



*Casa Raudha*  
**ANNUAL  
REPORT 2025**

# TABLE OF CONTENTS

1

## About Us

Patron's Message	<u>03</u>
Chairperson's Message	<u>04</u>
Executive Director's Message	<u>05</u>
About Casa Raudha	<u>06</u>

2

## Organisation & Governance

Organisation's Profile & Governance	<u>07</u>
Leadership	<u>08</u>
Policies & Governance	<u>10</u>
Governance & Risk Overview 2025	<u>11</u>
Key Performance Indicators	<u>12</u>

3

## Prevention

Social Impact: At a Glance	<u>14</u>
Naib Kadi Refresher & Family Symposium	<u>15</u>
Respectful Relationships: #RespectStartswithYou&Me	<u>16</u>
Conversations on Child Abuse Awareness	<u>17</u>
Community Events	<u>18</u>

4

## Protection

Residential Care	<u>21</u>
Step Out Step Up Adult Programme (SOSUP)	<u>23</u>
Sponsor Hope	<u>25</u>
Programmes for Children	<u>27</u>

5

## Restoration

Casa Raudha Cares @Bedok	<u>31</u>
--------------------------	-----------

6

## Our Volunteers

Volunteer Networking & Recognition	<u>33</u>
International Day of the Elimination of Violence against Women 2025	<u>34</u>
Volunteer Executive Committee/Year End Celebrations	<u>35</u>

7

## Finance & Fundraising

Fundraising Efforts	<u>37</u>
Financial Highlights FY2025	<u>38</u>
The Year Ahead	<u>39</u>
Our Partners & Donors	<u>74</u>
Event Sponsors	<u>75</u>

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# PATRON'S MESSAGE



Casa Raudha is a necessary sanctuary where women and their children can find refuge from family abuse and violence. Rightly named, Casa (house in Italian) Raudha (garden in Arabic) is more than a safe space: it helps survivors grow skills that enable independence. Survivors trained and supported at Casa Raudha gain self-worth and dignity, and are able to make a fresh start.

I have met leaders of Casa Raudha over the years, and felt the compassion and commitment of the team, volunteers and partners whose collective efforts have made a lifelong difference for many.

Yet addressing domestic violence requires more than any one organisation. It calls for a community united in purpose. When we act together, we create safer environments for families and brighter futures for children. And a sense of connectedness that enables a society to control its worst impulses.

Ms Jane Ittogi  
First Lady of Singapore

# CHAIRPERSON'S MESSAGE



It is with deep gratitude and hope that we reflect on another meaningful year at Casa Raudha. Our mission – to provide safety, support and empowerment to families affected by domestic violence – remains at the heart of everything we do.

Over the past year, I have witnessed, time and again, the courage of survivors and the unwavering dedication of our staff, volunteers and partners. Their efforts remind us that every step we take, no matter how small, can transform lives. Looking ahead, we recognise that the challenges families face are becoming increasingly complex, and our response must evolve. A key strategy is to enhance communication networks with policyholders and stakeholders at every level. Building on existing systems and leveraging additional enablers strengthens the impact of Casa Raudha's work.

By embracing modern technologies, including artificial intelligence, we are creating a safety network that allows us to respond swiftly and effectively. This ensures that families receive timely support and that no one feels isolated in the face of violence. Equally important is our commitment to investing in leadership development within Casa Raudha. Through structured training programs and mentorship opportunities, we are nurturing leaders who can drive meaningful change.

This approach has a compounding effect, bringing us closer to becoming a centre of excellence. As these leaders replicate their knowledge and values across teams, we foster a culture that is sustainable, resilient and capable of meeting the needs of generations to come. Our work is strengthened by the surrounding community – partners, donors, volunteers and advocates. Each of us plays a vital role in creating a network of care that protects and empowers families. Together, we are not only supporting survivors today but also building systems and developing leaders for a safer, more resilient tomorrow.

I am inspired by every story of courage, every act of kindness and every milestone we achieve together. Thank you for your trust, dedication and partnership. Let us continue to move forward with courage, commitment, and compassion, ensuring that every family finds the safety, hope, and opportunity they deserve.

Ms Shahrany Binte Hassan

# EXECUTIVE DIRECTOR'S MESSAGE



Every year, we are reminded that behind every statistic is a person, a story, and a journey that requires courage to begin again. At Casa Raudha, we have had the privilege of walking alongside individuals and families in some of their most vulnerable moments, witnessing not only pain and fear but also resilience, quiet strength and the possibility of healing.

This year, we expanded our community presence to the East with "Casa Raudha Cares" at the Bedok community space. More than a physical location, it serves as a bridge, bringing support closer to where people live and making help more accessible, familiar and within reach. It reflects our belief that early connection can change the course of a journey. This is made possible through our partnership with SPoolz, which reminds us that meaningful change is never achieved alone. Through collaboration, we can extend our reach and create more pathways of support for the community.

We have also taken an important step in widening our circle of care by extending our support to male victims within our shelter services. This development has been both humbling and necessary. It reminds us that vulnerability does not discriminate and that silence often exists across all genders. By opening our doors more fully, we reaffirm our belief that every person who experiences abuse deserves safety, dignity and a place to rebuild regardless of who they are or where they come from.

Taken together, these developments reflect Casa Raudha's continued journey towards becoming a more accessible, inclusive and community-rooted organisation. We are learning that healing not only happens within the walls of a shelter, but also begins in community spaces, in early conversations, and in the quiet assurance that someone is not alone.

To our staff, volunteers, partners and donors: your belief in this work continues to give life to everything we do. You are part of every story of courage, every step forward and every moment of hope that emerges from difficulty.

As we look ahead, we remain committed to strengthening this ecosystem of care, one that holds space for healing, restores dignity and nurtures the possibility of new beginnings for every person we serve.

Mdm Zaharah Ariff

# ABOUT CASA RAUDHA

After more than a decade of providing shelter services, Casa Raudha has expanded its avenues of support towards vulnerable families and individuals by playing an active role and taking an all-rounded approach towards achieving its vision of a life free of domestic violence.



## A Welcoming Space & Pillar of Support

The shelters allow us to give our residents the chance to heal, recuperate and recover at their own pace. During their stay, residents are equipped with various facilities that are specifically designed to promote recovery, encourage community between residents and educate them on what their next steps should be to ensure a safe future for them and for their loved ones.



## Empowering Survivors & Driving Tangible Action

Casa Raudha acts as both a safe haven and an environment for residents to thrive and regain their confidence. The shelters provide a variety of programmes and initiatives for them to gain the skills and experience needed to regain their confidence and support themselves.



## Engaging the Community

Our efforts to stop domestic violence extend beyond our shelters. We regularly organise campaigns to raise public awareness and empower members of the community to speak out and take action when they witness domestic violence.



# ORGANISATION'S PROFILE & GOVERNANCE

## Casa Raudha Cares



Blk 26 New Upper Changi  
Road #01-666 S(462026)

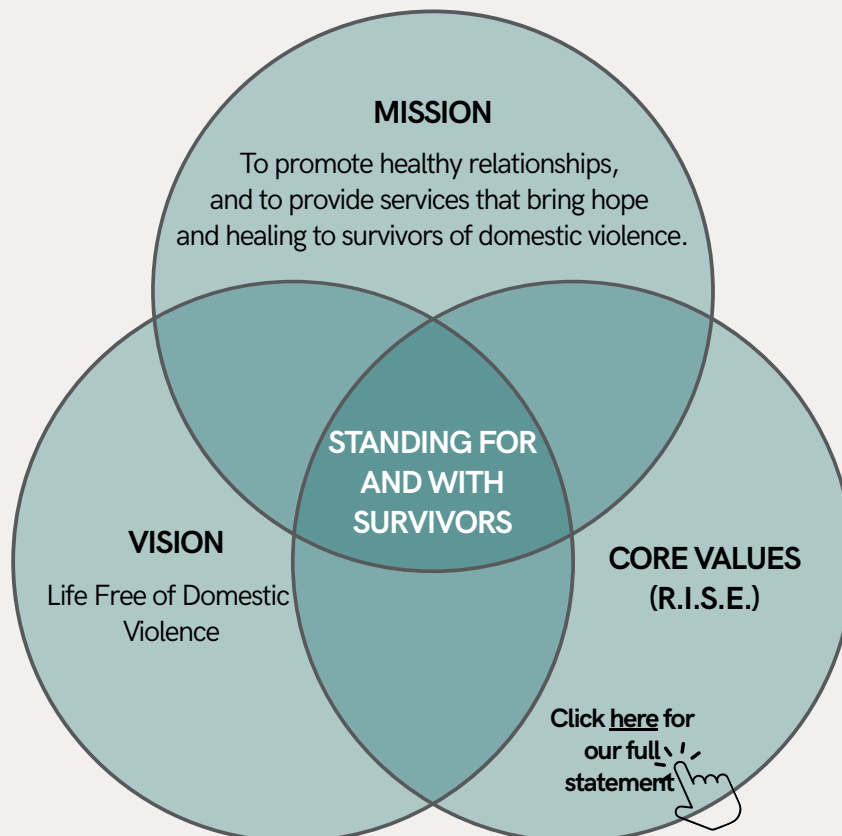


89630887



Monday - Friday:  
9am - 5pm

- Casa Raudha Ltd is a private, non-profit company limited by guarantee without share capital.
- The organisation has M&AA as its governing instrument.
- UEN: 201713778N
- Registered Date: 18 May 2017
- IPC: 20 Oct 2023 - 19 Jun 2026
- Auditors:  
Tan, Chan & Partners  
Public Accountants and Chartered Accountants
- Bankers:  
Maybank Singapore Ltd  
DBS Bank Ltd  
CIMB Bank Berhad (Singapore Branch)



# LEADERSHIP

## Board of Directors (BOD)

Link to : [Board Governance Summary](#).

### SHAHRANY BINTE HASSAN

Chairperson

Date of Appointment: 5 June 2021

Founder and Director of The Whitehatters

### SYAFIQAH BINTE AHMAD FU'AD

Vice-Chairperson

Date of Appointment: 28 June 2025

Director, Emerald Law LLC

### ABDUL HAMID BIN ABDULLAH

Vice Chairperson: 5 June 2021 - 28 June 2025

Date of Appointment: 5 June 2021

Associate Faculty,  
Singapore Institute of Technologies  
and Executive Advisor Straits Interactive

### DR JENSON GOH CHONG LENG

Date of Appointment: 5 Dec 2021

CEO of Coddiwompling

### NUR LIYANA BINTE MOHD SINWAN

Date of Appointment: 5 June 2022

Senior Associate with K&L Gates Straits

### AHMAD ZIN BIN HASANUSI

Date of Appointment: 28 June 2025

Senior Manager, IPI Singapore

### YEO YEOW HWEE

Date of Appointment: 28 June 2025

CEO, CAP 1 Financial Group

### DR NURHIDAYATI BINTE MOHAMED SUPHAN

Date of Appointment: 5 June 2021

Consultant Obstetrician & Gynecologist

Stepdown date: 28 June 2025

### AINI BINTE MAAROF

Date of Appointment: 10 June 2023

Retired School Principal

Stepdown date: 28 June 2025

### DR GHOSH SIEW NGENG CORRINE

Date of Appointment: 2 Dec 2021

Associate Professor,  
National University of Singapore

Stepdown date: 28 June 2025

## Management

### ZAHARAH BINTE ARIFF

Date of Appointment: 1 Jan 2021

Executive Director

### ZAINON BTE HARON

Date of Appointment: 18 Nov 2024

Assistant Manager (Operations)

### NAWWARAH BINTE ABDUL GHANI

Date of Appointment: 1 Mar 2025

Assistant Manager (Programmes & Events)

### NG WEE MENG

Date of Appointment: 18 May 2025

Assistant Manager (Finance & Fundraising)

## BOD Meeting Attendance

### SHAHRANY BINTE HASSAN

5/5

### ABDUL HAMID BIN ABDULLAH

4/5

### DR JENSON GOH CHONG LENG

4/5

### NUR LIYANA BINTE MOHD SINWAN

4/5

### DR GHOSH SIEW NGENG CORRINE

2/5

STEPDOWN DATE:  
28/06/25

### AINI BINTE MAAROF

4/5

STEPDOWN DATE:  
28/06/25

### DR NURHIDAYATI BINTE MOHAMED SUPHAN

2/5

STEPDOWN DATE:  
28/06/25

### SYAFIQAH BINTE AHMAD FU'AD

2/5

APPOINTMENT DATE:  
28/06/25

### AHMAD ZIN BIN HASANUSI

2/5

APPOINTMENT DATE:  
28/06/25

### YEO YEOW HWEE

2/5

APPOINTMENT DATE:  
28/06/25

# LEADERSHIP

## Sub-Committees and Their Terms of Reference

The Casa Raudha Board has established nine (9) standing committees, each operating within defined terms of reference, to assist the Board in discharging its responsibilities. The Board shall review and ratify the terms of reference at least once per term to ensure its continued relevance to the Board's objectives and responsibilities, and to reflect any change in regulations.

<p><b>Audit &amp; Enterprise Risk Management Committee</b></p> <p>Members:</p> <ul style="list-style-type: none"> <li>• Mohd Hanifa</li> <li>• Ahmad Zin</li> </ul> <p>Reviews audit plans, internal checks and whistleblower guidelines. Reports financial irregularities to the Board.</p>	<p><b>Corporate / Governance &amp; Human Resource Committee</b></p> <p>Members:</p> <ul style="list-style-type: none"> <li>• Shahrany Binte Hassan</li> <li>• Rosewati Binte Sukiman</li> <li>• Dr Corinne Ghoh</li> </ul> <p>Reviews personnel policies, job descriptions, salary structure, benefits and guides HR policies and procedures.</p>	<p><b>Fundraising Committee</b></p> <p>Members:</p> <ul style="list-style-type: none"> <li>• Yeo Yeow Hwee</li> <li>• Hamzah Bin Abdul Mutalib</li> <li>• Abdul Rohim Bin Sarip</li> </ul> <p>Establishes fundraising plans, solicits funds, and monitors efforts' effectiveness.</p>
<p><b>Finance &amp; Investment Committee</b></p> <p>Members:</p> <ul style="list-style-type: none"> <li>• Abdul Hamid Bin Abdullah</li> <li>• Yeo Yeow Hwee</li> <li>• Hamzah Bin Abdul Mutalib</li> <li>• Khadijah Alattas</li> <li>• Syafiq Abdullah</li> </ul> <p>Ensures the organisation maintains fiscal responsibility and transparency in managing funds, achieving long-term financial sustainability and aligning with the organisation's financial policy.</p>	<p><b>Nominating Committee</b></p> <p>Members:</p> <ul style="list-style-type: none"> <li>• Dr Jenson Goh Chong Leng</li> <li>• Khadijah Alattas</li> <li>• Mohd Hanifa</li> </ul> <p>Reviews Board composition, leads board renewal and succession planning, identifies potential candidates and evaluates Board and Committee performance.</p>	<p><b>Legal Clinic Committee</b></p> <p>Member:</p> <ul style="list-style-type: none"> <li>• Syafiqah Binte Ahmad Fu'ad</li> <li>• Sheiffa Safi Shirbeeni</li> </ul> <p>Provides legal guidance and support related to the organisation's services and operations.</p>
<p><b>Protection Committee</b></p> <p>Members:</p> <ul style="list-style-type: none"> <li>• Liyana Binte Mohd Sinwan</li> <li>• Hamzah Bin Abdul Mutalib</li> </ul> <p>Oversees protection-related programmes and ensures safeguarding of beneficiaries. Identifies potential candidates and evaluates Board and Committee performance.</p>	<p><b>Prevention Committee</b></p> <p>Members:</p> <ul style="list-style-type: none"> <li>• Syafiqah Binte Ahmad Fu'ad</li> <li>• Aini Binte Maarof</li> </ul> <p>Supports initiatives aimed at preventing abuse and raising community awareness.</p>	<p><b>Restoration Committee</b></p> <p>Members:</p> <ul style="list-style-type: none"> <li>• Ahmad Zin</li> <li>• Hafiz Othman</li> </ul> <p>Supports programmes focused on recovery and reintegration of beneficiaries.</p>

# POLICIES & GOVERNANCE

## RESERVES POLICY

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.

## BOARD OF GOVERNANCE

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

## 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 an Ordinary Member.

## DISCLOSURE OF STAFF REMUNERATION

The process of setting remuneration for management is designed to ensure fairness and transparency. Staff are not involved in determining their own remuneration.

Instead, a dedicated committee reviews and approves salary adjustments and compensation packages for management, based on industry standards, individual performance and organisational budget considerations.

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 & RISK OVERVIEW 2025

As a charity organisation, Casa Raudha is expected to ensure compliance to the Governance Evaluation Checklist (GEC).



The GEC ensures that the organisation:

- Adheres to its objectives
- Is well-managed
- Is held accountable for its actions

Along with the GEC, Casa Raudha adopts the Enterprise Risk Management (ERM) framework. The ERM Heat Map Provides a comprehensive overview of key risks faced by the organisation.



It has various strategies to:

- Monitor risks
- Plan effectively
- Mitigate risks

Casa Raudha is committed to ensuring that operations run smoothly and effectively and complies with all principles stipulated in the GEC, along with a clear understanding of various risks within its operations.

Click [here](#) to access the full GEC and ERM Heat Map for 2025.

# KEY PERFORMANCE INDICATORS

In order to maintain its steadfast commitment towards achieving its mission and vision, Casa Raudha operates under the Key Performance Indicators (KPIs) set by the Ministry of Social and Family Development (MSF), as well as its own internal KPIs. These performance indicators collectively guide the organization’s objectives and targets, ensuring accountability, service excellence and continuous improvement in the management of its shelter and programmes.

## GOVERNANCE

**100%** Compliance to MSF’s monthly reporting and muster audit requirements.

## SAFETY

**96%** Clients safe from abuse while residing in Shelter.  
**98%** Safety Plan developed prior to discharge.

## SPEED OF ADMISSION

**100%** Urgent cases were admitted expeditiously within 24 hours from the time the shelter is needed.

## SUPPORT & RESOURCES

Residents are connected with the resources and support they need.

**100%** 2 Case meetings per month  
**84%** Case plans developed within 1 month of admission

## CHILDREN’S WELL-BEING

**100%** Children’s educational and developmental needs are factored into the case plan.

## EMPOWERMENT PROGRAMMES

**80%** Survivors participated in curated programmes, gaining essential life management skills.

## NEEDS-BASED ASSESSMENT SURVEY

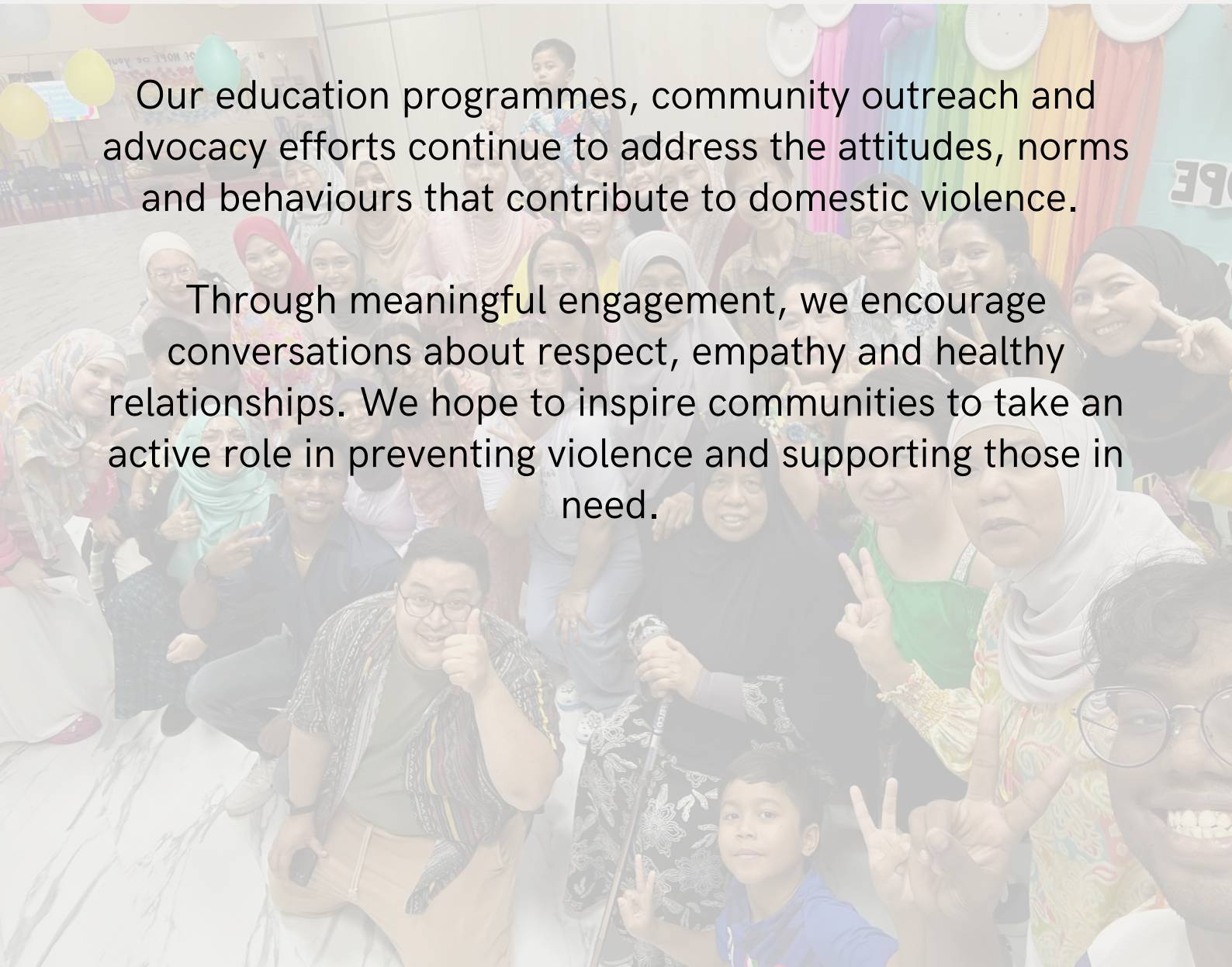
**96%** Residents staying in the shelters expressed satisfaction with the care and services received.

# 1 PREVENTION

## *BUILDING SAFER FAMILIES THROUGH PREVENTION*

Our education programmes, community outreach and advocacy efforts continue to address the attitudes, norms and behaviours that contribute to domestic violence.

Through meaningful engagement, we encourage conversations about respect, empathy and healthy relationships. We hope to inspire communities to take an active role in preventing violence and supporting those in need.



# SOCIAL IMPACT: AT A GLANCE

Prevention cannot be possible if the community is unaware of what they are supposed to be against. It is therefore important to educate the public on the attitudes, norms and behaviours that contribute to domestic violence, and what to do when faced with them.

The [Domestic Violence Trends Report for 2025](#) published by MSF reveals an increased awareness and 'a growing willingness by victim-survivors, their families and the public to report domestic violence'. The report lists 'sustained awareness efforts' as one of the reasons for this trend, proving that efforts to raise awareness are effective in creating change.

At Casa Raudha, we conduct various community outreach programs that aim to raise awareness about domestic violence, from informative seminars and symposiums to community events such as walkathons and bazaars.

Since 2020, we have ventured into online outreach by tapping into digital advocacy through social media platforms and online campaigns, which has proven to be effective. As of 2025, our online and offline outreach efforts have reached up to a million people.

## 2025 Public Engagement Campaigns

- Naib Kadi Refresher 2025 (30 July 2025)
- Family Symposium: You Before Me: Where Being Present Matters (2 August 2025)
- Youth Campaign: Respectful Relationships: #RespectStartswithYou&Me (Aug - Sept)
- Conversations on Child Abuse Awareness (18 October 2025)

## Outreach (Offline and Online)



1.3 M

### Social Media (since 2020)



1268



1000

## Frontliners Trained

> 800

Spot signs and symptoms of abuse and how to render support safely. Frontliners include preschool educators, policemen, religious educators and members of the public.

## Community Outreach Campaigns

17  
(2018-2025)

- Seminars
- Walkathon
- Family Symposium
- Podcast
- Webinars
- Open Houses
- Community Bazaars

# NAIB KADI REFRESHER



Through this refresher, 50 Naib Kadis (Deputy Registrar of Muslim Marriages) and Asatizahs (Islamic religious teachers/scholars) gained practical knowledge on identifying different forms of abuse and recognising early warning signs within relationships and families.

# FAMILY SYMPOSIUM

*YOU BEFORE ME; Where Being Present Matters*



Our Guest-of-Honour, Senior Minister of State for the Ministry of Home Affairs and Acting Minister-in-Charge of Muslim Affairs  
Muhammad Faishal Ibrahim

*"We must continue to strengthen our community's ability to detect, reach out and protect. Every family deserves the space to grow and thrive."*

Close to 100 participants gathered at the Lifelong Institute for the 6<sup>th</sup> Family Symposium. The discussion explores unspoken emotional struggles that both men and women face as parents and spouses. It highlights the importance of empathy, presence and communication in a family.





# RESPECTFUL RELATIONSHIPS: #RESPECTSTARTSWITHYOU&ME

Our Youth volunteers embarked on an online digital campaign to have open conversations on dating and relationships in Singapore.

We conducted street interviews to ask youths on their perspectives on dating and red flags and green flags in a relationship.



Based on the responses given by the participants, majority are able to identify the red flags or green flags in a relationship, as well as understand what makes a relationship successful.

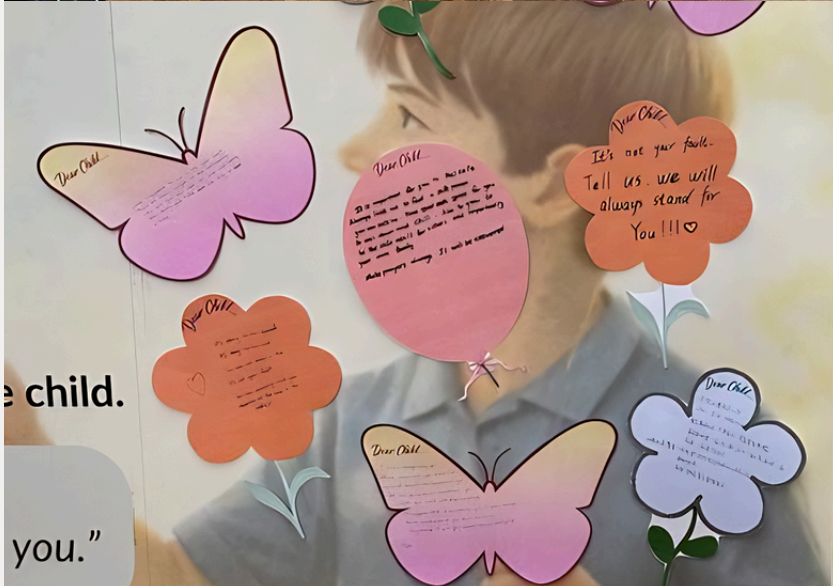
# CONVERSATIONS ON CHILD ABUSE AWARENESS

In partnership with the National Library Board (NLB), we held our 2<sup>nd</sup> run of the Conversations on Child Abuse Awareness Workshop at Woodlands Library to deepen public understanding of child abuse.

The session centered on the book, *I See I Hear I Do: My Story*. Facilitators unpacked key topics such as types of abuse, signs, and long-term effects. It also highlighted the importance of approaching each case with compassion.



The emotive illustrations sparked meaningful discussions on the importance of listening to children, believing their stories, and taking timely action to protect those most vulnerable.



Participants penned heartfelt notes filled with hope and strength, symbolising community support for children healing from abuse.

# COMMUNITY EVENTS



**Casa Raudha Open House 2025**

Sharing our services with invited Social Workers around the region.



**PPIS Community Bazaar 2025**

Partnership with PPIS at their event.



**CNY Celebrations 2025**

We celebrated with fun games, competitions and a sing-a-long.



**Patron's Visit with Tasek Jurong**

Our patron, Ms Jane Ittogi, visited the shelter on 3<sup>rd</sup> September.



**Iftar Celebrations 2025**



Themed "Remarkable Ramadhan: A Time of Reflection & Gratitude", it explores compassion and gratefulness. Friends and Survivors joined to breaking of fast together as family. We also celebrated our festive cookies project, distributed zakat (tithe) and "baju kurung" to the survivors.

# COMMUNITY EVENTS



**Casa Raudha Gives Back 2025**

This year, for Casa Raudha Gives Back Project, the survivors designed wooden recyclable boxes. The project fosters inclusive community relationships and reduces social stigma through meaningful engagement.



**Mothers Day 2025**

For Mothers' Day, we focused on the self-care and wellness of our mums through a zumba session and a bouquet-making segment.



**The Block Party with Bilbly Community**

In attendance at Bilby's Block Party, staff hosted a booth to spotlight support services. The outreach encouraged early help-seeking in an inclusive space.

**Maybank Kindness Market @ EXPO**



In collaboration with Maybank Singapore's Kindness Market initiative, 33 families received essential groceries, toiletries and household items worth up to S\$100.



# PROTECTION

## *ENSURING IMMEDIATE SAFETY & SUPPORT*

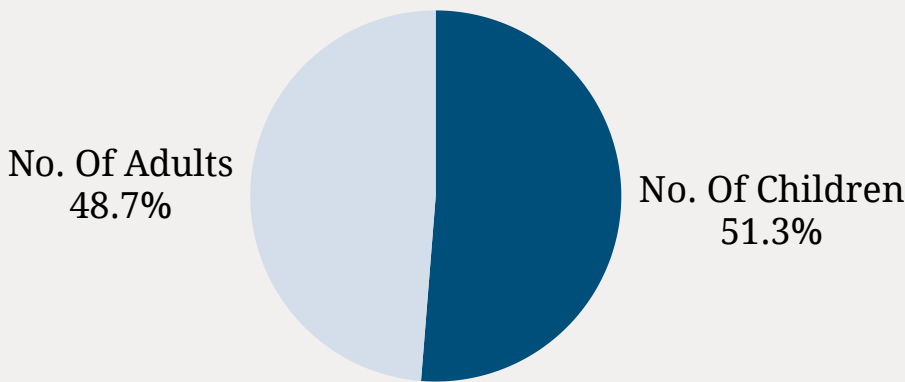
Casa Raudha operates two dedicated shelters to support survivors of domestic violence and their families. Our main shelter serves mid to high-risk cases, providing a safe and structured environment with intensive support and intervention.

Complementing this is Dahlia@Casa Raudha, our independent living shelter for low to zero-risk families. It offers a space that empowers residents to rebuild confidence, regain stability and transition towards independent living.



# RESIDENTIAL CARE

**Total No. of Survivors Supported (%)**



# 1779

**Survivors supported from 2012-2025**

## BASIC NEEDS

Residents are provided with safe accommodation, essential baby supplies and nutritious meals to ensure their comfort and well-being.



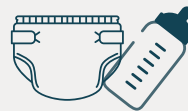
Accommodation



Adhoc Financial Support



Clothing



Milk & Diaper



Food & Drink

## PSYCHOLOGICAL WELL-BEING

Residents' mental well-being is supported through programmes that foster resilience, confidence and recovery from domestic violence.



Empowerment Programmes



Case Management



Counselling

## SERVICES & FACILITIES

Facilities include a communal kitchen, laundry area, library, training room, playground and safety features to ensure a secure and supportive living environment for residents.



Kitchen



Laundry



Playground



Library



Safety Features

# 4 EMPOWERMENT WOMEN SERIES

**Educate.**  
**Empower.**  
**Encourage.**  
**Enrich.**

A holistic initiative designed to support women in rebuilding their lives with confidence and purpose.

Through workshops, skills development, mentoring and community engagement, the series aims to equip women with knowledge, strengthen their resilience, inspire personal growth and create opportunities for long-term empowerment and independence.

# STEP OUT STEP UP ADULT PROGRAMME (SOSUP)

## MODULES:

- 1) Self Resilience
- 2) Understanding the Cycle of Violence
- 3) Managing Dollars & Cents
- 4) Parenting



## Legal Talk

The Legal Empowerment Talk is conducted by our in-house lawyer volunteers and aims to empower residents by helping them better understand their legal rights, available protections and the steps involved in navigating the legal system.

## Managing Dollars & Cents

Focuses on developing financial literacy, equipping participants with practical skills that help them to gain long-term independence and stability.



## Cycle of Violence



Aims to provide participants with a comprehensive understanding of the cycle of violence. It covers types of violence, long-term effects of abuse, and reasons for abusive behaviour, focusing on power and control dynamics.

Participants will learn about the emotional phases of perpetrators, characteristics of both perpetrators and victims, and the cycles they experience.

# STEP OUT STEP UP ADULT PROGRAMME (SOSUP)

## Love Yourself



A self-care and emotional wellness program where participants learn the importance of prioritising their emotions and well-being. Through guided activities and reflections, participants are introduced to practical tips and techniques on self-soothing, stress management and building healthier emotional coping strategies.

## Mental Wellness

In partnership with Club Heal, participants were taught on journaling, strengthening confidence, emotional regulation and supportive connections in their healing journey.



# SPONSOR HOPE

**98**

Survivors  
involved in  
Social  
Enterprises  
(2014-2025)

The Festive Cookies project has provided women with opportunities to earn extra income in shelter, while the Food Hygiene Course equips them with skills to continue home-based baking independently.

**68**

Survivors  
received Post  
Care Fund  
(2020-2025)

The Post Care Fund of up to \$1,000 further supports survivors in setting up their new homes with essential household needs, helping them reintegrate into society with greater stability and confidence.

**387**

Survivors  
received  
Food Pantry  
(2022-2025)

One of the ways Casa Raudha supports residents as they transition to independent living is by providing essential groceries through our social pantry.

Through the provision of dried food, meat and vegetables, 140 survivors have benefitted from the social pantry in 2025.

# CHILDREN SERIES

## I AM S.M.A.R.T

The I AM SMART children's series is designed to nurture positive character development and life skills among children through engaging and interactive activities.

Focusing on being **Sociable, Merry, Articulate, Responsible, and Task-Oriented**, the programme encourages children to build confidence, develop healthy social skills, strengthen communication and cultivate responsibility in a safe and supportive environment.

# PROGRAMMES FOR CHILDREN



## Managing Emotions

Through interactive activities and guided discussions, children learn practical coping skills, emotional regulation and positive communication while building confidence, resilience and self-awareness.



## Body Safe Guarding



Through age-appropriate activities, discussions and practical scenarios, the programme equips children on a better understanding of body boundaries, recognition of inappropriate behaviour and to be unafraid of speaking up and seeking help from trusted adults.

# PROGRAMMES FOR CHILDREN



## Resilience-Informed Walk

Through guided walks and interactive nature-based activities, children are encouraged to reflect on personal strengths, practice mindfulness and develop emotional regulation skills in a calming outdoor environment, helping them to develop positive coping strategies.



## KidZania Learn Through Play

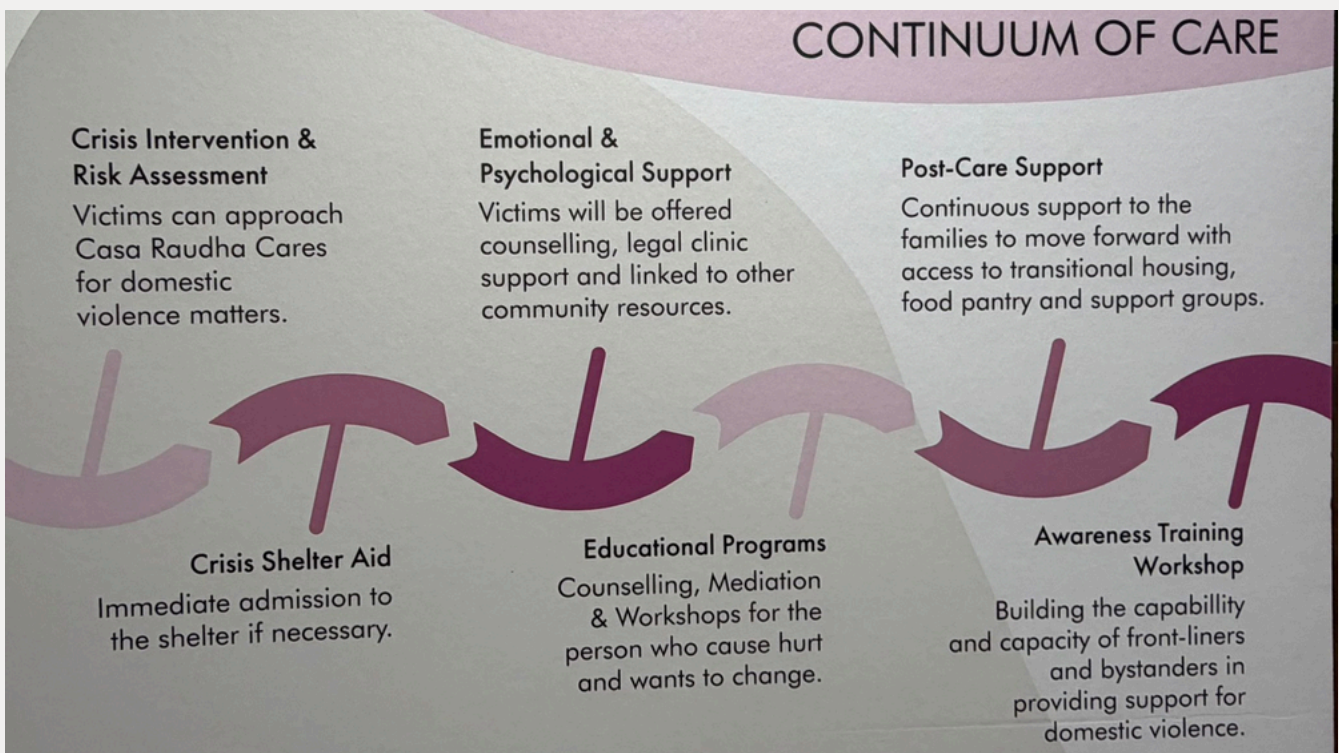


Through simulated real-world environments, children are exposed to different occupations and everyday life scenarios, helping them learn about responsibility, teamwork, financial literacy and decision-making in a fun and engaging way.

The programme promotes holistic development by combining education with play-based learning to strengthen children's confidence, curiosity and practical understanding of the world around them.

# RESTORATION

*EMPOWERING SURVIVORS & COMMUNITY TO BREAK THE SILENCE*



Fostering awareness, encouraging open conversations and creating safe spaces that support healing, dignity and collective action.



Chairman of Singapore Pools,  
Mr Kai S. Nargolwala.



# Casa Raudha Cares Open House 22 February 2025

Casa Raudha thanks Singapore Pools for generously providing space for our community outreach.



MOS Rahayu Mahzam, GOH for the second session.



DPM Heng Swee Keat, GOH for the first session.

# CASA RAUDHA CARES @BEDOK

## Young AMP Touch Bearers Leadership Programme



In collaboration with Emaan Catalyst, these young leaders learnt about domestic violence, inspiring them to create meaningful impact in shaping a more informed and compassionate future.



## Counselling Services

Counselling sessions are provided to survivors and their families to support emotional healing, strengthen coping skills, and foster healthier family relationships in a safe and supportive environment.

## Delegates from Hokkaido, Japan



Hosted professors from Japan to discuss the effects of amendments to the Women’s Charter, focusing on perpetrator rehabilitation and the importance of men’s rehabilitation programmes from a women’s shelter perspective.

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# OUR VOLUNTEERS

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*HEARTS THAT SERVE*

Our volunteers are at the core of our work. They play a vital role in supporting survivors, uplifting them and walking alongside them on their journey towards hope and healing.

Through their time, compassion and dedication, they make a meaningful difference in the lives of those we serve and in advancing Casa Raudha's mission.



## Volunteer Networking

To celebrate our compassionate volunteers, we hosted our Volunteer Networking Session with the staff and volunteers at Copper Chimney for Volunteer’s Appreciation Day.



## Recognising our Volunteers

Mdm Zaleha received the award for most hours volunteered in 2025.



Four of our volunteers were recognised as finalists in the 12<sup>th</sup> Singapore Silent Heroes Award for their service in Casa Raudha.



Mr Abdul Hamid Bin Abdullah was awarded the MUIS Anugerah Jasa Cemerlang 2025 in recognition of his exemplary leadership, dedicated service, and significant contributions to community development. The award reflects his lasting impact and unwavering commitment to advancing the sector and serving the community.

# International Day of the Elimination of Violence against Women 2025



In celebration of the International Day for the Elimination of Violence Against Women, Casa Raudha launched its first E-Book Competition. Survivors were paired with volunteers to co-create stories of hope, sharing their journeys through storytelling and design.

## Volunteer Executive Committee

Casa Raudha introduced a newly established Volunteer Executive Committee. This committee aims to deepen community engagement, enhance outreach impact and strengthen coordination and delivery of volunteer initiatives.



Chairperson: Sakina Bamboat

Members: Mr Abdul Matin Bin Mohammed Mustafa (Secretary), Mr Elumalai Sarath Kumar (Secretary), Ms Hanisah Isa, Ms Jean Goh, Ms Hidayah Abdul Tahir, Mdm Zainab Ariff, Mdm Aini Maarof (Volunteer Advisor)

## Year-End Celebration 2025



The first volunteer-led event was our Year-End Celebration held in December. Filled with fun games, competitions and karaoke, it was an enjoyable evening to celebrate the end of 2025 and welcome 2026.

## Into the Wilderness

At the end of December, volunteers planned and facilitated a holiday activity at Jurong Lake Gardens.





# FUNDRAISING & FINANCE

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## *BUILDING SUSTAINABILITY THROUGH STRONG STEWARDSHIP*

Our fundraising efforts continue to play a vital role in supporting Casa Raudha's mission, enabling the delivery of programmes and services to the community. Through responsible and community-focused initiatives, we strengthen our ability to sustain and grow our impact.

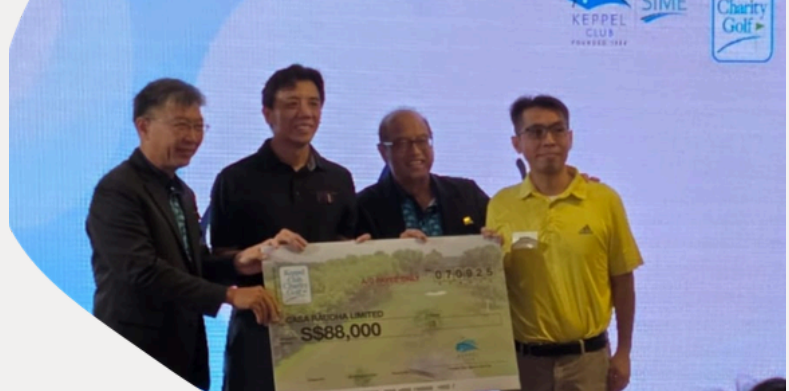
Underpinned by strong governance and dedicated committee oversight, our financial management practices ensure that resources are safeguarded, well-managed and used effectively.

# FUNDRAISING EFFORTS

## Keppel Charity Golf x Casa Raudha



Casa Raudha was adopted by Keppel Club as one of their beneficiaries.



## Friday Mosque Collection 2025

On Friday, 18 July 2025, Casa Raudha has partnered with Madrasah Al-Arabiah Al-Islamiah, and PADI on the Friday Mosque Collection 2025 event.



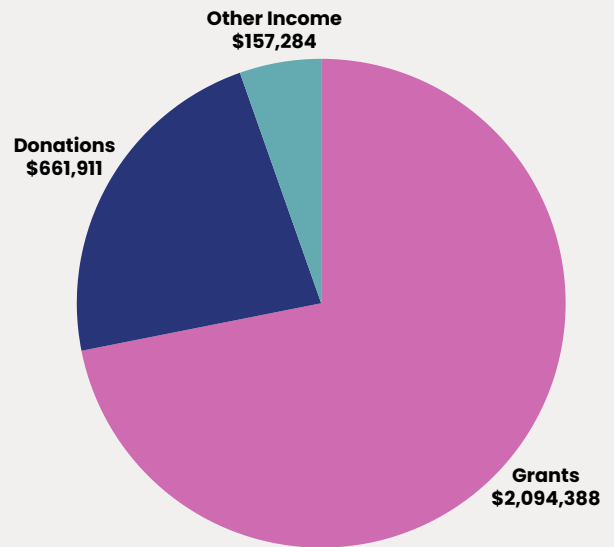
## Strong Families, Safe Homes: Digital Campaign

Casa Raudha continues to strengthen outreach and donor engagement through digital fundraising campaigns. Our Zakat and Fidyah 2025 campaign successfully raised over \$130,000 to support programmes and services for vulnerable individuals and families, while enhancing accessibility and convenience for donors through online platforms.

# FINANCIAL HIGHLIGHTS FY2025

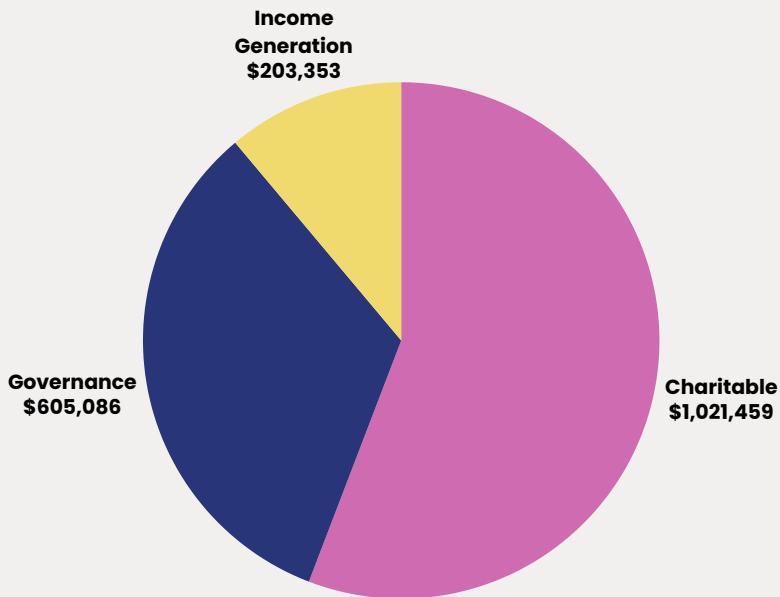
## INCOME

<span style="display: inline-block; width: 15px; height: 15px; background-color: #e91e63; border: 1px solid black; margin-right: 5px;"></span>	<b>Grants</b>	\$2,094,388
<span style="display: inline-block; width: 15px; height: 15px; background-color: #1a3a7a; border: 1px solid black; margin-right: 5px;"></span>	<b>Donations</b>	\$661,911
<span style="display: inline-block; width: 15px; height: 15px; background-color: #4db6ac; border: 1px solid black; margin-right: 5px;"></span>	<b>Others</b>	\$157,284
<b>TOTAL</b>		<b>\$2,913,583</b>



## EXPENDITURE

<span style="display: inline-block; width: 15px; height: 15px; background-color: #e91e63; border: 1px solid black; margin-right: 5px;"></span>	<b>Charitable Activities</b>	\$1,021,459
<span style="display: inline-block; width: 15px; height: 15px; background-color: #1a3a7a; border: 1px solid black; margin-right: 5px;"></span>	<b>Governance Costs</b>	\$605,086
<span style="display: inline-block; width: 15px; height: 15px; background-color: #fff9c4; border: 1px solid black; margin-right: 5px;"></span>	<b>Income Generation</b>	\$203,353
<b>TOTAL</b>		<b>\$1,829,898</b>



Casa Raudha maintained a resilient financial position in FY2025, enabling it to continue delivering meaningful support through its charitable programmes and community initiatives. During the year, strategic investments were made in an investment property to strengthen long-term financial sustainability and in facility improvements to enhance service delivery and operational effectiveness. Guided by prudent stewardship, Casa Raudha remains committed to maximising social impact, empowering beneficiaries and building a sustainable foundation for future community support.

Fundraising Efficiency Ratio	Tax Deductible Donations	Non-Tax Deductible Donations
14%	\$416,268	\$245,643

# THE YEAR AHEAD

## Future Plans, Commitments and Use of Charitable Assets for FY2026

Casa Raudha holds and manages its assets and funds to support the delivery of charitable programmes, crisis shelter services, community initiatives and organisational sustainability. Resources are managed prudently to ensure the continuity of services, maintenance of facilities and support for beneficiaries in alignment with its charitable objectives.

In FY2026, Casa Raudha will continue strengthening its trauma-informed and survivor-centred approach through enhanced case management, empowerment programmes, children's support initiatives and community engagement efforts.

Public education and prevention efforts will continue through awareness campaigns and outreach initiatives that promote safe and healthy families. At the same time, Casa Raudha strives to enhance the quality and sustainability of its services by further integrating Environmental, Social and Governance (ESG) considerations into its operations, planning and service delivery through responsible resource management, community-focused initiatives and strengthened governance practices.

Casa Raudha remains committed to maintaining sound governance, accountability and prudent financial stewardship in managing its ongoing operational needs, commitments and obligations. Future expenditure is expected to include programme-related costs, staff development, facility maintenance, technology enhancements and other commitments necessary to support sustainable and effective service delivery, subject to available resources and operational requirements.



**Casa Raudha Ltd.**  
(Company Registration Number: 201713778N)  
(Registered under Companies Act 1967 and Charities Act 1994)

**AUDITED FINANCIAL STATEMENTS**  
**For the Financial Year Ended 31 December 2025**



26 Eng Hoon Street Singapore 169776  
Tel: 6533 7393 Fax: 6533 6831  
[www.tanchan-cpa.com](http://www.tanchan-cpa.com)

**Casa Raudha Ltd.**

**AUDITED FINANCIAL STATEMENTS  
For the Financial Year Ended 31 December 2025**

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<b>Contents</b>	<b>Page</b>
Directors' Statement	1 - 2
Independent Auditor's Report	3 - 6
Statement of Financial Activities	7 - 13
Balance Sheet	14
Statement of Cash Flows	15
Notes to the Financial Statements	16 - 32

**Casa Raudha Ltd.**  
**DIRECTORS' STATEMENT**  
**For the Financial Year Ended 31 December 2025**

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The directors present their statement to the members of Casa Raudha Ltd. (the "Company") together with the audited financial statements for the financial year ended 31 December 2025.

In the opinion of the directors,

- (a) the financial statements of Casa Raudha Ltd. (the "Company") and the notes thereto are properly drawn up in accordance with the provisions of the Companies Act 1967 (the "Companies Act"), the Charities Act 1994 and other relevant regulations (the "Charities Act and Regulations") and the Charities Accounting Standard ("CAS") so as to present fairly, in all material respects, the state of affairs of the Company as at 31 December 2025 and the results, and cash flows of the Company for the financial year then ended;
- (b) at the date of this statement, there are reasonable grounds to believe that the Company will be able to pay its debts as and when they fall due;
- (c) the Company has used the donation moneys in accordance with its objective as required under Regulation 11 of the Charities (Institutions of a Public Character) Regulations; and
- (d) the Company has complied with the requirement of Regulation 15 of the Charities (Institutions of a Public Character) Regulations.

**DIRECTORS**

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

Mr Abdul Hamid Bin Abdullah

Dr Jenson Goh Chong Leng

Ms Shahrany Binte Hassan

Ms Nur Liyana Binte Mohamed Sinwan

Mr Ahmad Zin Bin Hasanusi

(Appointed on 28 June 2025)

Ms Syafiqah Binte Ahmad Fu'ad

(Appointed on 28 June 2025)

Mr Yeo Yeow Hwee (Yang Yao Hui)

(Appointed on 28 June 2025)

**ARRANGEMENTS TO ENABLE DIRECTORS TO ACQUIRE SHARES OR DEBENTURES**

As the Company is limited by guarantee and has no share capital or debentures, the statutory information required to be disclosed by the directors under Schedule 12(8)(a) and Schedule 12(8)(b) of the Companies Act 1967 does not apply.

The liability of each member is limited to \$100 while he/she is a member, or within one year after he/she ceases to be a member.

As at the end of the reporting period, the Company has total 21 (2024: 21) members.

**Casa Raudha Ltd.**  
**DIRECTORS' STATEMENT**  
**For the Financial Year Ended 31 December 2025**

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**INDEPENDENT AUDITOR**

The independent auditor, Tan, Chan & Partners, has expressed its willingness to accept re-appointment as auditor.

On behalf of the Board of Directors



.....  
Shahrany Binte Hassan  
Chairperson



.....  
Syafiqah Binte Ahmad Fu'ad  
Vice-Chairperson

Singapore

Date: 7 May 2026

## INDEPENDENT AUDITOR'S REPORT

**To the Members of  
Casa Raudha Ltd.  
For the Financial Year Ended 31 December 2025**

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### Report on the Audit of the Financial Statements

#### *Opinion*

We have audited the financial statements of Casa Raudha Ltd. (the "Company"), which comprise the balance sheet of the Company as at 31 December 2025, the statement of financial activities and statement of cash flows of the Company for the financial year ended 31 December 2025, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements of the Company are properly drawn up in accordance with the provisions of the Companies Act 1967 (the "Companies Act"), the Charities Act 1994 and other relevant regulations (the "Charities Act and Regulations"), and Singapore Charities Accounting Standard ("CAS") so as to present fairly, in all material respects, the state of affairs of the Company as at 31 December 2025 and the results 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*

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

## INDEPENDENT AUDITOR'S REPORT

**To the Members of  
Casa Raudha Ltd.  
For the Financial Year Ended 31 December 2025**

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### **Report on the Audit of the Financial Statements (Cont'd)**

#### *Responsibilities of the Management and Those Charged with Governance for the Financial Statements*

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

In preparing the financial statements, the Management is 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance comprises the directors. Their responsibilities include overseeing the Company's financial reporting process.

#### *Auditor's Responsibilities for the Audit of the Financial Statements*

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

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

- 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.

## INDEPENDENT AUDITOR'S REPORT

**To the Members of  
Casa Raudha Ltd.  
For the Financial Year Ended 31 December 2025**

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### **Report on the Audit of the Financial Statements (Cont'd)**

#### *Auditor's Responsibilities for the Audit of the Financial Statements (Cont'd)*

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

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

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

**INDEPENDENT AUDITOR'S REPORT**

**To the Members of  
Casa Raudha Ltd.  
For the Financial Year Ended 31 December 2025**

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**Report on other Legal and Regulatory Requirements**

In our opinion, the accounting and other records required by the Companies Act to be kept by the Company have been properly kept in accordance with the provisions of the Companies Act, and the Charities Act and Regulations.

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

- (a) the Company has not used the donation moneys in accordance with its objectives as required under Regulation 11 of the Charities (Institutions of a Public Character) Regulations; and
- (b) the Company has not complied with the requirement of Regulation 15 of the Charities (Institutions of a Public Character) Regulations.

The engagement partner on the audit resulting in this independent auditor's report is Lee Chong Xiang.



**Tan, Chan & Partners**  
*Public Accountants and  
Chartered Accountants*

Singapore

Date: 7 May 2026

**Casa Raudha Ltd.**

**STATEMENT OF FINANCIAL ACTIVITIES  
For the Financial Year Ended 31 December 2025**

	Unrestricted	Designated	Restricted			Total funds	Total funds
	General fund	Asset capitalisation reserve	Crisis shelter programme fund	Other funds	Zakat fund		
	2025	2025	2025	2025	2025	2025	2024
	\$	\$	\$	\$	\$	\$	\$
	(Note 12)	(Note 13)	(Note 14)	(Note 15)	(Note 16)		
<b>Income</b>							
Income from generated funds							
<u>Voluntary income</u>							
Donations	452,054	-	-	-	-	452,054	431,636
Grants							
MSF Rehab and protection	-	-	1,057,403	-	-	1,057,403	1,074,646
MSF Rental	-	-	161,880	-	-	161,880	161,880
Others (inclusive cyclical maintenance)	444,760	430,345	-	-	-	875,105	731,036
Sponsorships	-	-	-	-	-	-	176,574
Zakat income	184,871	-	-	-	-	184,871	183,437
Fidyah	-	-	-	24,986	-	24,986	8,020
	<b>1,081,685</b>	<b>430,345</b>	<b>1,219,283</b>	<b>24,986</b>	-	<b>1,244,269</b>	<b>2,756,299</b>
Other income							
Profit income from term deposits and investments	142,133	-	-	-	-	142,133	150,843
Miscellaneous income	15,151	-	-	-	-	15,151	11,769
	<b>157,284</b>	-	-	-	-	<b>157,284</b>	<b>162,612</b>
<b>Total income</b>	<b>1,238,969</b>	<b>430,345</b>	<b>1,219,283</b>	<b>24,986</b>	-	<b>1,244,269</b>	<b>2,929,841</b>

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

**Casa Raudha Ltd.**

**STATEMENT OF FINANCIAL ACTIVITIES (Cont'd)  
For the Financial Year Ended 31 December 2025**

Note	Unrestricted	Designated	Restricted			Total restricted funds	Total funds	Total funds
	General fund	Asset capitalisation reserve	Crisis shelter programme fund	Other funds	Zakat fund			
	2025 \$ (Note 12)	2025 \$ (Note 13)	2025 \$ (Note 14)	2025 \$ (Note 15)	2025 \$ (Note 16)	2025 \$	2025 \$	2024 \$
<b>Expenditure</b>								
	Cost of generating funds							
	<u>Cost of generating voluntary income</u>							
					500	500	500	545
	-	-	-	-	4,272	4,272	18,704	5,009
	14,432	-	-	-	-	-	9,740	7,339
4	9,740	-	-	-	-	-	9,740	7,339
	4,887	46,455	-	-	-	-	51,342	7,417
5	4,887	46,455	-	-	-	-	51,342	7,417
	44,845	-	-	-	-	-	44,845	50,038
	1,005	-	-	-	-	-	1,005	471
	137	-	-	-	-	-	137	285
	139	-	-	-	-	-	139	59
4	139	-	-	-	-	-	139	59
	510	-	-	-	-	-	510	593
	-	-	8,094	-	-	8,094	8,094	8,127
4	-	-	8,094	-	-	8,094	8,094	8,127
	65,470	-	-	-	-	-	65,470	52,478
4	65,470	-	-	-	-	-	65,470	52,478
	170	-	-	-	-	-	170	-
	480	-	-	-	-	-	480	536
	9	-	-	-	-	-	9	70
	30	-	-	-	-	-	30	82
	2,178	-	-	-	-	-	2,178	2,275
	144,032	46,455	8,094	-	4,772	12,866	203,353	135,324
	144,032	46,455	8,094	-	4,772	12,866	203,353	135,324

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



**Casa Raudha Ltd.**

**STATEMENT OF FINANCIAL ACTIVITIES (Cont'd)  
For the Financial Year Ended 31 December 2025**

	Note	Unrestricted	Designated	Restricted			Total funds	Total funds
		General fund	Asset capitalisation reserve	Crisis shelter programme fund	Other funds	Zakat fund		
		2025	2025	2025	2025	2025	2025	2024
		\$	\$	\$	\$	\$	\$	\$
		(Note 12)	(Note 13)	(Note 14)	(Note 15)	(Note 16)		
<b>Expenditure (Cont'd)</b>								
Cost of charitable activities (cont'd)								
<i>Balance brought forward</i>		-	92,912	100,250	23,924	16,707	140,881	233,793
Outreach programme expenses		-	-	5,134	-	-	5,134	5,134
Other project expenses		-	-	9,194	-	-	9,194	9,194
Postage, printing and stationery		-	-	1,620	-	-	1,620	1,620
Professional fees		-	-	8,253	-	-	8,253	8,253
Low value asset expense		-	-	5,877	-	-	5,877	5,877
Rental		-	-	140,736	-	-	140,736	140,736
Repairs and maintenance		-	-	68,797	-	-	68,797	68,797
Resident expenses		-	-	5,425	5,721	-	11,146	11,146
Salaries, bonuses and leaves	4	-	-	423,027	-	-	423,027	423,027
Security and admin		-	-	65,400	-	-	65,400	65,400
Stamp duty and processing fees		-	-	3,460	-	-	3,460	3,460
Telecommunication		-	-	3,516	-	-	3,516	3,516
Training		-	-	7,577	-	-	7,577	7,577
Transportation and travelling		-	-	2,768	-	-	2,768	2,768
Utilities		-	-	31,161	-	-	31,161	31,161
		-	92,912	882,195	29,645	16,707	928,547	1,021,459
								801,805

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

**Casa Raudha Ltd.**

**STATEMENT OF FINANCIAL ACTIVITIES (Cont'd)  
For the Financial Year Ended 31 December 2025**

Note	Unrestricted	Designated	Restricted			Total restricted funds	Total funds	Total funds
	General fund	Asset capitalisation reserve	Crisis shelter programme fund	Other funds	Zakat fund			
	2025	2025	2025	2025	2025	2025	2025	2024
	\$	\$	\$	\$	\$	\$	\$	\$
	(Note 12)	(Note 13)	(Note 14)	(Note 15)	(Note 16)			
<b>Expenditure (Cont'd)</b>								
Governance costs								
Audit fees	8,792	-	-	-	-	-	8,792	8,748
Bank charges	1,007	-	-	-	-	-	1,007	318
Board of director expenses	3,666	-	-	-	-	-	3,666	3,165
CPF contribution and SDL	38,820	-	-	-	2,043	2,043	40,863	32,322
Depreciation of plant and equipment	9,774	92,912	-	-	-	-	102,686	5,378
Depreciation of investment property	11,970	-	-	-	-	-	11,970	-
Foreign workers expenses	296	-	-	-	-	-	296	75
Foreign workers levy	4,182	-	-	-	-	-	4,182	3,469
General expenses	578	-	-	-	-	-	578	378
Gifts and sponsorships	2,867	-	-	-	-	-	2,867	2,264
Hydroponics	38	-	-	-	-	-	38	45
Impairment loss on investment in financial assets	5,495	-	-	-	-	-	5,495	43,364
Insurance	3,786	-	-	-	-	-	3,786	3,919
Low value asset expense	4,527	-	-	-	-	-	4,527	1,097
Meals and refreshments	2,883	-	-	-	-	-	2,883	1,018
Medical expenses	622	-	-	-	-	-	622	750
<i>Balance carried forward</i>	<b>99,303</b>	<b>92,912</b>	-	-	<b>2,043</b>	<b>2,043</b>	<b>194,258</b>	<b>106,310</b>

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

**Casa Raudha Ltd.**

**STATEMENT OF FINANCIAL ACTIVITIES (Cont'd)  
For the Financial Year Ended 31 December 2025**

	Note	Unrestricted	Designated	Restricted			Total funds	Total funds
		General fund	Asset capitalisation reserve	Crisis shelter programme fund	Other funds	Zakat fund		
		2025	2025	2025	2025	2025	2025	2024
		\$	\$	\$	\$	\$	\$	\$
		(Note 12)	(Note 13)	(Note 14)	(Note 15)	(Note 16)		
<b>Expenditure (Cont'd)</b>								
Governance costs (cont'd)								
<i>Balance brought forward</i>		<b>99,303</b>	<b>92,912</b>	-	-	<b>2,043</b>	<b>2,043</b>	106,310
Office supplies and other expenses		<b>1,862</b>	-	-	-	-	<b>1,862</b>	1,949
Other project expenses		<b>2,006</b>	-	-	-	-	<b>2,006</b>	-
Postage, printing and stationery		<b>3,312</b>	-	-	-	-	<b>3,312</b>	2,474
Professional fees		<b>13,669</b>	-	-	-	-	<b>13,669</b>	17,484
Property tax and MCST fee	7	<b>1,464</b>	-	-	-	-	<b>1,464</b>	-
Rental		-	-	<b>24,282</b>	-	-	<b>24,282</b>	24,293
Repairs and maintenance		<b>28,032</b>	-	-	-	-	<b>28,032</b>	180,555
Salaries, bonuses and leave	4	<b>282,362</b>	-	-	-	<b>14,861</b>	<b>297,223</b>	237,842
Staff welfare	4	<b>4,032</b>	-	-	-	-	<b>4,032</b>	3,273
Subscription		<b>16,799</b>	-	-	-	-	<b>16,799</b>	1,199
Telecommunication		<b>1,027</b>	-	-	-	-	<b>1,027</b>	1,073
Training		<b>4,701</b>	-	-	-	-	<b>4,701</b>	7,611
Transport and travelling		<b>1,183</b>	-	-	-	-	<b>1,183</b>	830
Utilities		<b>10,892</b>	-	-	-	-	<b>10,892</b>	11,375
Volunteer expenses		<b>344</b>	-	-	-	-	<b>344</b>	3,131
		<b>470,988</b>	<b>92,912</b>	<b>24,282</b>	-	<b>16,904</b>	<b>605,086</b>	<b>599,399</b>

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

**Casa Raudha Ltd.**

**STATEMENT OF FINANCIAL ACTIVITIES (Cont'd)  
For the Financial Year Ended 31 December 2025**

	Note	Unrestricted	Designated	Restricted			Total funds	Total funds
		General fund	Asset capitalisation reserve	Crisis shelter programme fund	Other funds	Zakat fund		
		2025	2025	2025	2025	2025	2025	2024
		\$	\$	\$	\$	\$	\$	\$
<b>Total expenditures</b>		<b>615,020</b>	<b>232,279</b>	<b>914,571</b>	<b>29,645</b>	<b>38,383</b>	<b>982,599</b>	<b>1,536,528</b>
Net income/(expenditure) before taxation		<b>623,949</b>	<b>198,066</b>	<b>304,712</b>	<b>(4,659)</b>	<b>(38,383)</b>	<b>261,670</b>	<b>1,393,313</b>
Taxation	2.6	-	-	-	-	-	-	-
Net income/(expenditure) representing net movement in funds		<b>623,949</b>	<b>198,066</b>	<b>304,712</b>	<b>(4,659)</b>	<b>(38,383)</b>	<b>261,670</b>	<b>1,393,313</b>
Gross transfers between funds		-	-	-	-	-	-	-
<b>Net movement between funds</b>		<b>623,949</b>	<b>198,066</b>	<b>304,712</b>	<b>(4,659)</b>	<b>(38,383)</b>	<b>261,670</b>	<b>1,393,313</b>
<b>Reconciliation between funds</b>								
Total funds brought forward		<b>5,638,964</b>	<b>501,439</b>	<b>804,710</b>	<b>204,379</b>	<b>81,909</b>	<b>1,090,998</b>	<b>5,838,088</b>
<b>Total funds carried forward</b>		<b>6,262,913</b>	<b>699,505</b>	<b>1,109,422</b>	<b>199,720</b>	<b>43,526</b>	<b>1,352,668</b>	<b>7,231,401</b>

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

**Casa Raudha Ltd.**

**BALANCE SHEET  
As at 31 December 2025**

	Note	2025 \$	2024 \$
<b>ASSETS</b>			
<b>Non-current assets</b>			
Plant and equipment	5	947,453	1,004,592
Investments in financial assets	6	1,230,383	1,235,878
Investment property	7	3,579,056	-
		5,756,892	2,240,470
<b>Current assets</b>			
Fixed deposits	8	1,250,000	2,000,000
Other receivables	9	89,361	505,344
Cash and bank balances	10	1,397,119	2,937,978
		2,736,480	5,443,322
<b>Current liability</b>			
Other payables	11	178,286	452,391
<b>Net assets</b>		<b>8,315,086</b>	<b>7,231,401</b>
<b>FUNDS</b>			
<b>Unrestricted fund</b>			
General fund	12	6,262,913	5,638,964
Asset capitalisation reserve	13	699,505	501,439
		6,962,418	6,140,403
<b>Restricted funds</b>			
Crisis shelter programme fund	14	1,109,422	804,710
Other funds	15	199,720	204,379
Zakat fund	16	43,526	81,909
		1,352,668	1,090,998
<b>Total funds</b>		<b>8,315,086</b>	<b>7,231,401</b>

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

**Casa Raudha Ltd.**

**STATEMENT OF CASH FLOWS**  
**For the Financial Year Ended 31 December 2025**

	Note	2025 \$	2024 \$
<b>Operating Activities</b>			
Net income before taxation		1,083,685	1,393,313
<u>Adjustments for:</u>			
Depreciation of plant and equipment	5	256,713	15,589
Depreciation of investment property	7	11,970	-
Impairment loss on investment in financial assets	6	5,495	43,364
Profit income from term deposits and investments		(142,133)	(150,843)
Operating cash flows before changes in working capital		1,215,730	1,301,423
<u>Changes in working capital:</u>			
Other receivables		415,983	(373,119)
Other payables		(274,105)	399,182
<b>Net cash flows generated from operating activities</b>		<b>1,357,608</b>	<b>1,327,486</b>
<b>Investing activities</b>			
Purchase of plant and equipment	5	(199,574)	(975,476)
Purchase of investment property	7	(3,591,026)	-
(Withdrawal)/Placement of fixed deposits		750,000	(100,000)
Profit income from term deposits and investments		142,133	150,843
<b>Net cash flow used in investing activities</b>		<b>(2,898,467)</b>	<b>(924,633)</b>
<b>Net changes in cash and cash equivalents</b>		<b>(1,540,859)</b>	<b>402,853</b>
<b>Cash and cash equivalents at the beginning of the year</b>		<b>2,937,978</b>	<b>2,535,125</b>
<b>Cash and cash equivalents at the end of the year</b>	10	<b>1,397,119</b>	<b>2,937,978</b>

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

**Casa Raudha Ltd.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Financial Year Ended 31 December 2025**

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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”) is registered under the Companies Act 1967 and the Charities Act 1994 and domiciled in the Republic of Singapore. The Company is an approved Institution of Public Character (“IPC”). Its IPC status will expire on 19 June 2026.

The registered office and principal place of business of the Company is located at 26 New Upper Changi Road, #01-666, Singapore 462026.

The objectives of the Company are to carry on the activities of a crisis home. The Company provides social services for children, youth and families.

The financial statements of the Company for the financial year ended 31 December 2025 were authorised for issue by the Board of Directors on the date of Directors’ Statement.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**2.1 Basis of preparation**

The financial statements, expressed in Singapore Dollar (“\$”), which is the functional currency of the Company have been prepared in accordance with the provisions of the Companies Act 1967 (the “Companies Act”), the Charities Act 1994 and other relevant regulations (the “Charities Act and Regulations”) and Charities Accounting Standard (“CAS”). The financial statements have been prepared under the historical cost convention except as disclosed in the accounting policies below.

The preparation of financial statements in conformity with CAS requires the use of estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the financial year. Although these estimates are based on management’s best knowledge of current events and actions and historical experiences and various other factors that are believed to be reasonable under the circumstances, actual results may ultimately differ from those estimates.

*Use of estimates and judgements*

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There were no significant judgements made in applying accounting policies and no estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial period.

**Casa Raudha Ltd.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Financial Year Ended 31 December 2025**

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**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)**

2.2 Revenue recognition

Income is recognised in the statement of financial activities to the extent that the Company becomes entitled to the income, when it is probable that the income will be received; and when the amount of the income can be measured with sufficient reliability.

Donations, Sponsorships, Zakat and Fidyah

Donations are taken up and accrued as and when they are committed. Uncommitted donations are recognised on receipt basis.

Profit from term deposits

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

Government grants

Government grants are recognised when there is a reasonable assurance that the grant will be received and all the attaching 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. Where the grant relates to an asset, the fair value is recognised as deferred capital grant on the statement of financial position and is amortised to the statement of financial activities over the expected useful life of the relevant asset by equal annual instalments.

Where loans or similar assistance are provided by the government or related institutions at an interest rate below the current applicable market rate, the effect of this favourable interest is considered an additional government grant.

Other income

Other income is recognised on receipt.

2.3 Recognition of expenditures

Expenditures are recognised in the statement of financial activities once the goods or services have been received, unless the expenditure qualifies for capitalisation. Expenditure on performance-related grants is recognised to the extent the specified service or goods have been provided. Expenditures in the statement of financial activities are classified under cost of charitable activities and governance and administrative costs.

**Casa Raudha Ltd.**

**NOTES TO THE FINANCIAL STATEMENTS  
For the Financial Year Ended 31 December 2025**

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**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)**

2.3 Recognition of expenditures (cont'd)

Cost of generating voluntary income

Cost of generating voluntary income are all costs incurred during execution of activities that generate funds and earn voluntary income for the Company.

Cost of charitable activities

Expenditure on charitable activities comprises all the resources applied by the Company in undertaking its work to meet its charitable objectives. Such costs include the direct costs of the activities together with support costs incurred.

Governance and administrative costs

Governance and administrative costs include the costs related to the general running of the Company as opposed to the direct management functions inherent in generating funds. Governance costs include both direct costs such as internal and external audit, legal advice for the Company and costs associated with constitutional and statutory requirements, and related support costs which where material, would comprise apportionment of shared and indirect costs involved in supporting the governance activities.

Allocation of costs

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

- Usage;
- Head count i.e. on the number of people employed within an activity;
- Floor area occupied by an activity;
- On time basis; and
- Expenditure total.

2.4 Employee benefits

*(a) Defined contribution plan*

The Company makes contribution to the Central Provident Fund scheme in Singapore, a defined contribution pension scheme. Contributions to this national pension scheme are recognised as an expense in the period in which the related service is performed.

*(b) Short-term benefits*

Short-term employee benefit obligations are measured on an undiscounted basis and are expensed as the related service is provided. A liability is recognised for the amount expected to be paid if the Company has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee, and the obligation can be estimated reliably.

**Casa Raudha Ltd.**

**NOTES TO THE FINANCIAL STATEMENTS  
For the Financial Year Ended 31 December 2025**

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**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)**

2.5 Operating leases

Leases where a significant portion of the risks and rewards of ownership are retained by the lessor are classified as operating leases. Payments made under operating leases (net of any incentives received from the lessor) are taken to statement of financial activities on a straight-line basis over the period of the lease.

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

2.6 Taxation

The Company is registered as a Charity under the Charities Act and is exempted from Income Tax under Section 13(1)(zm) of the Income Tax Act.

2.7 Plant and equipment

An item of plant and equipment is initially recognised at cost and carried at cost less accumulated depreciation. Cost of an item of plant and equipment comprises of purchase price and any other costs directly attributable to bringing the asset to the location and conditions necessary for it to be operating in the manner intended by the Company.

Dismantlement, removal or restoration costs are included as part of the cost of plant and equipment if the obligation for dismantlement, removal or restoration is incurred as a consequence of acquiring or using the plant and equipment.

Depreciation is charged on the straight-line method to write off the assets over their estimated useful lives as follows:

	<u>Estimated useful lives</u>
Leasehold improvements	4 years
Furniture and fittings	9 years
Office equipment	3 – 5 years

Assets under work in progress included in plant and equipment are not depreciated as these assets are not yet available to use.

The residual values, estimated useful lives and depreciation method of plant and equipment are reviewed, and adjusted as appropriate, at each balance sheet date. The effects of any revision are recognised in the statement of financial activities when the changes arise.

The gain or loss arising on disposal or retirement of an item of plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognised in the statement of financial activities.

Fully depreciated assets are retained in the financial statements until they are no longer in use.

**Casa Raudha Ltd.**

**NOTES TO THE FINANCIAL STATEMENTS  
For the Financial Year Ended 31 December 2025**

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**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)**

**2.8 Investment properties**

Investment properties are properties that are either owned by the Company or right-of-use assets that are held to earn rentals or for capital appreciation, or both, rather than for use in the production or supply of goods or services, or for administrative purposes, or in the ordinary course of business. Investment properties comprise completed investment properties and properties that are being constructed or developed for future use as investment properties.

Investment properties are initially measured at cost, including transaction costs.

Subsequent to initial recognition, investment properties are recorded at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is computed on a straight line method over the estimated useful lives of the assets of 50 years. For disclosure purpose only, the fair value is measured periodically on a systematic basis at least 3 years once by management.

Investment properties are derecognised upon disposal or when the investment properties are permanently withdrawn from use and no future economic benefits are expected from the disposal. Any gain or loss arising on the retirement or disposal of the investment properties are recognised in profit or loss in the financial period the asset is derecognised.

**2.9 Investments**

The Company has investments in financial assets during the year. Investments are recognised only when the Company becomes party to the contractual provisions of the instrument.

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

Subsequent to initial measurement investments are measured at cost less any accumulated impairment losses. Investments are not measured at fair value subsequent to initial recognition.

*Impairment*

At the end of each reporting period, the Company assesses whether there is objective evidence of impairment of its financial assets. If there is any objective evidence of impairment, the Company recognises impairment loss immediately in the statement of financial activities.

For equity investments, 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.

**Casa Raudha Ltd.**

**NOTES TO THE FINANCIAL STATEMENTS  
For the Financial Year Ended 31 December 2025**

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**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)**

2.9 Investments (cont'd)

*Impairment (cont'd)*

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 impairment loss*

If, in a subsequent period, the amount of impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised, the previously recognised impairment loss shall be reversed. The reversal shall not result in the carrying amount of the financial asset 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.

2.10 Receivables

Receivables, excluding prepayments, are measured at initial recognition at 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.

After initial recognition, 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.

At each balance sheet date, where there is objective evidence that a receivable is impaired, the carrying amount of the asset is reduced through the use of an allowance account, and the amount of the loss is recognised in the statement of financial activities. The allowance recognised is measured as the difference between the asset's carrying amount and the undiscounted future cash flows that the Company expects to receive from the receivables. When a receivable is uncollectible, it is written off against the allowance account for receivables. Subsequent recoveries of amounts previously written off are credited in the statement of financial activities.

2.11 Cash and cash equivalents

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

**Casa Raudha Ltd.**

**NOTES TO THE FINANCIAL STATEMENTS  
For the Financial Year Ended 31 December 2025**

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**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)**

2.12 Other payables

Other payables are initially measured at transaction price, excluding transaction costs, if any, both at initial recognition and at 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.

2.13 Unrestricted fund

*General fund*

This represents funds received by the Company that are expendable for any activity within the Company at the discretion of the Management in furtherance of the Company's charitable objectives.

*Designated fund – asset capitalisation reserve*

Asset capitalisation reserve was set up to maintain the purchases of plant and equipment from specifically donated funds. Depreciation charged on the related assets is accounted in this reserve.

2.14 Restricted funds

Restricted funds are funds subject to specific trusts, which may be declared by the donors or with their authority such as in the literature of a public appeal or created through legal process, but still within the wider objects of the Company.

The Company has the following restricted funds:

- (a) Crisis shelter programme fund
- (b) Other funds
- (c) Zakat fund

Further details regarding the restricted funds are presented in notes 14 - 16 of the notes to the financial statements.

**3. TAX DEDUCTIBLE DONATIONS**

	<b>2025</b>	2024
	\$	\$
Tax deductible donations	<u><b>416,268</b></u>	<u>416,309</u>

**Casa Raudha Ltd.**

**NOTES TO THE FINANCIAL STATEMENTS  
For the Financial Year Ended 31 December 2025**

<b>4. STAFF COSTS</b>	<b>2025</b>	<b>2024</b>
	<b>\$</b>	<b>\$</b>
Short-term benefits		
Salaries, bonuses and leaves	<b>785,720</b>	631,827
Medical fees	<b>1,731</b>	1,280
Staff welfare	<b>4,032</b>	3,273
	<u><b>791,483</b></u>	<u>636,380</u>
Defined contribution plans		
CPF contribution and SDL	<b>105,258</b>	83,946
	<u><b>896,741</b></u>	<u>720,327</u>
Staff costs were allocated as:		
Salaries, bonuses and leaves		
Cost of generating funds	<b>65,470</b>	52,478
Cost of charitable activities	<b>423,027</b>	341,507
Governance and administrative expenses	<b>297,223</b>	237,842
	<u><b>785,720</b></u>	<u>631,827</u>
Medical fees		
Cost of generating funds	<b>139</b>	59
Cost of charitable activities	<b>970</b>	471
Governance and administrative expenses	<b>622</b>	750
	<u><b>1,731</b></u>	<u>1,280</u>
Staff welfare		
Governance and administrative expenses	<u><b>4,032</b></u>	<u>3,273</u>
CPF contribution and SDL		
Cost of generating funds	<b>9,740</b>	7,339
Cost of charitable activities	<b>54,655</b>	44,285
Governance and administrative expenses	<b>40,863</b>	32,322
	<u><b>105,258</b></u>	<u>83,946</u>

**Casa Raudha Ltd.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Financial Year Ended 31 December 2025**

**5. PLANT AND EQUIPMENT**

	Leasehold improvements \$	Furniture and fittings \$	Office equipment \$	Work in progress \$	Total \$
<b><u>Cost</u></b>					
As at 1 January 2024	90,201	40,207	15,875	-	146,283
Additions	-	4,894	-	970,582	975,476
As at 31 December 2024	90,201	45,101	15,875	970,582	1,121,759
Additions	8,245	-	9,988	181,341	199,574
Transfer upon completion	1,151,923	-	-	(1,151,923)	-
<b>As at 31 December 2025</b>	<b>1,250,369</b>	<b>45,101</b>	<b>25,863</b>	<b>-</b>	<b>1,321,333</b>
<b><u>Accumulated depreciation</u></b>					
As at 1 January 2024	70,595	22,113	8,870	-	101,578
Depreciation	5,377	7,417	2,795	-	15,589
As at 31 December 2024	75,972	29,530	11,665	-	117,167
Depreciation	245,590	6,394	4,729	-	256,713
<b>As at 31 December 2025</b>	<b>321,562</b>	<b>35,924</b>	<b>16,394</b>	<b>-</b>	<b>373,880</b>
<b><u>Carrying amount</u></b>					
As at 31 December 2024	14,229	15,571	4,210	970,582	1,004,592
<b>As at 31 December 2025</b>	<b>928,807</b>	<b>9,177</b>	<b>9,469</b>	<b>-</b>	<b>947,453</b>

The addition of work in progress represents cyclical maintenance project costs incurred for premises at 35A Boon Lay Avenue which will be reclassified to leasehold property upon completion scheduled within the first half of 2025. The project is 90% funded by The Ministry of Social and Family Development (MSF) and the fund received and claims approved are recorded in asset capitalisation reserve disclosed in Note 13.

The project was completed on 14 March 2025. Accordingly, the accumulated costs previously recorded under work-in-progress have been transferred to plant and equipment and capitalised under leasehold improvements, as the asset is now ready for its intended use.

Depreciation charge was allocated as:

	2025 \$	2024 \$
Cost of generating funds	51,342	7,417
Cost of charitable activities	102,685	2,794
Governance and administrative expenses	102,686	5,378
	<b>256,713</b>	<b>15,589</b>

**6. INVESTMENTS IN FINANCIAL ASSETS**

	2025 \$	2024 \$
Net carrying amounts:		
Investments in Islamic unit trust	<b>1,230,383</b>	<b>1,235,878</b>

**Casa Raudha Ltd.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Financial Year Ended 31 December 2025**

**6. INVESTMENTS IN FINANCIAL ASSETS (Cont'd)**

Movement in investments in financial assets and provision for impairment during the year:

	<b>Islamic unit trust</b> <b>\$</b>
<b><u>Cost</u></b>	
As at 1 January 2024, 31 December 2024 and 31 December 2025	<u>1,477,500</u>
<b><u>Provision for impairment</u></b>	
As at 1 January 2024	198,258
Impairment for the financial year	43,364
As at 31 December 2024	<u>241,622</u>
Impairment for the financial year	5,495
As at 31 December 2025	<u>247,117</u>
<b><u>Carrying amount</u></b>	
As at 31 December 2024	<u>1,235,878</u>
As at 31 December 2025	<u><u>1,230,383</u></u>

The market value of the investment in Islamic unit trust as at 31 December 2025 was \$1,230,383 (2024: \$1,235,878).

**7. INVESTMENT PROPERTY**

The investment property held by the Company as at 31 December 2025 are as follows:

**Statement of financial position**

**At cost**

As at 1 January 2024 and 31 December 2024	-
Addition	3,591,026
As at 31 December 2025	<u>3,591,026</u>

**Accumulated depreciation**

As at 1 January 2024 and 31 December 2024	-
Depreciation	11,970
As at 31 December 2025	<u>11,970</u>

**Carrying amount**

As at 31 December 2024	<u>-</u>
As at 31 December 2025	<u><u>3,579,056</u></u>

**Casa Raudha Ltd.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Financial Year Ended 31 December 2025**

**7. INVESTMENT PROPERTY (Cont'd)**

The investment property held by the Company as at 31 December 2025 are as follows:  
(cont'd)

**Statement of financial activities**

	2025	2024
	\$	\$
Rental income from investment properties:		
- Minimum lease payments	<b>9,303</b>	-
Direct operating expenses generating rental income		
- Property tax and MCST fee	<b>1,464</b>	-
Net rental income	<b>7,839</b>	-

The investment property held by the Company as at 31 December 2025 are as follows:

Description and location	Acquisition date	Existing Use	Tenure
5 Jalan Masjid #01-04, Kembangan Court, Singapore 418924	19 November 2025	Non-residential	Freehold (Strata title)

**Asset leased to third parties**

The investment property is leased to third party under operating leases. The non-cancellable operating lease contracted with third party is disclosed in Note 20.

**8. FIXED DEPOSITS**

	2025	2024
	\$	\$
Fixed deposits	<b>1,250,000</b>	2,000,000

The fixed deposits yield fixed profit payments of 1.64% (2024: 3.00% - 3.20%) per annum with a maturity period of 9 (2024: 3 to 6) months from the financial year end.

**9. OTHER RECEIVABLES**

	2025	2024
	\$	\$
Deposits	<b>45,770</b>	45,770
Grant receivables	<b>13,490</b>	448,253
Other receivables	<b>19,477</b>	8,945
Other current asset	<b>3,100</b>	2,020
Prepayments	<b>7,524</b>	356
	<b>89,361</b>	505,344

**Casa Raudha Ltd.**

**NOTES TO THE FINANCIAL STATEMENTS  
For the Financial Year Ended 31 December 2025**

**10. CASH AND BANK BALANCES**

	<b>2025</b>	<b>2024</b>
	\$	\$
Cash in hand	<b>1,698</b>	2,148
Cash at bank	<b>1,395,421</b>	935,830
Short term fixed deposits	-	2,000,000
	<b><u>1,397,119</u></b>	<b><u>2,937,978</u></b>

During the financial year ended 31 December 2025, the short-term deposits yielded fixed profit payments from 1.64% per annum and with a maturity period of less than 1 month from the financial year end.

**11. OTHER PAYABLES**

	<b>2025</b>	<b>2024</b>
	\$	\$
Trade and other payables	<b>70,973</b>	361,854
Interest income received in advance	752	752
Retention payable	<b>106,561</b>	89,785
	<b><u>178,286</u></b>	<b><u>452,391</u></b>

**12. GENERAL FUND**

This represents funds received by the Company that are expendable for any activity within the Company at the discretion of the Management in furtherance of the Company's charitable objectives.

	<b>2025</b>	<b>2024</b>
	\$	\$
<u>Movement during the financial year:</u>		
At the beginning of the year	<b>5,638,964</b>	5,366,925
Income earned during the financial year	<b>1,238,969</b>	816,250
Expenses incurred during the financial year	<b>(615,020)</b>	(544,211)
At the end of the year	<b><u>6,262,913</u></b>	<b><u>5,638,964</u></b>

**Casa Raudha Ltd.**

**NOTES TO THE FINANCIAL STATEMENTS  
For the Financial Year Ended 31 December 2025**

**13. ASSET CAPITALISATION RESERVE**

Asset capitalisation reserve was established for cyclical maintenance works and the amount shown represents funds received and claims approved by the Ministry of Social and Family Development (“MSF”) as of financial year. Out of total grant approved of \$1,075,207, 90% is funded by MSF and 10% funded by the internal resource. Depreciation charged on the related assets is accounted in this reserve according to company policy.

	<b>2025</b>	<b>2024</b>
	\$	\$
<u>Movement during the financial year:</u>		
At the beginning of the year	<b>501,439</b>	-
Income earned during the financial year	<b>430,345</b>	501,439
Expenses incurred during the financial year	<b>(232,279)</b>	-
At the end of the year	<u><b>699,505</b></u>	<u>501,439</u>

**14. CRISIS SHELTER PROGRAMME FUND**

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

The services provided are under the Community integration support programme. The programme fund’s ending balance is restricted for the operations of the programme, only for the benefit of 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.

	<b>2025</b>	<b>2024</b>
	\$	\$
<u>Movement during the financial year:</u>		
At the beginning of the year	<b>804,710</b>	364,787
Income earned during the financial year	<b>1,219,283</b>	1,236,526
Expenses incurred during the financial year	<b>(914,571)</b>	(796,603)
At the end of the year	<u><b>1,109,422</b></u>	<u>804,710</u>

**15. OTHER FUNDS**

The 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.

	<b>2025</b>	<b>2024</b>
	\$	\$
<u>Movement during the financial year:</u>		
At the beginning of the year	<b>204,379</b>	106,376
Income earned during the financial year	<b>24,986</b>	283,907
Expenses incurred during the financial year	<b>(29,645)</b>	(185,904)
At the end of the year	<u><b>199,720</b></u>	<u>204,379</u>

**Casa Raudha Ltd.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Financial Year Ended 31 December 2025**

**16. ZAKAT FUND**

This fund represents obligatory contributions received from Muslims.

Zakat received is allocated to asnaf, fisabilillah (in the way of God).

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

	<b>2025</b>	<b>2024</b>
	\$	\$
<u>Movement during the financial year:</u>		
At the beginning of the year	<b>81,909</b>	-
Income earned during the financial year	-	91,719
Expenses incurred during the financial year	<b>(38,383)</b>	<b>(9,810)</b>
At the end of the year	<b><u>43,526</u></b>	<b><u>81,909</u></b>

**17. MEMBERS' GUARANTEE**

The liability of each member is limited to \$100 while being a member, or within one year after ceased being a member.

As at the reporting date, the Company has 21 (2024: 21) members.

**18. RELATED PARTY TRANSACTIONS**

In addition to the related party transactions disclosed elsewhere in the financial statements, the Company carried out the following transactions with related parties on terms agreed between the parties during the financial year:

	<b>2025</b>	<b>2024</b>
	\$	\$
<i>Transactions with related party</i>		
Professional fee	-	20,000
Expenses paid to related party	<b><u>12,267</u></b>	<b><u>-</u></b>
<i>Key management personnel compensation</i>		
Short-term benefits		
Salary, bonuses and leave	<b>176,137</b>	236,830
Telecommunication allowance	-	210
Defined contribution plans		
CPF contribution and SDL	<b><u>15,945</u></b>	<b><u>28,680</u></b>

**Casa Raudha Ltd.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Financial Year Ended 31 December 2025**

**18. RELATED PARTY TRANSACTIONS (Cont'd)**

In addition to the related party transactions disclosed elsewhere in the financial statements, the Company carried out the following transactions with related parties on terms agreed between the parties during the financial year: (Cont'd)

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

Below \$100,000	-	1
Between \$100,000 to \$200,000	<u>1</u>	<u>1</u>

**19. LEASES**

The Company as a lessee

At the end of the reporting period, the total future minimum lease payments for non-cancellable operating lease not provided for in the financial statements are as follows:

	<b>2025</b>	2024
	\$	\$
<i>Rental of office equipment</i>		
Within one financial year	<b>1,200</b>	1,200
Between one and five financial years	<u><b>1,000</b></u>	<u>2,200</u>
<i>Rental of office and shelter premises</i>		
Within one financial year	<b>166,339</b>	166,339
Between one and five financial years	<u><b>364,230</b></u>	<u>40,470</u>

Operating lease payments are for rental payables for office equipment, office premises and shelter premises. The leases are negotiated for terms ranging from 1 to 5 (2024: 1 to 5) years and rentals are not subject to any escalation clause.

Lease rental payments for office equipment recognised in the statement of financial activities under postage, printing and stationery are \$1,200 (2024: \$1,200).

Lease rental payments for office and shelter premises recognised in the statement of financial activities under rental are \$174,576 (2024: \$174,140).

**Casa Raudha Ltd.**

**NOTES TO THE FINANCIAL STATEMENTS  
For the Financial Year Ended 31 December 2025**

**20. COMMITMENT**

Operating lease commitments - as lessor

The Company leases out its property to non-related parties under non-cancellable operating lease agreement. The lease is for a period from 19 November 2025 to 28 February 2029 and does not include an option to renew.

The future minimum lease receivables under non-cancellable operating leases contracted for at the end of the reporting period but not recognised as receivables, are as follows:

	<b>2025</b>	<b>2024</b>
	\$	\$
Not later than one year	<b>80,940</b>	-
Later than one year but not later than five years	<b>180,570</b>	-
	<b><u>261,510</u></b>	<b><u>-</u></b>

Minimum lease receipts recognised as an income in financial activities for the financial year ended amounted to \$6,645 (2024: \$Nil).

Capital commitment

Capital expenditure contracted for as at the end of the reporting period but not recognised in the financial statements:

	<b>2025</b>	<b>2024</b>
	\$	\$
Cyclical maintenance works	<b><u>-</u></b>	<b><u>229,255</u></b>

**21. FUND-RAISING**

30/70 Fund-raising Efficiency Ratio

	<b>2025</b>	<b>2024</b>
	\$	\$
Gross donations	<b>452,054</b>	431,636
Fund-raising expenses – direct costs	<b>64,726</b>	56,223
Fund-raising efficiency ratio	<b><u>14%</u></b>	<b><u>13%</u></b>

The fund-raising efficiency ratio has been computed as  $(E+S)/(R+S)$ , where **E** refers to the total expenses relating to fund-raising; **R** refers to the total gross receipts from fund-raising, other than receipts from sponsorships; and **S** refers to the total cost or value of sponsored goods and services relating to fund-raising.

**Casa Raudha Ltd.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Financial Year Ended 31 December 2025**

**22. RESERVES POSITION**

The Company's reserve position for the financial year ended 31 December 2025 and 2024 is as follows:

	2025 \$ ( <b>'000</b> )	2024 \$ ( <b>'000</b> )	Increase/ (Decrease) %
(A) Unrestricted fund			
Accumulated fund	<b>6,263</b>	5,639	11.07%
Asset capitalisation reserve	<b>699</b>	501	39.52%
(B) Restricted or designated fund			
Restricted funds			
Crisis shelter programme fund	<b>1,109</b>	805	37.76%
Other funds	<b>200</b>	204	-1.96%
Zakat fund	<b>44</b>	82	-46%
(C) Endowment funds	<u>-</u>	<u>-</u>	
(D) Total funds	<b>8,315</b>	7,231	14.99%
(E) Annual operating expenditure	<b>1,627</b>	1,401	16.13%
Ratio of funds to annual operating expenditure (A)/(E)	<u>3.85</u>	<u>4.02</u>	-4.36%

Reference:

- (C) An endowment fund consists of assets, funds or properties, which are held in perpetuity, which produce annual income flow for a company to spend as grants.
- (D) Total funds include unrestricted, restricted/ designated and endowment funds.
- (E) Total annual operating expenditure includes expenses related to cost of charitable activities and governance and other operating and administration expenditure.

The Company has established a reserve policy to support its long-term financial sustainability and to ensure its ability to meet ongoing obligations. The key elements of the policy are as follows:

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

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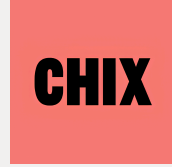
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Volunteer