

For the financial year ended 31 December 2018

	NOTES	2018 \$	2017 \$
Cash flows from operating activities			
Net income for the financial year	5	544,183	716,731
Adjustments for:			
Depreciation of plant and equipment	6	93,180	100,409
Loss (Gain) on disposal of plant and equipment	5	153,997	138,971
Interest income	5	4	(1,358)
		(60,821)	(37,204)
Operating cash flows before changes in working capital		637,363	817,140
Total changes in working capital			
Increase in receivables		(267,238)	167,267
Increase in payables		(226,679)	(16,941)
		(40,559)	184,208
Cash generated from operations		370,125	984,407
Interest income received		57,428	37,204
Net cash flows from operating activities		427,553	1,021,611
Cash flows from (used in) investing activities			
Proceeds from disposal of plant and equipment		-	1,490
Acquisition of plant and equipment	6	(177,588)	(86,706)
Acquisition of investment in debt securities	7	(513,375)	-
Net cash flows used in investing activities		(690,963)	(85,216)
Net (decrease) increase in cash and cash equivalents		(263,410)	936,395
Cash and cash equivalents at beginning of financial year		5,359,770	4,423,375
Cash and cash equivalents at end of financial year	9	5,096,360	5,359,770

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

BEYOND SOCIAL SERVICES

UEN No.: S87SS0025J

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NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 December 2018

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

1 THE SOCIETY AND ITS PRINCIPAL ACTIVITY

The Bukit Ho Swee Community Service Project, the predecessor of the Beyond Social Services was originally established in August 1969. The Bukit Ho Swee Social Service Centre was registered as a Society (herein referred to as the "Society") under the Societies Act, Chapter 311, on 19 February 1987.

On 15 October 2001, the Society was known as Beyond Social Services. The registered address of the Society is at Block 26, Jalan Klinik, #01-42/52, Singapore 160026. The registration number is S87SS0025J.

The Society is a registered charity under the Charities Act, Chapter 37 since 19 September 1988, and has been accorded the status of an Institution of Public Character ("IPC"). The current licence runs from 1 July 2016 to 30 June 2019.

The principal activities of the Society are to provide counselling and care services for children and youths, to assist where possible families in need and to encourage voluntary social service and responsible citizenship.

The financial statements of the Society for the financial year ended 31 December 2018 were authorised for issue in accordance with a resolution of the Board of Management on the date of Statement by Board of Management.

2 BOARD OF MANAGEMENT

The Society is governed by the Board of Management. All board members are volunteers who contribute pro bono their time, expertise and services. They do not receive any reimbursements.

For the financial year under review, the members of the Board of Management 2018/19 are as follows:

President	- Mr Alok Kochhar
Vice President	- Ms Tan Li San
Honorary Secretary	- Mr Peter Hum
Honorary Treasurer	- Mr Narayanan Vinod Krishnan
Founder Member Representative	- Sr Veronica de Roza
Committee Member	- Mr Alvin Yapp
Committee Member	- Mr Ang Fui Siong
Committee Member	- Mr Ang Kian Peng
Committee Member	- Mr Christopher Ng
Committee Member	- Mr Nicholas Gardiner
Committee Member	- Mrs Ravina Kirpalani
Committee Member	- Mrs Sarah Stabler

BEYOND SOCIAL SERVICES

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NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 December 2018

3 SIGNIFICANT ACCOUNTING POLICIES

3.1 Basis of preparation

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

The preparation of financial statements requires management to make judgments, estimates and assumptions that affect the application of policies and reported amounts of assets, liabilities, income and expenses. Although these estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, actual results may ultimately differ from those estimates.

The financial statements are expressed in Singapore Dollar ("SGD" or "\$") which is the functional currency of the Society.

3.2 Changes in accounting policies

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

3.3 Plant and equipment

Plant and equipment are stated at cost less accumulated depreciation.

The cost of plant and equipment initially recognised includes its purchase price and any directly attributable costs of bringing the plant and equipment to working condition for its intended use. Subsequent expenditure relating to plant and equipment that has already been recognised is added to the carrying amount of the asset only when it is probable that future economic benefits associated with the item will flow to the Society and the cost of the item can be measured reliably. All other repair and maintenance expense is recognised in the statement of financial activities when incurred.

Depreciation is calculated on a straight-line basis to allocate the cost of the assets less residual values over their estimated useful lives. The estimated useful lives are as follows:

Air-conditioner	- 5 years
Computer & Software	- 3 years
Equipment	- 5 years
Furniture and fittings	- 5 years
Leasehold improvement	- 5 years
Motor vehicle	- 5 years

Asset-in-progress included in plant and equipment are not depreciated as the assets are still in the implementation phase and not yet fully available for use.

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

An item of plant and equipment is de-recognised 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 the statement of financial activities in the year the plant and equipment is de-recognised.

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NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 December 2018

3 SIGNIFICANT ACCOUNTING POLICIES (Continued)

3.4 Financial assets

Financial assets are any asset that is either cash or equity instrument of another entity of which the Society has a contractual right:

- To receive cash or another financial asset from another entity; or
- To exchange financial assets or financial liabilities with another entity under conditions that are potentially favourable to the Society.

Financial assets are recognised on the balance sheet when, and only when the Society becomes a party to the contractual provisions of the financial instrument.

Financial assets are measured initially at the transaction price excluding transaction costs. Transaction costs shall be recognised as expenditure in the statement of financial activities as incurred. Subsequent to initial measurement, financial assets are measured at cost less any accumulated impairment losses.

The Society classifies its financial assets into the following categories:

(a) *Receivables*

Included in receivables are deposits, government funding receivables and other receivables. Deposits are placed for the rental of premises and use of utilities and will be refunded when facilities are returned or cancelled. Government funding receivables and other receivables comprise of receivables where amounts are recognised as income for the year but received subsequent to the financial year end.

(b) *Investment assets*

Investment assets include investments in structured bonds placed with financial institutions.

(c) *Cash and cash equivalents*

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

3.5 Impairment of financial assets

At the end of each reporting period, the Society shall assess whether there is objective evidence of impairment of its financial assets. If there is objective evidence of impairment (including significant changes with an adverse effect that have taken place in the technological, market, economic or legal environment in which the issuer operates), the Society shall recognise an impairment loss (i.e. expenditure) immediately in the statement of financial activities.

Objective evidence that a financial asset or group of financial assets is impaired includes observable data that comes to the attention of the Society about the following loss events:

- (i) Significant financial difficulty of the debt/bond issuer or obligor.
- (ii) A breach of contract, such as a default or delinquency in interest or principal payments.
- (iii) The creditor, for economic or legal reasons relating to the debtor's financial difficulty, granting to the debtor a concession that the creditor would not otherwise consider.
- (iv) It has become probable that the debtor will enter bankruptcy or other financial re-organisation.

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NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 December 2018

3 SIGNIFICANT ACCOUNTING POLICIES (Continued)

3.5 Impairment of financial assets (Continued)

Objective evidence that a financial asset or group of financial assets is impaired includes observable data that comes to the attention of the Society about the following loss events: (Continued)

- (v) Observable data indicating that there has been a measurable decrease in the estimated future cash flows from a group of financial assets since the initial recognition of those assets, even though the decrease cannot yet be identified with the individual financial assets in the group, such as adverse national or local economic conditions or adverse changes in industry conditions.

An impairment loss is only reversed to the extent that the assets' 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 Society shall recognise the amount of the reversal in the statement of financial activities immediately.

3.6 Financial liabilities

Financial liabilities are any liability that is a contractual obligation by the Society to:

- Deliver cash or another financial asset to another entity; or
- Exchange financial assets or financial liabilities with another entity under conditions that are potentially unfavourable to the Society.

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

3.7 Provisions

Provisions are recognised when the Society has a present legal or constructive obligation as a result of past events where it is probable that it will result in an outflow of economic benefits to settle the obligation and the amount of the obligation can be estimated reliably.

Provisions are reviewed at the end of each reporting period and adjusted to reflect the current best estimate. If it is no longer probable that an outflow of resources embodying economic benefits will be required to settle the obligation, the provision is reversed. If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, where appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost.

3.8 Funds

(a) *Unrestricted Fund*

The Society classifies general fund and designated fund as unrestricted funds.

General funds are used for the general purposes of the Society as set out in its governing document. If part of an unrestricted fund is earmarked for a particular project, it may be designated as a separate fund (known as '**Designated Fund**'). The designation is for administrative purpose only, and does not legally restrict the Board of Management's discretion to apply the fund. The Society respects the donors' intended use of the funds and will endeavour to request for donors' permission should a change of use be deemed necessary.

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NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 December 2018

3 SIGNIFICANT ACCOUNTING POLICIES (Continued)

3.8 Funds (Continued)

(b) *Restricted Fund*

Restricted funds are funds subject to specific funded programmes by government and charity bodies, but still within the wider objects of the Society.

Restricted funds may only be utilised in accordance with the purposes established by the sources of such funds and are in contrast with unrestricted funds over which the board of management retains full control to use in achieving its institutional purposes.

The Society classifies the following funds as restricted funds:

- Care and Share Grant
- Competent Communities Grant
- Civil Service College Fund
- Volunteer Manager Fund
- Youth United Programme (Impact Study) Fund
- Youth United Research Project Grant
- Youth United Programme Funds – Ang Mo Kio, Bukit Ho Swee, Henderson, Lengkok Bahru and Whampoa

3.9 Income recognition

Income shall be recognised in the statement of financial activities when the effect of a transaction or other event results in an increase in the Society's net assets. This normally arises when there is control over the rights or other access to the resource, enabling the Society to determine its future application, virtually certain that income will be received and the amount of the income can be measured with sufficient reliability.

All income is reported at gross. However, where funds are raised or collected for the Society by individuals not employed or contracted by the Society, the gross income of the Society are the proceeds remitted to the Society by the organisers of the event, after deducting their expenses. The following specific recognition criteria must also be met before income is recognised:

(a) *Income from generated funds*

- voluntary income in the form of donations and activities for generating funds are recognised when received with unconditional entitlement to the receipts.
- sponsorship-in-kind is recognised as income when the fair value of assets received can be reasonably ascertained.
- investment income comprised of interests earned from bank current accounts and fixed deposits placed with banks, recognised on an accrual basis.

(b) *Income from charitable activities*

Comprised of government subventions and grants for the programmes run by the Society. These are recognised as income according to the terms of the funding agreements, on an accrual basis with unconditional entitlement to the receipts.

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NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 December 2018

3 SIGNIFICANT ACCOUNTING POLICIES (Continued)

3.9 Income recognition (Continued)

(c) *Other income*

Comprised of membership subscriptions, government credits, refunds, reimbursement, services rendered and are recognised as and when received.

3.10 Employee benefits

(a) *Defined contribution plan*

The Society contributes monthly to the employee's state provident fund accounts, also known as Central Provident Fund ("CPF"). CPF contributions are recognised as compensation expenses in the same period as the employment that gives rise to the contribution.

(b) *Short-term compensated absences*

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

3.11 Expenditures

All expenditures are accounted for on an accrual basis, aggregated under the respective areas as soon as there is a legal or constructive obligation committing the Society to make payment. Direct costs are attributed to the activity where possible. Where costs cannot be wholly attributable to an activity, they have been apportioned on a basis consistent with the use of resources.

(a) *Costs of generating funds*

These costs are directly attributable to the fund-raising activities, separate from those costs incurred in undertaking charitable activities. These costs are met by contributions in the form of cash sponsorships and grants.

Sponsorship-in-kind is also recognised as expenditure when the fair value of the assets received can be reasonably ascertained.

(b) *Charitable activities*

Costs of charitable activities comprise all costs incurred in the pursuit of the charitable objects of the Society. The total costs of charitable expenditure include an apportionment of overhead and shared costs.

(c) *Governance costs*

Includes costs of preparation and examination of statutory accounts, costs of governing board meetings and cost of any legal advice on governance or constitutional matters.

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NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 December 2018

3 SIGNIFICANT ACCOUNTING POLICIES (Continued)

3.12 Operating leases

Leases where the lessor effectively retains substantially all the risk and benefits of ownership of the lease term, are classified as operating leases.

Operating lease payments are charged to the statement of financial activities on a straight-line basis over the period of the lease.

When an operating lease is terminated before the lease period has expired, any payment required to be made to the lessor by way of penalty is recognised as an expense in the year in which termination takes place.

4 RELATED PARTY DISCLOSURES

The following are significant transactions between the Society and related parties that took place during the financial year. The effects of these transactions are reflected in the financial statements on the basis determined between the parties.

Remuneration of key management personnel

Key management personnel consist of the Executive Director, Deputy Executive Director and Assistant Directors. During the financial year ended 31 December 2018, there were 4 key management personnel (2017: 4). They have the responsibility to plan, direct and control the activities of the Society.

	<u>2018</u>	<u>2017</u>
	\$	\$
Salaries and related costs	338,711	323,764
CPF contribution	47,320	44,796
Annual remuneration	<u>386,031</u>	<u>368,560</u>

	No. of staff	
Breakdown by band	<u>2018</u>	<u>2017</u>
- Below \$100,000	2	2
- \$100,001 to \$120,000	1	1
- \$120,001 to \$140,000	1	1

BEYOND SOCIAL SERVICES

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NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 December 2018

5 DETAILED STATEMENT OF FINANCIAL ACTIVITIES

2018	Unrestricted Funds						Restricted Funds												Total Funds	
	General Fund	Designated Funds					Total Unrestricted Fund	Care and Share Grant	Competent Communities Grant	Civil Service College Fund	Volunteer Manager Fund	Youth United Programme (Impact Study) Fund	Youth United Research Project Grant	Youth United Programme (Ang Mo Kio) Fund	Youth United Programme (Bukit Ho Swee) Fund	Youth United Programme (Henderson) Fund	Youth United Programme (Lengkok Bahru) Fund	Youth United Programme (Whampoa) Fund		Total Restricted Fund
	\$	\$	\$	\$	\$	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
INCOME																				
Income from generated funds																				
Voluntary income																				
Tax deductible donations	1,250,654	-	76,575	-	36,497	113,072	1,363,726	-	-	-	-	-	21,975	21,975	21,975	21,975	21,975	21,975	109,875	1,473,601
Non-tax deductible donations	319,640	-	58,596	-	16,982	75,578	395,218	-	-	-	-	-	19,707	19,707	19,707	19,707	19,707	19,707	98,535	493,753
Sponsorship-in-kind (Note 16)	448,163	-	-	-	-	-	448,163	-	-	-	-	-	-	-	-	-	-	-	-	448,163
Membership fees	1,550	-	-	-	-	-	1,550	-	-	-	-	-	-	-	-	-	-	-	-	1,550
	<u>2,020,007</u>	<u>-</u>	<u>135,171</u>	<u>-</u>	<u>53,479</u>	<u>188,650</u>	<u>2,208,657</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>41,682</u>	<u>41,682</u>	<u>41,682</u>	<u>41,682</u>	<u>41,682</u>	<u>41,682</u>	<u>208,410</u>	<u>2,417,067</u>
Activities for generating funds																				
Enterprise income	12,038	-	-	-	-	-	12,038	-	-	-	-	-	-	-	-	-	-	-	-	12,038
Investment income																				
Interest income (Note 7 and 9)	60,821	-	-	-	-	-	60,821	-	-	-	-	-	-	-	-	-	-	-	-	60,821
	<u>2,092,866</u>	<u>-</u>	<u>135,171</u>	<u>-</u>	<u>53,479</u>	<u>188,650</u>	<u>2,281,516</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>41,682</u>	<u>41,682</u>	<u>41,682</u>	<u>41,682</u>	<u>41,682</u>	<u>41,682</u>	<u>208,410</u>	<u>2,489,926</u>
Income from charitable activities																				
Government subventions	100,000	-	-	-	-	-	100,000	294,201	29,319	-	62,155	-	-	258,877	258,877	246,413	258,877	258,877	1,667,596	1,767,596
Programme income (Note 14)	564,877	-	-	-	-	-	564,877	-	-	-	-	-	-	-	-	-	-	-	-	564,877
	<u>664,877</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>664,877</u>	<u>294,201</u>	<u>29,319</u>	<u>-</u>	<u>62,155</u>	<u>-</u>	<u>-</u>	<u>258,877</u>	<u>258,877</u>	<u>246,413</u>	<u>258,877</u>	<u>258,877</u>	<u>1,667,596</u>	<u>2,332,473</u>
Other income																				
Employment credits	76,767	-	-	-	-	-	76,767	-	-	-	-	-	-	-	-	-	-	-	-	76,767
Miscellaneous income	54,318	-	-	-	-	-	54,318	-	-	-	-	-	-	-	-	-	-	-	-	54,318
	<u>131,085</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>131,085</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>131,085</u>
TOTAL INCOME	<u>2,888,828</u>	<u>-</u>	<u>135,171</u>	<u>-</u>	<u>53,479</u>	<u>188,650</u>	<u>3,077,478</u>	<u>294,201</u>	<u>29,319</u>	<u>-</u>	<u>62,155</u>	<u>-</u>	<u>-</u>	<u>300,559</u>	<u>300,559</u>	<u>300,559</u>	<u>300,559</u>	<u>300,559</u>	<u>1,876,006</u>	<u>4,953,484</u>
EXPENDITURE																				
Cost of generating funds																				
Cost of generating voluntary income																				
Cost of sponsorship-in-kind (Note 16)	(448,163)	-	-	-	-	-	(448,163)	-	-	-	-	-	-	-	-	-	-	-	-	(448,163)
Fundraising expenses	(94,379)	-	-	-	-	-	(94,379)	-	-	-	-	-	-	-	-	-	-	-	-	(94,379)
	<u>(542,542)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(542,542)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(542,542)</u>
Total costs of generating funds	<u>(542,542)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(542,542)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(542,542)</u>

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NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 December 2018

5 DETAILED STATEMENT OF FINANCIAL ACTIVITIES (Continued)

2018	Unrestricted Funds						Restricted Funds													Total Funds
	General Fund	Designated Funds					Total Unrestricted Fund	Care and Share Grant	Competent Communities Grant	Civil Service College Fund	Volunteer Manager Fund	Youth United Programme (Impact Study) Fund	Youth United Research Project Grant	Youth United Programme (Ang Mo Kio) Fund	Youth United Programme (Bukit Ho Swee) Fund	Youth United Programme (Henderson) Fund	Youth United Programme (Lengkok Bahru) Fund	Youth United Programme (Whampoa) Fund	Total Restricted Fund	
	\$	\$	\$	\$	\$	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
EXPENDITURE																				
(Continued)																				
Costs of charitable activities																				
Staff costs																				
Salaries and bonuses	(848,811)	-	-	-	-	(848,811)	-	(62,016)	-	(51,572)	-	-	(262,120)	(333,924)	(327,171)	(325,977)	(346,356)	(1,709,136)	(2,557,947)	
Employer's CPF	(136,270)	-	-	-	-	(136,270)	-	-	-	(8,803)	-	-	(48,810)	(51,094)	(54,771)	(50,611)	(51,306)	(265,395)	(401,665)	
Staff training	(7,471)	-	-	-	-	(7,471)	-	-	-	-	-	-	(10,120)	(10,492)	(10,352)	(11,733)	(11,543)	(54,240)	(61,711)	
Staff benefits	(6,649)	-	-	-	-	(6,649)	-	-	-	-	-	-	(2,266)	(2,748)	(2,336)	(2,171)	(2,999)	(12,520)	(19,169)	
Staff medical	(1,978)	-	-	-	-	(1,978)	-	-	-	-	-	-	(544)	(626)	(769)	(628)	(543)	(3,110)	(5,088)	
Temporary worker costs	(59,866)	-	-	-	-	(59,866)	-	-	-	-	-	-	(407)	(540)	(527)	(545)	(407)	(2,426)	(62,292)	
Other staff costs	(5,745)	-	-	-	-	(5,745)	-	-	-	-	-	-	(3,508)	(3,469)	(3,452)	(3,531)	(3,577)	(17,537)	(23,282)	
	<u>(1,066,790)</u>	-	-	-	-	<u>(1,066,790)</u>	-	<u>(62,016)</u>	-	<u>(60,375)</u>	-	-	<u>(327,775)</u>	<u>(402,893)</u>	<u>(399,378)</u>	<u>(395,198)</u>	<u>(416,731)</u>	<u>(2,064,364)</u>	<u>(3,131,154)</u>	
Facilities costs																				
Maintenance	(27,161)	-	-	-	-	(27,161)	-	-	-	-	-	-	(16,399)	(15,304)	(15,309)	(15,367)	(16,611)	(78,990)	(106,151)	
Rental	(12,212)	-	-	-	-	(12,212)	-	-	-	-	-	-	(9,128)	(5,496)	(5,589)	(5,578)	(9,350)	(35,141)	(47,353)	
Utilities	(10,937)	-	-	-	-	(10,937)	-	-	-	-	-	-	(2,274)	(3,755)	(3,769)	(3,793)	(2,355)	(15,946)	(26,883)	
Telephone	(876)	-	-	-	-	(876)	-	-	-	-	-	-	(726)	(1,268)	(1,268)	(1,283)	(739)	(5,284)	(6,160)	
Internet and website	(1,267)	-	-	-	-	(1,267)	-	-	-	-	-	-	(662)	(317)	(313)	(326)	(679)	(2,297)	(3,564)	
Insurance	(563)	-	-	-	-	(563)	-	-	-	-	-	-	(270)	(267)	(262)	(267)	(274)	(1,340)	(1,903)	
	<u>(53,016)</u>	-	-	-	-	<u>(53,016)</u>	-	-	-	-	-	-	<u>(29,459)</u>	<u>(26,407)</u>	<u>(26,510)</u>	<u>(26,614)</u>	<u>(30,008)</u>	<u>(138,998)</u>	<u>(192,014)</u>	
Programme costs																				
Programme grants given to beneficiaries	-	-	(106,420)	-	(60,318)	(166,738)	-	-	-	-	-	-	-	-	-	-	-	-	-	(166,738)
Other programme costs	(12,325)	-	(15,953)	-	-	(28,278)	(754,258)	(191)	(15,652)	-	-	-	(948)	(1,042)	(762)	(658)	(1,252)	(774,763)	(803,041)	
Event expenses	(2,770)	-	-	-	-	(2,770)	-	(2,030)	-	-	-	-	(3,443)	(4,684)	(11,365)	(4,940)	(12,375)	(38,837)	(41,607)	
Food and beverages	(11,163)	-	-	-	-	(11,163)	-	(2,451)	-	-	-	-	(869)	(4,317)	(5,036)	(7,228)	(2,554)	(22,455)	(33,618)	
Materials	(1,617)	-	-	-	-	(1,617)	-	(2,070)	-	-	-	-	(285)	(385)	(1,106)	(423)	(2,656)	(6,925)	(8,542)	
Volunteer expenses	(895)	-	-	-	-	(895)	-	(135)	-	-	-	-	(948)	(1,208)	(1,127)	(1,101)	(2,400)	(6,919)	(7,814)	
Coaching fees	(4,860)	-	-	-	-	(4,860)	-	-	-	-	-	-	-	-	-	-	(2,470)	(2,470)	(7,330)	
Transportation	(103)	-	-	-	-	(103)	-	(211)	-	-	-	-	(319)	(582)	(514)	(211)	(839)	(2,676)	(2,779)	
Costs allocated to care and share programme	754,258	-	-	-	-	754,258	-	-	-	-	-	-	-	-	-	-	-	-	-	754,258
	<u>720,525</u>	-	<u>(122,373)</u>	-	<u>(60,318)</u>	<u>(182,691)</u>	<u>(754,258)</u>	<u>(7,088)</u>	<u>(15,652)</u>	-	-	-	<u>(6,812)</u>	<u>(12,218)</u>	<u>(19,910)</u>	<u>(14,561)</u>	<u>(24,546)</u>	<u>(855,045)</u>	<u>(317,211)</u>	

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5 DETAILED STATEMENT OF FINANCIAL ACTIVITIES (Continued)

2018	Unrestricted Funds						Restricted Funds												Total Funds	
	General Fund	Designated Funds					Total Unrestricted Fund	Care and Share Grant	Competent Communities Grant	Civil Service College Fund	Volunteer Manager Fund	Youth United Programme (Impact Study) Fund	Youth United Research Project Grant	Youth United Programme (Ang Mo Kio) Fund	Youth United Programme (Bukit Ho Swee) Fund	Youth United Programme (Henderson) Fund	Youth United Programme (Lengkok Bahru) Fund	Youth United Programme (Whampoa) Fund		Total Restricted Fund
	\$	\$	\$	\$	\$	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
EXPENDITURE																				
(Continued)																				
Costs of charitable activities																				
(Continued)																				
Other operating expenses																				
Professional fees	(4,314)	-	-	-	-	(4,314)	-	-	-	-	-	-	(2,693)	(2,644)	(2,644)	(2,659)	(2,687)	(13,327)	(17,641)	
Bank charges	(3,433)	-	-	-	-	(3,433)	-	-	-	-	-	-	-	-	-	-	-	-	(3,433)	
Printing and stationery	(2,375)	-	-	-	-	(2,375)	-	(34)	-	-	-	-	(899)	(1,350)	(1,385)	(1,361)	(837)	(5,866)	(8,241)	
Office supplies	(635)	-	-	-	-	(635)	-	-	-	-	-	-	(293)	(640)	(628)	(641)	(494)	(2,696)	(3,331)	
Postage and courier	(72)	-	-	-	-	(72)	-	-	-	-	-	-	(122)	(122)	(122)	(122)	(122)	(610)	(682)	
Subscription fees	(586)	-	-	-	-	(586)	-	-	-	-	-	-	-	-	-	-	-	-	(586)	
Minor assets expensed off	(285)	-	-	-	-	(285)	-	-	-	-	-	-	(513)	(513)	(512)	(513)	(513)	(2,564)	(2,849)	
	<u>(11,700)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(11,700)</u>	<u>-</u>	<u>(34)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(4,520)</u>	<u>(5,269)</u>	<u>(5,291)</u>	<u>(5,296)</u>	<u>(4,653)</u>	<u>(25,063)</u>	<u>(36,763)</u>	
Total costs of charitable activities	(410,981)	-	(122,373)	-	(60,318)	(182,691)	(593,672)	(754,258)	(69,138)	(15,652)	(60,375)	-	(368,566)	(446,787)	(451,089)	(441,667)	(475,938)	(3,083,470)	(3,677,142)	
Governance costs																				
Audit fees	(35,616)	-	-	-	-	(35,616)	-	-	-	-	-	-	-	-	-	-	-	-	(35,616)	
Other expenditures																				
Depreciation of plant and equipment	(63,439)	-	-	-	-	(63,439)	-	-	-	-	-	-	(17,998)	(18,351)	(17,690)	(18,194)	(18,325)	(90,558)	(153,997)	
Loss on disposal of plant and equipment	(4)	-	-	-	-	(4)	-	-	-	-	-	-	-	-	-	-	-	-	(4)	
Total other expenditures	(63,443)	-	-	-	-	(63,443)	-	-	-	-	-	-	(17,998)	(18,351)	(17,690)	(18,194)	(18,325)	(90,558)	(154,001)	
TOTAL EXPENDITURES	(1,052,582)	-	(122,373)	-	(60,318)	(182,691)	(1,235,273)	(754,258)	(69,138)	(15,652)	(60,375)	-	(386,564)	(465,138)	(468,779)	(459,861)	(494,263)	(3,174,028)	(4,409,301)	

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5 DETAILED STATEMENT OF FINANCIAL ACTIVITIES (Continued)

2018	Unrestricted Funds						Restricted Funds												Total Funds	
	General Fund	Designated Funds					Total Unrestricted Fund	Care and Share Grant	Competent Communities Grant	Civil Service College Fund	Volunteer Manager Fund	Youth United Programme (Impact Study) Fund	Youth United Research Project Grant	Youth United Programme (Ang Mo Kio) Fund	Youth United Programme (Bukit Ho Swee) Fund	Youth United Programme (Henderson) Fund	Youth United Programme (Lengkok Bahru) Fund	Youth United Programme (Whampoa) Fund		Total Restricted Fund
	\$	\$	\$	\$	\$	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
NET INCOME (EXPENDITURE)	1,836,246	-	12,798	-	(6,839)	5,959	1,842,205	(460,057)	(39,819)	(15,652)	1,780	-	-	(86,005)	(164,579)	(180,684)	(159,302)	(193,704)	(1,298,022)	544,183
<u>Gross transfer of funds</u> Cost allocated to (from) funds	(841,626)	-	-	-	-	-	(841,626)	32,052	27,080	-	(1,780)	-	-	86,005	164,579	180,684	159,302	193,704	841,626	-
NET MOVEMENT IN FUNDS	994,620	-	12,798	-	(6,839)	5,959	1,000,579	(428,005)	(12,739)	(15,652)	-	-	-	-	-	-	-	-	(456,396)	544,183
<u>Reconciliation of funds</u> Total funds brought forward	4,818,404	8,846	111,694	88,843	32,902	242,285	5,060,689	428,005	12,739	27,849	-	-	-	-	-	-	-	-	468,593	5,529,282
Total funds carried forward	5,813,024	8,846	124,492	88,843	26,063	248,244	6,061,268	-	-	12,197	-	-	-	-	-	-	-	-	12,197	6,073,465

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5 DETAILED STATEMENT OF FINANCIAL ACTIVITIES (Continued)

2017	Unrestricted Funds						Restricted Funds													Total Funds	
	General Fund	Designated Funds					Total Unrestricted Fund	Care and Share Grant	Competent Communities Grant	Civil Service College Fund	Volunteer Manager Fund	Youth United Programme (Impact Study) Fund	Youth United Research Project Grant	Youth United Programme (Ang Mo Kio) Fund	Youth United Programme (Bukit Ho Swee) Fund	Youth United Programme (Henderson) Fund	Youth United Programme (Lengkok Bahru) Fund	Youth United Programme (Whampoa) Fund	Total Restricted Fund		
		Beyond Champions Fund	Educational Assistance Fund	Employee Welfare Fund	Family Assistance Fund	Total Designated Fund															
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		
INCOME																					
Income from generated funds																					
<u>Voluntary income</u>																					
Tax deductible donations	1,233,862	-	33,333	-	47,885	81,218	1,315,080	-	-	-	-	-	-	7,955	6,805	8,710	6,865	8,415	38,750	1,353,830	
Non-tax deductible donations	264,999	-	55,960	-	1,307	57,267	322,266	-	-	2,410	-	-	-	7,145	7,145	7,445	7,145	7,145	7,145	38,435	360,701
Sponsorship-in-kind (Note 16)	321,573	-	-	-	-	-	321,573	-	-	-	-	-	-	-	-	-	-	-	-	-	321,573
Membership fees	1,890	-	-	-	-	-	1,890	-	-	-	-	-	-	-	-	-	-	-	-	-	1,890
	<u>1,822,324</u>	<u>-</u>	<u>89,293</u>	<u>-</u>	<u>49,192</u>	<u>138,485</u>	<u>1,960,809</u>	<u>-</u>	<u>-</u>	<u>2,410</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,100</u>	<u>13,950</u>	<u>16,155</u>	<u>14,010</u>	<u>15,560</u>	<u>77,185</u>	<u>-</u>	<u>2,037,994</u>
<u>Activities for generating funds</u>																					
Enterprise income	67,116	-	-	-	-	-	67,116	-	-	-	-	-	-	-	-	-	-	-	-	-	67,116
<u>Investment income</u>																					
Interest income (Note 9)	37,204	-	-	-	-	-	37,204	-	-	-	-	-	-	-	-	-	-	-	-	-	37,204
	<u>1,926,644</u>	<u>-</u>	<u>89,293</u>	<u>-</u>	<u>49,192</u>	<u>138,485</u>	<u>2,065,129</u>	<u>-</u>	<u>-</u>	<u>2,410</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,100</u>	<u>13,950</u>	<u>16,155</u>	<u>14,010</u>	<u>15,560</u>	<u>77,185</u>	<u>-</u>	<u>2,142,314</u>
Income from charitable activities																					
Government subventions	29,473	-	-	-	-	-	29,473	337,543	16,862	-	81,932	30,030	38,520	253,344	253,344	241,192	253,344	253,344	253,344	1,759,455	1,788,928
Programme income (Note 14)	586,334	-	-	-	-	-	586,334	-	-	-	-	-	-	-	-	-	-	-	-	-	586,334
	<u>615,807</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>615,807</u>	<u>337,543</u>	<u>16,862</u>	<u>-</u>	<u>81,932</u>	<u>30,030</u>	<u>38,520</u>	<u>253,344</u>	<u>253,344</u>	<u>241,192</u>	<u>253,344</u>	<u>253,344</u>	<u>253,344</u>	<u>1,759,455</u>	<u>2,375,262</u>
Other income																					
Employment credits	130,648	-	-	-	-	-	130,648	-	-	-	-	-	-	-	-	-	-	-	-	-	130,648
Miscellaneous income	81,174	2,356	-	-	-	2,356	83,530	-	-	-	-	-	-	-	-	-	-	-	-	-	83,530
	<u>211,822</u>	<u>2,356</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,356</u>	<u>214,178</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>214,178</u>
TOTAL INCOME	<u>2,754,273</u>	<u>2,356</u>	<u>89,293</u>	<u>-</u>	<u>49,192</u>	<u>140,841</u>	<u>2,895,114</u>	<u>337,543</u>	<u>16,862</u>	<u>2,410</u>	<u>81,932</u>	<u>30,030</u>	<u>38,520</u>	<u>268,444</u>	<u>267,294</u>	<u>257,347</u>	<u>267,354</u>	<u>268,904</u>	<u>1,836,640</u>	<u>-</u>	<u>4,731,754</u>
EXPENDITURE																					
Cost of generating funds																					
<u>Cost of generating voluntary income</u>																					
Cost of sponsorship-in-kind (Note 16)	(321,573)	-	-	-	-	-	(321,573)	-	-	-	-	-	-	-	-	-	-	-	-	-	(321,573)
Fundraising expenses	(70,577)	-	-	-	-	-	(70,577)	-	-	-	-	-	-	-	-	-	-	-	-	-	(70,577)
	<u>(392,150)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(392,150)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(392,150)</u>
Total costs of generating funds	<u>(392,150)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(392,150)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(392,150)</u>

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5 DETAILED STATEMENT OF FINANCIAL ACTIVITIES (Continued)

2017	Unrestricted Funds						Restricted Funds													Total Funds
	General Fund	Designated Funds					Total Unrestricted Fund	Care and Share Grant	Competent Communities Grant	Civil Service College Fund	Volunteer Manager Fund	Youth United Programme (Impact Study) Fund	Youth United Research Project Grant	Youth United Programme (Ang Mo Kio) Fund	Youth United Programme (Bukit Ho Swee) Fund	Youth United Programme (Henderson) Fund	Youth United Programme (Lengkok Bahru) Fund	Youth United Programme (Whampoa) Fund	Total Restricted Fund	
		Beyond Champions Fund	Educational Assistance Fund	Employee Welfare Fund	Family Assistance Fund	Total Designated Fund														
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
EXPENDITURE																				
(Continued)																				
Costs of charitable activities																				
Staff costs																				
Salaries and bonuses	(825,197)	-	-	-	-	(825,197)	-	(3,502)	-	(70,218)	-	-	(283,891)	(299,957)	(327,354)	(269,714)	(304,504)	(1,559,140)	(2,384,337)	
Employer's CPF	(134,866)	-	-	-	-	(134,866)	-	-	-	(11,981)	-	-	(41,933)	(43,940)	(51,667)	(39,503)	(50,177)	(239,201)	(374,067)	
Staff training	(20,816)	-	-	-	-	(20,816)	-	-	-	-	-	-	(4,070)	-	(4,381)	-	(4,697)	(13,148)	(33,964)	
Staff benefits	(18,019)	-	-	-	-	(18,019)	-	-	-	-	-	-	(1,069)	(1,245)	(1,012)	(849)	(1,062)	(5,237)	(23,256)	
Staff medical	(3,628)	-	-	-	-	(3,628)	-	-	-	-	-	-	(344)	(339)	(370)	(366)	(85)	(1,504)	(5,132)	
Temporary worker costs	(53,245)	-	-	-	-	(53,245)	-	-	-	-	-	-	(832)	-	(96)	(124)	-	(1,052)	(54,297)	
Other staff costs	(1,065,994)	-	-	-	-	(1,065,994)	-	(3,502)	-	(82,199)	-	-	(1,979)	(1,995)	(2,462)	(1,913)	(2,107)	(10,456)	(20,679)	
Facilities costs																				
Maintenance	(16,932)	-	-	-	-	(16,932)	-	-	-	-	-	-	(10,610)	(8,640)	(9,463)	(8,806)	(10,834)	(48,353)	(65,285)	
Rental	(11,798)	-	-	-	-	(11,798)	-	-	-	-	-	-	(9,736)	(4,807)	(5,567)	(4,965)	(10,106)	(35,181)	(46,979)	
Utilities	(10,599)	-	-	-	-	(10,599)	-	-	-	-	-	-	(3,404)	(3,271)	(3,772)	(3,333)	(3,468)	(17,248)	(27,847)	
Telephone	(853)	-	-	-	-	(853)	-	-	-	-	-	-	(975)	(1,181)	(1,397)	(1,208)	(995)	(5,756)	(6,609)	
Internet and website	(1,346)	-	-	-	-	(1,346)	-	-	-	-	-	-	(843)	(560)	(645)	(569)	(867)	(3,484)	(4,830)	
Insurance	(288)	-	-	-	-	(288)	-	-	-	-	-	-	(250)	(250)	(250)	(250)	(250)	(1,250)	(1,538)	
	(41,816)	-	-	-	-	(41,816)	-	-	-	-	-	-	(25,818)	(18,709)	(21,094)	(19,131)	(26,520)	(111,272)	(153,088)	
Programme costs																				
Programme grants given to beneficiaries	-	(237)	(67,277)	-	(37,104)	(104,618)	(104,618)	-	-	-	-	-	-	-	-	-	-	-	-	(104,618)
Other programme costs	(15,574)	-	(17,400)	-	-	(32,974)	(338,929)	(23)	(10,794)	-	-	-	(2,085)	(1,238)	(1,156)	(887)	(1,884)	(356,996)	(389,970)	
Event expenses	(5,794)	-	-	-	-	(5,794)	-	(194)	-	-	-	-	(16,270)	(8,630)	(13,569)	(7,776)	(11,442)	(57,881)	(63,675)	
Food and beverages	(16,578)	-	-	-	-	(16,578)	-	(404)	-	-	-	-	(7,026)	(4,498)	(5,985)	(3,066)	(1,711)	(22,690)	(39,268)	
Materials	(3,888)	-	-	-	-	(3,888)	-	-	-	-	-	-	(919)	(1,015)	(2,190)	(1,163)	(926)	(6,213)	(10,101)	
Volunteer expenses	(1,063)	-	-	-	-	(1,063)	-	-	-	-	-	-	(1,093)	(904)	(1,215)	(1,114)	(1,281)	(5,607)	(6,670)	
Coaching fees	(4,725)	-	-	-	-	(4,725)	-	-	-	-	-	-	(161)	(258)	-	-	-	(419)	(5,144)	
Transportation	(136)	-	-	-	-	(136)	-	-	-	-	-	-	(1,565)	(441)	(558)	(361)	(838)	(3,763)	(3,899)	
Costs allocated to care and share programme	338,929	-	-	-	-	338,929	-	-	-	-	-	-	-	-	-	-	-	-	-	338,929
	291,171	(237)	(84,677)	-	(37,104)	169,153	(338,929)	(621)	(10,794)	-	-	-	(29,119)	(16,984)	(24,673)	(14,367)	(18,082)	(453,569)	(284,416)	

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5 DETAILED STATEMENT OF FINANCIAL ACTIVITIES (Continued)

2017	Unrestricted Funds						Restricted Funds												Total Funds	
	General Fund	Designated Funds					Total Unrestricted Fund	Care and Share Grant	Competent Communities Grant	Civil Service College Fund	Volunteer Manager Fund	Youth United Programme (Impact Study) Fund	Youth United Research Project Grant	Youth United Programme (Ang Mo Kio) Fund	Youth United Programme (Bukit Ho Swee) Fund	Youth United Programme (Henderson) Fund	Youth United Programme (Lengkok Bahru) Fund	Youth United Programme (Whampoa) Fund		Total Restricted Fund
	\$	\$	\$	\$	\$	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
EXPENDITURE																				
(Continued)																				
Costs of charitable activities																				
(Continued)																				
Other operating expenses																				
Professional fees	(4,216)	-	-	-	-	(4,216)	-	-	-	-	(33,730)	(43,310)	(1,975)	(1,926)	(2,115)	(1,926)	(2,020)	(87,002)	(91,218)	
Bank charges	(13,837)	-	-	-	-	(13,837)	-	-	-	-	-	-	-	-	-	-	-	-	(13,837)	
Printing and stationery	(3,115)	-	-	-	-	(3,115)	-	-	-	-	-	-	(1,074)	(1,040)	(1,151)	(976)	(1,026)	(5,267)	(8,382)	
Office supplies	(416)	-	-	-	-	(416)	-	-	-	-	-	-	(295)	(387)	(436)	(400)	(306)	(1,824)	(2,240)	
Postage and courier	(180)	-	-	-	-	(180)	-	-	-	-	-	-	(261)	(261)	(261)	(261)	(261)	(1,305)	(1,485)	
Subscription fees	(408)	-	-	-	-	(408)	-	-	-	-	-	-	-	-	-	-	-	-	(408)	
Minor assets expensed off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	<u>(22,172)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(22,172)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(33,730)</u>	<u>(43,310)</u>	<u>(3,605)</u>	<u>(3,614)</u>	<u>(3,963)</u>	<u>(3,563)</u>	<u>(3,613)</u>	<u>(95,398)</u>	<u>(117,570)</u>	
Total costs of charitable activities	(838,811)	(237)	(84,677)	-	(37,104)	(122,018)	(960,829)	(338,929)	(4,123)	(10,794)	(82,199)	(33,730)	(43,310)	(392,660)	(386,783)	(437,072)	(349,530)	(410,847)	(2,489,977)	(3,450,806)
Governance costs																				
Audit fees	(34,454)	-	-	-	-	(34,454)	-	-	-	-	-	-	-	-	-	-	-	-	-	(34,454)
Other expenditures																				
Depreciation of plant and equipment	(62,572)	-	-	-	-	(62,572)	-	-	-	-	-	-	(14,903)	(14,534)	(16,845)	(14,356)	(15,761)	(76,399)	(138,971)	
Gain on disposal of plant and equipment	1,358	-	-	-	-	1,358	-	-	-	-	-	-	-	-	-	-	-	-	1,358	
Total other expenditures	(61,214)	-	-	-	-	(61,214)	-	-	-	-	-	-	(14,903)	(14,534)	(16,845)	(14,356)	(15,761)	(76,399)	(137,613)	
TOTAL EXPENDITURES	(1,326,629)	(237)	(84,677)	-	(37,104)	(1,448,647)	(338,929)	(4,123)	(10,794)	(82,199)	(33,730)	(43,310)	(407,563)	(401,317)	(453,917)	(363,886)	(426,608)	(2,566,376)	(4,015,023)	

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5 DETAILED STATEMENT OF FINANCIAL ACTIVITIES (Continued)

2017	Unrestricted Funds						Restricted Funds											Total Funds			
	General Fund	Designated Funds					Total Unrestricted Fund	Care and Share Grant	Competent Communities Grant	Civil Service College Fund	Volunteer Manager Fund	Youth United Programme (Impact Study) Fund	Youth United Research Project Grant	Youth United Programme (Ang Mo Kio) Fund	Youth United Programme (Bukit Ho Swee) Fund	Youth United Programme (Henderson) Fund	Youth United Programme (Lengkok Bahru) Fund		Youth United Programme (Whampoa) Fund	Total Restricted Fund	
	\$	\$	\$	\$	\$	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
NET INCOME (EXPENDITURE)	1,427,644	2,119	4,616	-	12,088	18,823	1,446,467	(1,386)	12,739	(8,384)	(267)	(3,700)	(4,790)	(139,119)	(134,023)	(196,570)	(96,532)	(157,704)	(729,736)	716,731	
Gross transfer of funds																					
Cost allocated to (from) funds	(1,162,096)	-	-	-	-	-	(1,162,096)	429,391	-	-	267	3,700	4,790	139,119	134,023	196,570	96,532	157,704	1,162,096	-	
NET MOVEMENT IN FUNDS	265,548	2,119	4,616	-	12,088	18,823	284,371	428,005	12,739	(8,384)	-	-	-	-	-	-	-	-	432,360	716,731	
Reconciliation of funds																					
Total funds brought forward	4,552,856	6,727	107,078	88,843	20,814	223,462	4,776,318	-	-	36,233	-	-	-	-	-	-	-	-	-	36,233	4,812,551
Total funds carried forward	4,818,404	8,846	111,694	88,843	32,902	242,285	5,060,689	428,005	12,739	27,849	-	-	-	-	-	-	-	-	-	468,593	5,529,282

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6 PLANT AND EQUIPMENT

	<u>Air conditioner</u> \$	<u>Computer & software</u> \$	<u>Equipment</u> \$	<u>Furniture & fittings</u> \$	<u>Leasehold improvement</u> \$	<u>Motor vehicle</u> \$	<u>Asset in progress</u> \$	<u>Total</u> \$
Cost								
At 31 December 2016	26,455	461,903	22,882	46,049	212,425	57,000	-	826,714
Additions	-	85,736	970	-	-	-	-	86,706
Disposals	-	(92,027)	(4,454)	-	-	-	-	(96,481)
At 31 December 2017	26,455	455,612	19,398	46,049	212,425	57,000	-	816,939
Additions	2,880	17,447	6,924	-	-	76,191	74,146	177,588
Disposals	(2,710)	(835)	-	-	-	-	-	(3,545)
At 31 December 2018	26,625	472,224	26,322	46,049	212,425	133,191	74,146	990,982
Accumulated depreciation								
At 31 December 2016	21,446	234,487	17,529	46,024	64,116	57,000	-	440,602
Charge for the financial year	1,694	104,112	1,386	-	31,779	-	-	138,971
Disposals	-	(91,896)	(4,453)	-	-	-	-	(96,349)
At 31 December 2017	23,140	246,703	14,462	46,024	95,895	57,000	-	483,224
Charge for the financial year	1,712	110,410	2,477	-	31,779	7,619	-	153,997
Disposals	(2,709)	(832)	-	-	-	-	-	(3,541)
At 31 December 2018	22,143	356,281	16,939	46,024	127,674	64,619	-	633,680
Net carrying amount								
At 31 December 2017	3,315	208,909	4,936	25	116,530	-	-	333,715
At 31 December 2018	4,482	115,943	9,383	25	84,751	68,572	74,146	357,302

Asset-in-progress

Asset-in-progress refers to an IT infrastructure upgrade project. Depreciation for this has not yet commenced as the project is still in progress as at 31 December 2018. The useful life of this project will be 3 years once the project completes.

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7 INVESTMENT ASSETS

	Structured Bonds		
	Bond #1	Bond #2	Total
Interest rate per annum	4%	2.765%	
Maturity date	3/2/2022	18/6/2020	
	\$	\$	\$
Cost			
At 31 December 2017	-	-	-
Additions	260,875	252,500	513,375
At 31 December 2018	260,875	252,500	513,375
Accumulated amortisation and impairment losses			
At 31 December 2018 and 31 December 2017	-	-	-
Net carrying amount			
At 31 December 2017	-	-	-
At 31 December 2018	260,875	252,500	513,375
Fair value			
At 31 December 2017	-	-	-
At 31 December 2018	258,807	250,713	509,520

During the financial year, the Society recognised interest income amounting to \$4,467 (2017: NIL) arising from these bond investments.

8 RECEIVABLES

	<u>2018</u>	<u>2017</u>
	\$	\$
Government funding receivables	533,634	188,986
Receivables from third parties	112,556	219,016
Prepayments	65,518	76,234
Interest receivables	18,945	15,552
Deposits	12,480	13,273
	<u>743,133</u>	<u>513,061</u>

9 CASH AND CASH EQUIVALENTS

	<u>2018</u>	<u>2017</u>
	\$	\$
Fixed deposits	4,100,000	4,100,000
Cash at banks	992,182	1,254,628
Cash on hand	4,178	5,142
	<u>5,096,360</u>	<u>5,359,770</u>

Cash at banks are held in interest bearing current accounts and earns interest at a rate of 0.05 % (2017: 0.05%) per annum for deposits up to \$250,000 (2017: \$250,000).

Unused funds are placed out in Singapore dollar denominated fixed deposits with a local financial institution. As at 31 December 2018, fixed deposits earn interest at rates ranging from 1.65% to 1.75% (2017: 1.00% to 1.35%) per annum.

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9 CASH AND CASH EQUIVALENTS (Continued)

Included in interest income for the financial year ended 31 December 2018 is interest income from fixed deposit of \$56,184 (2017: \$37,072) and bank interest amounting to \$170 (2017: \$132).

For the purpose of the statement of cash flows, cash and cash equivalents are comprised of the balances as shown above.

10 PAYABLES

	<u>2018</u>	<u>2017</u>
	\$	\$
Accrued employee benefits	326,226	302,055
Government funding and donations received in advance	194,090	229,026
Accrued operating expenses	74,753	132,785
Payable to third parties	41,636	13,398
	<u>636,705</u>	<u>677,264</u>

11 FUNDS ACCOUNTS BALANCES

(a) *Beyond Champions Fund*

This fund defrays expenses for sports, arts and other activity-based experiential learning programmes that serve the purpose of positive youth development. The initial donations were from sports enthusiasts who believed in sports as a positive influence for children and youths.

(b) *Educational Assistance Fund*

Established to give monetary support to encourage children and youths to stay in school or pick up a skill after alternative sources of support such as The Strait Times School Pocket Money Fund, bursaries/scholarships have been explored. Individuals and corporates contribute monetary gifts and donations.

(c) *Employee Welfare Fund*

Established by a donor to provide immediate short-term financial assistance specifically to the Society's employees who are breadwinners and caregivers, and their family to tide over the crisis which has arisen from their sudden serious illness or death. The aid can also be extended if financial hardship occurs because a child or spouse of an employee suffers from a serious illness and requires costly medical care.

(d) *Family Assistance Fund*

Donations received from the public designated for the purpose of helping the needy families.

(e) *Care and Share Grant*

Integral to the SG50 Celebration, National Council of Social Service initiated the Care and Share movement - a national fund-raising and volunteerism movement. With the support from Government, eligible donations raised by Volunteer Welfare Organisations ("VWO") from 1 December 2013 to 31 March 2016 is matched dollar-for-dollar to develop social service related VWOs and their programmes to better serve beneficiaries. VWOs can use the grant in four areas namely (i) capability building, (ii) capacity building, (iii) new programmes/enhancement/expansion of existing services and (iv) critical existing needs.

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11 FUNDS ACCOUNTS BALANCES (Continued)

(e) *Care and Share Grant (Continued)*

The grant quantum was enhanced in 2016. It was increased to 1.25 times matching for the first \$1 million donations received, followed by a dollar matched for the second \$1 million and a further sixty-five cents matched for the third \$1 million raised. Overall matching by the Government is capped at \$2.9 million for the \$3 million raised by VWO within the qualifying period. The utilisation of grant expires on 31 March 2021.

(f) *Competent Communities Grant*

This is a grant under Our Singapore - SG Cares administered by the Ministry of Culture, Community and Youth ("MCCY"). The grant aids the work of using a community building and bridging model to engage with and bring together marginalised groups and wider society through a process of awareness building (outreach activities), shared understanding, cooperative action (cooperative activities) and joint ownership (ownership and sustainability activities). The funding period is from 10 August 2017 to 28 February 2019.

(g) *Civil Service College Fund*

A collaboration with the corporate social responsibility project of Civil Service College to reach out to the low-income families residing in Ghim Moh public rental housing flats. Staff of Civil Service College donated to fund the activities and programmes to these families.

(h) *Volunteer Manager Fund*

Introduced by National Council of Social Service ("NCSS"), the 2-year pilot scheme aims to support social service organisations in the hiring of volunteer managers to implement a structured volunteer manager framework and to optimise the use of regular volunteers to support service delivery. The funding period commenced from 1 October 2016.

(i) *Youth United Programme (Impact Study) Fund and Youth United Research Project Grant*

The Youth United Programme (Impact Study) and Youth United Research Project are research commissioned by the Society to a research agency to develop a methodology to measure the impact of the Youth United Programme and to demonstrate differences in attitudes and behaviours before and after participation in the programme including a control group from a comparable neighbourhood without the Youth United Programme.

Tote Board funded the Youth United Programme (Impact Study) at 40% of the impact study cost, up to a cap of \$60,000, or the deficit, whichever is lower. The National Youth Council funded the Youth United Research Project up to 50% of the project costs or up to a cap of \$80,000, whichever is lower.

(j) *Youth United Programme Funds*

Funded by Tote Board Social Service Fund and administered by the National Council of Social Service, Youth United programme reaches to children and youths from less privileged backgrounds residing in the respective neighbourhoods to curb delinquency, anti-social and other harmful behaviours among youths. Using a Community Development approach which focuses on community participation and competence, the Society helps children and youths to break away from the poverty cycle, develop young people who respect the law, value education and seek to become responsible individuals.

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11 FUNDS ACCOUNTS BALANCES (Continued)*(j) Youth United Programme Funds (Continued)*

The pilot programme started from the Henderson community for the period from 1 October 2015 to 31 March 2016 and was subsequently renewed for another 2 years from 1 April 2016 to 31 March 2018. Subsequently, funding was also awarded to the following communities: Ang Mo Kio, Bukit Ho Swee, Lengkok Bahru and Whampoa, for the period from 1 January 2017 to 31 March 2019.

Unless specifically indicated, fund balances are not represented by any specific accounts, but are represented by all assets and liabilities of the Society.

12 INCOME TAX

The Society is a registered Charity under the Charities Act, Chapter 37 and its income is exempted from income tax.

13 TAX EXEMPT RECEIPTS

The Society issued tax deduction receipts for donations received from voluntary income during the financial year amounting to \$ 1,473,601 (2017: \$1,353,830).

14 PROGRAMME INCOME

Income from programmes run by the Society under unrestricted funds include:

<u>No.</u>	<u>Programme</u>	<u>2018</u>	<u>2017</u>
		\$	\$
1.	HealthyStart Child Development Centre	545,458	554,235
2.	Youth Corp Community Partnership	19,419	32,099
		<u>564,877</u>	<u>586,334</u>

15 OVERSEAS EXPENDITURE

<u>Country</u>	<u>Nature of Expense</u>	<u>2018</u>	<u>2017</u>
		\$	\$
Malaysia	Charity Bike 'n' Blade (Fundraising cycling event)**	10,945	17,121
East Africa	Overseas training programme and conference*	-	16,032
Indonesia	Overseas training programme and conference*	25,902	-
New Zealand	Overseas training programme and conference*	730	-
Thailand	Overseas training programme and conference*	4,106	4,568
		<u>41,683</u>	<u>37,721</u>

* This amount is included in the statement of financial activities (Note 5) under the staff training and event expense.

** This amount is included in the statement of financial activities (Note 5) under the event expenses.

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16 SPONSORSHIPS-IN-KIND

The following items of sponsorships-in-kind received from corporate donors are included in the statement of financial activities of the Society for financial year ended 31 December 2018.

No.	Item Description	Name of Donor	Amount Estimated By Donors (\$)
1	BB Food Rations	Boys Brigade	42,319
2	Sponsorship for Fairground 2018	Merrill Lynch Global Services Pte Ltd	31,952
3	Tickets :Boyce Avenue Live in SG	HYPE Records Pte Ltd	22,280
4	Pro Bond Personal Accident Insurance	ACR Capital Holdings Pte Ltd	21,382
5	Heartwarmers CNY Festive Packs	Heartwarmers Volunteer Group	18,900
6	Storybook, entitled Agnes and her Amazing Orchid: How Vanda Ms Joaquim became Singapore's National Orchid.	Epigram Books Pte Ltd	17,880
7	Venue at Zouk	Zouk Clarke Quay Pte Ltd	17,178
8	Hari Raya Festive Hamper	GIC Private Limited	16,000
9	Mattress	Donor unknown; coordinated by Abby	13,200
10	Venue Sponsorship for FG 2018	*SCAPE Co. Ltd	10,188
11	Food Ration Packs	DKSH Singapore Pte Ltd	10,000
12	Christmas Gift Distribution	Mapletree Industrial	10,000
13	Christmas Gift Distribution	LEGO Singapore Pte Ltd	10,000
14	Chinese New Year Hamper	GIC Private Limited	9,800
15	Food Rations	GO Holdings Pte Ltd	9,360
16	Food Items	Lonza Biologics Tuas Pte Ltd	9,000
17	Whisper Feminine Pads	Procter & Gamble Company	8,700
18	Back to School Pack	State Courts of Singapore	8,454
19	Deepavali Festive Packs	GIC Private Limited	8,000
20	Christmas Gift Distribution	Aon Hewitt Singapore Pte Ltd	7,600
21	Mountain Bikes	MCC Land (Singapore) Pte Ltd	7,500
22	Christmas Gift Distribution	Coty, Inc	6,900
23	Programme Fee - Function Room & Site Rental	FOCUS Adventure Pte Ltd	6,400
24	Food packs	Boys Brigade	5,840
25	Food Bundles	Nespresso Singapore	5,000
26	Mattress	Baker & Mckenzie Wong & Leow	5,000
27	Christmas Gift Distribution	Fuji Xerox Singapore Pte Ltd	5,000
28	Christmas Gift Distribution	Lloyd's Of London (Asia) Pte Ltd	5,000
29	Christmas Gift Distribution	Schroders Pte Ltd	5,000
30	Christmas Gift Distribution	Asia Square Tower 1 Pte Ltd	4,500
31	Tickets :Hyperplay Concert	Riot Games Services Pte Ltd	4,200
32	Foodbank Distribution	South32 Marketing Pte Ltd	4,000
33	Christmas Gift Distribution	Abbott Manufacturing (Singapore) Pte Ltd	4,000
34	Plush Toys and NTUC Vouchers	Gericke Pte Ltd	3,500

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16 SPONSORSHIPS-IN-KIND (Continued)

The following items of sponsorships-in-kind received from the corporate donors are included in the statement of financial activities of the Society for financial year ended 31 December 2018.
(Continued)

No.	Item Description	Name of Donor	Amount Estimated By Donors (\$)
35	Casio Baby-G Watches	United Overseas Bank Group	3,488
36	Waa Cow dining voucher	Waa Cow	3,100
37	\$20 food packs	Ngee Ann Poly Staff	3,000
38	Christmas Gift Distribution	Trafigura Group Pte. Ltd.	3,000
39	Christmas Gift Distribution	Far East Organisation	3,000
40	Exam Pack	State Courts of Singapore	2,800
41	Food Ration Packs	Samsung Asia Pte Ltd	2,795
42	Universal Studios + transport	Aon Singapore Pte Ltd	2,632
43	Baby Needs	Ministry of Defence, Singapore	2,410
44	CNY goodies bags	Civil Service College Singapore	2,400
45	Christmas Gift Distribution	Micron Technology, Inc	2,350
46	Christmas Gift Distribution	LTW Designworks Pte Ltd	2,250
47	Packs of Baby Diapers	Diapers Direct Pte Ltd	2,080
48	Food Rations	MSIG Insurance (Singapore) Pte Ltd	2,000
49	Food Ration Packs	Samsung Asia Pte Ltd	2,000
50	Hair Cutting and toy/clothes shopping	The Paragon, Singapore	1,800
51	Tickets :Fun-O-Rama	Anglo-Chinese Junior College	1,800
52	Bata Shoes Vouchers	Oversea-Chinese Banking Corporation, Limited	1,744
53	Sponsorship for Celebration Of Learning (COL)	Yio Chu Kang Zone 9 Residents' Committee	1,694
54	Tickets :SSO Super Heroes	Lim and Tan Securities Pte Ltd	1,600
55	Assisi Fun Day 2018	Lilian Ng	1,570
56	Sponsorship for Celebration Of Learning (COL)	Mapletree Business City Pte Ltd	1,500
57	Food Ration Packs	Abbott Manufacturing (Singapore) Pte Ltd	1,500
58	Christmas Gift Distribution	TP ICAP plc	1,500
59	(BIPS Svc Giving-3 Staff Volunteers-6/8-15/8/18)	The Harley Street Novena Pte Ltd	1,477
60	Sentosa Gives, Visit attractions	Sentosa Leisure Management Pte Ltd	1,432
61	(BIPS Svc Giving-4 Staff Volunteers-6/8-28/8/18)	The Harley Street Napier Pte Ltd	1,410
62	Christmas Gift Distribution	Safra Toa Payoh	1,140
63	Forest Adventure	Singapore Tourism Board	1,100
64	Tickets : Spiderman: Into the Spider Verse	Lions Clubs	1,000
65	Goodie Bags + Photos	Aon Singapore Pte Ltd	895
66	Tickets to Snow City	Prime Minister's Office Singapore	810
67	Food	Aon Singapore Pte Ltd	800
68	Kids' shoes	Raf Baby Shoes	800

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16 SPONSORSHIPS-IN-KIND (Continued)

The following items of sponsorships-in-kind received from the corporate donors are included in the statement of financial activities of the Society for financial year ended 31 December 2018.
(Continued)

No.	Item Description	Name of Donor	Amount Estimated By Donors (\$)
69	Tickets :Adventure Water Cove	Sentosa Harbourfront Business Association	760
70	Christmas Gift Distribution	Flow Traders Asia Pte Ltd	750
71	Tickets :S.E.A. Aquarium + Maritime Experiential Museum	Sentosa Harbourfront Business Association	720
72	Karcher Vacuum Cleaners	Horizon Singapore Terminals Pte Ltd	714
73	Make & Play Camp	KSB Singapore Asia Pacific Pte Ltd	669
74	Tickets :Disney/Pixar's Incredibles II	Boys' Town's charity event.	650
75	NTUC Groceries	Chen Sze	610
76	Team ExCELLence Programme	Camp Challenge Pte Ltd	535
77	Christmas Gift Distribution	M3S Total Talent Solutions	500
78	Festive School Packs	Air Bnb Singapore Pte Ltd	422
79	Kidzania Outing	Schenker Singapore Pte Ltd	400
80	Admission and Transport to Science Centre	FF Fraternity Social Organization	350
81	Lunch during Science Centre Outing	FF Fraternity Social Organization	320
82	Tickets :A StarWars Story Movie Night	KSL Maritime Mentorship	286
83	Baju Kurung	Team we Care we Share	250
84	Sentosa Fun Pass	Sentosa Harbourfront Business Association	204
85	Tickets :Royal Albatross Mast Climb Activity with F&B Voucher	Sentosa Harbourfront Business Association	166
86	Transportation for movie	Lions Clubs	160
87	Tickets :Sentosa 4D Adventureland	Sentosa Harbourfront Business Association	160
88	Pasta Tat Spaghetti (20x500GM)	The Foodbank Singapore	128
89	Christmas Gift Distribution	Pure Fitness Pte Ltd	120
90	Roasted Seaweed Sheet Crunchy	The Foodbank Singapore	100
91	Packs of Adult Diaper	Diapers Direct Pte Ltd	88
92	Milk Formula	Rosalind Tan	87
93	Converter Cable	Business Resilience Technology Pte Ltd	70
94	Tickets :Marvel Studio' Avengers: Infinity War * Movie Ticket	Jacqueline Khoo	36
			448,163

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16 SPONSORSHIPS-IN-KIND (Continued)

The following items of sponsorships-in-kind received from corporate donors are included in the statement of financial activities of the Society for financial year ended 31 December 2017.

No.	Item Description	Name of Donor	Amount Estimated By Donors (\$)
1	Gifts: Books	Marshall Cavendish Business Info Pte. Ltd.	40,984
2	Activity: Fairground Food & Games Stalls	Bank of America Merrill Lynch	38,000
3	Project Intan Event Sponsorship	The Intan	25,800
4	Food items: Festive Packs	Heartwarmers Volunteer Group	25,587
5	Personal Accident Insurance Premium	ACR Capital Holdings Pte. Ltd.	24,416
6	Christmas Gifts	Mapletree Industrial Trust	12,500
7	Christmas Gifts	Asia Square Tower 1 Pte. Ltd.	10,050
8	Gifts: Deepavali Festive Packs	GIC Private Limited	9,800
9	Christmas Gifts	National Council of Social Services	9,000
10	Gifts: Watches	June Liew	7,200
11	Food Items: Foodpacks	Caterpillar Inc	7,000
12	Gifts: Exam Care Packs for Children	Allianz Global Investors Singapore Limited	6,014
13	Christmas Gifts	City Development Limited	6,000
14	Christmas Gifts	Cloudera Singapore Pte. Ltd.	5,550
15	Activity: Coding Workshop	CA Technologies	5,379
16	Food Items & Vouchers: Foodpacks and NTUC Vouchers	State Courts	5,000
17	Christmas Gifts	Aon Hewitt Singapore Pte. Ltd.	5,000
18	Christmas Gifts	FintechSG Pte. Ltd.	5,000
19	Christmas Gifts	Fuji Xerox Asia Pacific Pte. Ltd.	5,000
20	Christmas Gifts	Lloyd's of London (Asia) Pte. Ltd.	5,000
21	Christmas Gifts	Motherswork	5,000
22	Gifts: Mattresses	Baker & McKenzie: Wong & Leow	4,750
23	Christmas Gifts	Mead Johnson Nutrition	4,040
24	Food Items: Food Ration	Experian Singapore Pte. Ltd.	4,000
25	Tickets: Kidzania	Rakan Riang Pte. Ltd.	3,554
26	Christmas Gifts	The Paragon, Singapore	3,000
27	Christmas Gifts	Trafigura	3,000
28	Food Items: Food Ration	Hengrich Pte. Ltd.	2,880
29	Food Items & Gifts: Foodpacks and water bottle	Foodbank and Disney	2,500
30	Christmas Gifts	Schroders PLC	2,500
31	Gifts: Lenovo Idea Pads 310	Koh Ser Mein	2,037
32	Food Items: Grocery Items	Crowe Horwath First Trust Mgmt Svs Pte. Ltd.	1,878
33	Activity: Swimming Lessons	Aquaducks	1,700
34	Food Items: Food Ration	Orchard Turn Development Pte. Ltd.	1,600
35	Gifts: Household Items	Honestbee Pte. Ltd.	1,575

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16 SPONSORSHIPS-IN-KIND (Continued)

The following items of sponsorships-in-kind received from corporate donors are included in the statement of financial activities of the Society for financial year ended 31 December 2017. (Continued)

No.	Item Description	Name of Donor	Amount Estimated By Donors (\$)
36	Food Items: Briyani	Majlis Ugama Islam Singapura (MUIS)	1,500
37	Food Items: Food Ration	Cheng Xin Ship Management Pte. Ltd.	1,500
38	Tickets: Assisi Fun Day Kampong Times	Audrey Wee	1,500
39	Vouchers for COL Awards Ceremony	Mapletree Investments Pte. Ltd.	1,500
40	Christmas Gifts	The Clementi Mall	1,500
41	Christmas Gifts	The Seletar Mall Pte. Ltd.	1,500
42	Food Items & Gifts: Milk Powder and Diapers	Honestbee Pte. Ltd.	1,452
43	Tickets: Sea Aquarium	Stirling Neighbourhood Committee	1,254
44	Tickets: Chicken Little	Singapore Repertory Theatre	1,206
45	Gifts: Earphones	Atlas Sound & Vision Pte. Ltd.	946
46	Christmas Gifts	The Lodge of St George	838
47	Tickets: Justice League	Trafigura Group Pte. Ltd.	650
48	Tickets: Transformers The Last Knight	Leong Wah Kheong	650
49	Activity: Amazing Race	CBRE Pte. Ltd.	600
50	Food Items: Food Ration	Bank of America Merrill Lynch	500
51	Vouchers: NTUC Fairprice	Marshall Cavendish Education Pte. Ltd.	400
52	Tickets: Thor Ragnarok	Honestbee Pte. Ltd.	360
53	Tickets: Coldplay	SportCares Foundation	312
54	Tickets: Yuletide Dance Production	John Mead Dance Company	288
55	Gifts: Retail Stall Gift Cards	Amelia and Gladys	280
56	Food Items: Milk Powder	Rosalind Tan	223
57	Tickets: Assisi Fun Day Kampong Times	Donor – Anonymous	200
58	Tickets: Chingay 2017	Civil Service College Singapore	120
	Total		<u>321,573</u>

17 OPERATING LEASE COMMITMENTS

The Society has entered into operating leases on the photocopier machines.

Rental expenses for premises and photocopier machines recognised in the statement of financial activities for the financial year amounted to \$37,723 and \$9,630 (2017: \$37,724 and \$9,255) respectively.

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17 OPERATING LEASE COMMITMENTS (Continued)

Future minimum lease payments payable under non-cancellable operating leases for photocopier machines as of 31 December are as follows:

	<u>2018</u>	<u>2017</u>
	\$	\$
Within one financial year	9,630	9,630
Within two to five financial years	24,878	34,508
	<u>34,508</u>	<u>44,138</u>

Rental of premises may be terminated by either lessee or lessor without assigning any reason therefore on giving to the other notice in writing. The Society has no intention to terminate the abovementioned leases for the next subsequent financial year.

The lease agreements do not contain any contingent rent payments.

18 CONTINGENT ASSETS

The Society is eligible for \$2.9 million Care and Share grant issued by the Government when the accumulated \$3 million donations are raised by 31 March 2016.

The Society has raised donations of \$7,567,628 for the period from 1 December 2013 to 31 March 2016 and is eligible for the full Care and Share matched grant. As at the end of the financial year, the Society has received an accumulated disbursement of \$2,610,000 (2017: \$2,315,798) of which \$294,201 (2017: \$487,400) was received in the current financial year. The Care and Share income recognised in the current financial year amounts to \$294,201 (2017: \$337,543).

As at the end of the financial year, the Society has a contingent asset amounting to \$290,000 (2017: \$584,202). The recognition is based on the grant matching criteria and quantum.

19 FUND-RAISING*(a) Fund-raising appeals*

During the financial year, the Society has received a total amount of \$86,753 (2017: \$51,306) in donations and \$92,610 (2017: \$83,610) in sale of coupons/tickets arising from public fund-raising activities.

(b) Fund-raising efficiency ratio

	<u>2018</u>	<u>2017</u>
	\$	\$
Gross donations, representing total receipts from fund-raising (Note 5)	1,967,354	1,714,531
Direct fund-raising expenses (Note 5)	94,379	70,577
Percentage of direct fund-raising expenses to total receipts	5%	4%

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20 MANAGEMENT OF RESERVES

The Society regards its unrestricted fund as its reserves.

The Society intends to maintain its reserves of at least one year of operating expenses to ensure that services can continue to function during lean years. Fund raising income usually reduces during periods when the economy is not performing well but it is also during these periods that beneficiaries need help the most.

Net cash resources of the Society are as follows:

	<u>2018</u>	<u>2017</u>
	\$	\$
Receivables (excluding prepayments) (Note 8)	677,615	436,827
Cash and cash equivalents (Note 9)	5,096,360	5,359,770
Payables (Note 10)	<u>(636,705)</u>	<u>(677,264)</u>
	<u>5,137,270</u>	<u>5,119,333</u>

The Society's overall approach to management of reserves remains unchanged from the previous financial year.

The Society is not subject to any externally imposed reserve requirements.

21 RECLASSIFICATIONS FROM PRIOR YEAR

Certain changes have been made to the prior period's financial statements to enhance comparability with the current year's financial statements.

The stated changes are as follows:

	<u>After the change</u>	<u>Before the change</u>
	<u>2017</u>	<u>2017</u>
	\$	\$
<u>Statement of financial activities</u>		
Income from generated funds		
Voluntary income	2,037,994	2,348,761
Activities for generating funds	67,116	-
Income from charitable activities	2,375,262	2,345,789
Other income	214,178	-
Costs of generating funds		
Costs of generating voluntary income	(392,150)	(321,573)
Costs of fund generating activities	<u>-</u>	<u>(70,577)</u>