



STATEMENT BY THE BOARD OF MANAGEMENT

In our opinion, the accompanying balance sheet, statement of financial activities and statement of cash flows together with the notes thereon are drawn up so as to exhibit a true and fair view of the state of affairs of Persatuan Pemuda Islam Singapura ("the Association") as at 31st March 2014, and of the financial transactions of the Association for the financial year ended on that date.

On behalf of the Board of Management,

SAPIAH MOLLA
President

KHUZAIMA RAJA KAMARUL-DEN
Honorary Treasurer

Signed on: 18 Aug 2014



FADHILLAH GOH & CO

Chartered Accountants, Singapore

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INDEPENDENT AUDITORS' REPORT TO PERSATUAN PEMUDI ISLAM SINGAPURA

We have audited the accompanying financial statements of Persatuan Pemuda Islam Singapura ("the Association"), which comprise the balance sheet of the Association as at 31st March 2014, the statement of financial activities and statement of cash flows of the Association for the financial year then ended, and a summary of significant accounting policies and other explanatory notes.

Board of Management's Responsibility for the Financial Statements

The Board of Management is responsible for the preparation of these financial statements that give a true and fair view in accordance with the provisions of the Singapore Charities Act, Chapter 37 (the "Charities Act"), the Singapore Societies Act, Chapter 311 (the "Societies Act") and Charities Accounting Standard ("CAS"), and devising and maintaining a system of internal accounting control 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 statement of financial activities and balance sheet and to maintain accountability of assets.

Auditors' Responsibility

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

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

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



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INDEPENDENT AUDITORS' REPORT TO PERSATUAN PEMUDI ISLAM SINGAPURA

Opinion

In our opinion, the financial statements of the Association are properly drawn up in accordance with the provisions of the Charities Act and CAS so as to give a true and fair view of the state of affairs of the Association as at 31st March 2014 and the results and cash flows of the Association for the financial year then ended on that date.

Report on Other Legal and Regulatory Requirements

In our opinion,

- (a) the accounting and other records required by the regulations enacted under the Societies Act to be kept by the Association have been properly kept in accordance with those regulations; and
- (b) the fund raising appeals held for the year ended 31st March 2014 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.

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

- a) the Association has not complied with the requirements of Regulation 15 (Fund-raising expenses) of the Charities (Institutions of a Public Character) Regulations; and
- b) the use of donation monies was not in accordance with the objectives of the Association as required under regulation 16 of the Charities (Institution of a Public Character) regulations

FADHILLAH GOH & CO
Public Accountants and
Chartered Accountants

Singapore:



BALANCE SHEET AS AT 31ST MARCH 2014

ASSETS	Note	2014	2013
		S\$	S\$
NON-CURRENT ASSETS			
Property, plant and equipment	4	1,265,248	849,010
Goodwill	5	102,617	117,277
Other receivables	7	9,773	11,572
		<u>1,377,638</u>	<u>977,859</u>
CURRENT ASSETS			
Fees receivable	6	79,020	80,117
Other receivables	7	1,387,029	731,668
Cash and cash equivalents	8	5,810,535	5,665,416
		<u>7,276,584</u>	<u>6,477,201</u>
LIABILITIES			
CURRENT LIABILITIES			
Other payables	9	793,163	1,179,322
		<u>793,163</u>	<u>1,179,322</u>
NET CURRENT ASSETS		<u>6,483,421</u>	<u>5,297,879</u>
NET ASSETS		<u>7,861,059</u>	<u>6,275,738</u>
FUNDS			
Unrestricted funds	2.12a	6,808,686	5,042,177
Restricted funds	2.12b	1,052,373	1,233,561
		<u>7,861,059</u>	<u>6,275,738</u>
TOTAL FUNDS		<u>7,861,059</u>	<u>6,275,738</u>


 STATEMENT OF FINANCIAL ACTIVITIES FOR THE FINANCIAL YEAR ENDED 31ST MARCH 2014

2014 UNRESTRICTED FUNDS	Child Care Fund		Designated Project Fund		Inspirasi Fund		Family Service Centre Fund		Student Care Centre Fund		As-Salaam Family Support Centre Fund		Vista Sakinah Fund		Training & Consultancy Fund		Total	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		\$
INCOME																		
Voluntary income																		
Donations	180,525	-	-	-	-	35,304	811	623	360	1,000	1,000	218,623						
	180,525	-	-	-	-	35,304	811	623	360	1,000	1,000	218,623						
Income from activities for generating funds																		
Fund-raising project	81,771	-	-	-	-	-	-	-	-	-	-	81,771						
	81,771	-	-	-	-	-	-	-	-	-	-	81,771						
Grants and subsidies																		
Government Funding	46,778	111,293	-	600,759	2,483,838	22,246	464,652	968,147	13,353	4,711,066								
MMCDF Funding	-	-	-	71,550	23,015	47,700	-	-	6,360	148,625								
NCSS Funding	-	-	-	-	366,717	-	443,925	-	-	810,642								
	46,778	111,293	-	672,309	2,873,570	69,946	908,577	968,147	19,713	5,670,333								
Income from charitable activities																		
Programme fees	-	173,546	330	25,283	85,947	2,131	29,668	119,034	39,076	475,015								
Sale of workbooks and stationeries	-	11,384	-	-	-	215	-	-	-	11,599								
School fees	16,883	1,836,617	-	-	63	556,258	-	-	123,309	2,533,130								
Zakat Commissions	572	-	-	-	-	-	-	-	-	572								
Profit sharing from MERCU (Note 12)	17,455	2,237,679	330	25,283	86,010	558,604	29,668	119,034	162,385	3,236,448								
Others																		
Membership fees	-	-	-	-	-	-	-	424	-	765								
Amortisation of grant	-	40,690	-	-	70,020	24,034	-	29,400	-	164,144								
Interest income	135	-	113	-	106	-	-	-	-	354								
Miscellaneous income	24,238	1,487	-	-	-	-	11,994	250	(12,092)	25,877								
	24,373	42,177	113	-	70,126	24,034	12,418	29,991	(12,092)	191,140								
Total income	350,902	2,391,149	443	697,592	3,065,010	653,395	951,286	1,117,532	171,006	9,398,315								



STATEMENT OF FINANCIAL ACTIVITIES FOR THE FINANCIAL YEAR ENDED 31ST MARCH 2014

2014 UNRESTRICTED FUNDS	General Fund	Child Care Fund	Designated Project Fund	Inspirasi Fund	Family Service Centre Fund	Student Care Centre Fund	As-Salaam Family Support Centre Fund	Vista Sakinah Fund	Training & Consultancy Fund	Total
	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$
EXPENSES										
Cost of activities for generating funds										
Fund-raising expenses	46,612	-	-	-	-	-	-	-	-	46,612
	46,612	-	-	-	-	-	-	-	-	46,612
Cost of governance										
Auditor's remuneration	7,337	3,950	-	1,227	4,796	1,103	1,571	1,864	552	22,400
	7,337	3,950	-	1,227	4,796	1,103	1,571	1,864	552	22,400
Cost of charitable activities										
Advertising	3,889	4,938	-	-	-	494	670	-	-	9,991
Amortisation of goodwill (Note 5)	-	7,330	-	-	-	-	-	-	-	7,330
Bank charges	4,453	-	137	-	-	-	-	-	-	4,590
CPF - employer's contribution	101,988	153,609	-	38,549	193,000	48,705	71,784	68,970	10,272	686,877
Computer expenses	34,740	9,545	-	10,935	48,137	15,900	14,408	21,610	3,401	158,676
Depreciation (Note 4)	21,458	100,899	-	3,270	92,246	29,676	11,442	45,302	1,101	305,394
Doubtful debts (Note 6)	-	-	-	-	-	25,127	-	-	-	25,127
Financial assistance and subsidies	-	-	2,540	506	15,203	-	-	-	-	18,249
Functions and meetings	37,755	5,436	-	1,425	10,988	8,274	1,728	553	4,829	70,988
Honorarium to trainers	520	-	-	-	-	-	-	-	-	520
Insurance	4,767	15,141	-	1,034	5,168	2,852	2,725	2,254	314	34,255
Membership fees	688	-	-	560	140	-	-	-	-	1,388
Miscellaneous	15,500	11,562	-	2,174	5,035	2,442	2,091	7,869	654	47,327
Balance carried forward	225,758	308,460	2,677	58,453	369,917	133,470	104,848	146,558	20,571	1,370,712



STATEMENT OF FINANCIAL ACTIVITIES FOR THE FINANCIAL YEAR ENDED 31ST MARCH 2014

	2014		General Fund		Child Care Fund		Designated Project Fund		Inspirasi Fund		Family Service Centre		Student Care Centre Fund		As-Salaam Family Support Centre Fund		Vista Sakinah Fund		Training & Consultancy Fund		Total	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
UNRESTRICTED FUNDS																						
EXPENSES (cont'd)																						
Cost of charitable activities (cont'd)																						
Balance brought forward	225,758	308,460	2,677	58,453	369,917	133,470	104,848	146,558	20,571	1,370,712												
Printing, postage and stationeries	12,662	4,927	-	2,940	16,985	3,030	4,389	6,131	3,491	54,555												
Professional fees	3,500	-	-	-	-	-	-	-	-	12,750												
Programme expenses	7,484	177,392	3,482	119,142	240,945	22,604	36,237	136,549	31,022	774,857												
Refreshment	6,979	49,697	18	929	2,592	36,594	638	490	1,276	99,213												
Rental of premises	2,056	4,407	-	2,192	5,362	3,162	1,714	1,689	-	20,582												
Repairs and maintenance	13,599	69,355	-	8,744	21,170	36,565	6,379	16,755	-	172,567												
Salaries and bonuses	22,774	21,713	-	16,131	72,995	13,155	16,802	16,080	-	179,650												
Staff recruitment and training	728,253	987,766	-	2,45,915	1,266,902	321,323	468,305	441,581	66,266	4,526,311												
Staff welfare	30,910	36,563	-	4,091	20,825	3,192	4,822	24,770	2,266	127,439												
Supplies and materials	9,702	16,907	-	1,456	9,376	3,042	6,305	5,134	787	52,709												
Telephone and facsimile	138	321	-	-	2,221	-	2,304	1,078	510	6,572												
Transport expenses	4,563	5,684	-	2,872	6,816	3,418	2,510	3,700	28	29,591												
Utilities	6,209	3,493	-	2,361	11,524	1,942	2,005	3,707	1,421	32,662												
	11,916	26,367	-	6,354	28,479	17,307	3,866	8,335	-	102,624												
Total cost	1,086,503	1,713,052	6,177	471,580	2,076,109	598,804	661,124	812,557	136,888	7,562,794												
SURPLUS/(DEFICIT) FOR THE FY	1,140,452	1,717,002	6,177	472,807	2,080,905	599,907	662,695	814,421	137,440	7,631,806												
RECONCILIATION OF FUNDS	(789,550)	674,147	(5,734)	224,785	984,105	53,488	288,591	303,111	33,566	1,766,509												
Total funds at beginning of FY	(3,521,146)	2,340,138	376,793	632,295	2,833,791	(2,137)	1,295,708	1,010,953	75,782	5,042,177												
Total funds at end FY	(4,310,696)	3,014,285	371,059	857,080	3,817,896	51,351	1,584,299	1,314,064	109,348	6,808,686												

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

STATEMENT OF FINANCIAL ACTIVITIES FOR THE FINANCIAL YEAR ENDED 31ST MARCH 2014

2013 UNRESTRICTED FUNDS		General Fund	Child Care Fund	Designated Project Fund	Inspirasi Fund	Family Service Centre Fund	Student Care Centre Fund	As-Salaam Family Support Centre Fund	Vista Sakinah Fund	Training & Consultancy Fund	Total
		S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$
INCOME											
Voluntary income											
Donations	130,325	27,653	-	-	-	20,095	120,032	1,032	20	1,000	300,157
	130,325	27,653	-	-	-	20,095	120,032	1,032	20	1,000	300,157
Income from activities for generating funds											
Fund-raising project	167,668	56	-	-	-	-	-	-	-	-	167,724
	167,668	56	-	-	-	-	-	-	-	-	167,724
Grants and subsidies											
Government Funding	45,620	57,008	-	446,484	2,057,659	5,467	421,141	999,251	-	-	4,032,630
MMCDF Funding	-	-	-	84,800	-	31,800	-	-	-	-	116,600
NCSS Funding	-	-	-	455,776	-	426,933	-	-	-	-	882,709
	45,620	57,008	-	531,284	2,513,435	37,267	848,074	999,251	-	-	5,031,939
Income from charitable activities											
Professional fees	-	-	-	4,229	-	-	-	-	4,000	78,611	86,840
Programme fees	-	245,038	27,332	31,028	8,498	10,234	114,052	-	-	-	529,245
Sale of workbooks and stationeries	-	32,402	-	-	685	-	-	-	-	-	33,087
School fees	11,192	3,367,434	-	-	320	487,207	593	-	-	6,685	3,873,431
Zakat Commissions	294	-	-	-	-	-	-	-	-	-	294
	11,486	3,644,874	27,332	31,028	97,612	496,390	10,827	118,052	-	85,296	4,522,897
Others											
Amortisation of grant	-	126,332	-	-	67,086	24,875	-	29,400	-	-	247,693
Membership fees	910	-	-	-	-	-	523	-	-	-	1,433
Interest income	131	-	124	-	145	-	122	-	-	-	522
Miscellaneous income	11,013	6,544	74	619	3,280	700	1,231	1,426	-	-	24,887
	12,054	132,876	198	619	70,511	25,575	1,876	30,826	-	-	274,535
Total income	367,153	3,862,467	27,530	562,931	2,701,653	679,264	861,809	1,148,149	86,296	10,297,252	

STATEMENT OF FINANCIAL ACTIVITIES FOR THE FINANCIAL YEAR ENDED 31ST MARCH 2014



2013 UNRESTRICTED FUNDS

EXPENSES

Cost of activities for generating funds

Fund-raising expenses

General Fund	Child Care Fund	Designated Project Fund	Inspirasi Fund	Family Service Centre Fund	Student Care Centre Fund	As-Salaam Family Support Centre Fund	Vista Sakinah Fund	Training & Consultancy Fund	Total
S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$
101,806	382	-	-	-	-	-	-	-	102,188
101,806	382	-	-	-	-	-	-	-	102,188

Cost of governance

Auditor's remuneration

4,000	9,000	-	1,000	2,000	2,000	1,000	1,000	-	20,000
4,000	9,000	-	1,000	2,000	2,000	1,000	1,000	-	20,000

Cost of charitable activities

Advertising
Amortisation of goodwill (Note 5)
Bank charges
Compensation to ex-staff
CPF - employer's contribution
Depreciation (Note 4)
Doubtful debts (Note 6 and 7)
Financial assistance and subsidies
Functions and meetings
Honarium to trainers
Insurance
Membership fees
Miscellaneous
Printing, postage and stationeries
Professional fees
Programme expenses
Refreshment
Rental of equipment
Rental of premises
Balance carried forward

10,383	3,024	-	-	280	578	-	50,300	-	64,565
-	14,660	-	-	-	-	-	-	-	14,660
4,881	-	125	-	190	-	120	-	-	5,316
24,902	-	-	-	-	-	-	-	-	24,902
105,440	288,191	-	36,157	188,623	42,028	79,039	61,987	1,354	802,819
26,765	263,810	-	1,764	145,133	29,871	10,230	43,741	1,101	522,415
-	-	-	-	34,364	30,716	-	-	-	65,080
50,000	-	100	255	17,271	-	127	-	-	67,753
33,849	20,296	-	1,000	9,174	2,027	2,460	1,000	-	69,806
11,640	-	-	-	-	-	-	-	3,900	15,540
5,352	21,396	-	1,714	7,554	3,055	3,117	2,773	-	44,961
100	-	300	-	780	-	-	-	-	1,180
15,598	22,935	42	1,601	7,547	3,107	3,371	10,545	376	65,122
8,779	9,010	-	2,545	10,881	1,905	1,817	5,704	2,702	43,343
149,480	27,120	-	-	-	-	-	-	48,763	225,363
5,956	266,303	11,536	86,978	243,602	18,692	30,471	126,309	2,216	792,063
4,051	100,954	-	96	4,137	34,223	2,319	181	1,104	147,065
-	9,175	-	2,217	4,320	4,108	1,794	1,794	-	23,408
13,140	132,024	-	8,448	21,060	35,150	6,840	16,188	-	232,850
470,316	1,178,898	12,103	142,775	694,916	205,460	141,705	320,522	61,516	3,228,211

STATEMENT OF FINANCIAL ACTIVITIES FOR THE FINANCIAL YEAR ENDED 31ST MARCH 2014

2013 UNRESTRICTED FUNDS EXPENSES (cont'd)	General Fund		Child Care Fund		Designated Project Fund		Inspirasi Fund		Family Service Centre Fund		Student Care Centre Fund		As-Salaam Family Support Centre Fund		Vista Sakinah Fund		Training & Consultancy Fund		Total			
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		
<u>Cost of charitable activities</u>																						
(cont'd)																						
Balance brought forward	470,316	1,178,898	12,103	142,775	694,916	205,460	141,705	320,522	61,516	3,228,211												
Repairs and maintenance	32,665	38,150	-	14,269	56,770	8,976	13,465	14,910	584	179,789												
Salaries and bonuses	736,379	1,829,816	-	216,280	1,184,060	283,205	448,604	378,502	16,312	5,093,158												
Staff recruitment & training	11,721	34,046	-	6,551	28,345	1,777	6,686	14,066	1,155	104,347												
Staff welfare	2,262	14,088	-	519	2,312	1,925	2,361	3,519	-	26,986												
Supplies and materials	2,717	6,217	-	540	619	1,105	4,314	2,061	466	18,039												
Telephone and facsimile	43,437	30,310	-	12,402	48,413	17,341	17,026	18,262	1,597	188,788												
Transport expenses	15,166	18,117	-	1,949	14,609	1,962	1,199	1,639	1,162	55,803												
Utilities	13,888	57,205	-	8,621	31,510	18,925	5,338	7,290	-	142,777												
Total cost	1,328,551	3,206,847	12,103	403,906	2,061,554	540,676	640,698	760,771	82,792	9,037,898												
SURPLUS/(DEFICIT) FOR THE FINANCIAL YEAR (FY)	1,434,357	3,216,229	12,103	404,906	2,063,554	542,676	641,698	761,771	82,792	9,160,086												
RECONCILIATION OF FUNDS	(1,067,204)	646,238	15,427	158,025	638,099	136,588	220,111	386,378	3,504	1,137,166												
Total funds at beginning of FY	(2,453,942)	1,693,900	361,366	474,270	2,195,692	(138,726)	1,075,597	624,576	72,278	3,905,011												
Total funds at end FY	(3,521,146)	2,340,138	376,793	632,295	2,833,791	(2,138)	1,295,708	1,010,954	75,782	5,042,177												

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



STATEMENT OF FINANCIAL ACTIVITIES FOR THE FINANCIAL YEAR ENDED 31ST MARCH 2014

Restricted Funds 2014

	Capital Grant Fund S\$	Building Fund S\$	Clients Assistance Fund S\$	Total S\$
INCOME				
<u>Voluntary income</u>				
Donations	-	-	4,815	4,815
<u>Income from activities for generating funds</u>				
Fund-raising projects	-	-	110,711	110,711
<u>Grants and subsidies</u>				
Grants	131,848	-	-	131,848
Total income	131,848	-	115,526	247,374
EXPENSES				
<u>Cost of activities for generating funds</u>				
Fund-raising expenses	-	-	68,761	68,761
<u>Cost of governance</u>				
<u>Cost of charitable activities</u>				
Amortisation of grant	203,062	-	-	203,062
Financial assistance and subsidies	-	-	115,946	115,946
Miscellaneous	-	-	109	109
Programme expenses	-	-	40,684	40,684
Total expenses	203,062	-	225,500	428,562
(DEFICIT) FOR THE FY	(71,214)	-	(109,974)	(181,188)

RECONCILIATION OF FUNDS

Total fund at beginning of FY	345,957	278,163	609,441	1,233,561
Total fund at end FY	<u>274,743</u>	<u>278,163</u>	<u>499,467</u>	<u>1,052,373</u>

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



STATEMENT OF FINANCIAL ACTIVITIES FOR THE FINANCIAL YEAR ENDED 31ST MARCH 2014

Restricted Funds 2013

	Capital Grant Fund S\$	Building Fund S\$	Clients Assistance Fund S\$	Total S\$
INCOME				
<u>Voluntary income</u>				
Donations	-	-	39,764	39,764
<u>Income from activities for generating funds</u>				
Fund-raising projects	-	-	189,208	189,208
<u>Grants and subsidies</u>				
Grants	49,371	-	-	49,371
Total income	<u>49,371</u>	<u>-</u>	<u>228,972</u>	<u>278,343</u>
EXPENSES				
<u>Cost of activities for generating funds</u>				
Fund-raising expenses	-	-	-	-
<u>Cost of governance</u>				
	-	-	-	-
<u>Cost of charitable activities</u>				
Amortisation of grant	247,694	-	-	247,694
Financial assistance and subsidies	-	-	229,896	229,896
Functions and meetings	-	-	800	800
Honorarium for trainers	-	-	4,030	4,030
Miscellaneous	-	-	623	623
Programme expenses	-	-	22,578	22,578
Staff training	-	-	3,614	3,614
Total expenses	<u>247,694</u>	<u>-</u>	<u>261,541</u>	<u>509,235</u>
(DEFICIT) FOR THE FINANCIAL YEAR	<u>(198,323)</u>	<u>-</u>	<u>(32,569)</u>	<u>(230,892)</u>
RECONCILIATION OF FUNDS				
Total fund at beginning of financial year	544,280	278,163	642,010	1,464,453
Total fund at end financial year	<u>345,957</u>	<u>278,163</u>	<u>609,441</u>	<u>1,233,561</u>

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



STATEMENT OF CASH FLOWS FOR THE FINANCIAL YEAR ENDED 31ST MARCH 2014

OPERATING ACTIVITIES	<u>Note</u>	<u>2014</u> S\$	<u>2013</u> S\$
Surplus/(Deficit) for the financial year			
- Unrestricted Funds		1,766,509	1,137,166
- Restricted Funds		(181,188)	(230,892)
Adjustments for:			
Amortisation of goodwill	5	14,660	14,660
Depreciation charge	4	406,293	522,415
OPERATING SURPLUS BEFORE WORKING CAPITAL CHANGES		<u>2,006,274</u>	<u>1,443,349</u>
CHANGES IN WORKING CAPITAL			
Decrease in fees receivable		1,097	119,302
(Increase) in other receivables		(653,562)	(484,098)
(Decrease)/Increase in other payables		(386,159)	39,532
NET CHANGE IN WORKING CAPITAL		<u>(1,038,624)</u>	<u>(325,264)</u>
NET CASH FLOWS FROM OPERATING ACTIVITIES		<u>967,650</u>	<u>1,118,085</u>
INVESTING ACTIVITIES			
Purchase of property, plant and equipment	4	(822,531)	(284,447)
NET CASH FLOWS (USED IN) INVESTING ACTIVITIES		<u>(822,531)</u>	<u>(284,447)</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS		145,119	833,638
CASH AND CASH EQUIVALENTS AT BEGINNING OF FINANCIAL YEAR		<u>5,665,416</u>	<u>4,831,778</u>
CASH AND CASH EQUIVALENTS AT END OF FINANCIAL YEAR		<u><u>5,810,535</u></u>	<u><u>5,665,416</u></u>

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



NOTES TO THE FINANCIAL STATEMENTS - 31ST MARCH 2014

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

1 GENERAL

PERSATUAN PEMUDI ISLAM SINGAPURA (Registration Number: S64SS0011K) is registered as a welfare organisation in accordance with the Societies Act, Chapter 311, and Institution of a Public Character (IPC) under the Charities Act, Chapter 37. The Association has been accorded the status of an Institution of Public Character (IPC) for the period from 1st July 2012 to 30th June 2014. The IPC status was subsequently renewed till 30th September 2015.

The registered address of the Association is at Blk. 1, Eunos Crescent, #01-2509, Singapore 400001.

The principal activities of the Association are to:

- a) Promote and cultivate educational, economic, cultural and social awareness and interests among Muslim women in Singapore;
- b) Enhance and promote the welfare of the Muslim family; and
- c) Operate and manage early childhood education centres, social services and student care centres.

The financial statements of the Association for the financial year ended 31st March 2014 were authorised for issue by the Board of Management passed on the date of Statement by Board of Management.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

2.1 Basis of Preparation

The financial statements of the Association have been prepared in accordance with the provisions of the Singapore Charities Act, Cap. 37 (the "Act") and Charities Accounting Standards (CAS). The accounting policies of the Association are consistent with the requirements of the CAS and are applied consistently to similar transactions, other events and conditions. The financial statements have been prepared under the historical cost convention, except as disclosed in the accounting policies below.



2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

The preparation of financial statements in conformity with CAS requires management to exercise its judgment in the process of applying the Association's accounting policies. It also requires the use of accounting estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and contingent liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the financial year. Although these estimates are based on management's best knowledge of current events and actions, actual results may ultimately differ from those estimates. The areas involving a higher degree of judgment or complexity are disclosed in Note 3 to the financial statements.

The financial statements are presented in Singapore dollars (\$), which is also the functional currency of the Association. Functional currency is the currency of the primary economic environment in which the Association operates.

2.2 Property, Plant and Equipment

All items of property, plant and equipment are initially recorded at cost. Subsequent to recognition, property, plant and equipment and furniture and fixtures are measured at cost less accumulated depreciation. The cost includes the cost of replacing part of the property, plant and equipment and borrowing costs that are directly attributable to the acquisition or production of a qualifying property, plant and equipment. The cost of an item of property, plant and equipment is recognised as an asset if, and only if, it is probable that future economic benefits associated with the item will flow to the Association and the cost of the item can be measured reliably.

When significant parts of property, plant and equipment are required to be replaced in intervals, the Association recognises such parts as individual assets with specific useful lives and depreciation, respectively. Likewise, when a major inspection is performed, its cost is recognised in the carrying amount of the property, plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognised in profit or loss as incurred.

Depreciation is computed on a straight-line basis so as to write off the valuation or cost of the property, plant and equipment over their estimated useful lives, which are as follows: -



2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

Office and kindergarten equipment	3-5 years
Furniture, fittings and renovations	5 years
Air-conditioners	5 years
Freehold property	50 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.

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

The residual value, useful life and depreciation method are reviewed at each financial year-end and adjusted prospectively, if appropriate.

2.3 Financial Assets

The Association has its financial assets in the following categories: cash and cash equivalents, trade and other receivables in financial assets. The classification depends on the purpose for which the assets were acquired.

Trade and other receivables are presented as current assets, except those maturing later than twelve months after the balance sheet date which are classified as non-current assets.

Trade and other receivables (excluding prepayments) are 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.

After initial recognition, trade and other receivables are subsequently measured at cost less any accumulated impairment losses. Prepayments are subsequently measured at the amount paid less the economic resources received or consumed during the financial year.

Financial assets are derecognised when the contractual rights to receive cash flows from the assets have expired or have been transferred and the Association has transferred substantially all risks and rewards of ownership. On derecognition of a financial asset in its entirety, the difference between the carrying amount and the sum of the consideration received is recognised in statement of financial activities.



2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

The amount of the allowance is the difference between the asset's carrying amount and the undiscounted future cash flows, excluding unearned interest of interest-bearing assets that the Association expects to receive from the assets. The amount of the allowance for impairment is recognized in the statement of financial activities.

2.4 Impairment of Financial Assets

The Association assesses at each balance sheet date whether there is objective evidence that a financial asset or a group of financial assets is impaired and recognises an allowance for impairment when such evidence exists.

An allowance for impairment is established when there is objective evidence that the Association will not be able to collect all amounts due according to the original terms of the receivables.

In the case of trade and other receivables, the amount of impairment loss is the difference between the financial asset's carrying amount and the undiscounted future cash flows, excluding unearned interest of interest-bearing assets that the Association expects to receive from the assets.

The recognised impairment loss is subsequently reversed if the amount of the impairment loss decreases and the decrease is related objectively to an event occurring after the impairment is recognised. The reversal shall not result in a carrying amount of the financial assets, net of any allowance account that exceeds what the carrying amount would have been had the impairment not previously been recognised. The reversal of impairment loss is recognised in the statement of financial activities.

2.5 Cash and Cash Equivalents

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

2.6 Financial Liabilities

Financial liabilities are recognised on the balance sheet when, and only when the Association become a party to the contractual provisions of the financial instrument. The Association derecognises financial liabilities when, and only when, the Association's obligations are discharged, cancelled or they expired.



2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

2.7 Trade and Other Payables

Trade and other payables, including due to subsidiary but excluding accruals, are normally settled on 30 to 60 days term. These are recognised at their transaction price, excluding transaction costs, if any, both at initial recognition and at subsequent measurement. Transaction costs are recognised as expenditure in the statements of financial activities as incurred. Accruals are recognised at the best estimate of the amount payable.

2.8 Fund Accounting

Monies received for specific purposes, including transfers from the general fund, are credited directly to the respective fund in the financial statements. These include restricted funds and unrestricted funds. Restricted funds are funds held by the Association that can only be applied for specific purposes. These funds are subject to specific trusts which may be declared by the donors or with their authority or created through legal process but are still within the wider objects of the Association. Unrestricted funds are expendable at the discretion of the Board in furtherance of the Association's objects. Designated fund is part of the unrestricted funds earmarked for a particular project. The designation is for administrative purpose only and does not restrict the Board's discretion to apply the fund.

Income and expenditure relating to specific funds are accounted for directly in the funds to which they relate. Common expenses, if any, are allocated on a reasonable basis to the funds based on a method suitable to this common expense. Assets and liabilities of the specific funds are pooled in the balance sheet.

Funds received for specific purposes such as purchase of depreciable assets are taken to relevant restricted fund account. This relevant fund will be reduced over the useful life of the asset in line with its depreciation. Depreciation is charged to the relevant designated funds where the asset is held.

2.9 Donated Assets

These are not reflected in the financial statements due to their immateriality.

2.10 Related Parties

A related party is defined as follows:

- a) A person or a close member of that person's family is related to the



2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

Association if that person:

- (i) Has control or joint control over the Association;
 - (ii) Has significant influence over the Association; or
 - (iii) Is a member of the key management personnel of the Association or of a parent of the Association.
- b) An entity is related to the Association if any of the following conditions applied:
- (i) The entity and the Association are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others).
 - (ii) One entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of a group of which the other entity is a member).
 - (iii) Both entities are joint ventures of the same third party.
 - (iv) One entity is a joint venture of a third entity and the other entity is an associate of the third entity.
 - (v) The entity is controlled or jointly controlled by a person identified in (a);
 - (vi) A person identified in (a) (i) has significant influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity).

2.11 Grants and Donations

The recognition of a promised grant or donation 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 of certainty and measurability are met. When conditions are attached, they must be fulfilled before the Association has unconditional entitlement to the income. The income are deferred as a liability where uncertainty exists as to whether the Association can meet the conditions and are recognised as income when there are sufficient evidence that the conditions imposed can be met.



2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

2.12 Funds

a) **Unrestricted Funds**

Unrestricted funds are available for use at the discretion of the board of management in the furtherance of the general objectives of the Association and which have not been designated for specific purposes.

General Fund

This fund is to be used for non-specific purposes at the discretion of the Board of Management in furtherance of the Association's objects.

Childcare Fund (Designated)

The objective of the Childcare Fund is to provide healthy foundation by nurturing the Islamic environment that contributes to the total development of children. Its programmes concentrate on 5 core areas of development namely, spiritual, intellectual, physical, social and emotional.

Inspirasi Fund (Designated)

This fund is designated for Inspirasi PPIS programme and activities. Inspirasi PPIS is a hub for marriage preparation and enrichment dedicated to young couples.

Designated Project Fund (Designated)

The Designated Project Fund provides several social service programmes that aim to meet the needs of the Malay/Muslim community and strengthen family life. This is possible through the support of the general public, funds raised through flag-day and other fund-raising projects in addition to receiving grants from Ministry of Community Development, Youth and Sports (MCYS), National Council of Social Services (NCSS), MUIS and Yayasan Mendaki.

Family Service Centre Fund (Designated)

PPIS Family Service Centre Fund provides preventive, development programmes to enable the family to function effectively as a unit within the community. The Fund also aims to promote, develop & maintain the well-being of family units to contribute to the progress of the community.



2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

Student Care Centre Fund (Designated)

The Student Care Centre Fund provides supervised care for school-going children aged 7-14 years old. The programme aims to alleviate the problems faced by latch key children. It offers a structures curriculum that emphasise wholesome care as well as enhancement of the children's development in all aspects. Children of low-income families are assisted with fee subsidies.

Training & Consultancy Fund (Designated)

The Training and Consultancy Unit began operations in October 2010. It serves as a platform to provide impactful training and consultancy work for professionals to develop cross-cultural competency as well as for members of the Muslim community to be aware and skilled in dealing with individual, family and social issues.

As-Salaam Family Support Centre Fund (Designated)

The As-Salaam Family Support Centre provides support programmes for single parents and children particularly those from the lower socio-economic background to cope and overcome challenges, to rebuild their family life and attain salaam or peace in their journey of life.

Vista Sakinah Fund

The Vistah Sakinah provides a comprehensive service to Malay/Muslim remarrying couples and stepfamilies. As a pilot project under As-Salaam PPIS Family Support Centre and funded by the Voluntary Capability Fund of the National Council of Social Services in 2005, the programme grew into a full scale service supported by the Ministry of Community Development Youth and Sports and the Community Leaders' Forum.

b) Restricted Funds

Restricted Funds are funds which are to be used in accordance with specific restriction imposed by the fund providers.

Building Fund

The Building Fund is established from donations received from donors who have specified that these donations are to be used for the setting up of the Association's building in the future.



2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

Clients Assistance Fund

Clients Assistance Fund comprises of the following funds:

- i) Lien Foundation Fund pertains to the amount donated by the foundation to the Association for the purpose of implementing a preschool education programme for low-income families.
- ii) The Foundation Schemes were set up to provide financial assistance to existing financial aid clients (Foundation - FSC) and to SCC students in their monthly programmes fees (Foundation - SCC). Receipts comprise donations from foundation
- iii) Zakat received is used to provide financial assistance to existing financial aid clients who are in debt but needs assistance to meet his/her basic needs such as utility bills, conservancy charges as well as housing. Receipts comprise from individuals.

Capital Grant Fund

Assets related grants or donations are recognised in the statement of financial activities as received. The restricted fund will then be reduced over the useful life of the asset in line with its depreciation.

2.13 Revenue Recognition

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Association and the revenue can be reliably measured, regardless of when the payment is made. Revenue is measured at the fair value of consideration received or receivable.

Cash donations which are still in collection containers at public and other premises or are in transit to the Association are not recognised as income until they have been received by the Association. 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 Association is reasonably quantifiable and measurable in which case an equivalent amount is recorded in expenditure, or capitalised as appropriate.

Donations-in-kind received for continuing use are capitalised and included in the balance sheet 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.



2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

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.

Interest income is recognised on a time proportion basis using the effective interest method.

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

The Association drives a substantial proportion of its income from voluntary donations. Because of the nature of these donations, the Association cannot provide accounting controls over contributions prior to the initial entry in the accounting records.

2.14 Expenditure

All expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all costs related to that activity.

Cost of Generating Funds

The cost of generating funds are those costs attributable to generating income for the Association, other than those costs incurred in undertaking charitable activities in furtherance of the Association's objects.

Charitable Activities

Expenditure on charitable activities comprises all costs incurred in the pursuit of the charitable objects of the Association. Those costs, where not wholly attributable, are apportioned between the categories of charitable expenditure. The total costs of each category of charitable expenditure therefore include an apportionment of support cost, where possible.

Governance Costs

Governance costs include the costs of governance arrangements, which relate to the general running of the Association as opposed to the direct management functions inherent in generating funds, service delivery and programme or project work. Expenditure on the governance of the charity will normally include both direct and related support costs which include



2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

internal and external audit, apportioned manpower costs and general costs in supporting the governance activities, legal advice for governing board members, and costs associated with constitutional and statutory requirements.

Other Expenditure

Other expenditure includes the payment of any expenditure that the Association has not been able to analyse within the main expenditure categories.

2.15 Employee Benefits - Defined Contribution Plans

The Association 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 which the related service is performed.

2.16 Operating Lease – As Lessee

Leases of assets in which a significant portion of the risks and rewards of ownership are retained by the lessor are classified as operating leases. Payments made under operating leases are taken to the statement of financial activities on a straight-line basis over the year 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.

2.17 Goodwill

Goodwill acquired in a business combination is classified as an asset. Goodwill is initially measured at its cost, being the excess of the cost of the business combination over the interest in the net fair value of the identifiable assets, liabilities and contingent liabilities.

After initial recognition, goodwill shall be measured at cost less accumulated amortisation.

The depreciable amount of goodwill is amortised on a straight-line basis over the useful life of 10 years.



2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

Amortisation begins when the intangible asset is available for use, i.e. when it is in the location and condition necessary for it to be capable of operating in the manner intended by management. Amortisation ceases when the intangible asset is derecognised.

The residual value of goodwill shall be assumed to be zero unless:

- a. There is a commitment by a third party to purchase the asset at the end of its useful life; or
- b. There is an active market for the asset and:
 - i. Residual value can be determined by reference to that market; and
 - ii. It is probable that such a market will exist at the end of the asset's useful life.

The useful lives, amortisation method and residual value shall be reviewed at the end of each reporting period and revised if necessary, subject to the constraint that the revised useful life shall not exceed 10 years from the date of acquisition.

When a previously acquired business is disposed, the carrying amount of goodwill relating to that business at the date of disposal shall be included in determining the gain or loss on disposal, except that goodwill recognised previously as a deduction from funds shall not be recognised in gain or loss on disposal.

3 CRITICAL ACCOUNTING ESTIMATES, ASSUMPTIONS AND JUDGMENTS

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

The Association makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. There are no critical accounting estimates and assumptions that would affect the application of accounting policies and amounts of assets, liabilities, revenue and expenses and disclosures made.



3 CRITICAL ACCOUNTING ESTIMATES, ASSUMPTIONS AND JUDGMENTS (CONT'D)

Critical Judgments Made in Applying Accounting Policies

The critical judgments 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:

Useful Lives of Property, Plant and Equipment

The cost of property, plant and equipment is depreciated on a straight-line basis over their useful lives. Management estimates the useful lives if these property, plant and equipment to be 3 to 5 years. These are common life expectancies applied in the operations of the Association.

The carrying amount of the Association's property, plant and equipment at 31st March 2014 was S\$ 528,061. Changes in the expected level of usage and technological developments could impact the economic useful lives and residual values of these assets, therefore future depreciation charges could be revised.

The accounting policies used by the Association have been applied consistently to all periods presented in these financial statements.

Impairment of Loans and Receivables

The Association assesses at each balance sheet date whether there is any objective evidence that a financial asset is impaired. To determine whether there is objective evidence of impairment, the Association considers factors such as the probability of insolvency or significant financial difficulties of the debtor and default or significant delay in payments.

Whether there is objective evidence of impairment, the amount and timing of future cash flows are estimated based on historical loss experience for assets with similar credit risk characteristics. The carrying amount of the Association's loans and receivables at the balance sheet date is disclosed in Note 6 and 7 to the financial statements.



NOTES TO THE FINANCIAL STATEMENTS – 31ST MARCH 2014

4 PROPERTY, PLANT AND EQUIPMENT	Furniture, fittings & renovation	Office & Kindergarten Equipment	Air Conditioners	Freehold Property	Total
	S\$	S\$	S\$	S\$	S\$
COST					
At 1 st April 2012	3,844,117	409,972	24,240	-	4,278,329
Additions	165,870	106,047	12,530	-	284,447
At 31 st March 2013 and 1 st April 2013	4,009,987	516,019	36,770	-	4,562,776
Additions	20,429	41,215	23,700	737,187	822,531
At 31 st March 2014	4,030,416	557,234	60,470	737,187	5,385,307
ACCUMULATED DEPRECIATION					
At 1 st April 2012	2,872,481	300,886	17,984	-	3,191,351
Depreciation charge	424,804	93,541	4,070	-	522,415
At 31 st March 2013 and 1 st April 2013	3,297,285	394,427	22,054	-	3,713,766
Depreciation charge *	317,653	79,830	8,810	-	406,293
At 31 st March 2014	3,614,938	474,257	30,864	-	4,120,059
NET CARRYING VALUE					
At 31 st March 2014	415,478	82,977	29,606	737,187	1,265,248
At 31 st March 2013	712,702	121,592	14,716	-	849,010

* Included S\$ 100,899 depreciation charged to MERCU account (see Note 12).



NOTES TO THE FINANCIAL STATEMENTS – 31ST MARCH 2014

5 GOODWILL	<u>2014</u>	<u>2013</u>
	S\$	S\$
Goodwill arising from acquisition	146,597	146,597
Less: Accumulated amortization	(43,980)	(43,980)
	<u>102,617</u>	<u>102,617</u>
<u>Movements in amortization accounts:</u>		
Beginning of financial year	29,320	29,320
Charge for the financial year	14,660	14,660
End of financial year	<u>43,980</u>	<u>43,980</u>
6 FEES RECEIVABLE	<u>2014</u>	<u>2013</u>
	S\$	S\$
Fees receivable	183,923	160,785
Less: Allowance for impairment	(104,903)	(80,668)
	<u>79,020</u>	<u>80,117</u>
<u>Movements in allowance accounts:</u>		
	<u>Collectively impaired</u>	
Beginning of financial year	80,668	49,952
Change for the financial year	25,127	30,716
Recovered	(892)	-
End of financial year	<u>104,903</u>	<u>80,668</u>

The Association has fees receivables amounting to S\$ 7,318 (2013: S\$ 22,849) that are past due (more than 90 days) at end of the reporting period but not impaired. These receivables are unsecured.



NOTES TO THE FINANCIAL STATEMENTS – 31ST MARCH 2014

7 OTHER RECEIVABLES	<u>2014</u>	<u>2013</u>
	S\$	S\$
Current		
Receivable from a contractor for double payment made	38,102 <u>(38,102)</u>	57,154 <u>(38,102)</u>
Less: Allowance for impairment	-	19,052
	657,832	-
Amount due from MERCU	-	1,500
Subsidy receivable	334,604	400,955
Grant receivable	67,671	6,361
Other debtors	9,999	7,469
Prepayments		
Deposit paid for purchase of a new freehold property	-	246,794
	55,878	49,537
Deposits	240,000	-
Receivable from MUIS – Baitulmal	21,045	-
GST receivable		
	<u>1,387,029</u>	<u>731,668</u>
Non-current		
	9,773	11,572
Staff loan	<u>9,773</u>	<u>11,572</u>
	<u>1,396,802</u>	<u>743,240</u>

Staff loan

The staff loan is given for the purpose of financing part of the school fees of the staff's children. The loan is interest free and unsecured. The repayment period is from July 2013 to March 2016 and the loan repayment is by monthly salary deduction.

Amount due from MERCU (see Note 12)

During the year, the Association entered into an agreement with MERCU Learning Point Pte. Ltd. (MERCU) whereby MERCU will manage all of the Association's child development centres effective from 1st October 2013 for a period of 2 years. Under the terms of the agreement, all income and expenses relating to the operations of the centres will be borne by MERCU. The Association is entitled to profit sharing as follows - 30% of the annual net profit if the annual net profit is below S\$ 380,000 and 50% if the annual net profit is at or above S\$ 380,000.

**NOTES TO THE FINANCIAL STATEMENTS – 31ST MARCH 2014****7 OTHER RECEIVABLES**Receivable from MUIS - Baitumal

This represents amount channelled to MUIS to be cleansed which have yet to be refunded to the Association. The Association has received funds from the Singapore Tote Board to fund some of the Association's programs. As advised by the Majlis Ugama Islam Singapura (MUIS), all funds received from Tote Board will be channelled to Baitumal for cleansing. MUIS will thereafter return the funds back to the Association. It will take about a month before the fund is transferred back to Association.

	2014	2013
	S\$	S\$
8 CASH AND CASH EQUIVALENTS		
Cash in hand	11,400	14,688
Cash at bank	5,693,725	5,545,423
Fixed deposits	105,410	105,305
	<u>5,810,535</u>	<u>5,665,416</u>
9 OTHER PAYABLES		
Provision for bonus	494,649	609,412
Accruals	191,458	290,638
Deposits received	-	176,781
Advanced fees	275	-
GST Payable	-	76,891
Capital Assistance Scheme	-	16,429
School Pocket Money Fund	5,553	9,171
Amount due to MERCU	101,228	-
	<u>793,163</u>	<u>1,179,322</u>

10 RELATED PARTY TRANSACTIONS

For the purpose of financial statements, parties are considered to be related to the Association if the Association has the ability, directly or indirectly, to control the party or exercise significant influence over the party in making financial and operating decisions, or vice versa, or where the Association and the party are subject to common control or common significant influence. Related parties may be individuals or other entities.

A related party includes the board members and key management personnel of the Association. It also includes an entity or person that directly or indirectly controls, is controlled by, or is under common or joint control with these persons. It also includes close members of the family of any individuals referred to herein and others who have the ability to control, jointly control or significantly influence



NOTES TO THE FINANCIAL STATEMENTS – 31ST MARCH 2014

10 RELATED PARTY TRANSACTIONS (CONT'D)

by or for which significant voting power in such entity resides with directly or indirectly, any such individual. Key management personnel include the CEO, managers and key executives.

It is not the normal practice for the board members, or people connected with them, to receive remuneration, or other benefits, from the Association for which they are responsible, or from institutions connected with the Association.

Key management's remuneration

The key management's remuneration is as follows:	2014	2013
	S\$	S\$
Salaries and related costs paid to CEO, Managers and key executives	<u>1,125,928</u>	<u>924,169</u>

The number of employees (including the key management personnel) whose remuneration amount is over S\$ 50,000 in the financial year is as follows:

Number of Employees in Bands

S\$50,000 to S\$100,000	8	8
S\$100,001 to S\$150,000	<u>4</u>	<u>3</u>

The Association's board members were not paid any remuneration during the financial year (2013: Nil).

All board members and staff of the Association are required to read and understand the conflict of interest policy in place and make full disclosure of interests, relationships and holdings that could potentially result in conflict of interests. When conflict of interest situation arises, the members or staff shall abstain from participating in the discussion, decision making and voting on the matters.

11 COMMITMENTS

a) Capital commitments

Capital expenditure contracted for as at the balance sheet date but not recognised in the financial statements is as follows:

	2014	2013
	S\$	S\$
Capital commitment in respect of purchase of a freehold property	<u>-</u>	<u>538,156</u>



NOTES TO THE FINANCIAL STATEMENTS – 31ST MARCH 2014

11 COMMITMENTS (CONT'D)

b) Operating Lease Commitments – As Lessee

Future minimum rental payable under operating lease at the balance sheet date is as follows:

	<u>2014</u>	<u>2013</u>
	S\$	S\$
Payable with one year	82,197	67,221
	<u>82,197</u>	<u>67,221</u>

Operating lease payments recognised in the statement of financial activities during the financial year amounting to S\$172,567 (2013: S\$232,850).

12 PROFIT SHARING FROM MERCU (CONT'D)

	<u>2014</u>	<u>2013</u>
	S\$	S\$
INCOME		
Amortisation of grant	38,917	-
Government funding	1,382,986	-
Miscellaneous income	13,463	-
Programme fees	148,562	-
Sales of workbooks and stationeries	27,407	-
School fees	474,624	-
	<u>2,085,959</u>	<u>-</u>
LESS: EXPENSES		
Amortisation of goodwill	7,330	-
Auditors' remuneration	3,950	-
CPF - employer's contribution	193,139	-
Computer expenses	6,596	-
Depreciation	100,899	-
Functions and meetings	164	-
Insurance	1,857	-
Miscellaneous expense	3,962	-
Printing, postage and stationeries	7,031	-
Programme expenses	221,724	-
Refreshment	368	-
Rental of equipment	6,915	-
Rental of premises	81,118	-
Repairs and maintenance	18,625	-
Salaries and bonuses	925,223	-



NOTES TO THE FINANCIAL STATEMENTS – 31ST MARCH 2014

12 PROFIT SHARING FROM MERCU (CONT'D)

	<u>2014</u>	<u>2013</u>
	S\$	S\$
LESS: EXPENSES		
Staff recruitment and training	12,403	-
Staff welfare	15,263	-
Supplies and materials	2,628	-
Telephone and facsimile	12,204	-
Transport	3,256	-
Utilities	29,040	-
	<u>1,653,695</u>	-
SURPLUS FOR THE FINANCIAL YEAR	<u>432,264</u>	-
<u>Profit apportionment:</u>		
Association - 50%	<u>216,132</u>	-
MERCU - 50%	<u>216,132</u>	-
	<u>432,264</u>	-

13 RESERVE POLICY

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

	<u>2014</u>	<u>2013</u>
	S\$	S\$
Unrestricted funds	6,808,686	5,042,177
Net liquid assets available to meet		
Expenditure obligation	7,210,707	6,173,401
Total operating expenditure	<u>7,631,806</u>	<u>8,912,393</u>
Ratio of net liquid assets to total operating expenses	<u>0.94</u>	<u>0.69</u>

The Association does not have any externally imposed capital requirements for the financial years ended 31 March 2014 and 31 March 2013. There were no changes in the Association's reserve policy during the financial year.



14 TAX EXEMPT RECEIPTS

Tax exempt receipts have been issued by the Association and its activity centres during the financial year for the donations received amounting to S\$96,436 (2013: S\$ 258,771).

15 TAXATION

The Association is an approved charitable organisation under the Charities Act, Cap 37 and an Institution of a Public Character under the Income Tax Act, Cap 134.

No provision for income tax is made in the financial statements as the Association, being a charity, is exempted from income tax.

BALANCE SHEET - BY FUNDS AS AT 31ST MARCH 2014

APPENDIX A

2014	UNRESTRICTED FUNDS										RESTRICTED FUNDS			
	General Fund	Child Care Fund	Designated Project Fund	Inspirasi Fund	Family Service Centre Fund	Student Care Centre Fund	As-Salaam Family Support Centre Fund	Vista Sakinah Fund	Training & Consultancy Fund	Capital Grant Fund	Building Assistance Fund	Clients Fund	Total	
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		
NON-CURRENT ASSETS														
Property, plant and equipment	751,596	321,322	-	6,453	95,066	28,308	19,404	41,587	1,512	-	-	-	1,265,248	
Goodwill	-	102,617	-	-	-	-	-	-	-	-	-	-	102,617	
Other receivables	9,773	-	-	-	-	-	-	-	-	-	-	-	9,773	
	761,369	423,939	-	6,453	95,066	28,308	19,404	41,587	1,512	-	-	-	1,377,638	
CURRENT ASSETS														
Fees receivables	-	260	-	-	-	22,790	-	-	55,970	-	-	-	79,020	
Other receivables	597,126	183,789	(10)	3,958	411,491	(28,206)	112,425	71,192	35,180	-	-	84	1,387,029	
Cash and cash equivalents	(2,901,081)	1,542,320	371,069	675,134	2,886,939	(46,441)	1,274,081	1,015,643	10,688	270,646	278,163	433,374	5,810,535	
	(2,303,955)	1,726,369	371,059	679,092	3,298,430	(51,857)	1,386,506	1,086,835	101,838	270,646	278,163	433,458	7,276,584	
CURRENT LIABILITIES														
Other payables	62,482	276,482	-	32,328	184,942	61,019	83,391	80,280	12,239	-	-	-	793,163	
	62,482	276,482	-	32,328	184,942	61,019	83,391	80,280	12,239	-	-	-	793,163	
NET CURRENT ASSETS/ (LIABILITIES)	(2,366,437)	1,449,887	371,059	646,764	3,113,488	(112,876)	1,303,115	1,006,555	89,599	270,646	278,163	433,458	6,483,421	
NET ASSETS/ (LIABILITIES)	(1,605,068)	1,873,826	371,059	653,217	3,208,554	(84,568)	1,322,519	1,048,142	91,111	270,646	278,163	433,458	7,861,059	

The balance sheet - by funds does not form part of the audited financial statements and therefore it is not covered in the auditors' report.

BALANCE SHEET - BY FUNDS AS AT 31ST MARCH 2014

APPENDIX A

	UNRESTRICTED FUNDS										RESTRICTED FUNDS			
	General Fund	Child Care Fund	Designated Project Fund	Inspirasi Fund	Family Service Centre Fund	Student Care Centre Fund	As-Salaam Family Support Centre Fund	Vista Sakinah Fund	Training & Consultancy Fund	Capital Grant Fund	Building Fund	Clients Assistance Fund	Total	
	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	
NON-CURRENT ASSETS														
Property, plant and equipment	30,046	495,545	-	1,384	173,252	51,345	15,232	79,594	2,612	-	-	-	849,010	
Goodwill	-	117,277	-	-	-	-	-	-	-	-	-	-	117,277	
Other receivables	11,572	-	-	-	-	-	-	-	-	-	-	-	11,572	
	41,618	612,822	-	1,384	173,252	51,345	15,232	79,594	2,612	-	-	-	977,859	
CURRENT ASSETS														
Fees receivables	-	11,499	-	-	-	51,284	-	-	17,334	-	-	-	80,117	
Other receivables	267,120	40,177	-	160,180	31,751	160,770	-	71,308	362	-	-	-	731,668	
Cash and cash equivalents	(1,684,798)	1,220,440	376,792	350,757	2,447,022	(289,880)	1,212,331	736,150	63,041	345,957	278,163	609,441	5,665,416	
	(1,417,678)	1,272,116	376,792	510,937	2,478,773	(77,826)	1,212,331	807,458	80,737	345,957	278,163	609,441	6,477,201	
CURRENT LIABILITIES														
Other payables	230,889	453,999	-	36,024	223,272	55,611	109,046	62,913	7,568	-	-	-	1,179,322	
	230,889	453,999	-	36,024	223,272	55,611	109,046	62,913	7,568	-	-	-	1,179,322	
NET CURRENT ASSETS/ (LIABILITIES)	(1,648,567)	818,117	376,792	474,913	2,255,501	(133,437)	1,103,285	744,545	73,169	345,957	278,163	609,441	5,297,879	
NET ASSETS/ (LIABILITIES)	(1,606,949)	1,430,939	376,792	476,297	2,428,753	(82,092)	1,118,517	824,139	75,781	345,957	278,163	609,441	6,275,738	

The balance sheet - by funds does not form part of the audited financial statements and therefore it is not covered in the auditors' report.

**CHILDCARE CENTRE FUND**

APPENDIX B

DETAILED INCOME STATEMENT FOR THE FINANCIAL YEAR ENDED 31ST MARCH 2014

	2014	2013
	S\$	S\$
INCOME		
Amortisation of grant	40,690	126,332
Donations	-	27,653
Fundraising project	-	(326)
Government funding	111,293	57,008
Miscellaneous income	1,487	6,544
Profit sharing from MERCU (see Note 12)	216,132	-
Programme fees	173,546	245,038
Sales of workbooks and stationeries	11,384	32,402
School fees	<u>1,836,617</u>	<u>3,367,434</u>
	<u>2,391,149</u>	<u>3,862,085</u>
LESS: EXPENSES		
Advertising	4,938	3,024
Amortisation of goodwill	7,330	14,660
Auditors' remuneration	3,950	9,000
CPF - employer's contribution	153,609	288,191
Computer expenses	9,545	-
Depreciation	100,899	263,810
Functions and meetings	5,436	20,296
Insurance	15,141	21,396
Management fees	146,839	385,000
Miscellaneous expense	11,562	22,935
Printing, postage and stationeries	4,927	9,010
Professional fees	-	27,120
Programme expenses	177,392	266,303
Refreshment	49,697	100,954
Rental of equipment	4,407	9,175
Rental of premises	69,355	132,024
Repairs and maintenance	21,713	38,150
Salaries and bonuses	987,766	1,829,816
Staff recruitment & training	36,563	34,046
Staff welfare	16,907	14,088
Supplies and materials	321	6,217
Telephone and facsimile	5,684	30,310
Transport expenses	3,493	18,117
Utilities	26,367	57,205
	<u>(1,863,841)</u>	<u>(3,600,847)</u>
SURPLUS FOR THE FY	<u>527,308</u>	<u>261,238</u>

Additional information:

Expense include management fee paid to the general fund amounting to S\$ 146,839 (2013: S\$ 385,000) which was eliminated in the Group's Income Statement.

The detailed income statement does not form part of the audited financial statements and therefore it is not covered in the auditors' report.

**INSPIRASI FUND**

APPENDIX C

DETAILED INCOME STATEMENT FOR THE FINANCIAL YEAR ENDED 31ST MARCH 2014

	2014	2013
	S\$	S\$
INCOME		
Government funding	600,759	446,484
Miscellaneous income	-	619
MMCDF Funding	71,550	84,800
NCSS funding	-	-
Professional fees	-	31,028
Programme fees	25,283	-
	<u>697,592</u>	<u>562,931</u>
LESS: EXPENSES		
Auditors' remuneration	1,227	1,000
Computer expenses	10,935	-
CPF - employer's contribution	38,549	36,157
Depreciation	3,270	1,764
Financial assistance and subsidies	506	255
Functions and meetings	1,425	1,000
Insurance	1,034	1,714
Management fees	37,868	60,000
Membership fees	560	-
Miscellaneous expense	2,174	1,601
Printing, postage and stationeries	2,940	2,545
Programme expense	119,142	86,978
Refreshments	929	96
Rental of equipment	2,192	2,217
Rental of premises	8,744	8,448
Repairs and maintenance	16,131	14,269
Salaries and bonuses	245,915	216,280
Staff recruitment and training	4,091	6,551
Staff welfare	1,456	519
Supplies and materials	-	540
Telephone and facsimile	2,872	12,402
Transport expenses	2,361	1,949
Utilities	6,354	8,621
	<u>(510,675)</u>	<u>(464,906)</u>
SURPLUS FOR THE FY	<u>186,917</u>	<u>98,025</u>

Additional information:

Expense include management fee paid to the general fund amounting to S\$ 37,868 (2013: S\$ 60,000) which was eliminated in the Group's Income Statement.

The detailed income statement does not form part of the audited financial statements and therefore it is not covered in the auditors' report.



FAMILY SERVICE CENTRE FUND

APPENDIX D

DETAILED INCOME STATEMENT FOR THE FINANCIAL YEAR ENDED 31ST MARCH 2014

	2014 S\$	2013 S\$
INCOME		
Amortisation of grant	70,020	67,086
Donations	35,304	20,095
Government funding	2,483,838	2,057,659
Interest income	106	145
Miscellaneous income	-	3,280
MMCDF funding	23,015	-
NCSS funding	366,717	455,776
Professional fees	-	4,229
Programme fees	85,947	93,063
School fees	63	320
	<u>3,065,010</u>	<u>2,701,653</u>
LESS: EXPENSES		
Advertising	-	280
Auditors' remuneration	4,796	2,000
Bank charges	-	190
Computer expenses	48,137	-
CPF - employer's contribution	193,000	188,623
Depreciation	92,246	145,133
Doubtful debts (Note 7)	-	34,364
Financial assistance and subsidies	15,203	17,271
Functions and meetings	10,988	9,174
Insurance	5,168	7,554
Management fees	165,201	170,000
Membership fees	140	780
Miscellaneous expense	5,035	7,547
Printing, postage and stationeries	16,985	10,881
Programme expenses	240,945	243,602
Refreshment	2,592	4,137
Rental of equipment	5,362	4,320
Rental of premises	21,170	21,060
Repairs and maintenance	72,995	56,770
Salaries and bonuses	1,266,902	1,184,060
Staff recruitment and training	20,825	28,345
Staff welfare	9,376	2,312
Supplies and materials	2,221	619
Telephone and facsimile	6,816	48,413
Transport expenses	11,524	14,609
Utilities	28,479	31,510
	<u>(2,246,106)</u>	<u>(2,233,554)</u>
SURPLUS FOR THE FY	<u>818,904</u>	<u>468,099</u>

Additional information:

Expense include management fee paid to the general fund amounting to S\$165,201 (2013: S\$170,000) which was eliminated in the Group's Income Statement.

The detailed income statement does not form part of the audited financial statements and therefore it is not covered in the auditors' report.

**STUDENT CARE CENTRE FUND**

APPENDIX E

DETAILED INCOME STATEMENT FOR THE FINANCIAL YEAR ENDED 31ST MARCH 2014

	<u>2014</u>	<u>2013</u>
	S\$	S\$
INCOME		
Amortisation of grant	24,034	24,875
Donations	811	120,032
Government funding	22,246	5,467
Miscellaneous income	-	700
MMCDF Funding	47,700	31,800
Programme fees	2,131	8,498
Sales of workbooks and stationeries	215	685
School fees	556,258	487,207
	<u>653,395</u>	<u>679,264</u>
LESS: EXPENSES		
Advertising	494	578
Auditors' remuneration	1,103	2,000
Computer expenses	15,900	-
CPF - employer's contribution	48,705	42,028
Depreciation	29,676	29,871
Doubtful debts	25,127	30,716
Functions and meetings	8,274	2,027
Insurance	2,852	3,055
Management fees	40,471	30,000
Miscellaneous expense	2,442	3,107
Printing, postage and stationeries	3,030	1,905
Programme expenses	22,604	18,692
Refreshment	36,594	34,223
Rental of equipment	3,162	4,108
Rental of premises	36,565	35,150
Repairs and maintenance	13,155	8,976
Salaries and bonuses	321,323	283,205
Staff recruitment and training	3,192	1,777
Staff welfare	3,042	1,925
Supplies and materials	-	1,105
Telephone and facsimile	3,418	17,341
Transport expenses	1,942	1,962
Utilities	17,307	18,925
	<u>(640,378)</u>	<u>(572,676)</u>
(DEFICIT)/SURPLUS FOR THE FY	<u>13,017</u>	<u>106,588</u>

Additional information:

Expense include management fee paid to the general fund amounting to S\$ 40,471 (2013: S\$ 30,000) which was eliminated in the Group's Income Statement.

The detailed income statement does not form part of the audited financial statements and therefore it is not covered in the auditors' report.



AS-SALAAM FAMILY SUPPORT CENTRE FUND

APPENDIX F

DETAILED INCOME STATEMENT FOR THE FINANCIAL YEAR ENDED 31ST MARCH 2014

	2014	2013
	S\$	S\$
INCOME		
Donations	623	1,032
Government funding	464,652	421,141
Interest income	-	122
Membership fees	424	523
Miscellaneous income	11,994	1,231
NCSS funding	443,925	426,933
Professional fees	-	-
Programme fees	29,668	10,234
School fees	-	593
	<u>951,286</u>	<u>861,809</u>
LESS: EXPENSES		
Advertising	670	-
Auditors' remuneration	1,571	1,000
Bank charges	-	120
Computer expenses	14,408	-
CPF - employer's contribution	71,784	79,039
Depreciation	11,442	10,230
Financial assistance and subsidies	-	127
Functions and meetings	1,728	2,460
Insurance	2,725	3,117
Management fees	66,763	75,000
Miscellaneous expense	2,091	3,371
Printing, postage and stationeries	4,389	1,817
Programme expense	36,237	30,471
Refreshment	638	2,319
Rental of equipment	1,714	1,794
Rental of premises	6,379	6,840
Repairs and maintenance	16,802	13,465
Salaries and bonuses	468,305	448,604
Staff recruitment and training	4,822	6,686
Staff welfare	6,305	2,361
Supplies and materials	2,304	4,314
Telephone and facsimile	2,510	17,026
Transport expenses	2,005	1,199
Utilities	3,866	5,338
	<u>(729,458)</u>	<u>(716,698)</u>
SURPLUS FOR THE FY	<u>221,828</u>	<u>145,111</u>

Additional information:

Expense include management fee paid to the general fund amounting to S\$ 66,763 (2013: S\$ 75,000) which was eliminated in the Group's Income Statement.

The detailed income statement does not form part of the audited financial statements and therefore it is not covered in the auditors' report.

**VISTA SAKINAH FUND**

APPENDIX G

DETAILED INCOME STATEMENT FOR THE FINANCIAL YEAR ENDED 31ST MARCH 2014

	<u>2014</u>	<u>2013</u>
	S\$	S\$
INCOME		
Amortisation of grant	29,400	29,400
Donations	360	20
Government funding	968,147	999,251
Miscellaneous income	250	1,426
Membership fees	341	-
Professional fees	-	4,000
Programme fees	119,034	114,052
	<u>1,117,532</u>	<u>1,148,149</u>
LESS: EXPENSES		
Advertising	-	50,300
Auditors' remuneration	1,864	1,000
Computer expenses	21,610	-
CPF - employer's contribution	68,970	61,987
Depreciation	45,302	43,741
Functions and meetings	553	1,000
Insurance	2,254	2,773
Management fees	64,954	85,000
Miscellaneous expense	7,869	10,545
Printing, postage and stationeries	6,131	5,704
Programme expense	136,549	126,309
Refreshments	490	181
Rental of equipment	1,689	1,794
Rental of premises	16,755	16,188
Repairs and maintenance	16,080	14,910
Salaries and bonuses	441,581	378,502
Staff recruitment and training	24,770	14,066
Staff welfare	5,134	3,519
Supplies and materials	1,078	2,061
Telephone and facsimile	3,700	18,262
Transport expenses	3,707	1,639
Utilities	8,335	7,290
	<u>(879,375)</u>	<u>(846,771)</u>
SURPLUS FOR THE FY	<u>238,157</u>	<u>301,378</u>

Additional information:

Expense include management fee paid to the general fund amounting to S\$ 64,954 (2013: S\$ 85,000) which was eliminated in the Group's Income Statement.

The detailed income statement does not form part of the audited financial statements and therefore it is not covered in the auditors' report.

**TRAINING & CONSULTANCY FUND**

APPENDIX H

DETAILED INCOME STATEMENT FOR THE FINANCIAL YEAR ENDED 31ST MARCH 2014

	<u>2014</u>	<u>2013</u>
	S\$	S\$
INCOME		
Donations	1,000	1,000
Government funding	13,353	
MMCDF funding	6,360	-
Miscellaneous income	(12,092)	-
Programme fees	39,076	78,611
School fees	123,309	6,685
	<u>171,006</u>	<u>86,296</u>
LESS: EXPENSES		
Auditors' remuneration	552	-
Computer expenses	3,401	-
CPF - employer's contribution	10,272	1,354
Depreciation	1,101	1,101
Functions and meetings	4,829	-
Honoriarium	-	3,900
Insurance	314	-
Management fees	17,234	-
Miscellaneous expense	654	376
Printing, postage and stationeries	3,491	2,702
Professional fees	9,250	48,763
Programme expense	31,022	2,216
Refreshments	1,276	1,104
Repairs and maintenance	-	584
Salaries and bonuses	66,266	16,312
Staff recruitment and training	2,266	1,155
Staff welfare	787	-
Supplies and materials	510	466
Telephone and facsimile	28	1,597
Transport expenses	1,421	1,162
	<u>(154,674)</u>	<u>(82,792)</u>
SURPLUS FOR THE FY	<u>16,332</u>	<u>3,504</u>

Additional information:

Expense include management fee paid to the general fund amounting to S\$ 17,234 (2013: S\$ Nil) which was eliminated in the Group's Income Statement.

The detailed income statement does not form part of the audited financial statements and therefore it is not covered in the auditors' report.



PERSATUAN PEMUDI ISLAM SINGAPURA CENTRES

APPENDIX I

Details of the centres of the Association are as follows:

<u>Name of Centres</u>	<u>Principal of Activities</u>	<u>Location</u>
As-Salaam PPIS Family Support Centre	Provision of support programmes for single parents and children particularly those from the lower socio-economic	Blk 322 Ubi Avenue 1 #01-591 Singapore 400322
PPIS-Jurong Family Service Centre (West)	Provision of preventive, development and remedial programmes to enable the family to function effectively as a unit within the community	Blk 301 Bukit Batok St 31 #01-01 Singapore 650301
PPIS-Jurong Family Service Centre (East)	Provision of preventive, development and remedial programmes to enable the family to function effectively as a unit within the community	Blk 41 Chai Chee St 31 #01-16 Singapore 461041
PPIS Student Care Centre (Bedok)	Provision of supervised care for school-going children aged 7-14 years old	Blk 136 Bedok Reservoir Rd #01-1425 Singapore 470136
PPIS Student Care Centre (Jurong)	Provision for supervised care for school-going children aged 7-14 years old	Blk 520 Jurong West St 52 #01-195 Singapore 640520
PPIS Child Development Centre Bukit Batok	Provision for early childhood education	21 Bukit Batok East Ave 6 Singapore 659759
PPIS Child Development Centre - Pasir Ris 1	Provision of child care centre services	Blk 557 Pasir Ris St 51 #01-201 Singapore 510557
PPIS Child Development Centre - Pasir Ris 2	Provision of child care centre services	Blk 187 Pasir Ris St 11 #01-88 Singapore 520187
PPIS Child Development Centre - Bedok Reservoir	Provision of child care centre services	Blk 709 Bedok Reservoir Rd #01-3854 Singapore 470709

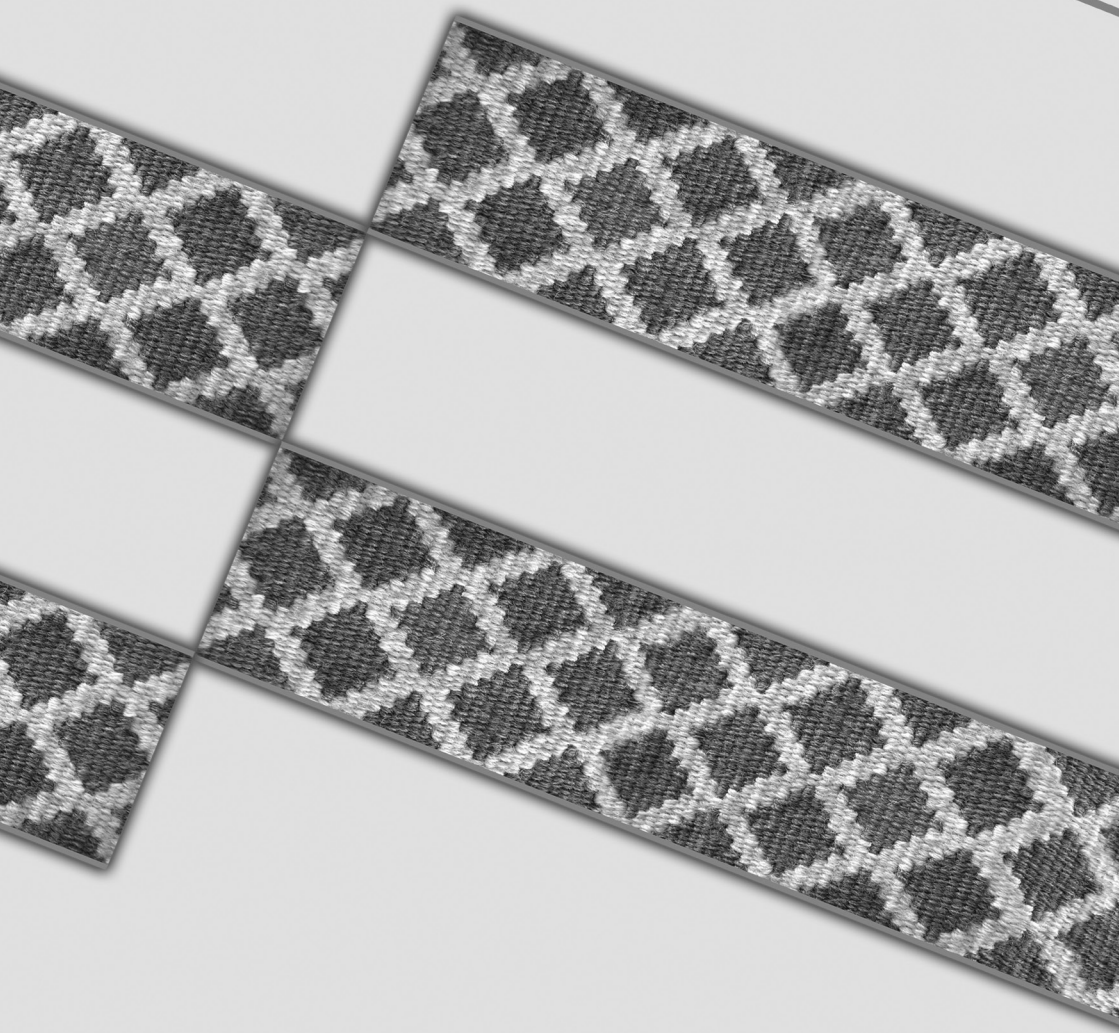


PERSATUAN PEMUDI ISLAM SINGAPURA CENTRES

APPENDIX I

Details of the centres of the Association are as follows:

<u>Name of Centres</u>	<u>Principal of Activities</u>	<u>Location</u>
PPIS Child Development Centre - Sembawang	Provision of child care centre services	Blk 316 Sembawang Vista #01-191 Singapore 750316
PPIS Child Development Centre - Jurong	Provision of child care centre services	Blk 826 Jurong West St #01-430 Singapore 640826
PPIS Inspirasi	Provision for marriage preparation and enrichment dedicated to young couples	Blk 301 Bukit Batok St 31 #01-01 Singapore 650301
PPIS Vista Sakinah (Interim Centre)	Provision for counselling services, marriage preparation programme, workshops and parents support group dedicated to remarrying couples and stepfamilies	Blk 549 Woodlands Dr 44 #01-86 Singapore 730549



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