



PERDAUS

FINANCIAL REPORT 2020

ADAPT & OVERCOME

PERDAUS
(Registered in the Republic of Singapore under the Charities Act, Chapter 37
and under the Societies Act, Chapter 311)
(UEN: S64SS0031J)

ANNUAL REPORT FOR THE YEAR ENDED
31 DECEMBER 2020

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Perdaus

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

UEN: S64SS0031J

Date of establishment: 8 May 1964

Management Committee

Safarin Bin Amerudin	President
Mohammad Taufiq Bin Mohamed Ismail	Vice President I
Mohd Jakfar Embek	Vice President II
Zarina Begam Bte Abdul Razak	Secretary
Muhammad Hafiz Bin Noorahman	Assistant Honorary Secretary
Mohd Hairudin Bin Abdul Hamid	Treasurer
Azhar Khalid	Assistant Honorary Treasurer
Abu Bakar Bin Mohammad Din	Committee Member
Arina Adom	Committee Member
Faiz Johari	Committee Member
Hisham Zainal	Committee Member
Nazlin Binte Mustaffa	Committee Member
Nur Zakiah Sidek	Committee Member
Nurhafiz Noor	Committee Member

Registered office

364 Bukit Batok St 31

#01-259

Singapore 650364

Auditors

S C Mohan PAC

Chartered Accountants

8 Burn Road

#07-07 Trivex

Singapore 369977

Bankers

DBS Bank Ltd

Maybank Singapore Limited

In our opinion, the accompanying statement of financial position, statement of comprehensive income, and statement of cash flows, together with the notes thereon are drawn up in accordance with the provisions of the constitution of the Perdaus (the "Society"), Charity Act, Society Act and Singapore Charities Accounting Standards so as to give a true and fair view of the financial position of Society as at **31 December 2020** and of the comprehensive income for the financial year then ended.

The Office Bearers have authorised these financial statements for issue on the date of this statement.

On behalf of the Perdaus



Safarin Bin Amerudin
President



Zarina Begam Bte Abdul Razak
Honorary Secretary



Mohd Hairudin Bin Abdul Hamid
Treasurer

Date: 22 June 2021
Singapore



**INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF PERDAUS
(Registered in the Republic of Singapore under the Charities Act, Chapter 37
and under the Societies Act, Chapter 311)
(UEN: S64SS0031J)**

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of **Perdaus** (the "Society"), which comprise the statement of financial position as at **31 December 2020**, the statement of comprehensive income and statement of cash flows for the year then ended, and a summary of significant accounting policies.

In our opinion, the accompanying financial statements are properly drawn up in accordance with the Singapore Charities Accounting Standards, the Charities Act and the Societies Act so as to give a true and fair view of the financial position of the Society as at **31 December 2020** and the comprehensive income, and cash flows of the Society for the 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.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, Management is responsible for assessing the 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.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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



**INDEPENDENT AUDITORS' REPORT (CON'T)
PERDAUS**

- 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 the Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Society to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Report on Other Legal and Regulatory Requirements

In our opinion:

- a) the accounting and other records required to be kept by the Society have been properly kept in accordance with the provision of the Societies Regulations enacted under the Societies Act, the Charities Act and Regulations; and
- b) there were no external fund raising event during the financial year.

**S C Mohan PAC
Public Accountants and
Chartered Accountants**

Date: 22 June 2021
Singapore

	Note	2020 S\$	2019 S\$
ASSETS			
Non current asset			
Plant and equipment	3	981,736	1,224,502
Current assets			
Trade and other receivables	4	358,994	645,953
Cash and bank balances	5	6,246,482	3,599,110
		<u>6,605,476</u>	<u>4,245,063</u>
Total assets		<u>7,587,212</u>	<u>5,469,565</u>
FUND AND LIABILITIES			
Funds			
General fund (<i>unrestricted fund</i>)	6	6,442,083	4,750,785
<i>Restricted fund</i>			
LDSU Fund	7	13,541	(58,887)
Total funds		<u>6,455,624</u>	<u>4,691,898</u>
Current liability			
Payables	8	1,131,588	777,667
		<u>1,131,588</u>	<u>777,667</u>
Total reserves and liability		<u>7,587,212</u>	<u>5,469,565</u>

The notes form an integral part of and should be read in conjunction with this statement.

	Note	2020		2019		
		General funds (Unrestricted funds) S\$	LDSU fund (Restricted fund) S\$	General funds (Unrestricted funds) S\$	LDSU fund (Restricted fund) S\$	Total S\$
INCOME						
Income						
Voluntary Income	9	3,146,633	280,047	2,060,680	78,678	2,139,358
Investment income						
- Bank interest		130	-	125	-	125
- Fixed deposits interest		8,839	-	6,390	-	6,390
Charitable income	10	4,687,264	97,054	4,466,942	227,711	4,694,653
Total income		7,842,866	377,101	6,534,137	306,389	6,840,526
EXPENDITURES						
Cost of generating funds						
Cost of generating voluntary income	11	6,133,552	302,593	5,707,759	346,901	6,054,660
Other expenditures	12	18,016	2,080	19,173	3,880	23,053
Total expenditures		6,151,568	304,673	5,726,932	350,781	6,077,713
Surplus / (deficit) of income over expenditure		1,691,298	72,428	807,205	(44,392)	762,813
Total fund brought forward		4,750,785	(58,887)	3,943,580	(14,495)	3,929,085
Total fund carried forward		6,442,083	13,541	4,750,785	(58,887)	4,691,898

The notes form an integral part of and should be read in conjunction with this statement.

	Note	2020 S\$	2019 S\$
Operating activities			
Surplus in general funds		1,763,726	807,205
(Deficit) in LDSU fund			(44,392)
Adjustments for:			
Depreciation of plant and equipment	3	372,942	293,145
Allowance for doubtful debts		-	-
Interest income		(8,969)	(6,515)
Operating surplus before working capital changes		2,127,699	1,049,443
Decrease / (Increase) in operating receivables		286,959	(173,827)
Increase / (Decrease) in operating payables		353,921	(34,583)
Net cash generated from operating activities		2,768,579	841,033
Investing activities			
Purchase of plant and equipment	3	(130,176)	(1,045,353)
Interest income		8,969	6,515
Net cash (used in) investing activities		(121,207)	(1,038,838)
Net (decrease) / increase in cash and bank balances		2,647,372	(197,805)
Cash and bank balances at beginning of year		3,599,110	3,796,915
Cash and bank balances at end of year	5	<u>6,246,482</u>	<u>3,599,110</u>

The notes form an integral part of and should be read in conjunction with this statement.

These notes form an integral part and should be read in conjunction with the accompanying statements of financial position, statement of comprehensive income and statements of cash flows.

1. GENERAL INFORMATION

The Perdaus (the “Society”) is registered under the Societies Act, Chapter 311, and under the Charities Act Chapter 37 (Charity Registration UEN. S64SS0031J).

The registered office of the Society is located at Block 364 Bukit Batok Street 31 #01-259 Singapore 650364.

The principal activities of the Society is to:

- a) Promote the spiritual, social and economic well-being of the community including, but not limited to the carrying out of family development programmes;
- b) Establish, set up and manage childcare centres, tuition centres, senior citizen centres, institutions of learning and any branch or subsidiary business commonly carried out in connection therewith;
- c) Co-operate with any registered organisations on matters pertaining to welfare and social problems;
- d) Carry out Islamic knowledge based programs for general public and any other activities that are not contrary to the teaching of Islamic religion and the State Law; and
- e) Endeavour for the building of an Association’s Headquarters for the purpose of the Association and the establishment of an Education of an education Fund for all races.

The affairs of the Society are administered by the Management Committee in accordance with the provisions of the constitution of the Society and the provisions of the Societies Act.

The Management Committee have authorised the financial statements for issue in accordance with the date of the Statement by Office Bearers.

2. SIGNIFICANT ACCOUNTING POLICIES

a. Statement of compliance and Basis of Financial Statement preparation

The Society has complied in all material respects with applicable Charities Accounting standards (“CAS”) in the preparation of the financial statements. The Society is also subject to the provision of the Societies and Charities Act.

b. Basis of accounting

The financial statements, expressed to the nearest Singapore dollars (“S\$”), the functional currency, are prepared under the historical cost convention, except for those disclosed in the accounting policies below.

Significant accounting estimates and judgements

The preparation of the financial statements in conformity with CAS requires the use of estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the financial period. Although these estimates are based on Management Committee's best knowledge of current events and actions, actual results may differ from those estimates.

The critical accounting estimates and assumptions used and area involving a high degree of judgements are described below:

Depreciation of plant and equipment

Property, plant and equipment are depreciated on a straight-line basis over their estimated useful life. Management Committee estimates the depreciation rate of plant and equipment to be within 3 years and 5 years. The carrying amount of the Society's plant and equipment as at 31 December 2020 is S\$981,736 (2019: S\$1,224,502).

Changes in the expected level of usage and technological developments could impact the economic useful life and the residual values of these assets, therefore future depreciation charges could be revised.

Allowance for bad and doubtful debts

Allowances for bad and doubtful debts are based on an assessment of the recoverability of trade and other receivables. Allowances are applied to trade and other receivables where events or changes in circumstances indicate that the balances may not be collectible. The identification of bad and doubtful debts requires the use of judgement and estimates.

Where the expected outcome is different from the original estimate, such difference will impact carrying value of trade and other receivables and doubtful debt expenses in the period in which such estimate has been changed. The carrying amounts of the Society's trade and other receivables are disclosed in Note 4.

c. Plant and equipment and depreciation

Items of plant and equipment are stated at cost less accumulated depreciation.

Depreciation is calculated on a monthly basis so as to write off the cost of the plant and equipment on the straight-line method over their expected useful life. The rates adopted are as follows:

Computer and software	3 years
Books and toys	5 years
Furniture and fittings	5 years
Kitchenware	5 years
Office equipment	5 years
Renovation	5 years

Fully depreciated plant and equipment are retained in the financial statements until they are no longer in use and no further charge for depreciation is made in respect of these plant and equipment.

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

Gains or losses from disposal of plant and equipment are determined as the difference between the estimated net disposal proceeds and the carrying amount of the asset and are recognised in the profit and loss account on disposal or retirement.

d. Financial assets

Initial recognition

Financial instruments (trade and other receivables) are measured at cost on initial recognition, whilst transaction costs are recognised as expenditure as they are incurred.

Subsequent measurement

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

Bad debts are written off when known and specific provisions are made for those debts considered to be doubtful.

Derecognition

A financial asset is derecognised where the contractual right to receive cash flows from the asset has expired or are transferred and substantially all of the risks and rewards of ownership have been transferred.

Impairment

The carrying amounts of the Society's financial instruments are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists, the asset's recoverable amount is estimated. An impairment loss is recognised whenever the carrying amount of an asset exceeds its recoverable amount. Recoverable amount is defined as the higher of value in use and net-selling price.

e. Cash and bank balances

Cash and bank balances include cash on hand, short term deposits and fixed deposits with financial institutions.

f. Income and expenditure recognition

Donations and corporate sponsorship

Income from donations of individuals and corporate sponsorship are accounted for when received, except for committed donations and corporate cash sponsorship that are recorded when the commitments are signed.

Course fees are recognised over the period of the course.

Government grants and subsidy income is recognised when there is reasonable assurance that the amount will be received and all attaching condition will be complied with.

Rental income arising from sub-let of office premises is accounted for on a straight-line basis over the lease term.

Sale of goods is recognised upon transfer of significant risks and rewards of ownership of the goods to the customer which generally coincides with delivery and acceptance of the goods sold. Revenue is not recognised to the extent where there are significant uncertainties regarding recovery of the consideration due, associated costs or the possible return of goods.

Interest income from bank deposits is accrued on a time-apportioned basis on the principle outstanding and at the rate applicable.

Expenditure

i) *Cost of generating funds*

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

ii) *Other Expenditure*

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

All expenditures are recognised on an accrual basis.

g. Funds

General funds

General funds are also commonly known as accumulated or unrestricted funds. The Society is free to use such funds for both capital and revenue expenditure without having to take into account of any restrictions imposed.

Restricted funds

Restricted funds are funds where specific conditions which are legally binding on the trustees as to how the funds should be used. The restriction has been externally imposed, usually by the person or agencies providing the fund.

LDSU Fund is established for the learning support and development support programme conducted by the Society.

The Society does not have any designated funds for the current year.

h. Employment benefits

Defined Contribution Plans

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

Employee leave entitlements

Employee annual leave entitlements are recognised when they accrue to employees. Accrual, if material, is made for the unconsumed leave as a result of services rendered by employees up to the statement of financial position date.

i. Taxation

The Society is registered as a charity under the Charities Act and it is exempted from tax.

j. Related parties

Related parties include all of the following:

- a. A person or a close member of that person’s family is related to Society if that person:
 - i. Has control or joint control over the Society;
 - ii. Has significant influence over the Society; or
 - iii. A governing board member, trustee or member of the key management personnel of the Society or of a parent of the Society.
 - b. An entity is related to the Society if any of the following conditions applies:
 - i. The entity and the Society are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others);
 - ii. The entity is an associate or joint venture of the Society (or an associate or joint venture of a member of a group of which the Society is a member) and vice versa;
 - iii. The entity and the Society are joint ventures of the same third party;
 - iv. The entity is a joint venture of a third entity and the Society is an associate of the third entity and vice versa;
-

- v. The entity is controlled or jointly controlled by a person identified in (a); and
- vi. A person identified in (a)(i) has significant influence over the entity or is a governing board member, trustee or member of the key management personnel of the entity (or of a parent of the entity).

Close members of the family of a person are those family members who may be expected to influence, or be influenced by, that person in their dealings with the Society and include:

- i. That person's children and spouse or domestic partner;
- ii. Children of that person's spouse or domestic partner; and
- iii. Dependants of that person or that person's spouse or domestic partner.

3. PLANT AND EQUIPMENT

	Computer and software	Books and toys	Furniture and fittings	Kitchenware	Office equipment	Renovation	Total
	S\$	S\$	S\$	S\$	S\$	S\$	S\$
Cost							
As at 1 Jan 19	119,444	47,736	63,444	1,916	57,881	811,746	1,102,167
Additions	26,033	9,564	41,011	-	8,917	959,828	1,045,353
As at 31 Dec 19	145,477	57,300	104,455	1,916	66,798	1,771,574	2,147,520
Additions	13,250	3,702	2,295	-	-	110,929	130,176
As at 31 Dec 20	158,727	61,002	106,750	1,916	66,798	1,882,503	2,277,696
Accumulated depreciation							
As at 1 Jan 19	56,506	17,290	31,551	1,533	20,063	502,930	629,873
Charge for the year	35,440	10,844	15,344	192	12,128	219,197	293,145
As at 31 Dec 19	91,946	28,134	46,895	1,725	32,191	722,127	923,018
Charge for the year	33,078	10,414	19,028	31	11,475	298,916	372,942
As at 31 Dec 20	125,024	38,548	65,923	1,756	43,666	1,021,043	1,295,960
Carrying amount							
As at 31 Dec 20	33,703	22,454	40,827	160	23,132	861,460	981,736
As at 31 Dec 19	53,531	29,166	57,560	191	34,607	1,049,447	1,224,502

4. TRADE AND OTHER RECEIVABLES

Trade receivables are non-interest bearing. They are denominated in S\$ recognised at their original invoice amounts which represents their fair values on initial recognition.

	2020	2019
	S\$	S\$
<i>Trade receivables</i>		
Fees receivables	49,369	239,943
Less: Allowance for doubtful receivables	(24,403)	(54,634)
	<u>24,966</u>	<u>185,309</u>
<i>Other receivables, deposits and prepayments</i>		
Grant receivables	253,436	420,198
Sundry receivables	39,552	14,153
Deposits	18,297	19,747
Prepayments	22,743	6,546
	<u>358,994</u>	<u>645,953</u>

	2020	2019
	S\$	S\$
<i>Movement in the allowance for doubtful debts</i>		
Balance at 1 Jan	54,634	42,007
Amount recovered during the year	(35,307)	(3,306)
Increase in allowance recognised during the year	5,076	15,933
Balance at 31 Dec	<u>24,403</u>	<u>54,634</u>

	2020	2019
	S\$	S\$
The age analysis of trade receivable is as follows;		
<i>Past due but not impaired</i>		
Past due 1 to 3 months	17,544	35,401
Past due 3 to 6 months	7,422	149,908
	<u>24,966</u>	<u>185,309</u>

5. CASH AND BANK BALANCES

	2020	2019
	S\$	S\$
<u>Current accounts (denominated in S\$)</u>		
Cash at bank	5,442,607	3,092,175
Cash in hand	2,401	2,161
	<u>5,445,008</u>	<u>3,094,336</u>
<u>Fixed deposits (denominated in S\$)</u>		
Bank fixed deposit	801,474	504,774
	<u>6,246,482</u>	<u>3,599,110</u>

Fixed deposits bear interest at an effective interest rate of 0.8% (2019: 0.7%) per annum and for tenures of 1 year (2019: 1 year).

6. GENERAL FUND

	2020	2019
	S\$	S\$
Balance at beginning of year	4,750,785	3,943,580
Surplus for the year	1,691,298	807,205
Balance at end of year	6,442,083	4,750,785

7. LDSU FUND

	2020	2019
	S\$	S\$
Balance at beginning of year	(58,887)	(14,495)
Income for the year	377,101	306,389
Less: expenditure for the year	(304,673)	(350,781)
Net (deficit) at year end	13,541	(58,887)

Purpose of the LDSU fund is for the learning support and development support programme conducted by the Society.

8. PAYABLES

	2020	2019
	S\$	S\$
Fees deposit	362,297	295,541
Accrued operating expenses	368,610	124,478
Sundry payables	284,913	344,063
GST payables	72,979	(3,915)
Prepaid course fee	42,789	17,500
	1,131,588	777,667

9. VOLUNTARY INCOME

	2020 S\$	2019 S\$
General fund		
<i>Donation</i>	27,710	59,335
<i>Grant</i>		
Absentee payroll	14,684	13,243
Cyclical maintenance CCK	50,000	155,277
Early Childhood Capability Grant	5,510	-
Government paid childcare and maternity leave	14,799	60,370
Integrated Child Care Programme (ICCP) Grant	186,150	175,770
Inclusive Growth Programme (IGP) Productivity Grant	1,250	1,013
Job Support Scheme	943,715	-
Partner Operator (POP) scheme	1,755,224	1,476,835
Salary support	-	-
Special employment credit	11,739	11,122
Safety management ambassador fund	11,854	-
Workforce Singapore (WSG) - SNEF	-	20,000
Incentive Grant Association of Early Childhood	-	20,000
Wage credit	121,848	63,748
<i>Sponsorship</i>	2,150	3,967
	3,146,633	2,060,680
LDSU fund		
<i>Grant</i>		
Government paid childcare and maternity leave	20,274	8,784
LDSU grant	215,329	17,856
Tote Board Social Service Fund (TBSSF) Funding	44,444	52,038
	280,047	78,678

10. CHARITABLE INCOME

	2020 S\$	2019 S\$
General fund		
Camp fee	(170)	10,901
Commission	3,226	2,784
Discount received	-	750
Enrichment programme	-	117,444
Graduation	7,659	18,407
Ministry of Social and Family Development subsidy	2,533,790	1,834,167
Other income	146,750	129,842
Parent & child	29,235	60,019
Programme fees	1,540,147	1,861,297
Project	62,665	87,623
Qurban	249,401	229,932
Registration fee / prospectus	11,970	11,080
Sales of books and uniforms	37,882	39,458
SDF funding	2,951	26,768
Student insurance	2,998	2,892
Training fund	58,760	33,578
	4,687,264	4,466,942
LDSU fund		
Programme fees	3,965	8,741
Sales	-	49,166
SDF funding	274	528
Subsidy received	100,171	202,280
Less: Tote Board Social Service Fund (TBSSF) Funding	(13,286)	(42,681)
Training fund	5,930	9,473
Other income	-	204
	97,054	227,711

11. COST OF GENERATING VOLUNTARY INCOME

	2020 S\$	2019 S\$
General fund		
Absentee payroll top up disbursement	543	4,400
Activity expenses	8,798	6,705
Advertisement	40,573	32,077
Allowance for doubtful debts	5,436	15,755
Bad debt written off	(17,334)	25,898
Bank charges	11,863	13,793
Camping expenses	-	9,834
Central Provident Fund ("CPF")	565,690	474,941
Children's Day expenses	-	2,681
Cleaning agents	28,672	20,600
Commissions	(821)	-
Conservancy charges	6,693	6,133
Courier and postages	3,239	1,480
Depreciation of plant and equipment	372,326	292,626
Enrichment programme	-	99,774
Food and beverages	98,625	109,893
General expenses	22,846	22,235
Grant expenses	2,557	-
Graduation hafiah	7,734	17,622
Honorarium	154,024	173,574
Insurance	14,973	8,573
Internet charges	18,879	21,357
Networking expenses	900	-
Parent and child co-programme	11,188	47,810
Phone and fax	8,403	12,125
Printing and stationery	23,110	27,562
Professional fees	2,500	2,216
Project expenses	46,628	32,376
Purchase of books / uniforms	12,369	26,828
Qurban expenses	209,800	191,573
Rental of copier	17,386	17,381
Rental of premises	72,015	96,826
Resource of materials	19,153	15,730
Salaries	3,957,379	3,414,158
SDF and FWL	34,217	67,894
Balance carry forward	5,760,364	5,312,430

11. COST OF GENERATING VOLUNTARY INCOME (CON'T)

	2020 S\$	2019 S\$
Balance brough forward	5,760,364	5,312,430
Service and maintenance	65,608	77,156
Souvenirs and tokens	-	4,115
Salary - relief full timers	42,114	42,901
Staff benefits	29,824	25,715
Staff day expenses	25,593	31,326
Students' insurance	2,554	2,200
Training	89,751	105,255
Travel and transportation	1,730	8,838
Unutilised leave	49,002	12,884
Water and electricity	61,290	77,308
Zakat expenses	5,722	7,631
	6,133,552	5,707,759
LDSU fund		
Activity expenses	-	150
Bank charges	75	97
Cleaning agents	36	-
Central Provident Fund ("CPF")	30,616	27,111
Courier and postages	70	41
Depreciation of plant and equipment	616	519
General expenses	-	1,000
Insurance	-	160
Phone and fax	1	-
Printing and stationery	69	1,602
Professional fees	25,206	67,276
Project expenses	-	19,266
Resource of materials	-	-
Salaries	231,045	192,465
SDF and FWL	2,336	455
Service and maintenance	80	766
Staff benefits	1,074	1,604
Training	10,884	33,156
Travel and transportation	485	1,233
	302,593	346,901

12. OTHER EXPENDITURE

	2020	2019
	S\$	S\$
General fund expenses		
Audit fee	15,871	15,477
Donation	2,145	3,696
	<u>18,016</u>	<u>19,173</u>
LDSU fund expense		
Audit fee	2,080	3,880
Donation	-	-
	<u>2,080</u>	<u>3,880</u>

13. SALARIES AND RELATED COST

	2020	2019
	S\$	S\$
<i>Remuneration to office bearers - Honorarium</i>	<u>474</u>	<u>850</u>
<i>Remuneration to non - office bearers</i>		
Gross salary , CPF and related Cost	<u>4,863,396</u>	<u>4,219,415</u>
	No.	No.
<i>Number of staff (under payroll) - non office bearers</i>		
Management staff (above S\$100,000)	<u>-</u>	<u>-</u>
Other staffs (below S\$100,000)	<u>121</u>	<u>120</u>

14. RESERVE POLICY

The Society has no written policy on reserves which are required to be set aside to provide financial stability and the means for the development of the Society's principal activities, however, the society has sufficient reserves and grants available to support its operations.

INCOME AND EXPENDITURES

General fund	2020	2019
Income	S\$	S\$
<i>Voluntary Income (Schedule 1)</i>	3,146,633	2,060,680
<i>Charitable Income (Schedule 2)</i>	4,687,264	4,466,942
<i>Investment income</i>		
Bank interest	130	125
Fixed deposit interest	8,839	6,390
Total Income	7,842,866	6,534,137
Less: Expenditures		
<i>Cost of generating voluntary income (Schedule 3)</i>	6,133,552	5,707,759
<i>Other Expenditure</i>		
Audit fee	15,871	15,477
Donation	2,145	3,696
	6,151,568	5,726,932
Net Surplus	1,691,298	807,205
LDSU fund	2020	2019
Income	S\$	S\$
<i>Voluntary Income (Schedule 1)</i>	280,047	78,678
<i>Charitable Income (Schedule 2)</i>	97,054	227,711
Total Income	377,101	306,389
Less: Expenditures		
<i>Cost of generating voluntary income (Schedule 3)</i>	302,593	346,901
<i>Other Expenditure</i>		
Audit fee	2,080	3,880
	304,673	350,781
Net Surplus / (deficit)	72,428	(44,392)

The above statement does not form part of the audited statutory financial statements of the Society and is prepared solely for management purposes.

<i>Schedule 1</i>	2020	2019
	S\$	S\$
General fund		
<i>Donation</i>	27,710	59,335
<i>Grant</i>		
Absentee payroll	14,684	13,243
Cyclical maintenance CCK	50,000	155,277
Early Childhood Capability Grant	5,510	-
Government paid childcare and maternity leave	14,799	60,370
Integrated Child Care Programme (ICCP) Grant	186,150	175,770
Inclusive Growth Programme (IGP) Productivity Grant	1,250	1,013
Job Support Scheme	943,715	-
Partner Operator (POP) scheme	1,755,224	1,476,835
Special employment credit	11,739	11,122
Safety management ambassador fund	11,854	-
Workforce Singapore (WSG) - SNEF	-	20,000
Incentive Grant Association of Early Childhood	-	20,000
Wage credit	121,848	63,748
<i>Sponsorship</i>	2,150	3,967
	3,146,633	2,060,680
LDSU fund		
<i>Grant</i>		
Government paid childcare and maternity leave	20,274	8,784
LDSU grant	215,329	17,856
LearnSG Seed Fund disbursement	-	-
Tote Board Social Service Fund (TBSSF) Funding	44,444	52,038
<i>Sponsorship</i>	-	-
	280,047	78,678

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<u>Schedule 2</u>	2020 S\$	2019 S\$
General fund		
Camp fee	(170)	10,901
Commission	3,226	2,784
Discount received	-	750
Enrichment programme	-	117,444
Graduation	7,659	18,407
Ministry of Social and Family Development subsidy	2,533,790	1,834,167
Other income	146,750	129,842
Parent & child	29,235	60,019
Programme fees	1,540,147	1,861,297
Project	62,665	87,623
Qurban	249,401	229,932
Registration fee / prospectus	11,970	11,080
Sales of books and uniforms	37,882	39,458
SDF funding	2,951	26,768
Student insurance	2,998	2,892
Training fund	58,760	33,578
	4,687,264	4,466,942
LDSU fund		
Programme fees	3,965	8,741
Sales of books and uniforms	-	49,166
SDF funding	274	528
Subsidy received	100,171	202,280
Less: Tote Board Social Service Fund (TBSSF) Funding	(13,286)	(42,681)
Training fund	5,930	9,473
Other income	-	204
	97,054	227,711

The above statement does not form part of the audited statutory financial statements of the Society and is prepared solely for management purposes.

Schedule 3

COST OF GENERATING VOLUNTARY INCOME

General fund expenses

	2020 S\$	2019 S\$
Absentee payroll top up disbursement	543	4,400
Activity expenses	8,798	6,705
Advertisement	40,573	32,077
Allowance for doubtful debts	5,436	15,755
Bad debt written off	(17,334)	25,898
Bank charges	11,863	13,793
Camping expenses	-	9,834
Central Provident Fund ("CPF")	565,690	474,941
Children's Day expenses	-	2,681
Cleaning agents	28,672	20,600
Commissions	(821)	-
Conservancy charges	6,693	6,133
Courier and postages	3,239	1,480
Depreciation of plant and equipment	372,326	292,626
Enrichment programme	-	99,774
Food and beverages	98,625	109,893
General expenses	22,846	22,235
Grant expenses	2,557	-
Graduation hafлах	7,734	17,622
Honorarium	154,024	173,574
Insurance	14,973	8,573
Internet charges	18,879	21,357
Networking expenses	900	-
Parent and child co-programme	11,188	47,810
Phone and fax	8,403	12,125
Printing and stationery	23,110	27,562
Professional fees	2,500	2,216
Project expenses	46,628	32,376
Purchase of books / uniforms	12,369	26,828
Qurban expenses	209,800	191,573
Rental of copier	17,386	17,381
Balance carried forward	1,677,600	1,717,822

The above statement does not form part of the audited statutory financial statements of the Society and is prepared solely for management purposes.

Schedule 3 (Con't)

COST OF GENERATING VOLUNTARY INCOME

General fund expenses

	2020 S\$	2019 S\$
Balance carried forward	1,677,600	1,717,822
Rental of premises	72,015	96,826
Resource of materials	19,153	15,730
Salaries	3,957,379	3,414,158
SDF and FWL	34,217	67,894
Service and maintenance	65,608	77,156
Souvenirs and tokens	-	4,115
Salary - relief full timers	42,114	42,901
Staff benefits	29,824	25,715
Staff day expenses	25,593	31,326
Students' insurance	2,554	2,200
Training	89,751	105,255
Travel and transportation	1,730	8,838
Unutilised leave	49,002	12,884
Water and electricity	61,290	77,308
Zakat expenses	5,722	7,631
	6,133,552	5,707,759

LDSU fund expenses

Activity expenses	-	150
Bank charges	75	97
Cleaning agents	36	-
Central Provident Fund ("CPF")	30,616	27,111
Courier and postages	70	41
Depreciation of plant and equipment	616	519
General expenses	-	1,000
Insurance	-	160
Phone and fax	1	-
Printing and stationery	69	1,602
Professional fees	25,206	67,276
Project expenses	-	19,266
Salaries	231,045	192,465
SDF and FWL	2,336	455
Service and maintenance	80	766
Staff benefits	1,074	1,604
Training	10,884	33,156
Travel and transportation	485	1,233
	302,593	346,901

The above statement does not form part of the audited statutory financial statements of the Society and is prepared solely for management purposes

Perdaus Management Detailed Income Statement
As at 31st December 2020

	Total - Iyad Perdaus		Total - Imad Perdaus		Total - HQ		Management Overall	
	S\$	S\$	S\$	S\$	Total	S\$	Total	S\$
	2,020	2,019	2020	2019		2019		2019
VOLUNTARY INCOME								
Bank Interest	2	-	1	31	8,967	6,484	8,969	6,514
Capital Funding Grant	-	155,277	-	-	-	-	-	155,277
Donation	196	1,225	2,164	35,484	25,351	22,626	27,711	59,335
Government paid childcare leave	35,073	66,739	-	1,449	-	966	35,073	69,154
Grant	-	1,013	-	-	-	-	-	1,013
Grant : Cyclical Maintenance	50,000	-	-	-	-	-	50,000	-
Grant : ECCG	5,510	-	-	-	-	-	5,510	-
Grant : ICCP Grant	186,150	175,770	-	-	-	-	186,150	175,770
Grant : IGP Productivity	-	-	-	-	-	-	-	-
Grant : Innovation	1,250	-	-	-	-	-	1,250	-
Grant : JSS	819,135	-	69,633	-	105,908	-	994,676	-
Grant : LDSU	48,595	10,191	-	-	-	-	48,595	10,191
Grant : Outreach	4,652	-	-	-	-	-	4,652	-
Grant : Project Joy	-	20,000	-	-	-	-	-	20,000
Grant : Quality and Assurance	6,600	-	-	-	-	-	6,600	-
Grant : Salary Support	96,391	-	-	-	-	-	96,391	-
Grant : SMA	11,854	-	-	-	-	-	11,854	-
Grant : Tote Board Social Service Funds	42,781	52,038	-	-	-	-	42,781	52,038
Grant : Urban Garden Project	-	-	-	-	-	-	-	-
Grant : Wage credit	120,838	73,045	9,464	3,947	12,805	5,544	143,106	82,536
Grant : WSG	-	-	-	-	-	20,000	-	20,000
POP	1,755,224	1,476,835	-	-	-	-	1,755,224	1,476,835
SDF Fund	585	9,936	1,813	1,938	553	1,369	2,951	13,243
Sponsorship	-	3,600	1,350	-	800	367	2,150	3,967
	3,184,836	2,045,667	84,424	42,849	154,383	57,356	3,423,643	2,145,872
CHARITABLE INCOME								
Camp fee	-	-	-	10,901	-	-	-	10,901
Commission	3,226	2,784	-	-	-	-	3,226	2,784
Discount received	-	450	-	200	-	100	-	750
ECDA subsidy	2,533,790	1,834,167	-	-	-	-	2,533,790	1,834,167
Enrichment Programme - Arabic Phonics	-	26,075	-	-	-	-	-	26,075
Enrichment Programme - Swimming Fee	-	91,370	-	-	-	-	-	91,370
Graduation	3,659	13,715	4,000	4,692	-	-	7,659	18,407
Other income	4,037	3,491	7,149	17,846	94,979	73,154	106,164	94,490
Parent & child	1,689	19,951	27,546	40,067	-	-	29,235	60,019
Programme fees	1,031,417	1,290,973	512,696	579,065	-	-	1,544,113	1,870,038
Project	-	814	34,376	68,156	28,288	18,653	62,665	87,623
Qurban	-	-	249,401	229,932	-	-	249,401	229,932
Registration fee / prospectus	7,433	4,673	4,537	6,407	-	-	11,970	11,080
Sales of books and uniforms	16,081	68,910	21,773	19,686	28	28	37,882	88,624
SDP and SRP disbursements receipt	-	20,198	-	3,224	-	3,875	-	27,297
Student insurance	1,392	1,236	1,606	1,656	-	-	2,998	2,892
Subsidy Others	87,158	159,599	-	-	-	-	87,158	159,599
Training Funding/Grant	55,767	38,313	3,513	1,917	5,410	2,821	64,690	43,051
Training : Absentee Payroll Funding	11,505	-	1,027	-	2,425	-	14,957	-
Waqaf	-	-	40,416	25,092	-	10,464	40,416	35,556
	3,757,155	3,576,719	908,039	1,008,840	131,130	109,094	4,796,324	4,694,653
Less:								
COST OF GENERATING VOLUNTARY INCOME								
Absentee Payroll Top-Up Disbursement	543	4,400	-	-	-	-	543	4,400
Activity expenses	7,853	6,855	944	-	-	-	8,798	6,855
Advertisement	583	5,983	22,505	14,999	-	-	23,088	20,982
Allowance for doubtful debts	-	1,018	-	14,737	-	-	-	15,755
Bad Debt	-	8,613	5,436	17,285	-	-	5,436	25,898

	Total - IYAD		Total - IMAD		Total - HQ		Management Overall	
	S\$	S\$	S\$	S\$	Total	S\$	Total	S\$
	2,020	2,019	2020	2019		2019		2019
Bad Debts written off	1,280	-	16,694	-	-	-	17,974	-
Bank charges	3,184	3,833	8,495	9,803	-	-	11,679	13,636
Bunayya camp	-	-	-	9,834	-	-	-	9,834
Children's Day expenses	-	2,681	-	-	-	-	-	2,681
Cleaning agents	17,216	19,214	1,166	1,063	-	-	18,381	20,277
Commissions	-	-	-	-	-	-	-	-
Conservancy charges	4,881	4,321	876	876	-	-	5,757	5,197
Courier and postages	372	634	2,878	677	-	-	3,249	1,311
CPF	494,478	404,754	40,119	38,031	-	-	534,597	442,785
Curriculum development	-	-	-	-	-	-	-	-
Depreciation of plant and equipment	278,268	238,759	57,325	23,492	-	-	335,593	262,251
Donation	-	-	-	-	-	-	-	-
Enrichment Programme - Arabic Phonics Exp.	-	21,150	-	-	-	-	-	21,150
Enrichment Programme - Swimming Expenses	-	78,623	-	-	-	-	-	78,623
Food and beverages	97,117	106,171	1,273	2,606	-	-	98,391	108,777
General expenses	11,072	18,898	77	1,159	-	-	11,149	20,057
General expenses- Minor Asset	7,057	2,426	3,047	-	-	-	10,103	2,426
Graduation hafiah	4,571	14,654	3,163	2,968	-	-	7,734	17,622
Grant Expenses	2,557	-	-	-	-	-	2,557	-
Honorarium	44,452	45,745	104,708	123,110	-	-	149,160	168,854
Insurance	1,470	1,200	-	80	-	-	1,470	1,280
Internet charges	11,815	13,943	3,232	3,702	-	-	15,047	17,645
Networking expenses	-	-	-	-	-	-	-	-
Parent and child co-programme	5,036	37,039	6,151	10,771	-	-	11,188	47,810
Phone and fax	2,630	6,357	2,213	3,315	-	-	4,843	9,671
Printing and stationery	17,611	21,049	4,800	6,297	-	-	22,410	27,346
Professional fees	25,206	67,276	1,650	2,216	-	-	26,856	69,492
Project expenses	-	19,266	27,654	18,439	-	-	27,654	37,705
Purchase of books / uniforms	1,805	18,900	10,564	7,928	-	-	12,369	26,828
Qurban expenses	-	-	209,800	191,573	-	-	209,800	191,573
Rental of copier	10,810	11,040	6,000	6,000	-	-	16,810	17,040
Rental of premises	46,263	59,190	18,064	25,884	-	-	64,327	85,074
Resource of materials	18,895	15,042	258	688	-	-	19,153	15,730
Salaries	3,517,191	2,947,184	310,824	285,429	-	-	3,828,015	3,232,613
Salary - Relief Full-Timers	42,114	42,901	-	-	-	-	42,114	42,901
SDF and FWL	34,986	66,966	707	670	-	-	35,693	67,637
Service and maintenance	34,066	44,860	9,070	10,634	-	-	43,136	55,493
Souvenirs & Tokens	-	298	-	-	-	-	-	298
Staff benefits	25,748	22,466	2,358	2,182	-	-	28,107	24,647
Staff day expenses	154	8	-	-	-	-	154	8
Students' insurance	1,004	900	1,550	1,300	-	-	2,554	2,200
Training	83,327	119,872	9,829	9,011	-	-	93,156	128,883
Travel and transportation	1,166	5,191	974	4,337	-	-	2,140	9,529
Water and electricity	50,528	59,586	6,736	11,379	-	-	57,264	70,965
Workmen Compensation	-	-	-	-	-	-	-	-
Zakat Expenses	-	-	-	-	-	-	-	-
	4,907,309	4,569,266	901,140	862,475	-	-	5,808,449	5,431,741
Less:								
OTHER EXPENDITURE								
Audit fee	8,757	10,144	-	-	-	-	8,757	10,144
	8,757	10,144	-	-	-	-	8,757	10,144
Net Incoming (Outgoing)	2,025,925	1,042,976	91,322	189,214	285,514	166,450	2,402,761	1,398,640
Less:								
Absorption of support group expenses	570,167	557,049	68,868	78,778	-	-	639,035	635,827
	1,455,758	485,927	22,454	110,436	285,514	166,450	1,763,726	762,813

Iyad Perdaus Detailed Income Statement As
at 31st December 2020

	Jurong East		Choa Chu Kang		Hougang		LDSU		Others		Total - Child Dev.	
	S\$ 2020	S\$ 2019	S\$ 2020	S\$ 2019	S\$ 2020	S\$ 2019	S\$ 2020	S\$ 2019	S\$ 2020	S\$ 2019	S\$ 2020	S\$ 2019
VOLUNTARY INCOME												
Bank Interest	-	-	-	-	-	-	-	-	2	-	-	-
Capital Funding Grant	-	155,277	-	-	-	-	-	-	-	-	-	155,277
Donation	-	9	-	-	180	-	-	-	16	1,216	196	1,225
Government paid childcare leave	-	34,940	14,799	16,804	-	16,804	8,784	-	-	35,073	35,073	66,739
Grant	-	-	-	1,013	-	-	-	-	-	-	-	1,013
Grant : Cyclical Maintenance	-	-	50,000	-	-	-	-	-	-	-	50,000	-
Grant : ECCG	-	-	5,510	-	-	-	-	-	-	-	5,510	-
Grant : ICCP Grant	93,075	87,885	93,075	-	-	-	-	-	-	-	188,150	175,770
Grant : IGP Productivity	-	-	-	-	-	-	-	-	-	-	-	-
Grant : Innovation	-	-	-	-	-	-	-	-	-	-	-	-
Grant : JSS	293,291	-	216,992	184,031	1,250	-	-	-	73,862	-	1,250	-
Grant : LDSU	-	-	-	-	-	-	50,960	-	-	-	819,135	-
Grant : Outreach	-	-	-	-	-	-	48,595	10,191	-	-	48,595	10,191
Grant : Project Joy	-	-	-	-	-	-	4,652	-	-	-	4,652	-
Grant : Quality and Assurance	-	-	-	-	-	-	6,600	-	-	-	6,600	-
Grant : Salary Support	3,951	-	3,951	3,951	-	-	96,391	-	-	-	96,391	-
Grant : SNA	-	-	-	-	-	-	-	-	-	20,000	-	-
Grant : Tote Board Social Service Funds	-	-	-	-	-	-	42,781	52,038	-	-	42,781	52,038
Grant : Urban Garden Project	-	-	-	-	-	-	-	-	-	-	-	-
Grant : Wage credit	52,057	29,539	21,327	16,780	28,337	16,780	9,519	7,666	9,598	3,950	120,838	73,045
Grant : WSG	-	-	-	-	-	-	-	-	-	-	-	-
POP	823,969	756,924	504,151	384,557	427,103	384,557	-	-	-	-	1,755,224	1,476,835
SDF Fund	-	4,195	585	1,937	-	3,401	-	-	-	402	585	9,936
Sponsorship	-	-	-	-	-	-	-	-	-	3,600	-	3,600
	1,266,344	913,433	910,390	644,853	644,853	421,543	279,773	78,679	83,477	33,214	3,184,836	2,045,667

CHARITABLE INCOME

Camp fee	-	-	-	-	-	-	-	-	-	-	-	-
Commission	3,226	2,784	-	-	-	-	-	-	-	-	3,226	2,784
Discount received	-	-	-	350	-	-	-	-	-	100	-	450
ECCA subsidy	1,209,900	959,483	723,160	400,182	600,730	474,502	-	-	-	-	2,533,790	1,834,167
Enrichment Programme - Arabic Phonics	-	13,084	-	6,636	-	6,355	-	-	-	-	-	26,075
Enrichment Programme - Swimming Fee	-	44,314	-	25,327	-	21,729	-	-	-	-	-	91,370
Graduation	1,766	6,386	1,093	3,955	799	3,374	-	-	-	-	3,659	13,715
Other income	3,626	2,264	100	612	311	87	204	-	-	325	4,037	3,491
Parent & child	1,517	10,451	173	4,625	-	4,875	-	-	-	-	1,689	19,951
Programme fees	461,647	644,846	306,737	288,540	259,067	348,847	3,965	8,741	-	-	1,031,417	1,290,973
Project	-	814	-	-	-	-	-	-	-	-	-	814
Qurban	-	-	-	-	-	-	-	-	-	-	-	-
Registration fee / prospectus	2,713	2,056	3,505	1,308	1,215	1,308	-	-	-	-	7,433	4,673
Sales of books and uniforms	6,745	10,284	6,570	4,500	2,766	4,961	49,166	-	-	-	68,910	88,910
SDP and SRP disbursements receipt	-	10,450	-	7,409	-	305	-	528	-	1,507	-	20,198
Student insurance	627	642	444	282	321	312	-	-	-	-	1,392	1,236
Subsidy Others	-	-	-	-	-	-	87,158	159,599	-	-	87,158	159,599
Training Funding/Grant	6,850	11,587	16,314	5,369	22,753	10,019	5,930	9,473	3,921	1,866	55,767	38,313
Training : Absentee Payroll Funding	2,288	-	3,856	-	4,270	-	274	-	816	-	11,505	-
Waqaf	-	-	-	-	-	-	-	-	-	-	-	-
	1,700,906	1,719,444	1,061,952	749,094	892,234	876,674	97,327	227,710	4,737	3,797	3,757,165	3,676,719

Less:

COST OF GENERATING VOLUNTARY INCOME

Absentee Payroll Top-Up Disbursement	262	4,125	-	282	-	275	-	-	-	-	543	4,400
Activity expenses	2,704	2,927	2,185	1,795	1,984	1,984	-	150	944	-	7,853	6,855
Advertisement	292	-	292	4,469	-	-	-	-	-	1,514	583	5,983
Allowance for doubtful debts	-	1,128	-	-	-	280	-	-	-	(690)	-	1,018

	Jurong East		Choa Chu Kang		Hougang		LDSU		Others		Total - Child Dev.	
	S\$ 2020	S\$ 2019	S\$ 2020	S\$ 2019	S\$ 2020	S\$ 2019	S\$ 2020	S\$ 2019	S\$ 2020	S\$ 2019	S\$ 2020	S\$ 2019
Bad Debt	-	-	-	-	-	-	-	-	-	-	-	8,613
Bad Debts written off	-	-	-	-	-	-	-	-	-	-	-	-
Bank charges	1,226	1,321	922	1,174	960	1,241	75	-	1,280	-	1,280	-
Bunayya camp	-	-	-	-	-	-	-	-	-	-	-	3,833
Children's Day expenses	-	1,269	-	763	-	649	-	-	-	-	-	-
Cleaning agents	7,217	7,671	4,408	3,013	5,554	8,529	36	-	-	-	-	2,681
Commissions	-	-	-	-	-	-	-	-	-	-	-	19,214
Conservancy charges	1,811	1,906	2,219	1,563	852	852	-	-	-	-	-	-
Courier and postages	158	188	11	48	64	347	70	41	69	-	4,881	4,321
CPF	165,224	156,240	139,209	79,675	110,607	96,911	30,616	27,111	48,822	44,817	494,478	634
Curriculum development	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation of plant and equipment	98,848	145,463	149,130	64,056	28,674	28,701	616	519	-	-	278,288	238,759
Donation	-	-	-	-	-	-	-	-	-	-	-	-
Enrichment Programme - Arabic Phonics Exp.	-	10,794	-	5,093	-	5,262	-	-	-	-	-	-
Enrichment Programme - Swimming Expenses	-	38,031	-	21,744	-	18,848	-	-	-	-	-	21,150
Food and beverages	47,713	59,055	30,430	24,988	18,895	21,826	-	-	-	-	97,117	78,623
General expenses	4,796	7,924	1,987	4,418	3,863	5,465	-	79	425	302	97,117	106,171
General expenses- Minor Asset	1,254	1,105	3,149	466	2,653	4,064	-	1,000	-	90	11,072	18,898
Graduation heliah	2,430	2,845	1,359	1,487	783	1,357	-	-	-	855	7,057	2,426
Grant Expenses	-	-	352	1,487	2,205	1,357	-	-	-	-	8,965	14,654
Honorarium	15,314	18,621	17,217	5,391	11,861	18,098	-	-	60	3,536	44,452	45,745
Insurance	-	720	-	160	-	160	-	160	1,470	-	1,470	1,200
Internet charges	4,705	5,207	4,278	5,145	2,832	3,591	-	-	-	-	11,815	13,943
Networking expenses	-	-	-	-	-	-	-	-	-	-	-	-
Parent and child co-programme	1,649	16,193	1,721	11,368	1,666	9,478	-	-	-	-	5,036	37,039
Phone and fax	1,238	4,060	494	965	366	969	1	-	531	333	6,357	6,357
Printing and stationery	8,922	10,238	4,851	4,196	3,615	4,064	69	1,602	154	948	17,611	21,049
Professional fees	-	-	-	-	-	-	25,206	67,276	-	-	25,206	67,276
Project expenses	-	-	-	-	-	-	-	-	-	-	-	19,266
Purchase of books / uniforms	578	6,913	925	6,448	303	5,540	-	19,266	-	-	1,805	18,900
Qurban expenses	-	-	-	-	-	-	-	-	-	-	-	-
Rental of copier	6,000	6,000	3,000	1,810	2,040	2,040	-	-	-	-	10,810	11,040
Rental of premises	25,418	38,124	14,501	11,550	6,345	9,516	-	-	-	-	46,263	59,190
Resource of materials	7,649	8,113	4,870	3,665	5,807	3,005	-	-	-	238	18,895	15,042
Salaries	1,254,344	1,230,890	941,845	569,567	795,405	692,096	231,045	196,325	294,553	258,286	3,517,191	2,947,184
Salary - Relief Full-Timers	14,744	26,543	6,244	21,125	16,358	16,358	-	-	-	-	42,114	42,801
SDF and FWL	16,901	43,057	7,851	7,311	13,598	7,311	2,336	455	588	571	34,986	66,966
Service and maintenance	17,060	27,405	10,085	10,235	6,940	6,324	80	766	-	130	34,066	44,860
Souvenirs & Tokens	-	-	-	-	-	-	-	-	-	-	-	298
Staff benefits	10,532	9,256	6,793	5,194	5,953	5,217	1,074	1,604	1,396	1,196	25,748	22,466
Staff day expenses	-	-	140	8	14	-	-	-	-	-	154	8
Students' insurance	452	452	344	236	208	212	-	-	-	-	1,004	900
Training	14,741	39,205	21,613	17,649	31,102	18,752	10,883	33,156	4,988	11,111	83,327	119,872
Travel and transportation	73	1,142	101	1,200	498	1,563	485	1,233	8	53	1,166	5,191
Water and electricity	23,670	33,300	13,928	13,261	12,930	13,025	-	-	-	-	50,528	59,566
Workmen Compensation	-	-	-	-	-	-	-	-	-	-	-	-
Zakat Expenses	-	-	-	-	-	-	-	-	-	-	-	-
	1,756,925	1,967,452	1,396,454	893,345	1,093,401	1,016,133	302,693	350,761	355,936	341,576	4,907,309	4,569,266
Less:												
OTHER EXPENDITURE												
Audit fee	2,359	2,221	2,359	2,221	1,959	1,821	2,080	3,880	-	-	8,757	10,144
Donation	-	-	2,359	2,221	1,959	1,821	2,080	3,880	-	-	-	-
	2,359	2,221	2,359	2,221	1,959	1,821	2,080	3,880	-	-	8,757	10,144
Net Income (Outgoing)	1,205,965	663,264	576,529	462,267	441,726	280,262	72,427	(48,252)	(267,722)	(304,665)	2,025,925	1,042,976
Less:												
Absorption of support group expenses	223,344	244,042	162,389	105,852	133,023	146,398	27,915	33,530	23,496	27,227	570,167	557,049
	982,621	419,222	411,140	346,415	308,703	133,864	44,512	(81,782)	(291,218)	(331,791)	1,455,758	485,927

Imad Perdaus Detailed Income Statement - By Centres As at 31st December 2020

	BEDOK				BUKIT BATOM				Main				SS		
	Madrasah	Post Sec	KAD	Total IMAD PERDAUS BEDOK	Madrasah	Post Sec	KAD	Total IMAD PERDAUS BEDOK	Imad Perdaus Main	Post Sec Main	Arabic Literacy	Flash Prog		Tafair	Qurban
VOLUNTARY INCOME															
Bank Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1
Capital Funding Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Donation	1,510	-	-	1,510	1,598	-	50	1,648	-	-	-	8	-	22	-
Government paid childcare leave	-	-	-	-	-	-	-	-	(1,024)	-	-	-	-	-	(995)
Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant : Cyclical Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant : ECCC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant : ICCP Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant : IGP Productivity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant : Innovation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant : JSS	38,761	-	-	38,761	30,872	-	-	30,872	-	-	-	-	-	-	69,633
Grant : LDSU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant : Outreach	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant : Project Joy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant : Quality and Assurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant : Salary Support	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant : SMA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant : Tole Board Social Service Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant : Urban Garden Project	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant : Wage credit	5,065	-	-	5,065	4,399	-	-	4,399	-	-	-	-	-	-	9,464
Grant : WSG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
POP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SDF Fund	907	-	-	907	907	-	-	907	-	-	-	-	-	-	1,813
Sponsorship	-	-	-	-	37,775	-	50	37,825	(1,024)	-	1,350	8	-	22	1,350
	46,243			46,243	37,775		50	37,825	(1,024)	1,350	8		23,308	281,660	84,424
CHARITABLE INCOME															
Camp fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discount received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ECCA subsidy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Enrichment Programme - Arabic Phonics	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Enrichment Programme - Swimming Fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Graduation	935	1,196	2,131	2,131	1,262	561	-	1,822	47	-	-	-	-	47	4,000
Other income	482	-	486	486	825	18	-	843	3,935	-	-	-	-	1,884	7,149
Parent & child	13,137	4	13,137	13,137	14,579	-	-	14,579	(170)	-	-	-	-	-	27,546
Programme fees	145,909	43,226	6,028	195,163	188,013	36,887	36,154	261,054	3,129	25,047	8,194	23,237	-	512,696	
Project	-	-	-	-	872	-	-	872	-	-	-	-	-	-	34,376
Qurban	-	-	-	-	-	-	-	-	3,129	-	-	-	70	249,401	249,401
Registration fee / prospectus	715	141	393	1,249	995	92	2,131	3,218	-	-	-	-	-	70	4,537
Sales of books and uniforms	7,420	-	-	7,420	8,474	-	-	8,474	1,350	-	4,529	-	-	-	21,773
SDP and SRP disbursements receipt	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Student insurance	775	-	-	775	831	-	-	831	-	-	-	-	-	-	1,606
Subsidy Others	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Training Funding/Grant	2,717	-	-	2,717	796	-	-	796	-	-	-	-	-	-	3,513
Training : Absentee Payroll Funding	549	-	-	549	478	-	-	478	-	-	-	-	-	-	1,027
Waqaf	20,208	-	-	20,208	20,208	-	-	20,208	-	-	-	-	-	-	40,416
	192,848	44,667	6,421	243,934	237,332	37,658	38,285	315,176	8,292	25,047	12,723	23,308	281,660	351,029	908,039
Less:															
COST OF GENERATING VOLUNTARY INCOME															
Absentee Payroll Top-Up Disbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Activity expenses	-	-	-	-	-	-	-	-	944	-	-	-	-	-	944
Advertisement	4,351	-	2,833	7,183	3,571	-	2,833	6,403	-	-	-	-	8,918	22,505	
Allowance for doubtful debts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bad Debt	439	1,196	-	1,634	2,122	1,267	-	3,390	360	-	-	52	-	-	5,436
Bad Debts written off	-	-	-	-	-	-	93	93	15,881	-	614	105	-	-	16,694
Bank charges	3,877	-	-	3,877	3,876	-	1	3,877	102	-	100	69	-	-	8,495
Bunayya camp	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Children's Day expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cleaning agents	400	-	-	400	766	-	-	766	-	-	-	-	-	-	1,166

	IMAD BEDOK			IMAD BUKIT BATAK			IMAD Main					SS						
	Medrasah	Post Sec	KAD	Total IMAD BEDOK	Medrasah	PostSec	KAD	Total IMAD BEDOK	IMAD Main	Post Sec Main	Arabic Literacy	Flash Prog	Tafsil	Qurban	Total IMAD MAIN	SS		
Commissions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Conservancy charges	-	-	-	-	876	-	-	876	-	-	-	-	-	-	-	876	-	
Courier and postages	184	-	-	184	208	-	-	208	73	-	-	646	-	1,767	2,878	-	-	
CPF	16,537	-	-	16,537	23,582	-	-	23,582	-	-	-	-	-	-	40,119	-	-	
Curriculum development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Depreciation of plant and equipment	24,467	-	-	24,467	32,858	-	-	32,858	-	-	-	-	-	-	57,325	-	-	
Donation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Enrichment Programme - Arabic Phonics Exp.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Enrichment Programme - Swimming Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Food and beverages	102	-	-	102	373	-	300	673	-	-	-	488	-	-	1,273	-	-	
General expenses	800	-	-	800	-	-	-	-	1,361	-	-	(2,084)	-	-	77	-	-	
General expenses - Minor Asset	1,043	-	-	1,043	1,740	-	-	1,740	264	-	-	-	-	-	3,047	-	-	
Graduation hallah	1,137	-	-	1,137	1,170	-	-	1,170	857	-	-	-	-	-	3,163	-	-	
Grant Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Honorarium	20,886	12,900	707	34,493	25,658	9,105	8,326	43,089	2,730	14,611	273	360	9,000	152	104,708	-	-	
Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Internet charges	1,776	-	-	1,776	1,456	-	-	1,456	-	-	-	-	-	-	3,232	-	-	
Networking expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Parent and child co-programme	2,504	-	-	2,504	3,552	72	-	3,625	23	-	-	-	-	-	6,151	-	-	
Phone and fax	505	-	-	505	391	-	-	391	1,317	-	-	-	-	-	2,213	-	-	
Printing and stationery	1,601	-	-	1,601	2,987	-	18	3,006	-	51	-	46	-	96	4,800	-	-	
Professional fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,650	-	-	
Project expenses	41	1,784	-	1,825	200	-	-	200	5,673	-	-	-	-	19,955	27,654	-	-	
Purchase of books / uniforms	2,727	-	-	2,727	2,903	-	-	2,903	165	-	-	4,789	-	-	4,934	10,564	-	
Qurban expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	209,800	209,800	-	-	
Rental of copier	3,000	-	-	3,000	3,000	-	-	3,000	-	-	-	-	7,200	-	7,200	-	-	
Rental of premises	6,160	-	-	6,160	4,704	-	-	4,704	-	-	-	-	-	-	18,064	-	-	
Resource of materials	226	-	-	226	32	-	-	32	-	-	-	-	-	-	258	-	-	
Salaries	140,205	102	-	140,307	170,366	-	147	170,513	5	-	-	-	-	-	310,824	-	-	
Salary - Relief Full-Timers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
SDF and FWL	364	-	-	364	344	-	-	344	-	-	-	-	-	-	707	-	-	
Service and maintenance	4,185	-	-	4,185	4,885	-	-	4,885	-	-	-	-	-	-	9,070	-	-	
Souvenirs & Tokens	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Staff benefits	1,141	-	-	1,141	1,218	-	-	1,218	-	-	-	-	-	-	2,358	-	-	
Staff day expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Students' insurance	664	-	-	664	886	-	-	886	-	-	-	-	-	-	1,550	-	-	
Training	6,305	-	-	6,305	3,524	-	-	3,524	-	-	-	-	-	-	9,829	-	-	
Travel and transportation	27	-	-	27	96	-	-	96	-	49	-	800	-	-	974	-	-	
Water and electricity	3,023	-	-	3,023	3,713	-	-	3,713	-	-	-	-	-	-	6,736	-	-	
Workmen Compensation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Zakat Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
248,676	15,982	3,540	288,198	301,057	10,445	11,718	323,220	29,755	14,711	887	6,785	16,426	241,158	309,722	907,140			
Less:																		
OTHER EXPENDITURE																		
Audit fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Incoming (Outgoing)	(9,687)	26,565	2,881	21,879	(25,950)	27,113	26,617	27,780	(22,487)	10,336	463	5,946	6,882	40,524	41,663		91,322	
Less:																		
Absorption of support group expenses	27,331	-	-	27,331	29,412	-	-	29,412	12,125	-	-	-	-	-	12,125	68,868	-	-
(36,918)	26,565	2,881	(5,451)	(55,362)	27,113	26,617	(1,632)	(34,619)	10,336	463	5,946	6,882	40,524	29,538	22,454			

Imad Perdaus Detailed Income Statement -
By Units As at 31st December 2020

	Madrasah		Post Sec		KAD		Flash		Total - IMAD	
	S\$ 2020	S\$ 2019	S\$ 2020	S\$ 2019	S\$ 2020	S\$ 2019	S\$ 2020	S\$ 2019	S\$ 2020	S\$ 2019
VOLUNTARY INCOME										
Bank Interest	1	-	-	-	-	-	-	31	1	31
Capital Funding Grant	-	-	-	-	-	-	-	-	-	-
Donation	2,084	31,038	-	2,350	50	2,096	30	-	2,164	35,484
Government paid childcare leave	-	1,449	-	-	-	-	-	-	-	1,449
Grant	-	-	-	-	-	-	-	-	-	-
Grant : Cyclical Maintenance	-	-	-	-	-	-	-	-	-	-
Grant : ECCG	-	-	-	-	-	-	-	-	-	-
Grant : ICCP Grant	-	-	-	-	-	-	-	-	-	-
Grant : IGP Productivity	-	-	-	-	-	-	-	-	-	-
Grant : Innovation	-	-	-	-	-	-	-	-	-	-
Grant : JSS	69,633	-	-	-	-	-	-	-	69,633	-
Grant : LDSU	-	-	-	-	-	-	-	-	-	-
Grant : Outreach	-	-	-	-	-	-	-	-	-	-
Grant : Project Joy	-	-	-	-	-	-	-	-	-	-
Grant : Quality and Assurance	-	-	-	-	-	-	-	-	-	-
Grant : Salary Support	-	-	-	-	-	-	-	-	-	-
Grant : SMA	-	-	-	-	-	-	-	-	-	-
Grant : Tole Board Social Service Funds	-	-	-	-	-	-	-	-	-	-
Grant : Urban Garden Project	-	-	-	-	-	-	-	-	-	-
Grant : Wage credit	9,464	3,947	-	-	-	-	-	-	9,464	3,947
Grant : WSG	-	-	-	-	-	-	-	-	-	-
POP	-	-	-	-	-	-	-	-	-	-
SDF Fund	1,813	1,938	-	-	-	-	-	-	1,813	1,938
Sponsorship	-	-	1,350	-	-	-	-	-	1,350	-
	82,994	38,373	1,350	2,350	50	2,096	30	31	84,424	42,849
CHARITABLE INCOME										
Camp fee	-	7,397	-	3,504	-	-	-	-	-	10,901
Commission	-	-	-	-	-	-	-	-	-	-
Discount received	-	200	-	-	-	-	-	-	-	200
ECDA subsidy	-	-	-	-	-	-	-	-	-	-
Enrichment Programme - Arabic Phonics	-	-	-	-	-	-	-	-	-	-
Enrichment Programme - Swimming Fee	-	-	-	-	-	-	-	-	-	-
Graduation	2,243	3,757	1,757	935	-	-	-	-	4,000	4,692
Other income	5,243	17,301	22	365	-	1,884	180	-	7,149	17,846
Parent & child	27,546	39,536	-	531	-	-	-	-	27,546	40,067
Programme fees	388,969	407,752	80,113	76,337	42,182	53,416	31,431	41,559	512,696	579,065
Project	4,001	39,686	-	28,470	-	-	30,375	249,401	34,376	88,156
Qurban	-	-	-	-	-	-	249,401	229,932	249,401	229,932
Registration fee / prospectus	1,710	2,159	233	280	2,523	3,855	70	112	4,537	6,407
Sales of books and uniforms	17,244	18,058	-	-	-	-	4,529	1,630	21,773	19,686
SDP and SRP disbursements receipt	-	3,224	-	-	-	-	-	-	-	3,224
Student insurance	1,606	1,656	-	-	-	-	-	-	1,606	1,656
Subsidy Others	-	-	-	-	-	-	-	-	-	-
Training Funding/Grant	3,513	1,917	-	-	-	-	-	-	3,513	1,917
Training - Absentee Payroll/Funding	1,027	-	-	-	-	-	-	-	1,027	-
Waqaf	40,416	25,092	-	-	-	-	-	-	40,416	25,092
	463,517	567,734	82,125	110,422	44,706	57,272	317,691	273,413	908,039	1,008,840
Less:										
COST OF GENERATING VOLUNTARY INCOME										
Absentee Payroll Top-Up Disbursement	-	-	-	-	-	-	-	-	-	-
Activity expenses	944	-	-	-	-	-	-	-	-	944
Advertisement	7,922	11,906	-	472	5,665	1,757	8,918	864	22,505	14,989
Allowance for doubtful debts	-	10,682	-	3,823	-	-	-	52	-	14,737

	Madrasah		Post Soc		KAD		Flash		Total - IMAD		
	S\$ 2020	S\$ 2019	S\$ 2020	S\$ 2019	S\$ 2020	S\$ 2019	S\$ 2020	S\$ 2019	S\$ 2020	S\$ 2019	
Bad Debt	2,921	17,285	-	-	-	-	-	52	-	5,436	17,285
Bad Debts written off	15,881	-	2,463	-	-	-	-	105	-	16,694	-
Bank charges	7,854	9,423	614	-	93	-	-	380	-	8,495	9,803
Bunayya camp	-	4,734	-	5,100	1	-	-	-	-	-	9,634
Children's Day expenses	-	-	-	-	-	-	-	-	-	-	-
Cleaning agents	1,166	1,063	-	-	-	-	-	-	-	1,166	1,063
Commissions	-	-	-	-	-	-	-	-	-	-	-
Conservancy charges	876	876	-	-	-	-	-	-	-	876	876
Courier and postages	465	116	-	-	-	-	-	-	-	2,878	677
CPF	40,119	18,592	-	6,714	-	-	12,725	2,413	-	40,119	38,031
Curriculum development	-	-	-	-	-	-	-	-	-	-	-
Depreciation of plant and equipment	57,325	23,492	-	-	-	-	-	-	-	57,325	23,492
Donation	-	-	-	-	-	-	-	-	-	-	-
Enrichment Programme - Arabic Phonics Exp.	-	-	-	-	-	-	-	-	-	-	-
Enrichment Programme - Swimming Expenses	-	-	-	-	-	-	-	-	-	-	-
Food and beverages	475	1,385	-	-	-	-	225	498	996	1,273	2,606
General expenses	2,161	741	-	-	300	-	-	(2,084)	418	77	1,159
General expenses- Minor Asset	3,047	-	-	-	-	-	-	-	-	3,047	-
Graduation hallah	3,163	2,968	-	-	-	-	-	-	-	3,163	2,968
Grant Expenses	-	-	-	-	-	-	-	-	-	-	-
Honorarium	63,885	71,886	22,278	19,900	9,033	-	19,234	9,512	-	104,708	123,110
Insurance	-	80	-	-	-	-	-	-	-	-	80
Internet charges	3,232	3,702	-	-	-	-	-	-	-	3,232	3,702
Networking expenses	-	-	-	-	-	-	-	-	-	-	-
Parent and child co-programme	6,079	10,771	72	-	-	-	-	-	-	6,151	10,771
Phone and fax	2,213	3,315	-	-	-	-	-	-	-	2,213	3,315
Printing and stationery	4,639	5,409	-	-	18	-	888	142	-	4,800	6,297
Professional fees	-	-	-	-	-	-	-	1,650	-	1,650	2,216
Project expenses	5,914	18,207	1,784	232	-	-	-	19,955	-	27,654	18,439
Purchase of books / uniforms	5,795	7,928	-	-	-	-	-	4,769	-	10,564	7,928
Qurban expenses	-	-	-	-	-	-	-	209,800	-	209,800	191,573
Rental of copier	6,000	6,000	-	-	-	-	-	-	-	6,000	6,000
Rental of premises	10,864	13,944	-	3,840	-	-	-	7,200	-	18,064	25,884
Resource of materials	258	688	-	-	-	-	-	-	-	258	688
Salaries	310,575	148,279	102	39,464	147	-	86,247	-	-	310,824	285,429
Salary - Relief Full-Timers	-	-	-	-	-	-	-	-	-	-	-
SDF and FWL	707	346	-	-	-	-	206	-	-	707	670
Service and maintenance	9,070	10,634	-	95	-	-	-	-	-	9,070	10,634
Souvenirs & Tokens	-	-	-	-	-	-	-	-	-	-	-
Staff benefits	2,358	2,182	-	-	-	-	-	-	-	2,358	2,182
Staff day expenses	-	-	-	-	-	-	-	-	-	-	-
Students' insurance	1,550	1,300	-	-	-	-	-	-	-	1,550	1,300
Training	9,829	9,011	-	-	-	-	-	-	-	9,829	9,011
Travel and transportation	174	2,171	-	198	-	-	386	800	-	1,582	4,337
Water and electricity	6,736	8,658	-	-	-	-	2,721	-	-	6,736	11,379
Workmen Compensation	-	-	-	-	-	-	-	-	-	-	-
Zakat Expenses	-	-	-	-	-	-	-	-	-	-	-
	594,199	427,953	27,314	79,838	15,258	124,389	264,369	230,294	901,140	862,475	
Less:											
OTHER EXPENDITURE											
Audit fee	-	-	-	-	-	-	-	-	-	-	-
Net Incoming (Outgoing)	(47,658)	178,153	56,161	32,834	29,498	(65,022)	53,351	43,149	91,322	189,214	
Less:											
Absorption of support group expenses	68,868	55,505	-	5,010	-	5,043	-	13,220	-	68,868	78,778
	(116,556)	122,648	56,161	27,824	29,498	(70,065)	53,351	29,929	22,454	110,436	

Headquarter Detailed Income Statement
As at 31st December 2020

Perdus
Annual Report

	Main	HQ		Total	S\$ 2019	HQ After Absorption Allocation	
		HQ 2020	Council			Total 2020	S\$ 2019
VOLUNTARY INCOME							
Bank Interest	-	8,967	-	8,967	6,484	8,967	6,484
Capital Funding Grant	-	-	-	-	-	-	-
Donation	-	25,351	-	25,351	22,626	25,351	22,626
Government paid childcare leave	-	-	-	-	966	-	966
Grant	-	-	-	-	-	-	-
Grant : Cyclical Maintenance	-	-	-	-	-	-	-
Grant : ECCG	-	-	-	-	-	-	-
Grant : ICCP Grant	-	-	-	-	-	-	-
Grant : IGP Productivity	-	-	-	-	-	-	-
Grant : Innovation	-	-	-	-	-	-	-
Grant : JSS	-	105,908	-	105,908	-	105,908	-
Grant : LDSU	-	-	-	-	-	-	-
Grant : Outreach	-	-	-	-	-	-	-
Grant : Project Joy	-	-	-	-	-	-	-
Grant : Quality and Assurance	-	-	-	-	-	-	-
Grant : Salary Support	-	-	-	-	-	-	-
Grant : SMA	-	-	-	-	-	-	-
Grant : Tote Board Social Service Funds	-	-	-	-	-	-	-
Grant : Urban Garden Project	-	-	-	-	-	-	-
Grant : Wage credit	-	12,805	-	12,805	5,544	12,805	5,544
Grant : WSG	-	-	-	-	20,000	-	20,000
POP	-	-	-	-	-	-	-
SDF Fund	-	553	-	553	1,369	553	1,369
Sponsorship	-	800	-	800	367	800	367
	-	154,383	-	154,383	57,356	154,383	57,356
CHARITABLE INCOME							
Camp fee	-	-	-	-	-	-	-
Commission	-	-	-	-	-	-	-
Discount received	-	-	-	-	100	-	100
ECDA subsidy	-	-	-	-	-	-	-
Enrichment Programme - Arabic Phonics	-	-	-	-	-	-	-
Enrichment Programme - Swimming Fee	-	-	-	-	-	-	-
Graduation	-	-	-	-	-	-	-
Other income	210	94,769	-	94,979	73,154	94,979	73,154
Parent & child	-	-	-	-	-	-	-
Programme fees	-	-	-	-	-	-	-
Project	-	28,288	-	28,288	18,653	28,288	18,653
Qurban	-	-	-	-	-	-	-
Registration fee / prospectus	-	-	-	-	-	-	-
Sales of books and uniforms	-	28	-	28	28	28	28
SDP and SRP disbursements receipt	-	-	-	-	3,875	-	3,875
Student insurance	-	-	-	-	-	-	-
Subsidy Others	-	-	-	-	-	-	-
Training Funding/Grant	-	5,410	-	5,410	2,821	5,410	2,821
Training : Absentee Payroll Funding	-	2,425	-	2,425	-	2,425	-
Waqaf	-	-	-	-	10,464	-	10,464
	210	130,920	-	131,130	109,094	131,130	109,094
Less:							
COST OF GENERATING VOLUNTARY INCOME							
Absentee Payroll Top-Up Disbursement	-	-	-	-	-	-	-
Activity expenses	-	-	-	-	-	-	-
Advertisement	-	17,484	-	17,484	11,095	-	-
Allowance for doubtful debts	-	-	-	-	-	-	-
Bad Debt	-	(35,307)	-	(35,307)	-	-	-

	Main	HQ		Total	S\$ 2019	HQ After Absorption Allocation	
		HQ 2020	Council			Total 2020	S\$ 2019
Bad Debts written off	-	-	-	-	-	-	-
Bank charges	-	260	-	260	254	-	-
Bunayya camp	-	-	-	-	-	-	-
Children's Day expenses	-	-	-	-	-	-	-
Cleaning agents	-	638	9,688	10,327	323	-	-
Commissions	-	-	-	-	-	-	-
Conservancy charges	-	936	-	936	936	-	-
Courier and postages	-	60	-	60	210	-	-
CPF	-	61,709	-	61,709	59,267	-	-
Curriculum development	-	-	-	-	-	-	-
Depreciation of plant and equipment	-	37,348	-	37,348	30,894	-	-
Donation	1,000	1,145	-	2,145	3,696	-	-
Enrichment Programme - Arabic Phonics Exp.	-	-	-	-	-	-	-
Enrichment Programme - Swimming Expenses	-	-	-	-	-	-	-
Food and beverages	-	234	-	234	1,116	-	-
General expenses	600	173	-	773	752	-	-
General expenses- Minor Asset	-	-	-	-	-	-	-
Graduation hafiah	-	-	-	-	-	-	-
Grant Expenses	-	-	-	-	-	-	-
Honorarium	750	4,114	-	4,864	4,719	-	-
Insurance	-	13,503	-	13,503	2,063	-	-
Internet charges	-	3,832	-	3,832	3,713	-	-
Networking expenses	400	500	-	900	-	-	-
Parent and child co-programme	-	-	-	-	-	-	-
Phone and fax	-	3,561	-	3,561	2,454	-	-
Printing and stationery	-	768	-	768	1,818	-	-
Professional fees	750	100	-	850	-	-	-
Project expenses	-	18,975	-	18,975	13,937	-	-
Purchase of books / uniforms	-	-	-	-	-	-	-
Qurban expenses	-	-	-	-	-	-	-
Rental of copier	-	576	-	576	341	-	-
Rental of premises	-	7,689	-	7,689	11,752	-	-
Resource of materials	-	-	-	-	-	-	-
Salaries	-	409,410	-	409,410	386,894	-	-
Salary - Relief Full-Timers	-	-	-	-	-	-	-
SDF and FWL	-	859	-	859	712	-	-
Service and maintenance	-	22,552	-	22,552	22,429	-	-
Souvenirs & Tokens	-	-	-	-	3,817	-	-
Staff benefits	-	2,792	-	2,792	2,672	-	-
Staff day expenses	-	25,439	-	25,439	31,318	-	-
Students' insurance	-	-	-	-	-	-	-
Training	-	7,479	-	7,479	9,528	-	-
Travel and transportation	-	76	-	76	543	-	-
Water and electricity	-	4,026	-	4,026	6,343	-	-
Workmen Compensation	-	-	-	-	5,390	-	-
Zakat Expenses	-	5,722	-	5,722	7,629	-	-
	3,500	616,652	9,688	629,841	626,614	-	-
Less:							
OTHER EXPENDITURE							
Audit fee	-	9,194	-	9,194	9,213	-	-
	-	9,194	-	9,194	9,213	-	-
Net Incoming (Outgoing)	(3,290)	(340,542)	(9,688)	(353,521)	(469,377)	285,514	166,450
Less:							
Absorption of support group expenses	-	-	-	-	-	-	-
Net Incoming (Outgoing) Resources For Th	(3,290)	(340,542)	(9,688)	(353,521)	(469,377)	285,514	166,450