

CasaRaudha  
Ltd

# ANNUAL REPORT 2021



[www.casaraudha.org](http://www.casaraudha.org)



# Survivor's Reflection



I'm glad that I was able to walk out of the abuse/toxic situation with my three kids. It was the right decision!

I'm thankful that I was not alone, the staff in Casa Raudha helped me a lot and take care of the kids when I had counselling, and also during the time when I went for my vaccination and mediation.

If there was no support, I'm sure the road would be tougher for me to walk through. At that time, relatives and friends accused me of damaging my kids' psychological health by applying for PPO & divorce. The staff became my most reliable and trustable friends.

**Survivor of Spousal Abuse**



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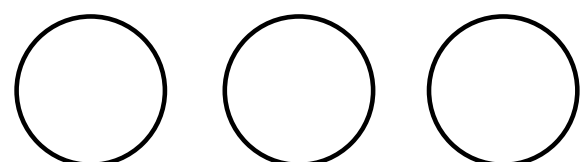
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# Message from Chairperson

**Shahrany Hassan**

(June 2021 – June 2023)



**May the face of the future be brighter, one woman, one child at a time.**

Violence.

We shudder at the thought of violence and we wonder how we can prevent it. We tremble at the prospect of violence and wonder how we can avoid it. Women and girls face a wide range of forms of violence. Every day, we witness examples of physical, sexual, emotional, psychological, economic, and technical abuse perpetrated on women and children in order to dominate and exploit them. The more we listened throughout the years, the more we realised that women are abused by their relationships and ex-partners in a variety of ways.

Since its inception in 2008, Casa Raudha has not only championed the rights for women and children, but has continued to inspire the community to step up to understand the gravity of violence surrounding these narratives. Their services have adapted and grown as the world becomes more complex and devious techniques of controlling women evolve.

As a Chairperson to an organisation that continues to remain steadfast in their mission, it is an incredible honour to see through the changes the organisation has gone through these last 14 years. With a leadership that is resolute to making sure that every voice is heard, Casa Raudha continues to look beyond the ordinary and campaign against violence against women and girls in all its manifestations. That is undoubtedly a commitment to a cause that is rooted in their hearts and so I would like to take this opportunity to thank all the individuals who have given us so much support; the staff, partners, volunteers, donors, as well as members of the public who understand these issues and work towards eradicating violence.

While Casa Raudha is best known for their gamut of work under the wings of **PROTECTION**, I am proud to announce that they have since expanded their doors to include two new initiatives under **PREVENTION & RESTORATION**.

With careful thought, hard work and dedication of the team, all services have remained open and functional. In these isolating times, these two new initiatives have given much hope to the families wrought by violence.

The new **PREVENTION** sector of the organisation will set the tone of how our programmes, initiatives and campaigns can help encourage self-reliance while reducing the dependency that traps so many victims in violent or abusive relationships. Help will always be there for the victims. And we will continue to work with the community to speak up against domestic violence. Every voice counts.

The **RESTORATION** sector of the organisation is the most crucial and reflective of their absolute commitment that violence should no longer be a recurring narrative for generations to come. Starting with the family unit, Casa Raudha seeks to create a conducive and healthy home environment for all women and children.

With enough hope and healing, I too strongly believe that families can continue to bond and maintain harmony in the family. I am proud to mention that today, for the first time, we have been able to transform, expand and modernise the organisation against a backdrop of challenges in the peripherals of our society.

It is thanks to everyone at Casa Raudha and beyond that we closed the financial year on such a strong footing in the midst of a challenging Covid-19 pandemic that we have never experienced before. There will always be a need to do more for the community. Casa Raudha has truly set the benchmark of what it means to truly help marginalised and disempowered people. I can only hope that Casa Raudha continues to be a beacon of hope for the ones in need.

With creativity, tenacity and a commitment to supporting abused women and children, Casa Raudha has not only upheld their quality of services but has ensured that more women than ever were supported even during the Covid-19 pandemic.

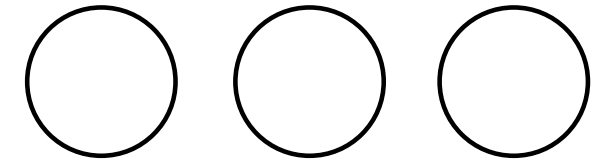
This year is nothing short of outstanding. I am grateful to our patrons, donors and supporters for their extraordinary, manifold generosity towards Casa Raudha and for continuing to believe in the work of the organisation.

Thank You.

# Message from Patron

**Indraneel Rajah**

Minister, Prime Minister's Office,  
Second Minister for Finance &  
Second Minister for National Development



## Collaborating through the toughest of times

Since joining a year ago as a patron, I've witnessed the remarkable resilience of Casa Raudha's staff, volunteers, and partners and their unwavering support for the women and children we are here to help.

Their vision and tenacity to continuously build this organisation from the ground up is incredibly admirable.

In the toughest of times as a nation distressed by the effects of Covid-19, Casa Raudha continues to play a pivotal role in championing the rights of safety for women and children. We knew that lockdown would be catastrophic for women living with abusive partners, so we took immediate action. Casa Raudha continues to prioritise delivering their services, despite these challenges. They shared survivor experiences with funders and the public to ensure they fully understood the reality for women experiencing domestic abuse and being locked in with their partners.

At the height where the nation is coping and managing the pandemic, Casa Raudha has evolved from Casa Raudha Women Home to Casa Raudha Ltd as of January 2021. In the most arduous of times, Casa Raudha has proven that the organisation continues to be visionary in moving to eradicate an injustice that demands long-term solutions while dependent on short-term decisions and investments. The urgency to respond rapidly to the changes in our community also means that Casa Raudha's infrastructure and services have to go beyond just **PROTECTION**.

Casa Raudha will continue to be patrons in the safety of women and children through initiatives under new sectors such as **PREVENTION & RESTORATION**. Casa Raudha's programmes will incorporate bridging families back together and spreading encouragement like seeds to sprout in young minds. To ensure the success of the two new wings under Casa Raudha, I urge that you continue to give support to the work that they do. Collaboration has always been a huge principle for Casa Raudha and forging strong partnerships ahead continues to be pivotal.

As they step into their 14th year, I look forward to their visionary response to the needs of women and children and supporting families who are experiencing violence. There is always more to campaign for and the efforts must continue.

We must remain resilient and aware of the additional pressures that these affected are facing and I hope the support and resources will continue to strengthen. In the recent White Paper on Women's Development, we reaffirmed our commitment to protecting women from harm and violence, and giving them every opportunity to grow and flourish. Let us stand as one to support organisations like Casa Raudha, the Ministries and other similar community partners in ending the intergenerational abuse.

I would like to acknowledge and thank everyone who has contributed to Casa Raudha's tremendous progress this year.

Remember, courage is contagious.

Thank you.

After 13 Years of Leadership, here's a

# Tribute to Our Past Leader

*A community leader who proves to be very passionate to his cause and shows great commitment to community service above self.*

**- Abdul Hamid Abdullah**

*Founding Member, CRWH / Board of Directors, CRL*

Setting up an organisation with zero money in the bank? Sounds almost impossible.

However, that was the case then for Casa Raudha Women Home, as Mr Hamzah Abdul Mutalib recounted his experience setting up a non-profit organisation, sheltering women and children who are victims of domestic violence.

**I remember the first few donors that have opened their doors and hearts to hear us out; our initiative, plans, inspiration, and aspiration. Their belief in our cause has made the mission and vision of Casa Raudha Women Home come true!**

Mr Hamzah is one of the founding members of Casa Raudha and has always had a strong sense of obligation to support the victims of domestic violence with human expertise as the primary resource.



2008 - 2017 (Casa Raudha Women Home)  
2017 - 2021 (Casa Raudha Ltd)

**The people behind the scenes. They are the organisation's assets; the policymakers, staff, and volunteers. Without them, Casa Raudha wouldn't be where it is today.**

13 years later, under his leadership and guidance, Casa Raudha migrated from a society to become a company limited by guarantee, transforming not just the lives of the women and children, but to the community at large regardless of gender. The expansion of its infrastructure and services goes beyond Protection into community outreach and family restoration.

And now, it is time for a new leader.

For the first time, Casa Raudha has elected a woman to lead them to the next level, Ms. Shahrany Hassan. Casa Raudha's primary support is for women and their children; hence, having women as Leaders has been in the pipelines of the Directors' succession strategic planning as said by Mr. Hamzah " I am happy that our succession planning has included women leaders. I will stay on as one of the Board members, providing guidance to the new leaders where necessary as long as my service is needed."

Casa Raudha lantik  
pengerusi wanita pertama



**My heartfelt thanks to everyone who has stood by me through thick and thin throughout these years and I wish for Casa Raudha's continued success.**

- Hamzah Abdul Mutalib



**What friends of Casa have to say about Mr. Hamzah:**

En Hamzah is the driver, thinker, manager, and gardener of Casa Raudha! He thinks a lot about how to improve Casa Raudha for the residents. Many of the initiatives and proposals were his ideas. In terms of board renewal, he is always on the lookout for new blood and ideas to enhance decision-making. He is constantly engaging stakeholders and sponsors. Casa Raudha is lucky to have him as the founder and leader.

**- Abdul Rohim Sarip**

Founding Member, CRWH / Board Member, CRL

Innovative. Resourceful. Unintimidated by the challenges in a non-profit world.

His mastery of the financial side of the business makes the board members feel secure and optimistic for the future. He is able to attract people to the mission of Casa Raudha. The make-up of the board members of Casa Raudha, which comprises people from different professions, is a testimony of his people skills.

**In my 13 years as a Board Member of Casa Raudha, I have seen him lead with humility, flexibility, willingness to adapt and ability to move forward despite setbacks.**

**- Aini Maarof**

Founding Member, CRWH / Board Member, CRL

Tenacity and passion in advancing the cause of ending violence against women;

He has a lot of vision of what Casa Raudha can do, which I admit at times I'm quite doubtful if we can achieve given our limited resources but he is determined, focused and under his leadership and perseverance, we now have Casa Raudha Limited to undertake not only protection but also prevention and restoration services.

**- Rosewati Sukiman**

Board Member, CRL

Hamzah brings sincere mindset and heart to serve community and cause. He led with passion, drive and commitment. I am inspired and grateful to have been a part of his leadership and founding mission.

**- Khadijah Al-Attas**

Board Member, CRL

Brother Hamzah's leadership and contributions were critical since the inception of Casa Raudha. Together with other founding members, he has laid a sound foundation for the organisation to sustain its operation and growth.

**- Mubarak Salim Abdat**

Founding Member, CRWH / Board Member, CRL

Casa Raudha has grown from strength to strength under his visionary leadership.

I'm grateful to not only have him as Casa Raudha's leader till the end, but also to call him as a close and dear friend.

**- Zhulkarnain Abdul Rahim**

Board of Directors, CRL

I have a deep appreciation of Hamzah's leadership as **a community leader** after we became founding members of Casa Raudha Women Home (CRWH) in 2008 where he was the first President and I was the first Treasurer. He is a visionary leader, **very passionate to his cause and shows great commitment to community service above self.** Casa Raudha Limited is in fact his brainchild when he saw the need as far back as in 2015 to re-structure CRWH and expand its scope of services beyond protection of victims of domestic violence. My salute to you Hamzah!

**- Abdul Hamid Abdullah**

Founding Member, CRWH / Board Member, CRL

A man with passion and dedication in helping those who are vulnerable.

**- Saidah Mohamed**

Board Member, CRL



# Organisational Profile



casaraudha

Edit Profile



172 posts 853 followers 572 following

**Casa Raudha**

Non-profit organisation

A non-profit organisation which advocates for life free of domestic violence.

[linktr.ee/casaraudha](https://linktr.ee/casaraudha)



#StopChild...



#WalkWith...



#BakeHerD...



#Men'sDial...



#StartsWit...



#AHolding...

POSTS

REELS

VIDEOS

SAVED

TAGGED

## Organisation

Casa Raudha Ltd

## Unique Entity No.

201713778N

## Registered Address

1 Pasir Ris Drive 4, #05-11 S(519457)

## Contact



Jurong Point Post Office, PO Box  
455 S(916416)



enquiry@casa  
raudha.org



97298936

## Incorporation

Registration Date:  
18 May 2017

## IPC Status

Effective Date:  
20 Jan 2022 - 19 Oct 2023

**Casa Raudha Ltd is a private, non-profit company limited by guarantee without share capital.  
The objectives for the Company are:**



To conduct outreach programmes relating to domestic violence and abuse.



To provide temporary shelter and new beginnings for women who are victims of domestic violence and abuse.



To conduct mediation and counselling for families-at-risk in restoring familial ties.

## STATEMENTS



### Vision

Life Free of Domestic Violence



### Mission

To promote healthy relationships, and to provide services that bring hope and healing to survivors of domestic violence.

## CORE VALUES

### Respect

We value and embrace diversity and treat each other with dignity.

### Integrity

We serve with honour, abiding by the codes of governance and ethics towards achieving our goals.

### Sincerity

We hold true to our mission and our actions are consistent with our intentions

### Excellence

We serve with commitment, passion and drive. Service quality is paramount to our existence.

# Board of Directors

**(June 2021 – 2023)**

*The Board, as stewards of the charity, is responsible for steering towards and overseeing its long-term goals and strategies, and ensures that the charity is run effectively and sustainably.*



**Shahrany Hassan**  
Chairperson  
Date of Appointment: 5 June 2021



**Abdul Hamid Abdullah**  
Deputy Chairperson  
Date of Appointment: 5 June 2021



**Hamzah Abdul Mutalib**  
Date of Appointment: 18 May 2017



**Abdul Rohim Sarip**  
Date of Appointment: 18 May 2017



**Zhulkarnain Abdul Rahim**  
Date of Appointment: 18 May 2017



**Fairuz Adam**  
Date of Appointment: 18 May 2017



**Rosewati Sukiman**  
Date of Appointment: 5 June 2021



**Dr Nurhidayati Mohd Suphan**  
Date of Appointment: 5 June 2021



**Dr Corrine Ghoh**  
Date of Appointment: 2 Dec 2021



**Dr Jenson Goh**  
Date of Appointment: 2 Dec 2021

For more information on our Board of Directors, visit [www.casaraudha.org/about-us](http://www.casaraudha.org/about-us)

# Sub-Committee

## PREVENTION



The Committee provides support in response to domestic violence. It aims to secure continuous improvement responses and disseminate best practices, innovation, and long-term public education, awareness, and consciousness-raising vital to creating social change.

## RESTORATION



The Committee provides recommendations, feedback and initiatives on matters that impact the experience of the families to recover from harm, prevent violence from reoccurring, transform out of dominant norms that enable violence, and enhance family's cohesiveness.

## CORPORATE GOVERNANCE



The Committee oversees compliance with statutory governance requirements and ensures adherence to established internal controls to protect the company's assets and promote transparency.

## FUNDRAISING



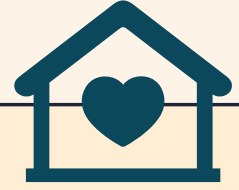
The Committee assists in the sourcing of funds, planning, coordination, and implementation of all fundraising activities in support of the projects and activities of CRL.

## MEDIA RELATIONS



The Committee provides recommendations to Management on the implementation of outreach and communication strategies in order to promote greater awareness of Casa Raudha's objectives.

## PROTECTION



The Committee ensures the operation activities incorporate the values of diversity and inclusion into the development of the residents while fostering long-term empowerment over cycles of dependency.

## AUDIT COMMITTEE



The Committee oversees compliance with statutory governance requirements and ensures adherence to established internal controls to protect the company's assets and promote transparency.

## FINANCE & INVESTMENT



The Committee ensures all activities by the organisation are conducted within the operational budget and explores investment opportunities to enhance the organisation's financial stability.

## HUMAN RESOURCE



The Committee develops and reviews the compensation and benefits structure and terms for the organisation's employees. It also examines their training needs annually to facilitate competency and capacity building.

# Sub-Committee

Sub-Committees	Members	Date of Appointment	Stepdown Date
Audit	<b>Abdul Hamid Abdullah (Chair)</b>		
Corporate Governance/ Human Resource	<b>Zhulkarnain Abdul Rahim (Chair)</b>		
Finance & Investment	<b>Hamzah Abdul Mutalib (Chair)</b> Abdul Rohim Sarip Fairuz Adam Khadijah Alatas		
Fundraising	<b>Fairuz Adam (Chair)</b> Dr Jenson Goh		
Media Relations	<b>Shahrany Hassan (Chair)</b> Wileeza A Gapar	13 Apr 21 13 Apr 21	26 Sept 21
Prevention	<b>Dr Corinne Ghoh (Chair)</b> Jim Bek Wileeza A Gapar Mubarak	13 Apr 21 13 Apr 21	
Protection	Hamzah Abdul Mutalib Jim Bek Liyana Sinwan		
Restoration	<b>Rosewati Sukiman (Chair)</b> <b>Dr Nurhidayati (Chair)</b> Jim Bek Hafiz Othman	5 June 21 5 June 21	

# Disclosure of Board Meetings and Attendance

The BOD meets at least once every two months with a quorum of full/simple majority to review the controls, processes, key programmes, and events. 6 meetings were held on the following dates:

- 12/2 .. 24/4 .. 15/6.. 24/8.. 26/10.. 25/12

Position	Name	Attendance	Date of Appointment	Stepdown Date
Chairperson	Shahrany Hassan	4/6	5/6/21	
Deputy Chairperson	Abdul Hamid Abdullah	4/6	5/6/21	
Board of Directors	Hamzah Abdul Mutalib	6/6	18/5/17	
	Abdul Rohim Sarip	6/6	18/5/17	
	Zhulkarnain Abdul Rahim	6/6	18/5/17	
	Fairuz Adam	6/6	18/5/17	
	Rosewati Sukiman	4/6	5/6/21	
	Dr Nurhidayati	4/6	5/6/21	
	Dr Corinne Ghoh	2/6	2/12/21	
Dr Jenson Goh	2/6	2/12/21		
	Aini Maarof	3/6	18/5/17	5/6/21
	Wileeza A Gapar	4/6	27/11/20	26/9/21

# Policies & Governance

## Reserves Policy

The Reserves Policy adopted:

- To maintain its reserves at a level which is at least 3 years of operating expenditure
- The reserves include all accumulated funds - Restricted and Unrestricted funds
- The Board of Directors regularly review the amount of reserves that are required to ensure that they are sufficient to fulfill Casa Raudha Ltd's continuing obligations on a quarterly basis
- The reserves shall not be utilised except with the approval of the Chairperson and Deputy Chairperson, and only when the cashflow falls below 3 months of the monthly operating expenses

## Whistle-blowing Policy

Our Whistle-blowing Policy is intended to provide an avenue for employees and other stakeholders to raise serious concerns and offer reassurance that they are protected from retaliation for whistle-blowing in good faith. This provides a clear, open, independent and transparent process for would-be Whistle Blowers to come forward with valid disclosures.

## Conflict of Interest Policy

Upon appointment or election, Board of Directors, members, key volunteers and staff are required to read the Conflict of Interest Policy, and to sign a Conflict of Interest Disclosure Declaration form. This is to confirm that the Policy has been understood, and that he or she will fully disclose to the Board of Directors when an actual or potential conflict of interest situation arises. The Declaration is signed annually.

It is made known that the Executive Director is the only paid staff who is a close member of the family of a Board Member.

## Board Governance

The members of the Board of Directors and Sub-Committees of the Company do not receive any remuneration or benefits for their services.

## Disclosure of Staff Remuneration

The annual remuneration of one key executive of Casa Raudha Ltd falls within \$100,000 - \$200,000. No other staff received annual remuneration exceeding \$100,000.

# Governance Evaluation Checklist for Enhanced Tier

Applicable to large charities with gross annual receipts or total expenditure of \$10 million or more;

And IPCs with gross annual receipts or total expenditure from \$500,000 to less than \$10 million.

S/No.	Code Guideline	Code ID	Compliance	Remarks
<b>Board Governance</b>				
1.	Induction and orientation are provided to incoming governing board members upon joining the Board.	1.1.2	Complied	
<b>Are there governing board members holding staff appointments? (skip items 2 and 3 if "No")</b>				
2.	Staff does not chair the Board and does not comprise more than one third of the Board.	1.1.3	NA	
3.	There are written job descriptions for the staff's executive functions and operational duties, which are distinct from the staff's Board role.	1.1.5	NA	
4.	The Treasurer of the charity (or any person holding an equivalent position in the charity, e.g. Finance Committee Chairman or a governing board member responsible for overseeing the finances of the charity) can only serve a maximum of 4 consecutive years.  If the charity has not appointed any governing board member to oversee its finances, it will be presumed that the Chairman oversees the finances of the charity.	1.1.7	Complied	
5.	All governing board members must submit themselves for re-nomination and re-appointment, at least once every 3 years.	1.1.8	Complied	
6.	The Board conducts self evaluation to assess its performance and effectiveness once during its term or every 3 years, whichever is shorter.	1.1.12	Complied	
<b>Is there any governing board member who has served for more than 10 consecutive years? (skip item 7 if "No")</b>				
7.	The charity discloses in its annual report the reasons for retaining the governing board member who has served for more than 10 consecutive years.	1.1.13	NA	
8.	There are documented terms of reference for the Board and each of its committees.	1.2.1	Complied	

S/No.	Code Guideline	Code ID	Compliance	Remarks
<b>Conflict of Interest</b>				
9.	There are documented procedures for governing board members and staff to declare actual or potential conflicts of interest to the Board at the earliest opportunity.	2.1	Complied	
10.	Governing board members do not vote or participate in decision making on matters where they have a conflict of interest.	2.4	Complied	
<b>Strategic Planning</b>				
11.	The Board periodically reviews and approves the strategic plan for the charity to ensure that the charity's activities are in line with the charity's objectives.	3.2.2	Complied	
<b>Human Resource and Volunteer Management</b>				
12.	The Board approves documented human resource policies for staff.	5.1	Complied	
13.	There is a documented Code of Conduct for governing board members, staff and volunteers (where applicable) which is approved by the Board.	5.3	Complied	
14.	There are processes for regular supervision, appraisal and professional development of staff.	5.4	Complied	
<b>Are there volunteers serving in the charity? (skip item 15 if "No")</b>				
15.	There are volunteer management policies in place for volunteers.	5.7	Not complied	In progress
<b>Financial Management and Internal Controls</b>				
16.	There is a documented policy to seek the Board's approval for any loans, donations, grants or financial assistance provided by the charity which are not part of the charity's core charitable programmes.	6.1.1	Complied	
17.	The Board ensures that internal controls for financial matters in key areas are in place with documented procedures.	6.1.2	Complied	
18.	The Board ensures that reviews on the charity's internal controls, processes, key programmes and events are regularly conducted.	6.1.3	Complied	
19.	The Board ensures that there is a process to identify, and regularly monitor and review the charity's key risks.	6.1.4	Complied	
20.	The Board approves an annual budget for the charity's plans and regularly monitors the charity's expenditure.	6.2.1	Complied	
<b>Does the charity invest in its reserves (e.g. in fixed deposits)? (skip item 21 if "No")</b>				
21.	The charity has a documented investment policy approved by the Board.	6.4.3	Complied	

S/No.	Code Guideline	Code ID	Compliance	Remarks
<b>Fundraising Practices</b>				
<b>Did the charity receive cash donations (solicited or unsolicited) during the financial year? (skip item 22 if "No")</b>				
22.	All collections received (solicited or unsolicited) are properly accounted for and promptly deposited by the charity.	7.2.2	Complied	
<b>Did the charity receive donations in kind during the financial year? (skip item 23 if "No")</b>				
23.	All donations in kind received are properly recorded and accounted for by the charity.	7.2.3	Complied	
<b>Disclosure and Transparency</b>				
24.	The charity discloses in its annual report – (a) the number of Board meetings in the financial year; and  (b) the attendance of every governing board member at those meetings.	8.2	Complied	
<b>Are governing board members remunerated for their services to the Board? (skip items 25 and 26 if "No")</b>				
25.	No governing board member is involved in setting his own remuneration.	2.2	NA	
26.	The charity discloses the exact remuneration and benefits received by each governing board member in its annual report. OR The charity discloses that no governing board member is remunerated.	8.3	NA	
<b>Does the company employ paid staff? (skip items 27, 28 and 29 if "No")</b>				
27.	No staff is involved in setting his own remuneration.	2.2	Complied	
28.	The charity discloses in its annual report – (a) the total annual remuneration for each of its 3 highest paid staff who each has received remuneration (including remuneration received from the charity's subsidiaries) exceeding \$100,000 during the financial year; and  (b) whether any of the 3 highest paid staff also serves as a governing board member of the charity.  The information relating to the remuneration of the staff must be presented in bands of \$100,000. OR The charity discloses that none of its paid staff receives more than \$100,000 each in annual remuneration.	8.4	Complied	

S/No.	Code Guideline	Code ID	Compliance	Remarks
29.	<p>The charity discloses the number of paid staff who satisfies all of the following criteria:</p> <p>(a) the staff is a close member of the family belonging to the Executive Head<sup>4</sup> or a governing board member of the charity;</p> <p>(b) the staff has received remuneration exceeding \$50,000 during the financial year.</p> <p>The information relating to the remuneration of the staff must be presented in bands of \$100,000.</p> <p>OR</p> <p>The charity discloses that there is no paid staff, being a close member of the family belonging to the Executive Head or a governing board member of the charity, who has received remuneration exceeding \$50,000 during the financial year.</p>	8.5	Complied	
<b>Public Image</b>				
30.	The charity has a documented communication policy on the release of information about the charity and its activities across all media platforms.	9.2	Not complied	In progress

# Meet our Executive Director

**Meet Zaharah Ariff**, one of the Founding Members of Casa Raudha. She stepped down from being an Honorary Secretary to become the 1st paid staff since its inception in 2008. As a Manager then, she ensured that the organisation grows according to the policies set by the Policy Makers. After holding the fork as Manager for 13 years, on 1st January 2021, she was promoted to be the Executive Director with a six-month probation period and now holds the full-time position.

This is what she had to say when we asked her these questions:

## **What sparked the formation of Casa Raudha?**

It sparked from a conversation.

It was induced to me while I was counselling couples with marital challenges, and one of them was spousal abuse. That was in 2005. Talking about domestic abuse then was almost taboo, and it happened behind closed doors. No one talked about it, and I do not recall seeing or hearing anything about how and where to get help.

Conversations on providing services beyond the counselling couch continue. Talking to the right person about this community gap is crucial – Mr. Hamzah is someone with the knowledge to address such a gap. The buy-in from Ministries, community leaders, and stakeholders was effortless as everyone agreed on the need for further support for victims and survivors of domestic violence. The support received was very encouraging and heart-warming.



## **What kind of organisational growth have you seen and its challenges?**

### *Human Resources*

In 2008, it started with one staff, and now we have 10. They knew what they were in for when they signed up with the organisation. Working directly with the victims/survivors requires a strong sense of logic; it comes in handy to have problem-solving skills, patience, and a huge heart. To see so much passion oozing from the staff is fantastic. For most of them, they have limited knowledge upon entry. Over time, it is amazing to see how much they have grown in their capabilities and capacities to empower these victims/survivors to change.

Staff retention in any organisation, I must say, can be quite a challenge. There are always reasons for staff to leave the organisation, and aligning the organisation's vision with the staff's aspirations is essential. Work-life balance, work culture, and career progression are something that we are constantly reviewing.

### *Financial Resources*

Over the years, we have built a sound financial reserve. We remain prudent in our spending without compromising the service quality we have emphasized in our deliverables. Hence, when the COVID-19 pandemic hit, we continued our services with managed disruption. Our greatest asset is our staff. They are the pillars to keep the organisation going, and we are trying our best to ensure that their salary remains compatible using the NCSS guidelines as a benchmark.

### *Visionary Leaders*

The organisation's growth is also a reflection of its Leaders. Our policymakers are well connected to the community. In 2021, we saw a paradigm shift in the direction and policy when the leaders strategically dissolved the Society and became a company limited by guarantee. From a shelter, it has extended its services to engage and empower the community to be part of a more significant movement to end domestic abuse. It has cast the net wider, not restricting it to only women and children. I am proud that Casa Raudha has the kind of leader that allows the organisation to remain current to meet the gaps in the community.

### **How has COVID-19 affected the organisation? What is the impact, and is it all negative?**

#### *Financial Impact*

Being an NGO, of course, the change in the country's socioeconomic status for the better or worse will have a profound impact. In the case of COVID-19, we saw a dip in our income as it largely came from direct donations. It is understandable; when the country is facing such a crisis, the majority of the prominent organisations shifted their focus and responded to the need for the nation to brave the fight against the pandemic. It's admirable!

Nonetheless, we still have a few loyal foundations and donors who continue to show their support during these periods, for which I am so grateful.

#### *Shelter's Management & Its Impact*

2020 was a tough time for us, having to halt all our events and programmes to allow the shelter to adjust to the situation. However, in 2021, we progressively brought back the events and programmes with the help of technology. Using Zoom as a medium to connect, we could resume our empowerment programmes, and some events were held via hybrid. It's a techno year, and we had gotten used to it by then.



So, is it all negative? I would not say that. We were pushed to be more creative in our fundraising efforts, which was rather exciting as we embarked on using social media as tools to do our outreach and fundraising. Residents were also exposed to technology when they attended events and programmes via Zoom, making it more convenient for the discharged residents to join in. Everyone is constantly learning something new about technology.

### **What do you think the community can do to play its part in stopping domestic abuse?**

To have more open conversations on domestic abuse. Everyone should take on this social responsibility and help to spread the word. If you are a leader in your organisation or institution, create that awareness among your colleagues so that they can share it with their family and friends. When everyone is aware of domestic abuse, able to recognise the signs and symptoms, and knows where to get help, the chain of abuse can be broken.

### **What is the one thing you look forward to every morning when you reach the office?**

The women in the shelter have left for work, and the children are in school. Residents who are not employed just yet are up and doing their usual chores – laundry, cooking, etc. It shows that they are healthy and occupying their days positively. And, of course, hot tea to start my day with my team!



# At A Glance



More than  
**1,000**

Domestic violence survivors that seek shelter

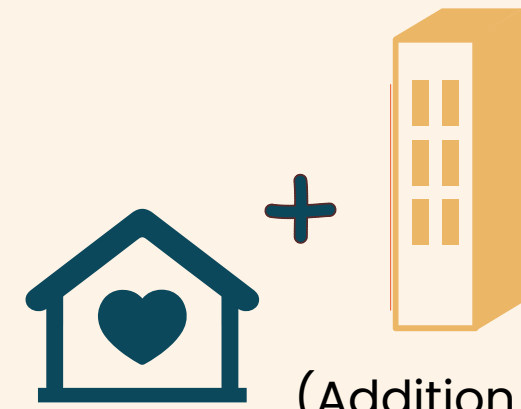
**73**

Shelter's capacity to provide protection



**13 YEARS**

of empowering individuals/families



(Addition of a new shelter in June 2021)

Within the heartland of the community, our second stepdown shelter, Dahlia @ Casa Raudha, began its operations on 5 July. The 7-unit shelter is able to provide better support for the singles, women with accessibility needs, children with special needs and mothers with sons. Ms Sun Xueling (Minister of State for Education and Social & Family Development) visited the shelter on 9 July.



More than

**1,000,000**

Reach in the community

## STATISTICS (2021)



**88%**

are children who have witnessed violence happening at home and 12% were those that have been the primary victims of abuse



**56%**

of residents were mothers with children



**77%**

were individuals who experience abuse from their spouse, children or intimate partner

### Types of Abuse

Majority of the residents encountered multiple types of abuse e.g. emotional & psychological, physical, verbal, sexual, and neglect. The shelter also admitted young adults who faced violence from their caregivers as well as those who experienced elder abuse.

### Enquiries Received

North:

**36**

North-East:

**13**

Central:

**86**

East:

**17**

West

**52**

# Quality Objectives

*Objectives and targets are set in ensuring that the organisation remains steadfast in its commitment towards achieving its mission and vision.*

## CORPORATE

Achieve **ZERO** non-compliance to MSF's monthly reporting and muster adult requirements

## OPERATIONS

Achieve at least **85%** of client's satisfaction of the services rendered

## EMPOWERMENT PROGRAMMES

Achieve at least **80%** of attendance

## CASE MANAGEMENT

Achieve at least **80%** of Ministry of Social and Family Development (MSF) KPI - children attending kindergarten/infant care/school after admission per year

Women receive **2 case discussions** per month as per MSF KPI

# Support for Victims / Survivors



## BASIC NEEDS

-  Accommodation
-  Adhoc Financial Support
-  Food & Drink
-  Clothing
-  Milk & Diaper







## PSYCHOLOGICAL WELL-BEING

-  Care & Support
-  Counselling
-  Empowerment Programmes

## SERVICES & FACILITIES

-  Kitchen
-  Laundry
-  Safety Features

## SPONSORSHIPS

-  Academic (Exam & Tuition Fees)
-  Food Hygiene Course
-  Post-care Fund
-  Sewing & Baking
-  WSQ Computer Literacy
-  Post-Care Support (Discharged Residents)



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# STOP INTERGENERATIONAL CYCLE OF ABUSE



Intergenerational Cycle of Abuse:

# It's Time to Break the Cycle

While child abuse may seem to be more prevalent in families struggling to make ends meet, this is not always the case.

Statistics from the Ministry of Social and Family Development (MSF) show that the number of child abuse cases has jumped threefold over the past five years.

## Why is this the case?

One reason could be partly because of greater awareness amongst the community.

Casa Raudha has always been at the forefront of raising awareness of the importance of breaking the intergenerational cycle of abuse, by working together with the community and professionals to encourage family violence perpetrators to seek help.

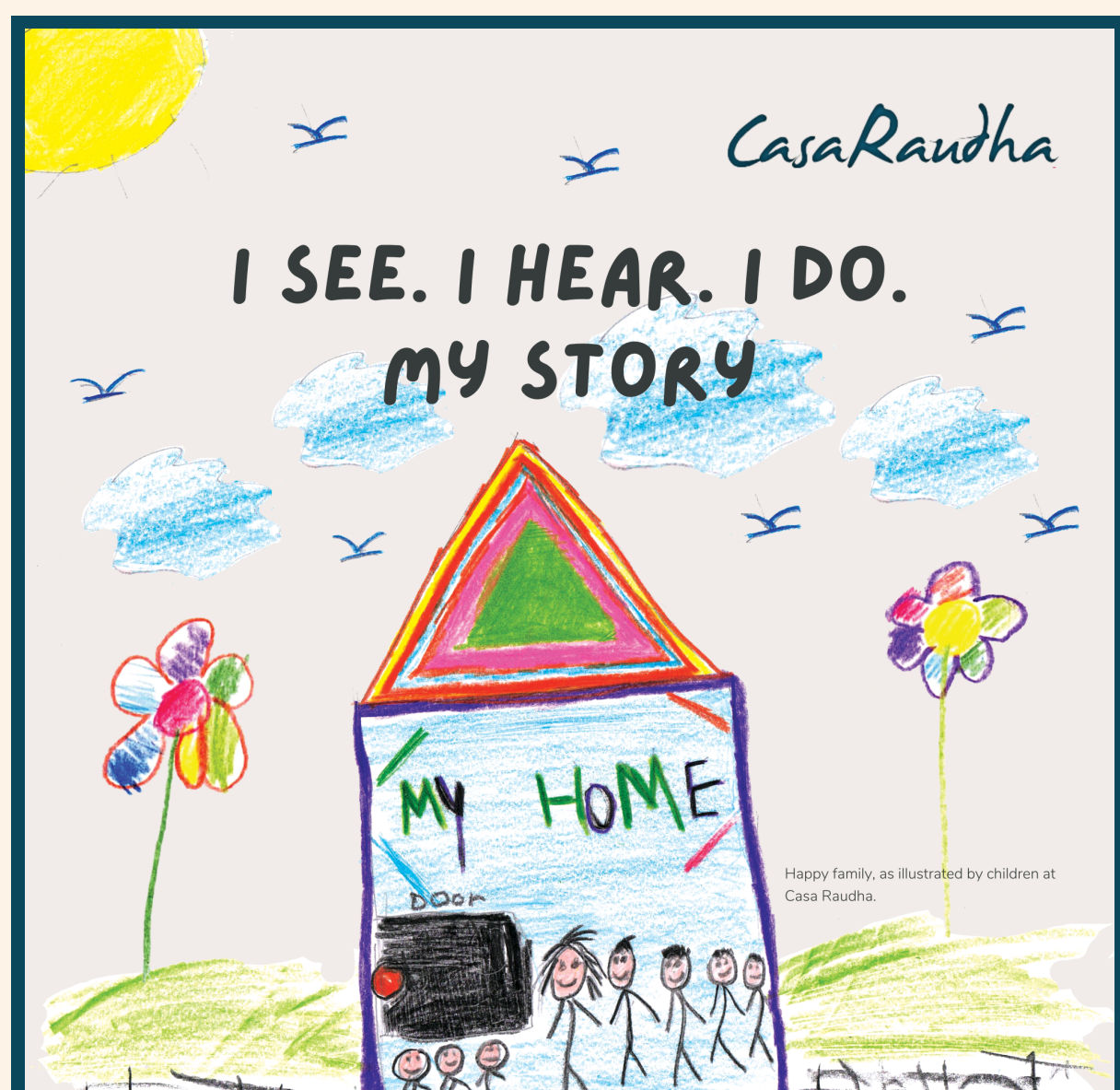


Hence, Casa Raudha called for community involvement to end child abuse through a symposium held in November 2021, graced by Guest of Honours Ms. Sun Xueling, *Minister of State for Education and Social & Family Development*, for the first half and Assoc. Prof. Dr. Muhammad Faishal Ibrahim, *Minister of State, Ministry of Home Affairs & Ministry of National Development*, for the second half of the symposium.

Social service sector professionals, such as social workers, educators, corporate partners, including Asatizah, were among the guests who brainstormed ideas to create a safe space for children to report any form of abuse in their respective environments; home, school, and the community.

Symposium special features:

- 1) Launching a book titled "**I See. I Hear. I Do. My Story**" - bite-sized information on child abuse;
- 2) **MSF launched the refreshed Break The Silence (BTS) logo** - by Ms Sun Xueling, *Minister of State for Education and Social & Family Development*, which features the Signal for Help sign. This simple, one-handed sign is used globally by victims/survivors and or witnesses of violence to discreetly show they need help or want someone to check in with them in a safe way;
- 3) "**Voice of Hope**" - 5 min video featuring Mr. Sebastian and Mr. Firdaus on their journey to recover in ending abuse in their relationships; and
- 4) **Personal sharing by Mr. Firdaus** calling for others who have caused harm towards their family to step forward and seek help.



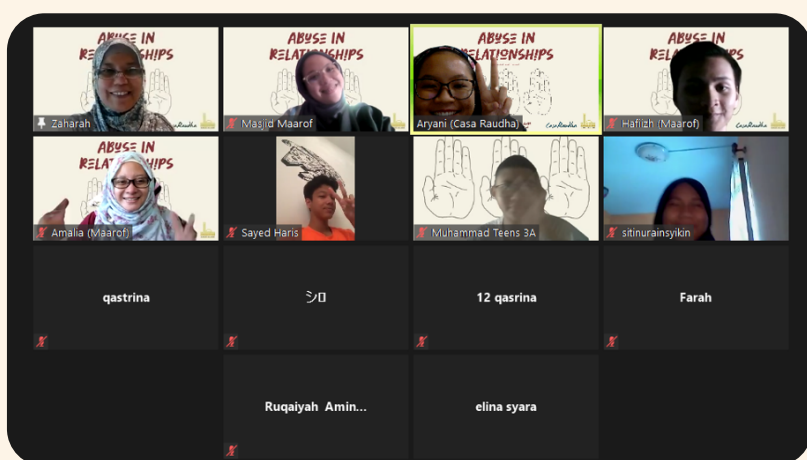
# Outreach Efforts

## PCF Sparkletots Awareness Workshop



In collaboration with PCF Sparkletots, Casa Raudha has provided a workshop on Child Abuse & its Long-Term Impacts to the educators. 160 educators from the North-west centres benefited from the workshops.

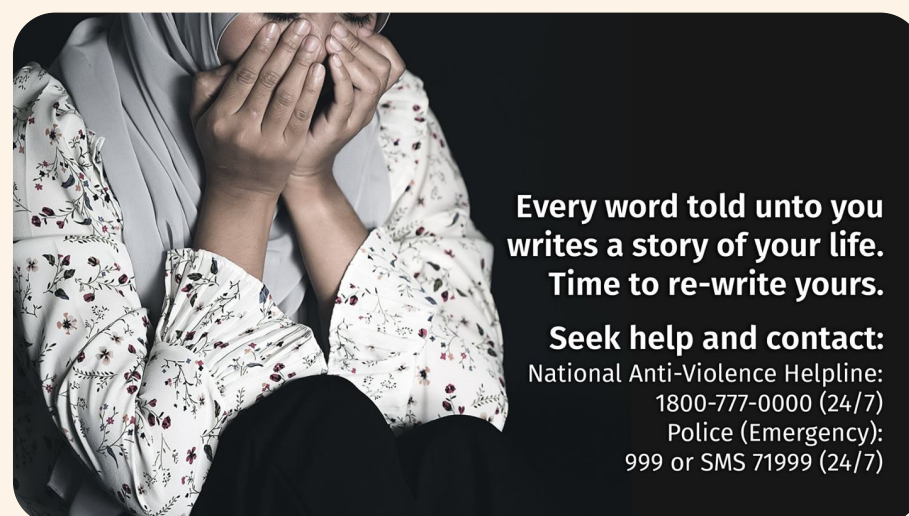
## Maarof Mosque Youths, Abuse in Relationships: What Do I Need to Know?



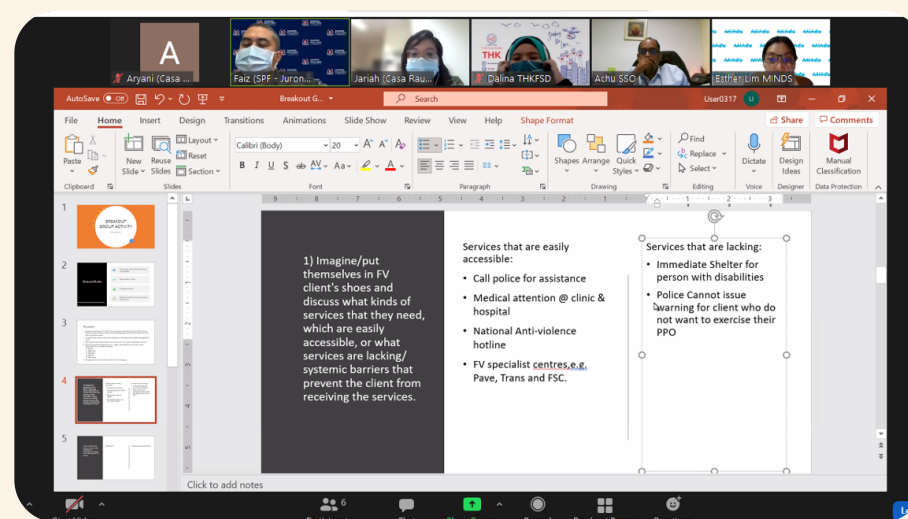
An awareness talk on Family Violence and Dating Violence was organised for the youths of Maarof Mosque, teens a.LIVE. Through the talk, they learnt how to identify domestic violence and the importance of having respectful relationships.

## Domestic Violence: A Social Issue, Maarof Mosque Awareness Sharing Session

Together with Maarof and Assyakirin Mosques, an e-posters were co-created and released during the fasting month. The e-posters were supported by MSF.



## FVWG Task Force



Casa Raudha was part of the West Cluster Family Violence Working Group that has made tremendous strides in fostering stronger inter-agency collaboration to raise awareness on family violence and enhance service delivery.

## Breaking the Patriarchal Mindset: Men's Perspective



In conjunction with #CelebratingSGWomen, Casa Raudha, supported by Emaan Catalyst Community, organised a dialogue with Muslim men on the topic of "Breaking the Patriarchal Mindset: Men's Perspective". The dialogue encouraged men to embrace their roles and responsibilities a positive mindset in becoming role model that protects each of their family members.

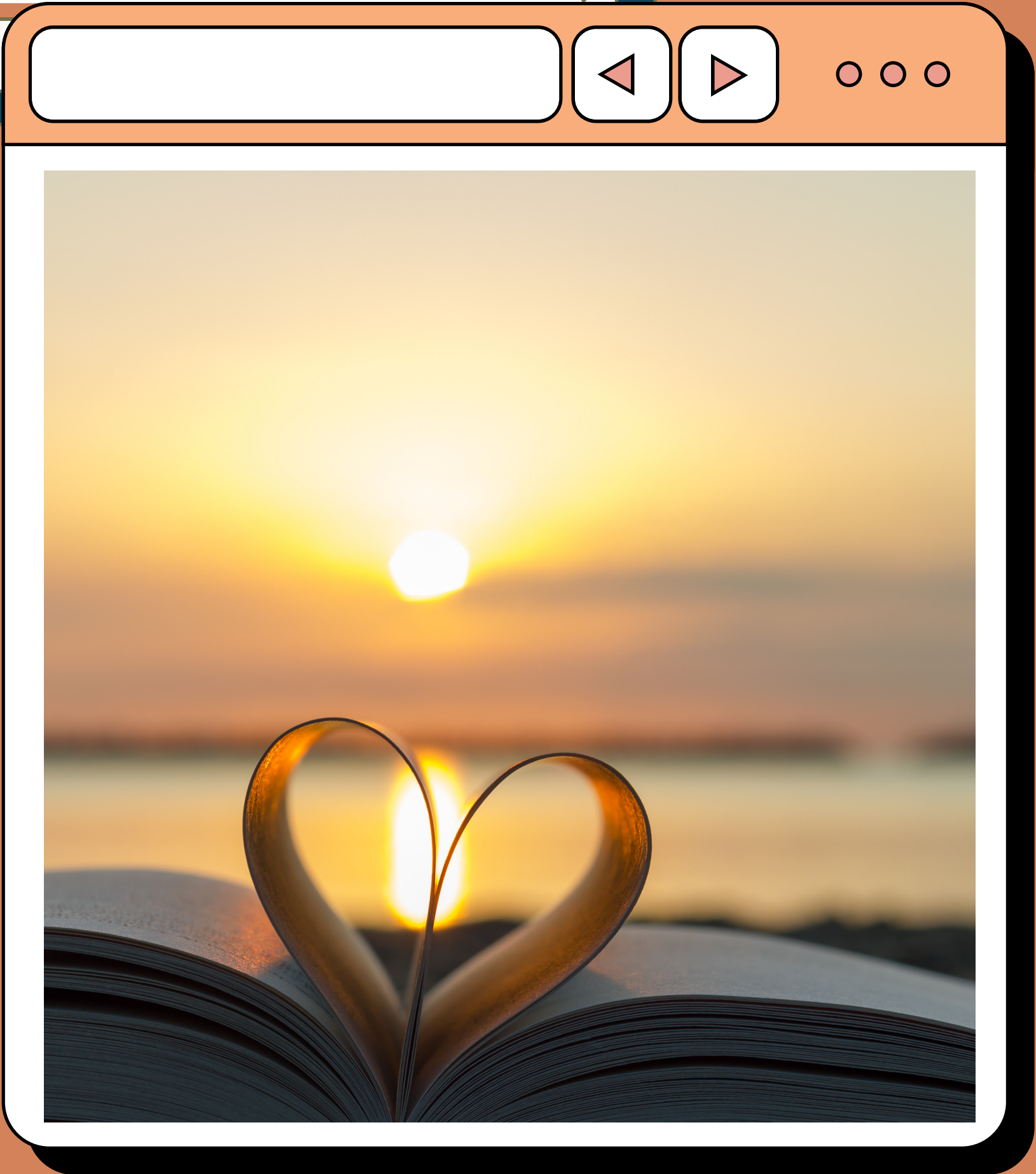
Mr Zhulkarnain A Rahim, MP for Choa Chu Kang GRC was among the invited speakers.

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# INSPIRATIONAL STORY

Casa Raudha had the chance to speak to one of our survivors of Domestic Violence.

***Read her story.***



# Mother's Woe: My child, what happened to you?

When abuse happens to a mother, she will say, "I can take the punch as long as my child is not touched." She can boldly walk into the family court and file for a Personal Protection Order for herself and her child(ren). She is ready to cut ties with the perpetrator to protect herself and her children from the abuse. A mother can and will do anything and everything to keep her child(ren) safe.

But when the child she has given birth to, cared for, and dearly loved abuses her psychologically, emotionally, and physically, no words could ever describe the pain she has to endure. She is often trapped, not sure on how to get help without exposing her child's behaviour. Despite the danger when she constantly places herself in the hands of her abusive child, she would never dream of reporting her child for fear of jeopardising their future. Nevertheless, the shelter has protected mothers who have been blatantly abused without much thought from their own flesh and blood.

Elder abuse — Most would say 'elder' refers to those aged 65 and above, but to any child, their parents are their elders deserving of respect and love.

The following letter is from a mother who has suffered abuse at her son's hands. Through her letter, she hopes for no other mother to continue suffering in silence, and such abuse must stop.

**Dear readers,**

*"I am a mother and I live happily with my family, including my son. He is eight years old and in primary school. My son is intelligent, playful, and just as joyful as any ordinary child. When my son has good conduct, I reward him proudly. We go to movies, travel to neighbouring countries for holidays and buy him toys. When he misbehaves or does the wrong things, I discipline him. I belong to the old school; I grew up understanding that when a child does something wrong, one way to discipline them is to use the cane. In the 80s, caning was a common way of disciplining a child. So, like most parents in that era, I did just that. I am a working mother. It has been an enormous challenge balancing between my work, the house chores, and raising him, but I never gave up. I try my best to make sure that he leads a life with positive values and self-discipline. I want him to have a better future, better than my life.*

*I am a mother, and I lived happily with my family, including my son. He has since grown up. He became taller, more intelligent, but sadly, more rebellious. However, there was a time when he did something wrong, and I was shaken by how he had reacted. He was in lower secondary when he had refused to do his homework. That was the beginning of my saddest moments. I took out the cane. To my dismay, he grabbed the cane from my hands and started caning me instead! He hurled a chair at me and used vulgar words against me. I was shocked beyond belief! From where did he learn this language? It was like looking at a stranger. I told myself, "This is not the sweet, loving boy I've raised." I felt scared and helpless."*

# Mother's Woe: My child, what happened to you? [cont]

*"Still, I've continued to support him. I cleaned and mopped his room so that he could return to a neat room after a long day at school. But some days, it gets more complicated. He would throw a pail of dirty water onto the bed and into the rooms, and I had to clean it all over again.*

*Regardless, he is still my son. I did not want to expose him. What would happen to his future if I spoke up? It would've embarrassed him. I was embarrassed too. I felt that I had failed as a mother for not loving him enough, for not raising him well enough. I thought, perhaps, I did not give him enough motherly love and blamed myself. I kept telling myself that it was my duty to care for him and that he would stop hurting me eventually, so I decided to keep it behind closed doors and suffer in silence. Over the years, as he grew older, the physical attacks worsened.*

*Covid-19 worsened the situation at home for me. I worked from home most of the time during the circuit breaker, and so did my son. He, too, had worked from home. I remembered a day when I had teleconference calls with my clients or colleagues, my son started to hit my head and throw anything within his reach at me. I remembered locking myself in a room to get away from the attacks. If I had not done it then, I would be dead now. That was the time I realised this had to stop. I must do something to protect myself. I cannot do this alone anymore.*

*Back then, my knowledge of abuse was limited, but going through such an ordeal pushed me to read self-help articles and online information on abuse. I mustered the courage and to take a step to stop the abuse. I called the police, and they gave me a Family Service Centre Helpline number for me to contact. It was my lifeline and it has changed my life.*

*In 2020, I moved to stay in Casa Raudha, a shelter for women like me. Most were younger women abused by their spouses, but few were like me, experiencing elder abuse. At the shelter, I've learned to differentiate between the right and wrong behaviours of the abuser. I realised that it was not my fault, and I did not deserve to be abused by my son. The self-blame and guilt that I felt for so long finally stopped. I felt as though a heavy load had been lifted from my shoulders. I became more positive in my thinking.*

*I am in my 50s. I am doing better now. I am getting the support that I have always needed and deserved. Most importantly, I am safe. When I left my matrimonial home, my son was in his 30s and had a good job. I am still proud of what he has achieved, though I am sad that I could not help him overcome his situation. I hope he will realise what he has done and change for the better. Some day when he forms a relationship, I pray he will not do the same to her.*

*It is not easy for me to write this letter, and it brings back painful memories. But I want other mothers who are being abused by their children to not be embarrassed in seeking support. No matter how bad the situation gets, we need the courage to keep moving forward – for ourselves and our beloved families. There is always someone willing to listen to you and understand you, and there is always hope."*

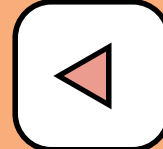
**National Anti-Violence Helpline (NAVH)  
1800-777 0000**



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# EVENTS & PROGRAMMES HIGHLIGHTS



For the victims/survivors to:

# Step-Out Step-Up & (SOSUP)

Casa Raudha ensures that the survivors continue to be empowered to make positive changes in their lives through programmes, life-skills trainings and counselling that uplift their current state of living to a more fulfilling and meaningful state.

Hence, the SOSUP programmes empower them to embark on learning journeys aimed at integrating them back into the community's hub through a series of modules, namely:

## **Positive Moms**

Equip our women with skills such as communication, listening, negotiation and the roles & responsibilities of being a parent.

## **Self-Resilience**

Equip our women with skills to manage their emotions, critical thinking, interpersonal & intrapersonal skills.

## **Dollars & Cents**

Help our women perform financial practices such as saving, budgeting, and cash flow.

## **Understanding Cycle of Violence**

Equip our women with the knowledge of recognising the 4 stages of violence and identifying the characteristics of the perpetrators and victims.



**85%** of women have benefitted from the programmes

## **Testimonials**

“ The course helped me understand the importance of optimism in pursuing goals. It helps me be more self-confident and motivates me to think beyond my ability. One thing I remember is “I have no problems, only challenges”.

“ I was able to understand my emotions better. I learnt to let go of my past and painful emotions through floral meditation.

## I AM S.M.A.R.T My Dollars & Cents



Our budgeting programme is specially designed for the children

I AM SMART is a programme that teaches the children to embrace their emotions positively, giving them the opportunity to explore their inner selves and equip them with social skills such as goal-setting, social resilience and many more.

What do they learn?

### I AM SOCIABLE

- Children will learn proper etiquettes of communication
- Children will recognise the importance of mutual respect during interactions
- Children will recognise the needs to think before speaking
- Children will learn the 4 types of listening and the best method of listening during interactions with others

### I AM MERRY

- Children will learn to build their self-esteem and feel more confident about themselves
- Children will learn tools for them to forgive those who have hurt them
- Children will identify traits of people they look up to
- Children will recognise the importance of optimism in facing daily challenges



For the children to confidently and safely express:

# I AM SMART

### I AM ARTICULATE

- Children will learn about speaking and presenting with confidence
- Children will recognise the importance of consistency in reading and building their language skills
- Children will discuss with their peers in good, concise English

### I AM RESPONSIBLE

- Children will identify their roles and responsibilities (as a child, student, sibling etc.)
- Children will list ways they can assist in the various settings
- Children will recognise the importance of contributions in the various settings

### I AM TASK-ORIENTED

- Children will set personal goals according to the SMART concept
- Children will plan a timeline for achieving their goals
- Children will learn to prioritise their tasks to achieve their goals

**97%** of children have benefitted from the programmes



# Event Highlights

## Reignite! With Casa Raudha



A virtual celebration was held with all of our volunteers to recognise their support and efforts in building the organisation. It was also a platform to welcome new faces to join in the journey of transforming many lives.

## International Women's Day



Albeit via Zoom, the IWD celebration was held to celebrate the successes and progress of all our women. This year was more notable as it was the year of Celebrating SG Women, an inspiring indication that a woman's role is further recognised and highlighted in the country.

In collaboration with Charlotte Puxley Flowers, a flower arrangement workshop was also organised for our women.

## Mother's Day Celebration



The children crafted handmade gifts i.e. flower cards and flower bouquets with the help of our volunteers and presented them to all the mummies!

## Hari Raya Celebration



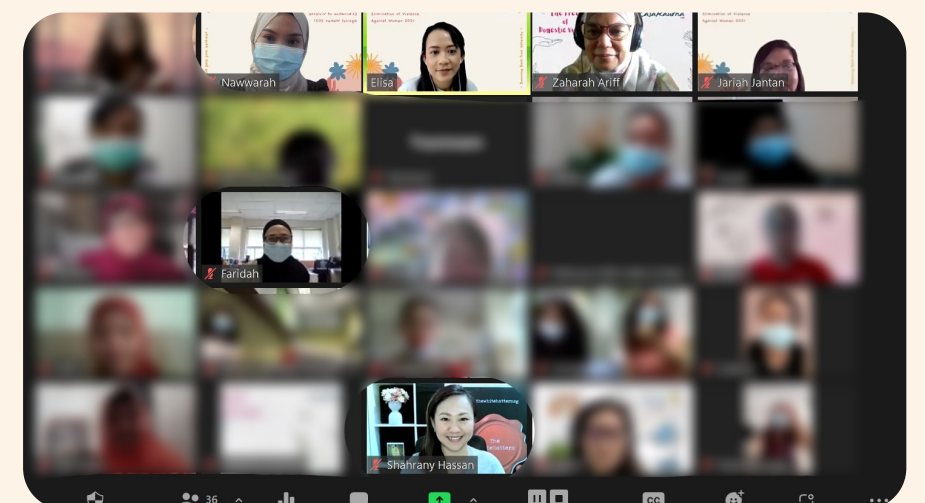
Hari Raya celebration was held virtually to celebrate the joyous occasion. Participants enjoyed fun activities and received new sets of baju kurung in time for the festive season, kindly sponsored by Alia Anggun, Maison Q, Ozel and Simply Rays!

## Children's Day Celebration



In the spirit of Children's Day, a celebration was held to highlight the importance of promoting child welfare and their rights. The children were engaged with online activities i.e. games and art colouring activities. They were also gifted with goodie bags!

## International Day for the Elimination of Violence Against Women (IDEVAW)



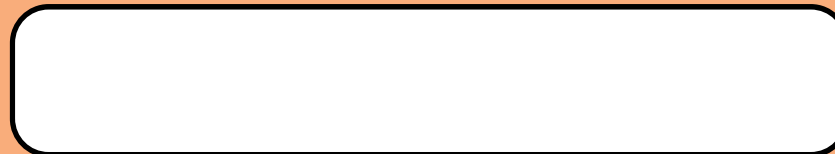
Themed "Bouncing Back from Adversity", the IDEVAW event focused on the importance of finding the strength to bounce back from challenging events, through the inspiring stories by the survivors of domestic violence.



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# SOCIAL ENTERPRISE & COMMUNITY PROJECT



# Ramadhan Cookie Project

#BAKEHERDAY



Ramadhan Cookie Project is an annual project to provide the opportunity for our women to be Bakers and earn an additional side income.

This year, three Bakers took part in the project and baked all-time favourite festive treats such as Chocolate Chip Cookies, Sugee Cookies and Honey Cornflakes. 71 bundles of cookies were sold!

Total profit earned by the 3 Bakers:  
Approximately **\$3,000**

## Testimonial

“When I was approached to be a part of the cookie project, I accepted the request with an open heart because I missed baking. It was a coincidence to be approached by Casa Raudha to bake Sugee which is my specialty.

The experience was beneficial because I had to take a Food Safety course which I am able to use for my work in the F&B industry.

I felt so grateful because I earned some pocket money as well for the project.

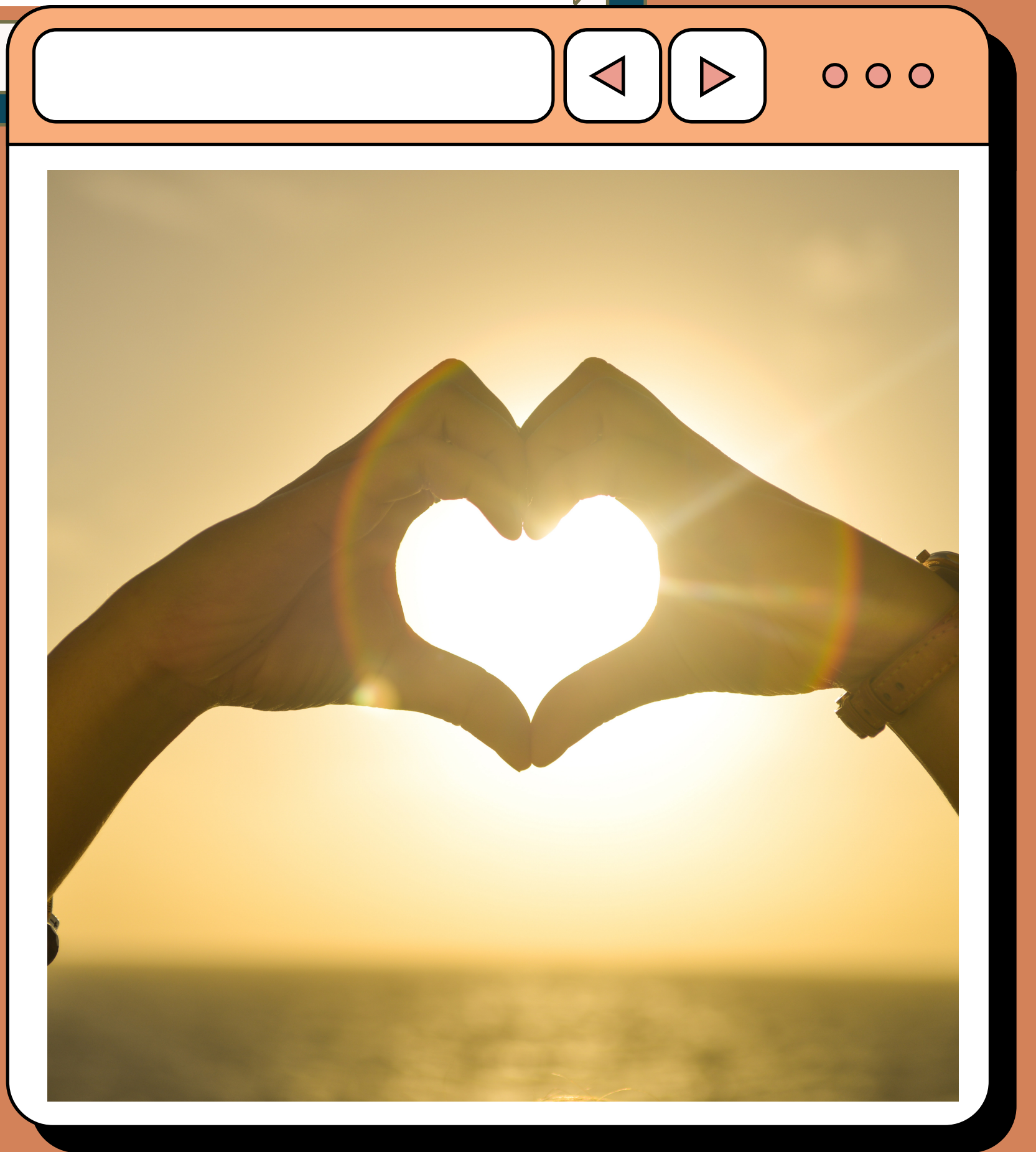
I acquired a Food Hygiene Certificate through the course and learnt to bake out of my comfort zone. I also learnt how to manage my time and be self-disciplined as I needed to hit the target and deadline.

- Mdm E

# Casa Raudha Gives Back

As part of the Casa Raudha Gives Back initiative, the Bakers of #BakeHerDay baked an additional 40 cookie bundles for the beneficiaries of Tak Takut Kids Club (TTKC). The staff of Casa Raudha went over to TTKC to gift the cookies as well as some monetary Hari Raya tokens for the children.





# VOLUNTEERS' SUPPORT



## WOMEN EMPOWERED @ CASA CARES (WE@CC)

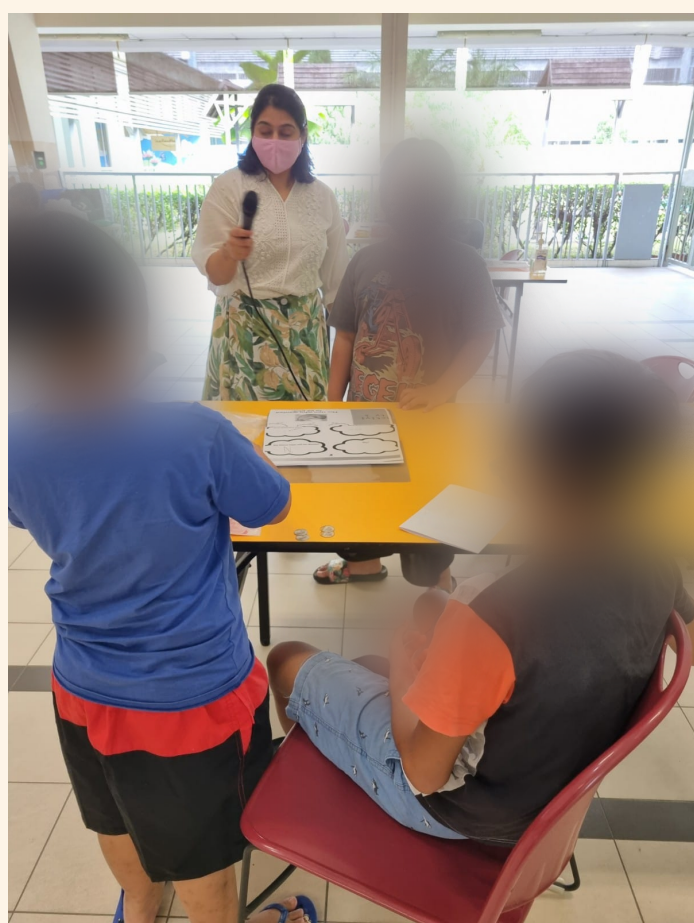
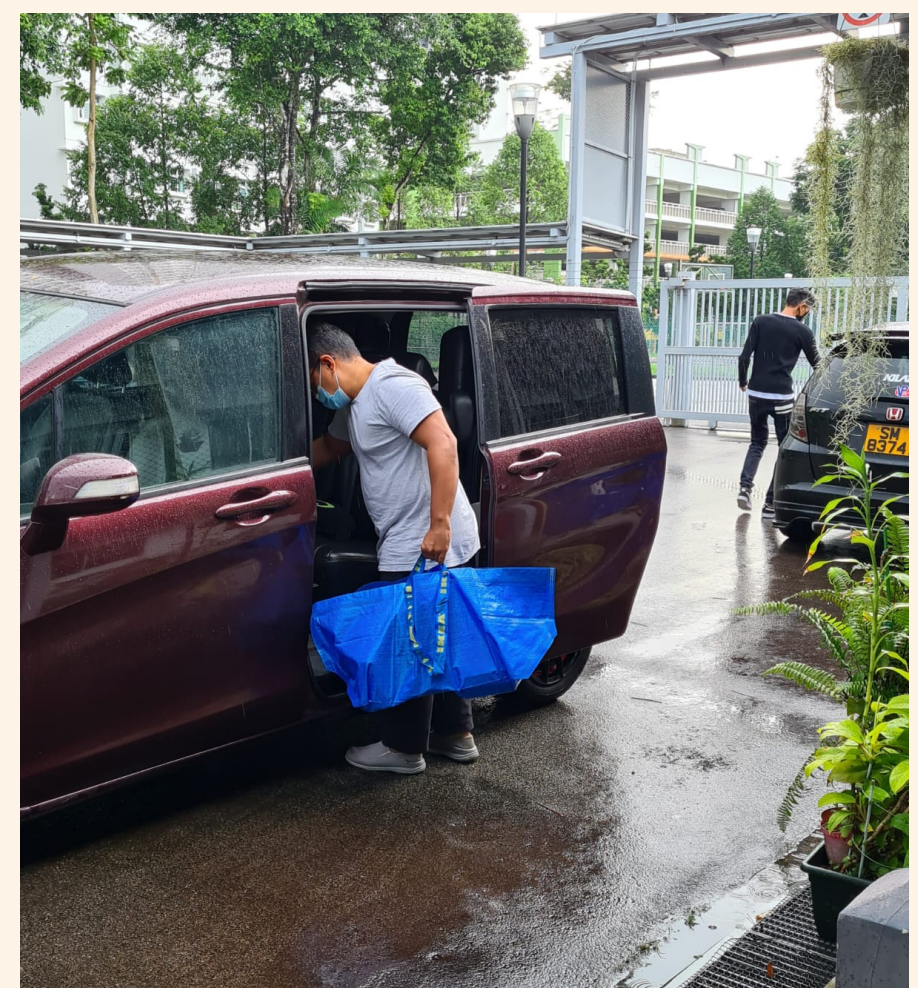
WE@CC, an all-women support group, was formed on 18th December with the aim of providing support to the residents in the shelter. They are equipped with skills such as befriending and basic attending for them to apply in their engagement with the residents.



## VOLUNTEERS ON WHEELS



Our volunteers-on-wheels delivering food/gifts to the beneficiaries



& our events and programmes would not be a success without them



# VOLUNTEERS' SUPPORT



## FRESH START HOUSING SCHEME

The team from Fresh Start tirelessly garnered support from community partners and Philips Domestic Appliances to sponsor furniture for our second shelter, Dahlia @ Casa Raudha.



**In photo (from left):**

*Mdm Zaharah Ariff, Executive Director*

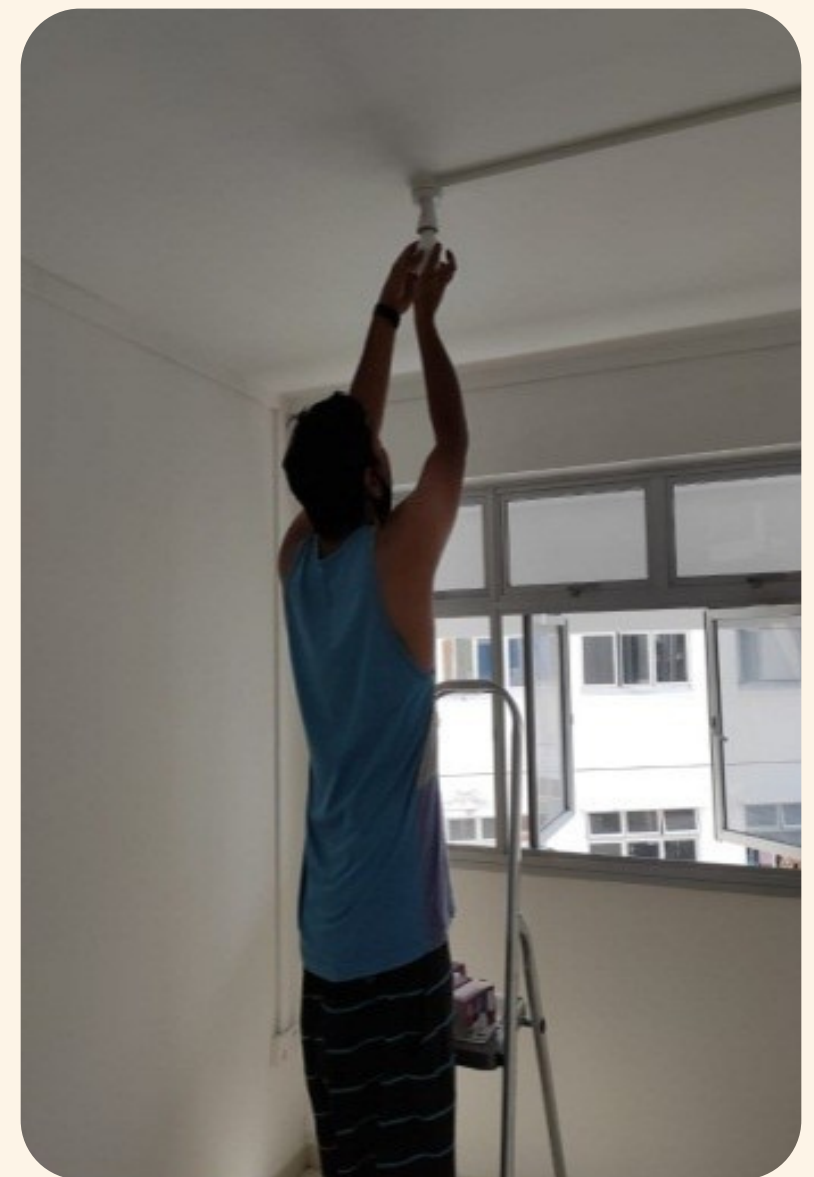
*Ms Sun Xueling, Minister of State for Education and Social & Family Development*

*Ms Ivy Lai, Chief Executive of Philips*

*Mr Abdul Hamid Abdullah, Vice Chair of CRL*

*Mr Hamzah AM, Board of Directors of CRL*

## BROADWAY ANGLERS



Six volunteers from their team stepped up to assist in cleaning and fixing the electrical facilities for the newly acquired units before launching Dahlia @ Casa Raudha.

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# FINANCIAL HIGHLIGHTS



# Zakat & Fidyah Disbursement

Fidyah is distributed **twice a year**: pre-Ramadhan and pre-Eidul-Adha, providing support for the beneficiaries in preparation for the holy month.

Zakat is distributed **once a year** during Eidul-Adha.

Zakat Disbursement: 8 May 2021
Total amount disbursed: <b>\$4,950</b>

Fidyah Disbursements:
(I) 9 April 2021 - <b>\$4,180</b>
(II) 10 July 2021 - <b>\$9,000</b>

## From the Recipients



*The Fidyah disbursement has lightened the burden I bear on my shoulders. I use it for necessities such as food to celebrate Hari Raya, kitchen expenses, and my children's needs. Praise be to God and thank you to Casa Raudha as well.*



*Praise be to God. Thank you for helping me with my family in terms of home necessities and my children. I pray those who have extended their support to me are always healthy, happy and showered in blessings.*



*I am extremely grateful that my family was able to receive Zakat through Casa Raudha. My family and I feel the joy and appreciation as the Zakat would be of some help in covering our Hari Raya celebration expenses. With the support, we are able to celebrate Hari Raya more cheerfully... Thank you Casa Raudha.*



*The Zakat distribution was extremely beneficial to me. I can buy the essential items like kitchen necessities in terms of food. Thank God, it was very helpful. Thank you.*



*The Fidyah that was distributed to me by Casa Raudha helped me with purchasing groceries for the Fasting Month (Ramadhan).*

# Extract from Auditors' Report

## *Auditors' Opinion*

"In our opinion, the accompanying financial statements are properly drawn up in accordance with the provisions of the Singapore Companies Act (Chapter 50), Singapore Charities Act (Chapter 37) and Charities Accounting Standards (CAS) so as to give a true and fair view of the state of affairs of the Company as at 31 December 2021 and of the results of the financial activities and cash flows of the Company for the financial year ended on that date."

## *Report on Other Legal and Regulatory Requirements*

"In our opinion, the accounting and other records required by the regulations under the Companies Act and the Charities Act and Regulations be kept by the Company have been properly kept in accordance with the provisions of those act and regulations; and

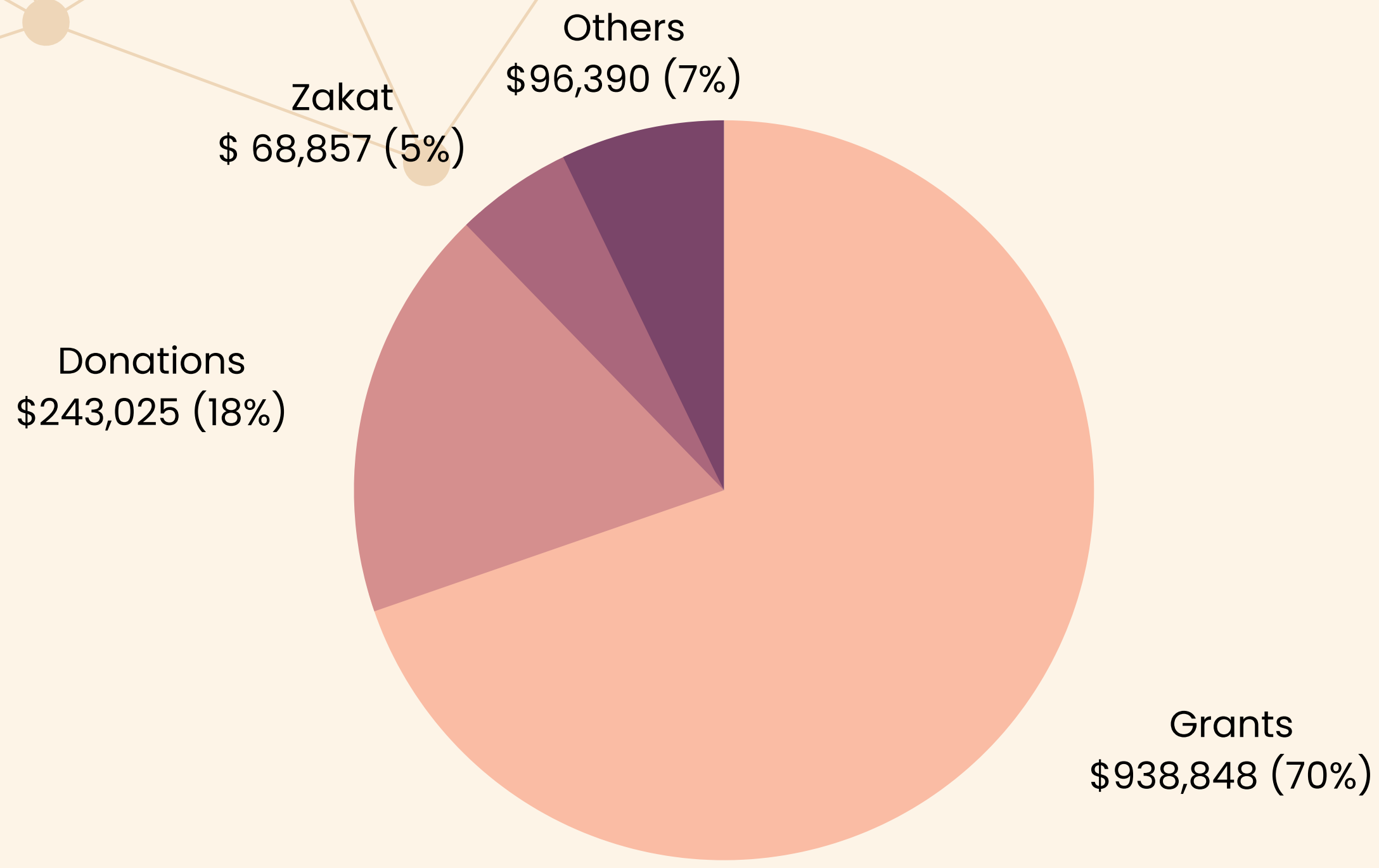
During the course of our audit, nothing has come to our attention that causes us to believe that during the year:

(a) The Company has not used the donation moneys in accordance with the objectives of the Company as required under regulation 11 of the Charities (Institutions of Public Character) Regulations; and

(b) The Company has not complied with the requirements of regulation 15 (Fund raising expenses) of the Charities (Institutions of Public Character) Regulations."

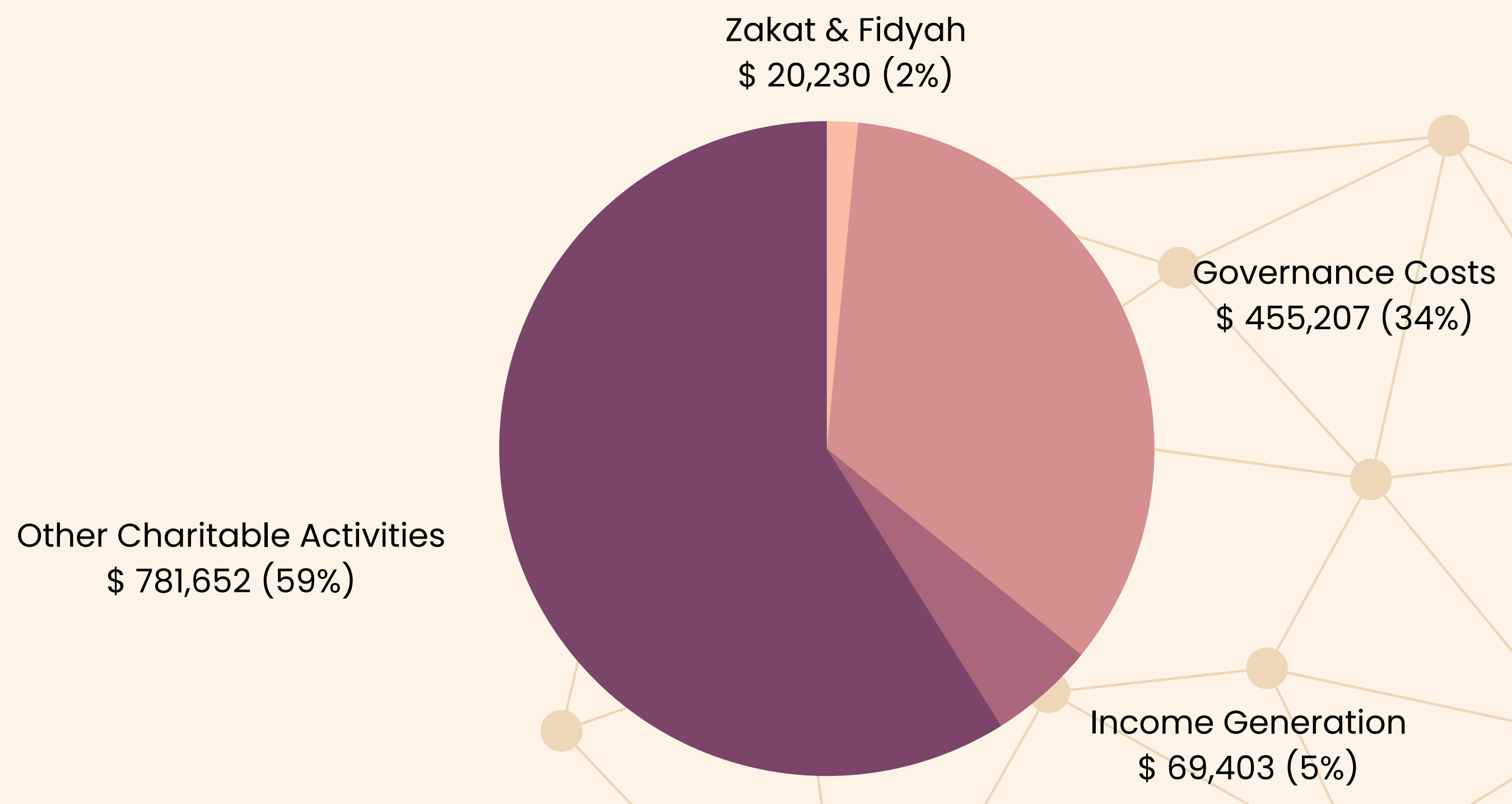
# Income

(Total = \$1,347,120)



# Expenditure

(Total = \$1,326,492)



**CASA RAUDHA LTD.**

(Co. Reg. No. 201713778N)

(Incorporated in the Republic of Singapore)

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

**MSA & PARTNERS PAC**

**Public Accountants and Chartered Accountants  
Singapore**

**CASA RAUDHA LTD.**  
(Co. Reg. No.201713778N)  
Registered as a Company Limited by Guarantee in Singapore

**REPORT AND FINANCIAL STATEMENTS - 31 DECEMBER 2021**

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<b>DIRECTORS</b>	Shahrany Binte Hassan Abdul Hamid Bin Abdullah Zhulkarnain Bin Abdul Rahim Hamzah B Abdul Mutalib Abdul Rohim Bin Sarip Mohamad Fairuz Bin Mohamad Adam Nurhidayati Binte Mohamed Suphan Rosewati Binte Sukiman Ghoh Siew Ngeng Corinne Jenson Goh Chong Leng
<b>SECRETARY</b>	Yasmin Binte Syed Ahmad
<b>DATE OF INCORPORATION</b>	18 May 2017
<b>REGISTERED ADDRESS</b>	1 Pasir Ris Drive 4 #05-11 Singapore 519457
<b>COMPANY / CHARITY REGISTRATION NO.</b>	201713778N
<b>DATE OF CHARITY REGISTRATION</b>	14 February 2019
<b>COUNTRY OF INCORPORATION</b>	Singapore
<b>FUNCTIONAL AND PRESENTATION CURRENCY</b>	Singapore Dollar

**CASA RAUDHA LTD.**  
(Co. Reg. No. 201713778N)  
**Directors' Statement**  
**For the financial year ended 31 December 2021**

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The directors present their annual report to the members together with the financial statements of the Company for the financial year ended 31 December 2021.

**Opinion of the directors**

**In the opinion of the directors,**

- (a) the financial statements of the Company are drawn up so as to give a true and fair view of the financial position of the Company as at 31 December 2021 and the financial performance, changes in equity and cash flows of the Company for the year then ended; and
- (b) at the date of this statement, there are reasonable grounds to be believe that the Company will be able to pay its debts as and when they fall due.

**Directors**

The directors in office at the date of this statement are:

Shahrany Binte Hassan  
Abdul Hamid Bin Abdullah  
Zhulkarnain Bin Abdul Rahim  
Hamzah B Abdul Mutalib  
Abdul Rohim Bin Sarip  
Mohamad Fairuz Bin Mohamad Adam  
Nurhidayati Binte Mohamed Suphan  
Rosewati Binte Sukiman  
Ghoh Siew Ngeng Corinne  
Jenson Goh Chong Leng

**Directors' interests**

According to the register kept by the Company for the purposes of Section 164 of the Companies Act, Chapter 50, no director who held office at the end of the financial year (including those held by their spouses and children) has interests in shares, debentures, warrants and share options of the Company, or of related corporations, either at the beginning of the financial year or at the end of the financial year.

Neither at the end of, nor at any time during the financial year, was the Company a party to other arrangement whose objects are, or one of whose objects is, to enable the directors of the Company to acquire benefits by means of the acquisition of shares in or debentures of the Company or any other body corporate.

All directors are also members of the Company.

**Share options**

The Company is limited by guarantee and has no issued share capital. The Statutory information required to be disclosed under Section 201 (12) of the Companies Act, Chapter 50 does not apply.

**CASA RAUDHA LTD.**  
(Co. Reg. No. 201713778N)  
**Directors' Statement**  
**For the financial year ended 31 December 2021**

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**Auditors**

The auditors, Messrs MSA & Partners PAC, Public Accountants and Chartered Accountants, have expressed their willingness to accept re-appointment.

*On behalf of the Board of Directors*



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**Shahrany Binte Hassan**  
**Chairperson**



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**Abdul Hamid Bin Abdullah**  
**Vice – Chairperson**

Singapore  
11 APR 2022



**MSA & Partners PAC**  
Public Accountants & Chartered Accountants  
8A Jalan Pisang Singapore 199075  
Tel: (65) 6296 2776 Fax: (65) 6296 5363  
Email: enquiries@msac.com.sg  
Website: www.msac.com.sg  
Reg No. 201803933D

Chartered  
Accountant  
SINGAPORE

Accredited  
Training  
Organisation

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF  
CASA RAUDHA LTD.**

(Incorporated in the Republic of Singapore)

***Report on the audit of the Financial Statements***

***Opinion***

We have audited the accompanying financial statements of Casa Raudha Ltd. (the "Company"), which comprise the statement of financial position as at 31 December 2021, the statement of financial activities, statement of cash flows for the financial year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements are properly drawn up in accordance with the provisions of the Singapore Companies Act (Chapter 50), Singapore Charities Act (Chapter 37) and Charities Accounting Standards (CAS) so as to give a true and fair view of the state of affairs of the Company as at 31 December 2021 and of the results of the financial activities and cash flows of the Company for the financial year ended on that date.

***Basis for Opinion***

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

***Other Information***

The Directors are responsible for the other information. The other information comprises the Directors' statement.

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

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

***Responsibilities of Directors for the Financial Statements***

The Directors are responsible for the preparation of the financial statements that give a true and fair view in accordance with the Charities Accounting Standards (CAS), with provisions of the Singapore Companies Act (Chapter 50) and Singapore Charities Act (Chapter 37) ("the Acts"), and for devising and maintaining a system of internal accounting controls sufficient to provide a reasonable assurance that assets are safeguarded against loss from unauthorised use or disposition, and transactions are properly authorised and that they are recorded as necessary to permit the preparation of true and fair financial statements and to maintain accountability of assets.

***Responsibilities of Directors for the Financial Statements (continued)***

In preparing the financial statements, the Directors are responsible for assessing the Company'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 the Directors either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

The Directors' responsibilities include overseeing the Company's financial reporting process.

***Auditors' Responsibilities for the audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' 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:

- a) 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;
- b) 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 Company's internal control;
- c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Directors;
- d) Conclude on the appropriateness of management's use of basis of accounting other than going concern. If, based on the audit evidence obtained, we conclude that the basis of accounting other than going concern is acceptable and there is adequate disclosure therein about such basis of accounting on which the financial statements are prepared, we may consider it appropriate or necessary to include an Emphasis of Matter paragraph in the auditors' report to draw the user's attention to such basis of accounting and the reasons for its use. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, the future events or conditions may cause the Company to change the basis of accounting; and
- e) Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

***Report on Other Legal and Regulatory Requirements***

In our opinion, the accounting and other records required by the regulations under the Companies Act and the Charities Act and Regulations be kept by the Company have been properly kept in accordance with the provisions of those act and regulations; and

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

- (a) The Company has not used the donation moneys in accordance with the objectives of the Company as required under regulation 11 of the Charities (Institutions of Public Character) Regulations; and
- (b) The Company has not complied with the requirements of regulation 15 (Fund raising expenses) of the Charities (Institutions of Public Character) Regulations.

***Basis for Opinion***

We conducted our audit in accordance with SSAs. Our responsibilities under those standards are further described in the Auditors' Responsibility for the Compliance section of our report. We are independent of the Company in accordance with the 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 on management's compliance.

***Directors' Responsibilities for compliance with Legal and Regulatory requirements***

The Directors are responsible for ensuring that the receipts, expenditure, investment of moneys and the acquisition and disposal of assets, are in accordance with the provisions of the acts. This responsibility includes implementing accounting and internal controls as Directors determines are necessary to enable compliance with the provisions of the regulations.

***Auditors' Responsibilities for the compliance audit***

Our responsibility is to express an opinion on Directors' compliance based on our audit of the financial statements. We planned and performed the compliance audit to obtain reasonable assurance about whether the receipts, expenditure, investment of moneys and the acquisition and disposal of assets, are in accordance with the provisions of the Acts.

Our compliance audit includes obtaining an understanding of the internal control relevant to the receipts, expenditure, investment of moneys and the acquisition and disposal of assets; and assessing the risks of material misstatement of the financial statements from non-compliance, if any, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Because of the inherent limitations in any accounting and internal control system, non-compliances may nevertheless occur and not be detected.

*MSA & Partners PAC*  
**MSA & Partners PAC**  
Public Accountants and  
Chartered Accountants  
Singapore

11 April 2022

**Statement of Financial Position**  
**As at 31 December 2021**

	Notes	2021 \$	2020 \$
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, plant and equipment	4	81,948	132,311
Investment in financial assets	5	1,690,835	-
		<u>1,772,783</u>	<u>132,311</u>
<b>Current assets</b>			
Fixed deposits	6	500,000	-
Other receivables	7	166,094	573,143
Cash and cash equivalents	8	2,487,686	4,211,164
Total Current Assets		<u>3,153,780</u>	<u>4,784,307</u>
<b>Total assets</b>		<u>4,926,563</u>	<u>4,916,618</u>
<b>LIABILITY AND FUNDS</b>			
<b>Current liability</b>			
Other payables	9	55,060	65,743
<b>Funds</b>			
<b>Unrestricted fund</b>			
Accumulated fund - unrestricted	10	4,782,899	4,669,795
<b>Restricted funds</b>			
Crisis shelter programme fund	10	-	-
Other funds	10	80,170	178,375
Zakat fund	10	8,434	2,705
		<u>88,604</u>	<u>181,080</u>
<b>Total funds</b>		<u>4,871,503</u>	<u>4,850,875</u>
<b>Total liability and funds</b>		<u>4,926,563</u>	<u>4,916,618</u>

The accompanying notes form an integral part of these financial statements

**CASA RAUDHA LTD.**  
(Reg. No. 201713778N)  
**Statement of Financial Activities**  
**For the financial year ended 31 December 2021**

Note	2021					2020
	Unrestricted	Restricted funds			Total funds	
	General fund	Zakat fund	Crisis Shelter Programme fund	Other funds		
\$	\$	\$	\$	\$	\$	
<b>INCOME</b>						
<b>Income from Generated Funds</b>						
<u>Voluntary Income</u>						
Donations	235,025	-	-	8,000	8,000	243,025
Grants - MSF Rehab and Protection	-	-	590,671	-	590,671	590,671
Grants - MSF Rental	-	-	134,900	-	134,900	134,900
Grants - Others	209,083	-	-	4,194	4,194	213,277
Sponsorships	11,362	-	-	5,000	5,000	16,362
Zakat income	52,741	11,289	-	4,827	16,116	68,857
Fidyah	-	-	-	1,674	1,674	1,674
<b>Other Income</b>						
Profit income from term deposits and investments	67,738	-	-	-	-	67,738
Miscellaneous income	8,926	-	-	-	-	8,926
Other gains	1,690	-	-	-	-	1,690
<b>TOTAL INCOME</b>	<b>586,565</b>	<b>11,289</b>	<b>725,571</b>	<b>23,695</b>	<b>760,555</b>	<b>1,347,120</b>

The accompanying notes form an integral part of these financial statements

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**CASA RAUDHA LTD.**  
(Reg. No. 201713778N)  
**Statement of Financial Activities**  
**For the financial year ended 31 December 2021**

Note	2021					2020
	Unrestricted	Restricted funds			Total funds	
	General fund	Zakat fund	Crisis Shelter Programme fund	Other funds		
\$	\$	\$	\$	\$	\$	
<b>EXPENDITURES</b>						
<b>Cost of generating funds</b>						
<u>Cost of generating voluntary income</u>						
Canvasser commission	18,371	-	-	-	-	18,371
CPF contribution, SDL & penalty	3,309	-	-	-	-	3,309
Depreciation	12,413	-	-	-	-	12,413
Meals & Refreshments	480	-	-	-	-	480
Postage, printing & stationery	211	-	-	-	-	211
Rental	-	-	6,749	-	6,749	6,749
Salaries, bonuses & leave	25,102	-	-	-	-	25,102
Telecommunication	703	-	-	-	-	703
Transportation & travelling	10	-	-	-	-	10
Utilities	2,055	-	-	-	-	2,055
<b>Total cost of generating funds</b>	<b>62,654</b>	<b>-</b>	<b>6,749</b>	<b>-</b>	<b>6,749</b>	<b>69,403</b>

The accompanying notes form an integral part of these financial statements

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**CASA RAUDHA LTD.**  
(Reg. No. 201713778N)  
**Statement of Financial Activities**  
**For the financial year ended 31 December 2021**

EXPENDITURES (continued)	Note	2021					2020	
		Unrestricted	Restricted funds			Total funds	Total funds	
		General fund	Zakat fund	Crisis Shelter Programme fund	Other funds			Total restricted funds
\$	\$	\$	\$	\$	\$	\$		
<b>Charitable activities</b>								
CPF contribution, SDL & penalty		-	-	42,851	-	42,851	42,851	-
Depreciation	4	24,827	-	-	-	24,827	24,827	-
Fidyah distribution and other expenses		-	-	-	14,670	14,670	14,670	-
Financial assistances		-	5,560	-	-	5,560	5,560	-
Foreign workers levy		-	-	10,581	-	10,581	10,581	-
General expenses		32	-	4,049	-	4,049	4,081	-
Gifts, sponsorship & long service awards		-	-	50	1,918	1,968	1,968	25,000
Insurance		-	-	2,549	-	2,549	2,549	-
Meals & refreshments		416	-	14,048	88	14,136	14,552	-
Medical expenses		-	-	1,069	-	1,069	1,069	-
Membership fee		125	-	-	-	125	125	-
Office supplies		2,028	-	454	-	454	2,482	-
Outreach programme expenses		20,962	-	-	3,204	3,204	24,166	-
Other project expenses		-	-	1,834	-	1,834	1,834	-
Postage, printing & stationery		1,038	-	-	-	1,038	1,038	-
Professional fees		3,705	-	-	-	3,705	3,705	-
Property, plant & equipment expense off		-	-	11,464	-	11,464	11,464	-
Rental		314	-	113,308	-	113,308	113,622	-
Repair & maintenance		15,496	-	44,753	-	44,753	60,249	-
Resident's expense		-	-	11,770	-	11,770	11,770	-
Salaries, bonuses & leave		-	-	322,544	-	322,544	322,544	-
Security and Admin		-	-	81,534	-	81,534	81,534	6,206
Stamp duty and other processing fee		1,634	-	-	-	1,634	1,634	-
Telecommunication		4,923	-	-	-	4,923	4,923	-
Training		-	-	6,467	-	6,467	6,467	-
Transportation & travelling		969	-	1,161	34	1,195	2,164	-
Utilities		934	-	28,519	-	28,519	29,453	-
<b>Total cost of charitable activities</b>		<b>77,403</b>	<b>5,560</b>	<b>699,005</b>	<b>19,914</b>	<b>724,479</b>	<b>801,882</b>	<b>31,206</b>

The accompanying notes form an integral part of these financial statements

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**CASA RAUDHA LTD.**  
(Reg. No. 201713778N)  
**Statement of Financial Activities**  
**For the financial year ended 31 December 2021**

EXPENDITURES (continued)	Note	2021					2020
		Unrestricted	Restricted funds			Total funds	Total funds
		General fund	Zakat fund	Crisis Shelter Programme fund	Other funds		
\$	\$	\$	\$	\$	\$	\$	
<b>Governance costs</b>							
Advertising & promotion		1,622	-	-	-	1,622	-
Audit Fees		8,015	-	-	-	8,015	5,340
Bank charges		22,855	-	-	-	22,855	-
CPF contribution, SDL & penalty		29,370	-	-	-	29,370	-
Depreciation	4	24,827	-	-	-	24,827	-
Foreign workers levy		2,645	-	-	-	2,645	-
General expenses		89	-	-	-	89	1,377
Gifts, sponsorships & long service award		63	-	-	-	63	-
Hydroponics		1,673	-	-	-	1,673	-
Impairment loss	5	44,998	-	-	-	44,998	-
Meals & refreshments		857	-	-	-	857	-
Office supplies and other expenses		222	-	-	-	222	-
Penalties and settlements		319	-	-	-	319	-
Postage, printing & stationery		1,529	-	-	-	1,529	-
Professional fees		5,500	-	-	-	5,500	770
Property, plant & equipment expense off		2,616	-	-	-	2,616	-
Rental		214	-	20,246	-	20,460	-
Repair & maintenance		7,940	-	-	-	7,940	-
Salaries, bonuses & leave		254,615	-	-	-	254,615	-
Staff welfare		8,500	-	-	-	8,500	172
Subscription		554	-	-	-	554	-
Telecommunication		1,406	-	-	-	1,406	-
Training		4,100	-	-	-	4,100	-
Transportation & travelling		158	-	-	-	158	-
Utilities		10,274	-	-	-	10,274	-
<b>Total governance costs</b>		<b>434,961</b>	<b>-</b>	<b>20,246</b>	<b>-</b>	<b>455,207</b>	<b>7,659</b>

The accompanying notes form an integral part of these financial statements

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**CASA RAUDHA LTD.**  
(Reg. No. 201713778N)  
**Statement of Financial Activities**  
**For the financial year ended 31 December 2021**

Note	2021					2020	
	Unrestricted	Restricted funds			Total restricted funds	Total funds	Total funds
General fund	Zakat fund	Crisis Shelter Programme fund	Other funds	Total restricted funds			
	\$	\$	\$	\$	\$	\$	
<b>TOTAL EXPENDITURES</b>	<b>575,018</b>	<b>5,560</b>	<b>726,000</b>	<b>19,914</b>	<b>751,474</b>	<b>1,326,492</b>	<b>38,865</b>
Net income	11,547	5,729	(429)	3,781	9,081	20,628	69,780
<b>Reconciliation of funds</b>							
Total funds brought forward	4,669,795	2,705	-	178,375	181,080	4,850,875	152,116
Takeover of funds from CRWH	-	-	-	-	-	-	4,628,979
Transfers	101,557	-	429	(101,986)	(101,557)	-	-
Total funds carried forward	4,782,899	8,434	-	80,170	88,604	4,871,503	4,850,875

The accompanying notes form an integral part of these financial statements

**Statement of Cash Flows**  
**For the financial year ended 31 December 2021**

	Notes	2021 \$	2020 \$
<b>Cash flows from operating activities</b>			
Net income		20,628	69,780
<u>Adjustments for:</u>			
Depreciation of property, plant and equipment	4	62,067	-
Impairment loss on investment	5	44,998	-
Profit income from term deposits and investments		(67,738)	(138)
<b>Operating cash flows before changes in working capital</b>		<u>59,955</u>	<u>69,642</u>
<u>Changes in working capital:</u>			
Other receivables		407,049	(25,401)
Other payables		(10,683)	35,010
		<u>396,366</u>	<u>9,609</u>
<b>Net cash generated from operating activities</b>		<u>456,321</u>	<u>79,251</u>
<b>Cash flows from investing activities</b>			
Purchase of investments	5	(1,740,000)	-
Purchase of plant & equipment	4	(11,704)	-
Placement to fixed deposits		(500,000)	-
Profit income received from term deposits and investments		71,905	138
<b>Net cash (used in) / generated from investing activities</b>		<u>(2,179,799)</u>	<u>138</u>
<b>Cash flows from financing activity</b>			
Amount owing by related party		-	154,271
<b>Net cash generated from financing activity</b>		<u>-</u>	<u>154,271</u>
<b>Net (decrease) / increase in cash &amp; cash equivalents</b>		(1,723,478)	233,660
Cash and cash equivalents at the beginning of year		4,211,164	-
Takeover of cash and cash equivalents from CRWH		-	3,977,504
<b>Cash and cash equivalents at the end of year</b>	8	<u>2,487,686</u>	<u>4,211,164</u>

The accompanying notes form an integral part of these financial statements

**Notes to Financial Statements**  
**For the financial year ended 31 December 2021**

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

**1. GENERAL INFORMATION**

Casa Raudha Ltd. (“the Company”) with Co. Reg. no. 201713778N is incorporated and domiciled in the Republic of Singapore as Company limited by Guarantee.

The principal activities of the Company are to provide immediate care, shelter and protection for the abused and homeless women. There have been no significant changes in the nature of these activities.

The principal place of the business and registered office is located at 1 Pasir Ris Drive 4 #05-11 Singapore 519457.

The principal activities of the Company are to carry on those of a crisis home. The Company provides social services for children, youth and families without accommodation. There have been no significant changes in the Company’s activities during the financial year.

The Company obtained its charity status on 14 February 2019 and registered as and approved charity under Singapore Charities Act, Chapter 37 and an Institution of Public Character (IPC). Its present IPC status is effective from 20 January 2022 to 19 October 2023.

On 31 December 2020, the Company took over all the funds, assets, liabilities, rights, obligations and commitments from a related party known as Casah Raudha Women Home (“CRWH”) which was an approved charity registered and domiciled in Singapore.

***Members’ Guarantee***

The Company is a Company limited by Guarantee where by each member of the Company undertakes to meet the liabilities of the Company, in the event of its liquidation, to an amount from \$1 to \$100 according to the register of members’ guarantee.

These financial statements were approved by the directors and authorized for issue on the date of the directors’ statement.

**2. BASIS OF PREPARATION AND ACCOUNTING POLICIES**

**Statement of Compliance**

The financial statements have been prepared in accordance in accordance with the provisions of the Singapore Companies Act Chap 50 (the “Act”) and Singapore Charities Act, Chap 37 (the “Charities Act” and its regulations and with the Charities Accounting Standards (CAS) issued by the Accounting Standards Council of Singapore.

**Basis of Preparation**

**(i) Functional and presentation currency**

The financial statements are expressed in Singapore Dollars (\$), which is the Company’s functional and presentation currency.

**Notes to Financial Statements**  
**For the financial year ended 31 December 2021**

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**2. BASIS OF PREPARATION AND ACCOUNTING POLICIES (continued)**

**(ii) Basis of measurement**

*Transition from Singapore Financial Reporting Standards ("FRS") to Charities Accounting Standards ("CAS")*

On 1 January 2021 (transition date), the Company adopted CAS which requires the Company to revise its accounting policies, especially with regard to revenue recognition, investments in equity and impairment of financial assets. There were no significant transactions before the transition date that requires reconciliation.

The financial statements have been prepared on historical cost convention except as described in the accounting policies that follow.

In the process of applying the Company's accounting policies in the preparation of financial statements in conformity with CAS requires management to exercise its judgements, certain critical accounting estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources and disclosure of contingent assets and liabilities at the reporting date, and the amounts of income and expenses during the financial year.

The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Although these estimates are based on Directors' best knowledge of the current events and actions, actual results may ultimately differ from those estimates.

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

**Revenue Recognition**

Income is recognised in the statement of financial activities when the effect of a transaction or other event results in an increase in the Company's net assets. Income is recognised when the following 3 factors are met:

**(i) Entitlement**

The Company has control over the rights or other access to the resource, enabling the Company to determine its future application.

**(ii) Certainty**

It is probable that the income will be received; and

**(iii) Measurement**

The amount of the income can be measured by the Company with sufficient reliability.

*Donations, corporate sponsorship and zakat*

Donations from individuals, corporate sponsorship and zakat are accounted for when received, except for committed donations and corporate cash sponsorship which are recorded when the commitments are signed.

**Notes to Financial Statements**  
**For the financial year ended 31 December 2021**

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**2. BASIS OF PREPARATION AND ACCOUNTING POLICIES (continued)**

Grants

Grants including government grants are recognised as a receivable when there is reasonable assurance that the grant will be received and all attached conditions will be complied with.

When the grant relates to an expense item, it is recognised as income on a systematic basis over the periods that the related costs, for which it is intended to compensate, are expensed. When the grant relates to an asset, the fair value is recognised as deferred income on the statement of financial position and is recognised as income in equal amounts over the expected useful life of the related asset.

Grants including those for the acquisition of property, plant and equipment are recognised as income when there is evidence of entitlement, which will normally exist when the grant is formally expressed in writing. Where entitlement is demonstrable and no conditions are attached, such promises are recognised as income once the criteria of certainty and measurement are met.

When loans or similar assistance are provided by governments or related institutions with an interest rate below the current applicable market rate, the effect of this favourable interest is regarded as additional government grant.

Profit from term deposits

Profit from term deposits is recognised on a time proportion basis using the effective profit method.

**Property, plant and equipment**

Items of property, plant and equipment are measured at cost less accumulated depreciation. All items of property, plant and equipment are initially recorded at cost.

The initial cost of property, plant and equipment comprises its purchase price, including legal and brokerage fees, import duties and non-refundable purchase taxes, after deducting trade discounts and rebates. It also comprises of any direct attributable costs of bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

In situations where it can be clearly demonstrated that the expenditure has resulted in an increase in the future economic benefits expected to be obtained from the use of an item of property, plant and equipment beyond its originally assessed standard of performance, the expenditure is capitalised as an additional cost of property, plant and equipment.

Individual asset items in excess of \$1,000 are capitalised when acquired.

Depreciation is charged so as to allocate the cost of assets less their residual values over their estimated useful lives, using the straight-line method. The following annual rate is used for the depreciation of property, plant and equipment:

Leasehold improvements	9 years
Office equipment	3-5 years
Furniture and fittings	9 years

**Notes to Financial Statements**  
**For the financial year ended 31 December 2021**

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**2. BASIS OF PREPARATION AND ACCOUNTING POLICIES (continued)**

The residual values and useful lives of property, plant and equipment are reviewed and adjusted as appropriate, at each statement of financial position date. The effects of any revision of the residual values and useful lives are included in the statement of financial activities for the financial year in which the changes arise.

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

Subsequent expenditure relating to property, plant and equipment that have already been recognised is added to the carrying amount of the asset only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. Cost of day-to-day servicing of an item of property, plant and equipment such as repairs and maintenance are normally charged to the statement of financial activities in the period in which the costs are incurred.

On disposal of an item of property, plant and equipment, the difference between the net disposal proceeds and its carrying amount is taken to the statement of financial activities.

**Investments Assets**

Investment assets generally include investment properties, investments in debt or equity instruments and cash held for investment purposes.

The Company has investment in financial assets during the year.

The Company recognises an investment in a financial asset only when it becomes a party to the contractual provisions of the instrument.

*Measurement*

An investment in a financial asset is measured initially at the transaction price excluding transaction costs, if any, which shall be recognised as expenditure immediately in the Statement of Financial Activities.

Subsequent to initial measurement, investments in financial assets are measured at cost less any accumulated impairment losses. Investments in financial assets shall not be measured at fair value subsequent to initial recognition.

*Impairment*

At the end of each reporting period, the Company assessed whether there is objective evidence of impairment of its financial assets. If there is objective evidence of impairment, the Company recognises impairment loss (i.e. expenditure) immediately in the Statement of Financial Activities.

A Company measures an impairment loss as follows:

For an equity investment, the impairment loss is the difference between the carrying amount of the investment and the best estimate (which will necessarily be an approximation) of the amount (which might be zero) that the Company would receive for the investment if it was to be sold at the reporting date.

For finance lease receivables, the impairment loss is the difference between the carrying amount of the financial lease receivable and the present value of estimated cash flows discounted at the original effective interest rate of the finance lease receivable.

**Notes to Financial Statements**  
**For the financial year ended 31 December 2021**

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**2. BASIS OF PREPARATION AND ACCOUNTING POLICIES (continued)**

For all other financial assets, the impairment loss is the difference between the carrying amount of the financial asset and the undiscounted future cash flows (excluding unearned interest in the case of an interest-bearing financial asset) that the Company expects to receive from the financial asset.

*Reversal of an impairment loss*

If, in a subsequent period, the amount of an impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised (such as an improvement in the debtors financial condition), the Company shall reverse the previously recognised impairment loss. The reversal shall not result in a carrying amount of the financial asset (net of any allowance account) that exceeds what the carrying amount would have been had the impairment not previously been recognised. The Company shall recognise the amount of the reversal in the Statement of Financial Activities immediately.

**Financial assets**

Classifications

The Company classifies its financial assets in the following categories: loans and receivables. The classification depends on the purpose for which the assets were acquired. Management determines the classification of its financial assets at initial recognition and re-evaluates this designation at every reporting date.

Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are classified as current assets, except those expected to be realised later than 12 months after the statement of financial position date which are classified as non-current assets. Loans and receivables comprise of trade and other receivables, fixed deposits and cash and cash equivalents.

Recognition and de-recognition

Financial assets are recognised when, and only when, the Company becomes a party to the contractual provisions of the financial instrument. Usual purchases and sales of financial assets are recognised on trade-date – the date on which the Company commits to purchase or sell the asset.

A financial asset is derecognised when the contractual rights to receive cash flows from the assets have expired or have been transferred and the Company has transferred substantially all risks and rewards of ownership.

Measurement

When financial assets are recognised initially, they are measured at the transaction price excluding transaction costs, if any, which shall be recognised as expenditure immediately in the statement of financial activities.

Impairment

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

**Notes to Financial Statements**  
**For the financial year ended 31 December 2021**

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**2. BASIS OF PREPARATION AND ACCOUNTING POLICIES (continued)**

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

If, in subsequent period, the amount of an impairment loss decreases and the decrease can be related objectively to any event occurring after the impairment was recognised, the previously recognised impairment loss will be reversed. Any reversal, however, shall not exceed what the carrying amount would have been had the impairment not been recognised previously. The reversed amount shall be recognised in the statement of financial activities immediately.

**Trade and other receivables**

Trade and other receivables, excluding prepayments, are initially recognised at their transaction price, excluding transaction costs, if any. Transaction costs are recognised as expenditure in the statement of financial activities. Prepayments are initially recognised at the amount paid in advance for the economic resources expected to be received in the future.

Subsequent to initial recognition, trade and other receivables, excluding prepayments, 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.

**Cash and cash equivalents**

Cash and cash equivalent comprise of cash at banks, on hand and short-term deposits, highly liquid investments that are readily convertible to known amount of cash which are subject to insignificant risk of changes in value.

**Trade and other payables**

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

**Provision for other liabilities and charges**

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that the Company will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the statement of financial position date, taking into account the risks and uncertainties surrounding the obligation. Where a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows.

**Notes to Financial Statements**  
**For the financial year ended 31 December 2021**

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**2. BASIS OF PREPARATION AND ACCOUNTING POLICIES (continued)**

When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, the receivable is recognised as an asset if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably.

**Contingencies**

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

**Operating lease**

Leases are classified as operating leases when the lessor effectively retains substantially all the risks and benefits of ownership of the leased item. Operating lease payments are recognised as an expense in the statement of financial activities on a straight-line basis over the lease term. The aggregate benefit of incentives provided by the lessor is recognised as a reduction of rental expense over the lease term on a straight-line basis.

**Expenditures**

Expenditures are recognised in the statement of financial activities once the goods or services have been delivered or rendered. Expenditure on performance-related grants are recognised to the extent the specified services or goods have been provided. Expenditures in the statement of financial activities are classified under the costs of generating funds, cost of charitable activities, and governance costs.

**Classification**

*Cost of generating funds*

All cost associated with generating income from all sources other than from undertaking charitable activities are included under cost of generating funds.

*Cost of charitable activities*

All resources applied in undertaking activities to meet the Company's charitable objectives are classified under cost of charitable activities.

*Governance costs*

Costs incurred in respect of governance arrangements which relate to the general running of the Company, activities that provide the governance infrastructure, which allows the Company to operate, and to generate the information required for public accountability and costs incurred in relation to strategic planning processes that contribute to future development of the Company are classified under governance costs.

**Notes to Financial Statements**  
**For the financial year ended 31 December 2021**

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**2. BASIS OF PREPARATION AND ACCOUNTING POLICIES (continued)**

**Allocation of costs**

Where appropriate, expenditures which are specifically identifiable to each cost classifications are allocated directly to the type of costs incurred. Where apportionment between each costs classification is necessary, the following apportionment bases are applied:

- Usage;
- Per capita (i.e. on the number of people employed within an activity);
- Floor area occupied by an activity; and
- On time basis.

Where costs cannot be wholly attributable to an activity, they are apportioned on a basis consistent with the uses of the resources.

**Employee compensation**

Defined contribution plans

Defined contribution plans are post-employment benefit plans under which the Company pays fixed contributions into separate entities such as the Central Provident Fund (“CPF”), on a mandatory, contractual, or voluntary basis. The Company has no further payment obligations once the contributions have been paid. The Company’s contribution to defined contribution plans are recognised as employee compensation expenses when they are due.

Employment leave entitlement

Employment entitlements to annual leave are recognised when they accrue to employees. A provision is made for the estimated liability for annual leave as a result of services rendered by employees up to the statement of financial position date.

**Related party**

A related party is a person or entity that is related to the Company:

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

**Notes to Financial Statements**  
**For the financial year ended 31 December 2021**

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**2. BASIS OF PREPARATION AND ACCOUNTING POLICIES (continued)**

- (v) The entity is a post-employment benefit plan for the benefit of employees of either the Company or an entity related to the Company. If the Company is itself such a plan, the sponsoring employers are also related to the Company.
- (vi) The entity is controlled by a person identified in (a).
- (vii) 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).
- (viii) The entity, or any member of a group of which it is part, provides key management personnel services to the reporting entity or to the parent of the reporting entity.

**Events after reporting date**

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

**3. 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 Directors are of the opinion that there are no critical judgements (other than those involving estimates) that have significant effect on the amounts recognised in the financial statements.

*Key sources of estimation uncertainty*

The key assumptions concerning the future, and other key sources of estimation uncertainty at the reporting date, that have significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are discussed below.

*Allowance for impairment of receivables*

The Company reviews the adequacy of allowance for impairment of receivables at each closing by reference to the ageing analysis of receivables, and evaluate the risks of collection accordingly to the credit standing and collection history of individual customer. If there are indications that the financial position of a customer has deteriorated resulting in an adverse assessment of his risk profile, an appropriate amount of allowance will be provided.

*Estimated useful life of property, plant and equipment*

The Company reviews annually the estimated useful lives of property, plant and equipment based on factors such as business plans and strategies, expected level of usage and future technological developments. It is possible that future results of operations could be materially affected by changes in these estimates brought about by changes in the factors mentioned.

**Notes to Financial Statements**  
**For the financial year ended 31 December 2021**

**4. PROPERTY, PLANT AND EQUIPMENT**

	Leasehold improvements \$	Furniture & fittings \$	Office equipment \$	Total \$
<b>Cost</b>				
At 1 January 2020	-	-	-	-
Takeover of assets from CRWH	90,201	40,207	1,903	132,311
At 31 December 2020	90,201	40,207	1,903	132,311
Additions	-	-	11,704	11,704
At 31 December 2021	90,201	40,207	13,607	144,015
<b>Accumulated Depreciation</b>				
At 1 January 2020	-	-	-	-
Takeover of assets from CRWH	-	-	-	-
At 31 December 2020	-	-	-	-
Depreciation charge	52,131	7,371	2,565	62,067
At 31 December 2021	52,131	7,371	2,565	62,067
<b>Carrying amounts</b>				
At 31 December 2021	38,070	32,836	11,042	81,948
At 31 December 2020	90,201	40,207	1,903	132,311

**5. INVESTMENT IN FINANCIAL ASSETS**

The details of investment in financial assets are as follows:

	2021 \$	2020 \$
Net carrying amounts:		
Investment in Islamic unit trust	1,432,502	-
Investment in bond	258,333	-
	<u>1,690,835</u>	<u>-</u>

The investment in Islamic unit trust was acquired at \$1,477,500 with profit income of 4.00% per annum. The investment in Islamic unit trust's market value as at 31 December 2021 was \$1,432,502.

The investment in bond has a nominal value of \$250,000 and was acquired at a premium at \$262,500. The bond earns a profit income of 3.16% per annum and matures on 25 October 2023.

**Notes to Financial Statements**  
**For the financial year ended 31 December 2021**

**5. INVESTMENT IN FINANCIAL ASSETS (continued)**

The weighted average effective profit rates are as follows:

	<b>2021</b>	<b>2020</b>
	%	%
Islamic unit trust	4.08	-
Bond	1.47	-

Movements in investment in financial assets are as follows:

<i>Investment assets in Singapore</i>	<b>Bond</b>	<b>Unit Trust</b>	<b>Total</b>
	\$	\$	\$
<b>Cost</b>			
Balance brought forward	-	-	-
Purchased during the year	262,500	1,477,500	1,740,000
Premium on investment in bond realised	(4,167)	-	(4,167)
Balance carried forward	<u>258,333</u>	<u>1,477,500</u>	<u>1,735,833</u>
<b>Accumulated Impairment:</b>			
Balance brought forward	-	-	-
Impairment loss for the year	-	44,998	44,998
Balance carried forward	<u>-</u>	<u>44,998</u>	<u>44,998</u>
<b>Net carrying amount:</b>			
<b>Balance at 31 December 2020</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Balance at 31 December 2021</b>	<u><u>258,333</u></u>	<u><u>1,432,502</u></u>	<u><u>1,690,835</u></u>

**6. FIXED DEPOSITS**

	<b>2021</b>	<b>2020</b>
	\$	\$
Fixed deposits	<u>500,000</u>	<u>-</u>

The fixed deposits yield fixed profit payments of 0.35% (2020: Nil) per annum and with a maturity period of 7 months (2020: nil) from financial year end.

**Notes to Financial Statements**  
**For the financial year ended 31 December 2021**

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**7. OTHER RECEIVABLES**

	<b>2021</b>	<b>2020</b>
	\$	\$
Deposits	45,676	42,960
Other receivables	119,341	530,183
Prepayments	1,077	-
	<u>166,094</u>	<u>573,143</u>

**8. CASH AND CASH EQUIVALENTS**

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

	<b>2021</b>	<b>2020</b>
	\$	\$
Cash in hand	2,148	1,795
Cash at banks	935,538	1,065,334
Short-term fixed deposits	1,550,000	3,144,035
	<u>2,487,686</u>	<u>4,211,164</u>

The short-term deposits yield fixed profit payments of 0.20% to 0.50% (2020: 0.30% to 1.20%) per annum and with a maturity period of less than 1 month (2020: 1 month) from financial year end.

**9. OTHER PAYABLES**

	<b>2021</b>	<b>2020</b>
	\$	\$
Accruals and other payables	50,041	65,743
Interest income received in advance	5,019	-
	<u>55,060</u>	<u>65,743</u>

**Notes to Financial Statements**  
**For the financial year ended 31 December 2021**

**10. FUNDS**

**Unrestricted – General fund**

	<b>2021</b>	<b>2020</b>
	\$	\$
Balance at 1 January 2021	4,669,795	152,116
Income	586,565	108,645
Expenditures	(575,018)	(38,865)
Net Income for the financial year	11,547	69,780
	4,681,342	221,896
Net transfer from restricted fund - other funds	101,986	-
Transfer to restricted fund - Crisis Shelter Programme fund	(429)	-
Add: Takeover of fund from CRWH	-	4,447,899
Balance at 31 December 2021	4,782,899	4,669,795

Unrestricted general fund is expendable at the discretion of the board of directors in furtherance of the Company's objectives.

**Restricted funds**

Restricted funds are funds subject to specific trusts, which maybe declared by the donor(s) or with their authority or created through legal process, but still within the wider objectives of the Company.

As at reporting date, the Company has the following restricted funds:

Crisis Shelter Programme fund

	<b>2021</b>	<b>2020</b>
	\$	\$
Balance at 1 January 2021	-	-
Income	725,571	-
Expenditures	(726,000)	-
Net expenditure for the financial year	(429)	-
Transfer from General fund	429	-
Balance at 31 December 2021	-	-

The fund received from Ministry of Social Family Development ("MSF") is to provide funding for the operation of the Crisis Shelter including rental of facility where the crisis shelter programme operates.

The services provided are under Community integration support programme. The above Programme fund's ending balance is restricted for the operations of the programme only, for the benefit of its intended clients. In keeping with the funder / donor's intent for the use of monies, the reserve will not be transferred out of the programme for other purposes.

**Notes to Financial Statements**  
**For the financial year ended 31 December 2021**

**10. FUNDS (continued)**

**Restricted funds**

Other funds

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
Balance at 1 January 2021	178,375	-
Income	23,695	-
Expenditures	(19,914)	-
Net Income for the financial year	3,781	-
	182,156	-
Net transfer to general fund	(101,986)	-
Add: Takeover of fund from CRWH	-	178,375
Balance at 31 December 2021	80,170	178,375

This fund consists of funds for several purposes and projects. Included in this fund is a fund to assist women to take up self-development courses/life skills that could improve their lives and to also assist their children in their studies and moral development.

Zakat fund

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
Balance at 1 January 2021	2,705	-
Incoming resources	11,289	-
Expenditure	(5,560)	-
Net Income for the financial year	5,729	-
	8,434	-
Add: Takeover of fund from CRWH	-	2,705
Balance at 31 December 2021	8,434	2,705

This represents obligatory contributions received from Muslims.

Zakat received is allocated to four asnaf i.e. fisabilillah (in the way of God), fakir (poverty stricken), miskin (poor) and riqab (individuals needing scholarships, grants, bursaries).

Zakat for riqab is reflected under other funds.

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

**Notes to Financial Statements**  
**For the financial year ended 31 December 2021**

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**11. TRANSFERS BETWEEN FUNDS**

During the year, the management has reviewed the other funds taken over from another Charity, Casa Raudha Women Home, and adjustments were approved and made for the transfer of fund from other funds to general fund of \$101,986 to better reflect the updated balances of each fund projects.

**12. RELATED PARTY TRANSACTIONS**

Parties are considered related if one party has the ability, directly or indirectly, to control the other party, or exercise significant influence over the other party in making financial and operating decisions. Parties are also considered to be related party if they are subject to common control or common significant influence. Related parties may be individuals or corporate entities.

In addition to the information disclosed elsewhere in the financial statements, the following transactions took place between the Company and related parties at terms agreed between the parties:

Significant transactions with related parties:

	<b>2021</b>	<b>2020</b>
	\$	\$
Sponsorship to related party	-	25,000

**13. KEY MANAGEMENT PERSONNEL COMPENSATION**

Key management personnel refer to the Executive Director of the Company who is a member of the Company, and the Assistant Manager of the Company. Included in the staff salaries and related costs are the compensation of the key management personnel, as follows:

	<b>2021</b>	<b>2020</b>
	\$	\$
Short - term benefits		
- Staff salary and bonuses	198,893	-
- Telecommunication allowance	360	-
Defined contribution plans		
- Employer's CPF contribution	23,261	-
	<u>222,514</u>	<u>-</u>

The number of key management personnel in remuneration bands is as follows:

	<b>2021</b>	<b>2020</b>
Remuneration band		
Between \$1 to \$100,000	1	-
Between \$100,000 to \$200,000	1	-

**Notes to Financial Statements**  
**For the financial year ended 31 December 2021**

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**14. EMPLOYEE BENEFITS**

	<b>2021</b>	<b>2020</b>
	\$	\$
Short-term benefits		
- Staff salaries and bonuses	602,261	-
- Medical fees	1,069	-
- Staff welfare	8,500	172
	<u>611,830</u>	<u>172</u>
Defined contribution plans		
- Employer's CPF contributions	75,530	-
	<u>687,360</u>	<u>172</u>

**15. LOANS**

During the financial year, no loans were given to any employee, directors, members or any other parties.

**16. TAX – EXEMPT RECEIPTS**

During the financial year, the Company has issued tax-exempt receipts for donations collected amounting to \$225,181 (2020: \$ 88,248).

**17. INCOME TAX**

The Company is an approved charity organisation under the Charities Act, Chapter 37. It is also an IPC under the Income Tax Act, Chapter 134. No provision for taxation has been made in the financial statements as the Company is exempt from income tax in accordance with the provisions of the Income Tax Act, Chapter 134.

**18. OPERATING LEASE COMMITMENTS**

At the end of the financial year, the Company was committed to making the following lease rental payments under non-cancellable operating leases for office and shelter home premises:

	<b>2021</b>	<b>2020</b>
	\$	\$
Not later than one year	165,432	161,880
Later than one year but not later than five years	40,470	364,230
	<u>165,432</u>	<u>364,230</u>

**19. DONATIONS / GRANTS AND SPONSORSHIP TO OTHER CHARITIES**

The Company did not provide any donations/grants and sponsorship to other charities during the financial year.

**Notes to Financial Statements**  
**For the financial year ended 31 December 2021**

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**20. FUND RAISING INCOME AND EXPENSES**

	2021	2020
	\$	\$
Gross donations	91,854	-
Direct cost of fundraising expenses	<u>18,371</u>	<u>-</u>
Percentage of direct fundraising expenses over gross donations	<u>20%</u>	<u>0%</u>

The Company has engaged a 3<sup>rd</sup> party professional for the fundraising during the year.

**21. CONTINGENT LIABILITY**

The Company has leased office premises where its lease requires it to reinstate the premises at the end of the lease. The eventual costs relate to the restoration of the alterations made to the premises.

As at reporting date, contingent liability is not recognised in the Statement of Financial Position because there is significant uncertainty at that date as to the necessity for the Company to make payments in respect of them.

**22. EVENT SUBSEQUENT TO FINANCIAL YEAR**

The Company has received a sponsorship in kind amounting to \$168,398 to fund its renovation for the head office premises. The renovation plan has yet to commence as at this report date.

**23. AUTHORISATION OF FINANCIAL STATEMENTS**

The financial statements of the Casa Raudha Ltd. (the "Company") for the financial year ended 31 December 2021 were authorised for issue in accordance with a resolution of the Directors on 11 April 2022.

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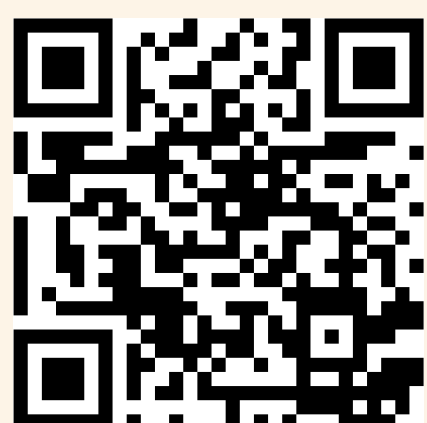
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