

1. Non-Financial Information

Name of School: Anglo-Chinese School (Junior) Address: 16 Winstedt Road, Singapore 227988	<u>Contact Information</u> Name of Contact Person: Ong Hoe Koon Telephone No: 67337911 Fax No: 67346518 Email Address: acjs@moe.edu.sg Web-site Address: (if applicable) acsjunior.sg
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Charity Status Exempt	IPC Status A Member of Education Central Fund
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Objectives: The mission of the School is to nurture our pupils with a quality, holistic education, rooted in Christian values, that allows each to reach his fullest potential, equipped with life skills to face the future and to serve God and nation.

Key Employees Name of Principal: Mrs Chaillan Mui Tuan Auditor Name of Auditor: Nexia TS Public Accounting Corporation

2. Financial Information (The financial information to be posted online is to be extracted from your audited accounts.)

	2011 (S\$'000)	2012 (S\$'000)	2013 (S\$'000)	2014 (S\$'000)	% Increase / (Decrease) [Year 4 on Year 3]
Income					
Donations in Cash					
- Tax Deductible	425	119	565	696	23%
- Non-Tax Deductible ¹	NA	NA	NA	NA	NA
Donations in Kind					
- Tax Deductible	NA	NA	NA	NA	NA
- Non Tax-Deductible					
Grants/Sponsorships	NA	NA	NA	NA	NA
Investment income	NA	NA	NA	NA	NA
Investment Gains	NA	NA	NA	NA	NA
Others (to specify if material)	3352	2717	2969	1836	(38%)
Total Income	3777	2836	3534	2532	(28%)

	2011 (S\$'000)	2012 (S\$'000)	2013 (S\$'000)	2014 (S\$'000)	% Increase / (Decrease) [Year 4 on Year 3]
Expenses					
Direct Fund-raising expenses ²	109	40	130	88	(32%)
Direct Charitable Expenses ³					
- Local	NA	NA	NA	NA	NA
- Overseas	NA	NA	NA	NA	NA
Operating/Administration Expenses ⁴	3137	3201	3271	2128	(35%)
Others (pls specify if material)	NA	NA	NA	NA	NA
Total Expenditure	3246	3241	3401	2216	(35%)
Surplus / (Deficit)	531	(405)	133	316	138%

¹ These include donations collected through flag days, donations that entail benefits to the donors and donations received for overseas purposes.

² This refers to costs directly incurred and paid for during fund-raising. They include such costs as advertisements, printing, publicity materials, rental of premises, logistics, hiring of commercial third-party fund-raisers, organizing games of chance, etc.

³ These are all resources applied by the charity in undertaking its work to meet its charitable objectives in the delivery of goods and services. Such costs include the direct costs of the charitable activities together with those support costs incurred that enable these activities to be undertaken

⁴ These are expenses which relate to the general running of the charity that provide the governance infrastructure which allows the charity to operate, to generate the information required for public accountability, and the strategic planning processes that contribute to future development of the charity.

	2011 (S\$'000)	2012 (S\$'000)	2013 (S\$'000)	2014 (S\$'000)	% Increase / (Decrease) [Year 4 on Year 3]
Balance Sheet					
Assets					
Land and Building	29,019	28067	26897	25896	(4%)
Other Tangible Assets	NA	NA	NA	NA	NA
Investments	NA	NA	NA	NA	NA
Inventories	NA	NA	NA	NA	NA
Accounts Receivable	240	243	231	370	60%
Cash & Deposits	1597	1028	1189	1440	21%
Others (pls specify if material)	NA	NA	NA	NA	NA
Total Assets	30856	29339	28317	27706	(2%)
Funds <To breakdown by each fund as suggested below>					
Unrestricted Fund ⁵	1,177	771	895	1804	102%
Restricted Fund ⁶	629	463	463	0	(100%)
Endowment Fund ⁷	NA	NA	NA	NA	NA
Total Funds	1806	1234	1358	1804	33%
Liabilities					
Long-Term Liabilities	28857	28509	26894	25887	(4%)
Current Liabilities	193	46	65	15	(77%)
Total Liabilities	29050	28105	26959	25902	(26%)
Total Funds and Liabilities	30856	29339	28317	27706	(2%)

⁵ These are generally unrestricted funds which the IPC is free to use for its programmes and operating costs e.g. General Fund.

⁶ These are special funds held by the IPC that can only be applied for specific purposes, e.g. Building Fund.

⁷ These are funds which the IPC holds in trust for the benefit of the IPC as a capital fund. Generally, only interest income from Endowment Funds are used, and not the capital sum

	2011	2012	2013	2014	% Increase / (Decrease) [Year 3 on Year 2]
Other Information					
Donations/Grants and Sponsorship given to other Charities (S\$'000)	NA	NA	NA	NA	NA
No. of Employees	113	113	113	112	(0.9%)
Total Employee Cost (S\$'000)	NA	NA	NA	NA	NA
Total Related Party ⁸ Transactions (S\$'000)	NA	NA	NA	NA	NA
Fund-raising efficiency ⁹	0.26	0.34	0.23	0.13	(43%)
Ratio of reserves to annual operating expenditure ¹⁰	0.37	0.24	0.27	0.85	215%

3. For Each Fund-raising Event that raises \$1million or more

Fund-raising activities and planned use of funds raised	Total fund raised (S\$'000)	Fund-raising expenses (S\$'000)
NA	NA	NA

⁸ Related Party Transactions refer to transactions between the IPC and another person where either person could have influence over the other. For example, if a board member of an IPC is related to a certain supplier of services for the IPC, the value of the transactions should be disclosed. Refer to the Financial Reporting Standards for the full definition of Related Party Transactions.

⁹ This is expressed in the ratio of A to B, where A refers to Direct Fund-raising Expenses and sponsorships relating to fund-raising (where receipts have been issued by sponsors); and B refers to total donations received from fund-raising and sponsorships relating to fund-raising (where receipts have been issued by sponsors).

¹⁰ This is expressed in the ratio of C to D, where C refers to Unrestricted Funds; and D refers to Charitable Activities Expenses and Other Operating and Administration Expenses

REQUIREMENT TO POST INFORMATION ONLINE

Explanatory Notes to Financial Information

The financial information to be posted online must be extracted from the audited statements of accounts.

(A) Income

1. **Donations**
Donations include all contributions - in cash or in kind
2. **Grants / Sponsorships**
Includes all grants received and sponsorships from corporations and other organisations.
3. **Investment Income**
Includes:
 - Interest income from bank accounts and deposits,
 - Gross dividends from shares,
 - Gross rent (including rental from properties, furniture & fittings, equipments, etc).
4. **Investment Gains**
Gains from sale of investments such as equities /properties etc.
5. **Others**
Other sources of income which do not fall within any of the earlier classifications.

(B) Expenses

1. **Direct Charitable Expenses**
 - a) Local - Expenses incurred to meet the charity's objectives and other charitable activities within Singapore.
 - b) Overseas - All charitable expenses incurred outside Singapore.
2. **Operating/Administration Expenses**
Expenses incurred for operating and administrative purposes.
3. **Fundraising**
Expenses incurred in relation to fundraising activities.
4. **Others**
Other expenses which do not fall within any of the earlier classifications.

(C) Balance

Sheet Assets

1. **Land and Building**
Value of all land and building owned by charity. Value stated at cost / market value less accumulated depreciation and disposal (if any). Value also includes projects-in-progress.
2. **Tangible Assets**
Tangible assets (e.g. furniture and fixtures, equipment, etc) valued at cost / market value less accumulated depreciation and disposal (if any).
3. **Investments**
Investments held on long term basis. Valued at cost / market value less amortisation.

4. Inventories

Valued at cost / net realisable value less provision for obsolescence, if any.

5. Accounts Receivable

All receivables including debtors less provision for doubtful debts and bad debts written off.

6. Cash & Deposits

Include cash and bank balances and fixed deposits.

7. Others

Any other assets which do not fall within any of the earlier classifications.

Funds <To breakdown by each fund as suggested below>

1. Unrestricted Fund

Commonly known as General Fund. The charity is free to use such funds for both capital and revenue expenditure without having to take into account of any restrictions imposed externally e.g. by donors.

2. Restricted Fund

These are special/designated funds held by the IPC that can only be applied for specific purposes, e.g. Building Fund. Building fund is represented by land and building acquired by the charity. The fund may also include contributions restricted to be used for the acquisition / building extension for the charity and which have not been used yet.

3. Endowment Fund

Endowment fund is a category of restricted fund where the endowment fund's capital is preserved. The endowment produces a steady source of income for the use of the charity.

Liabilities

1. Long-Term Liabilities

Liabilities that are due for payment after more than 12 months.

2. Current Liabilities

Liabilities that are due for payment within 12 months, e.g. All payables including creditors and accruals.

(D) Other information

1. Donation/Grants to Other Charities

The total amount of donations, grants (including sponsorships) made to other charities