



ANNUAL REPORT

2018

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RESIDENT'S REFLECTION

"Casa Raudha,

A place to ponder and heal, a place which holds testimonies of a thousand women, a place which has answered unanswered questions, a place to hunt and find the real you, a place so understanding, so safe, so protective, and yet so powerful! So powerful that it engineers lives and empowers souls."

- Mdm D

Message from the President

"Our main objective - to provide shelter for vulnerable women and children touched by domestic abuse - remains as our guiding north star and any programs or activities we introduce serve as a supplement to that goal."



Casa Raudha has grown from strength to strength and it is an absolute honour to not just be witness to it but actively involved from my days as a Founding member in 2008.

One of the ways Casa Raudha can serve our residents better is to strengthen our Secretariat. Improving our capabilities and capacities will not only enable the organization to play a bigger role, but have a greater impact on the lives of our residents and the community. We are looking to provide more skills training and improving our services to residents in 2019 and beyond.

Although the issue of family violence is no longer as taboo as when we first started 11 years ago, a lot more awareness needs to be done in the community. There has been commendable efforts by many NGOs and government agencies in this regard and this must continue and intensify. The law has stepped up recently and harsher punishments are being meted out to perpetrators. Cases of family violence are increasingly being reported in the media as well and this helps to shape public perception on this crime, moving it from something to be hidden as a domestic dispute to one that deserves the attention of the public and repercussions from the law. Public education is key to tackling family violence.

An experience that has left a lasting impression on me was seeing our residents expressing their thanks and gratitude, some even in tears, for a shelter like Casa Raudha to President Halimah during her visit here. A foreign resident commented that she would not have received the kind of welcome and love that Singapore extended to foreigners elsewhere. Our residents felt blessed to be at Casa Raudha and as staff and volunteers, we felt blessed to be given the opportunity to help another human being wherever they come from.

The fight against family violence continues. It is a community effort involving all parties including the private sector and government agencies. We must always open our heart to the less fortunate who are victims of circumstances . A leg up is what they need and I am glad that Casa Raudha is playing a small role in sheltering, re-integrating and empowering them.

It takes many helping hands to run the shelter, but we are fortunate and blessed to be surrounded by dedicated staff, committed management committee members, enthusiastic volunteers, helpful government agencies and generous donors and sponsors. We will continue to work hard for those who need it the most - our residents.

ABDUL ROHIM SARIP

PRESIDENT
CASA RAUDHA WOMEN HOME

Message from the Patron

"For over 10 years, Casa Raudha has been committed to caring for abused women and children by providing a comfortable and safe shelter for residents as they heal emotionally, mentally and physically."



Casa Raudha's array of programmes empower residents with new skills, healthier self-esteem, and greater confidence by the time they leave the shelter. As a key partner in the National Family Violence Networking System (NFVNS), Casa Raudha also provides prevention and restoration programmes to create greater awareness in the community and promote healthy relationships.

The residents at Casa Raudha expressed appreciation for the counsellors who provided support in their recovery. They relished the opportunities given to them in furthering their studies or attending training programmes to upgrade their skills. Many have formed friendships with others who experienced similar trauma in life, and found common strength in one another.

Casa Raudha's efforts complement larger efforts at local and international levels to tackle domestic violence as well as sexual harassment issues. These efforts need to continue to encourage more conversations amongst friends and families in Singapore as we work together to help the victims. As a community, we must do more to protect victims and encourage them to break the silence against family violence.

I look forward to a day when all families provide a place of comfort and solace for every man, woman and child.

I commend our donors, partners, volunteers and staff of Casa Raudha for their hard work over the years. I wish Casa Raudha continued success and purpose in their service and future endeavours.

HALIMAH YACOB

PRESIDENT OF THE REPUBLIC
OF SINGAPORE

GOVERNANCE

INSIGHT TO
PROCESSES

**"THE ORGANIZATION HAS
DEMONSTRATED EFFECTIVE
IMPLEMENTATION AND
MAINTENANCE/IMPROVEMENT OF ITS
MANAGEMENT SYSTEM AND IS
CAPABLE OF ACHIEVING ITS POLICY
OBJECTIVES."**

*ISO Auditor on Quality Management System
ISO 9001:2015: Extract Findings (2017-2020)*

OUR QUALITY POLICY

1

Provide immediate care, shelter, protection, counselling services and moral education for the victims of domestic violence/individuals in crisis

2

Empower clients to take control of their lives and equip them with life and social skills

3

Build hope, self-resilience and minimize dependency of our clients

4

Collaborate with other organizations in furtherance of the society's objectives

5

Satisfy applicable requirements

6

Continually improve the Quality Management System

MANAGEMENT COMMITTEE

2018-2020



Abdul Rohim Sarip
President



Aini Maarof
Vice President



Zhulkarnain Abdul Rahim
Honorary Secretary



Fairuz Adam
Treasurer



Hamzah Abdul Mutalib



Rosewati Sukiman



Saidah Mohamed



Abdul Hamid Abdullah
(2019 - 2020)



Wileeza Gapar
(2019 - 2020)

SUB-COMMITTEE

2018-2020

Corporate Affairs

Oversees administration, finance, human resources and public relations.

Chaired By:

Zhulkarnain Abdul Rahim (HR)
Fairuz Adam (Finance)

Operations

Aligns residents' immediate needs and developments with the Society's vision, mission and core values.

Chaired By:

Rosewati Sukiman

Trustee

Responsible for the management and proper presentation of the Society's assets.

Chaired By:

Abdul Rohim Sarip

Audit Committee

To assist the Board in carrying out its duties in regards to financial reporting and other legal compliance.

Chaired By:

Aini Maarof
Abdul Hamid Abdullah

Social Enterprise

Responsible for encouraging social entrepreneurship amongst residents and optimizing the Society's resources.

Chaired By:

Abdul Rohim Sarip

Investment & Estate Management

Coordinates and oversees the Society's investment portfolio, providing the Management Committee with strategic financial advice and oversees building maintenance and repair.

Chaired By:

Hamzah Abdul Mutalib

VISION

A haven for positive change and new beginnings for mistreated women

MISSION

To provide shelter and care for the abused and homeless women, and to empower them to be confident and self-reliant

CORE VALUES

Compassion

We serve our clients with love and care, ensuring their safety and privacy while treating them with respect and dignity

Commitment

We are steadfast in pursuing our cause and achieving excellence in our service

Integrity

We strive to do our best in an honest, justified, consistent and ethical manner

OUR POLICIES

Reserves Policy

The Reserves Policy adopted by CRWH are as follows:

- To maintain its reserves at a level which is at least 3 years of operating expenditure.
- The Management Committee members regularly review the amount of reserves that are required to ensure that they are sufficient to fulfil CRWH's continuing obligations on a quarterly basis.
- The reserves shall not be utilized except with the approval of the President and Honorary Treasurer or Secretary, and only when the cashflow falls below 3 months of the monthly operating expenses.

Conflict of Interest

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

Governance Evaluation

The twenty-one item questionnaires by the Commissioner of Charities were all answered affirmatively. The questions are on governance issues, constitution, financial matters, responsibilities of Management Committee members and the general administration.

OPERATIONAL HIGHLIGHTS

RESIDENT'S REFLECTION

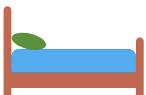
"INTERACTIONS WITH THE OTHER RESIDENTS, EMPOWERMENT PROGRAMS, ADVICES BY THE OFFICERS, BREAKING BARRIERS, SEEKING EMPLOYMENT, TRYING TO CONNECT THE DOTS THAT REFUSE TO BE CONNECTED, AND TO BE THANKFUL FOR WHAT YOU HAVE AT THE MOMENT ARE FEW OUT OF MANY THAT I HAVE GAINED DURING MY STAY HERE."

- Mdm J

OPERATIONAL HIGHLIGHTS

Basic Needs

To relieve client from financial burden, the family receives support of their basic needs throughout their stay in the shelter.



Accommodation



Ad-hoc financial support



Food



Clothing

Psychological Needs

The organization operates around the clock to ensure the vulnerable women who are in urgent need of shelter receives immediate care & protection.



Care & Support



Counselling



Empowerment Programmes

Service & Facilities

The sharing facilities empower the women and their children to be more independent in managing their daily chores while at the same time experiencing a sense of ownership.



24 Hours Service



Safety Features



Laundry



Kitchen

Sponsorship

The sponsorship programmes encourage the women to take up lifelong learning that has value to uplift their lives and support children who are in need of tuition.



Academic (Exam Fees & Tuition)



Sewing & Baking



Food Hygiene Course



WSQ Computer Literacy

OPERATIONAL HIGHLIGHTS

Quality Objectives

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



CORPORATE

Achieve ZERO major non-conformances in certificate's body audit within the certification cycle

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

WELFARE

Achieve at least 80% of children attending kindergarten/infant care/school after admission per year.



Women to receive at least 2 counselling sessions per month



OPERATIONS

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

PROGRAMMES

Achieve at least 85% of attendance for programmes



EVENTS & PROGRAMMES HIGHLIGHTS

RESIDENT'S
REFLECTION

"CASA RAUDHA IS INDEED A HOME OF PEACE AND CALMNESS. THE EVENTS AND PROGRAMMES ARE IMMENSELY MAGICAL IN HEALING THE HEARTS OF THOUSANDS OF WOMEN AND GIVE US A POSITIVE OUTLOOK ON OUR LIVES."

- Mdm R

ADULTS' PROGRAMMES

SOSUP (STEP OUT & STEP UP)

An empowerment programme that explores women's self-worth and personal goals, to educate them to place importance on their personal growth to **budgeting, self-resilience and parenting workshops** where along the way, they are able to integrate themselves back into the community.

Positive Moms

In Positive Moms, the women learn the importance of being a good role model to their children and learn how to recognize behaviours in their children that might trigger conflict.



Resident's Learning Journey: Documentary Screening 'Soufra' inspires women to pursue their dreams and not to give up!

Building Self-Resilience

In Building Self-Resilience, the women learn how to identify their strengths and weaknesses, better manage emotions and the importance of building self-esteem and confidence.

My Dollars & Cents

In My Dollars & Cents, the women learn the importance of how to better manage their savings, the difference between needs and wants and budgeting in order to achieve financial stability.



Understanding Cycle of Violence

In Understanding Cycle of Violence, the women learn the importance of understanding the four stages in the cycle of violence, their emotions and the services available for assistance.

CHILDREN'S PROGRAMMES

I AM S.M.A.R.T

An empowerment program that explores children's inner selves, to teach them to embrace their emotions positively and be equipped with skills for the future.



I am Sociable

In I am Sociable, children will learn the proper etiquette of communication, recognizing the importance of mutual respect during interactions and the need to think before speaking.

I am Merry

In I am Merry, children will learn the importance of building self-esteem and confidence, to identify traits of people they look up to and recognize the importance of optimism in facing daily challenges.

I am Articulate

In I am Articulate, children will learn about speaking and presenting with confidence and to recognize the importance of consistency in reading and building their language skills.

I am Responsible

In I am Responsible, children will identify their roles and responsibilities as a child, sibling, student etc. and recognize the importance of their contributions in various settings.

I am Task-Oriented

In I am Task-Oriented, children will learn how to set personal goals according to the SMART concept, plan a timeline and learn to prioritize their tasks to achieve their goals.



"I like the programme because it teaches me how to be positive, responsible and that I should help other people whenever I can." - A, 11

EVENTS HIGHLIGHTS

HARI RAYA CELEBRATION 2018

The Hari Raya Celebration was celebrated with the current and past residents, volunteers, partners and other Crisis Shelters. It was held at SAFRA Jurong. Over 160 guests were in attendance!

We would like to extend our sincere gratitude to the following sponsors/supporters:

- Hjh Maimunah Cafe,
- Mr Omar Yusuf,
- Fluff Bakery,
- Penny University,
- Brothers in Fine Food
- Ms & Mrs Malay International Pageant



Mr Masagos Zulkifli, Minister for the Environment and Water Resources graced the event.



INTERNATIONAL WOMEN'S DAY 2018

For this annual celebration of women, our theme this year was "Discovering the Best Me!" .

The guests enjoyed the inspiring sharing sessions by the beneficiaries and were happy to have guest speaker Ms Wendy Kwek as she talked about building self-resilience and positivity.

We would like to extend our sincere gratitude to the following sponsors:

- ColourMeHappy Cosmetics
- Black Box

EVENTS HIGHLIGHTS

MOTHER'S DAY CELEBRATION



This annual celebration with a theme of "Shaping and Empowering Super-Moms!"

The event provided a platform for the women to share their learning journey of overcoming life challenges.

We would like to extend our sincere gratitude to the following sponsors:

- All Things Delicious,
- Nando's
- MSM

FAMILY MINI CARNIVAL 2018

This exciting event was a 3-in-1 celebration to commemorate International Day for the Elimination of Violence Against Women, Volunteers' Appreciation Day and Drug Free SG.

The carnival was a partnership with National Council Against Drug Abuse (NCADA). Over 110 attendees (volunteers, beneficiaries and partners) came together and celebrated this joyous and informative event.

We would like to extend our sincere gratitude to the following sponsors:



- NCADA
- 1-HABIT
- Nawal Haddad Fitness
- MiiFood Service Pte Ltd
- TudungPeople SG
- JellyBean Party
- Lully Selb
- MVO Marketing Pte Ltd
- Cookies in a Bag
- Stitches N Cookies

ZERO TOLERANCE ON VIOLENCE

INAUGURAL CONFERENCE: TARGET ZERO DOMESTIC VIOLENCE

The Conference heightened the awareness on domestic violence, identifying the root cause and strengthening family resilience.

Around 120 partners and like-minded individuals came together to network and share new and innovative ideas.

Consolidated Participant's Feedback:

- “A very well-planned conference which is enriching and informative. There’s a good balance of not just focusing on preventive work but also on rebuilding and reintegration. There’s a good balance in shift and perspective with regards to perpetrator’s experience and need for support.”
- “The topics provided moments of shifts in perspectives and broadened the knowledge to gain a better understanding of domestic violence. Overall, it was an enriching conference!
- “Well done! A very good opportunity and experience for non-Muslim’s social workers to learn more!”



The Conference was graced by Assoc. Prof. Dr. Muhammad Faishal Ibrahim.

Thank you to all speakers and partners for making the event a success!

ZERO TOLERANCE ON VIOLENCE

INTERVIEW WITH THE MEDIA

Without compromising the confidentiality and privacy of the shelter, Casa Raudha has been involved in various campaigns to raise awareness on domestic violence.

Through this platform, it brings our work closer to the community with the aim of promoting family wellness.



Mdm Zaharah, Manager of Casa Raudha Women Home was featured in radio station Warna to share how Casa Raudha has played a part in helping women and children who are facing family violence



Mdm Farhana, a survivor of domestic violence



Mr Abdul Rohim, President of Casa Raudha Women Home provided his insight into domestic violence.

KOMENTAR: Kes keganasan keluarga mungkin berkurangan tapi dapatkah ia dihapuskan sama sekali?
<https://berita.mediacorp.sg/mobilem/commentary/komentar-kes-keganasan-keluarga-mungkin-berkurangan-tapi/4134720.html>



An interview with Mr Hamzah, Chairman of Casa Raudha Limited, as he shared his knowledge on tackling the issue of domestic violence

SOCIAL ENTERPRISE

RESIDENT'S
REFLECTION

**"THROUGH CASA RAUDHA, I HAVE
NOT ONLY FOUND MY PASSION
AND DREAM, BUT ALSO WORKED
ALONGSIDE AMAZING LIKE-
MINDED WOMEN."**

- Mdm A

SOCIAL ENTERPRISE

Our Social Enterprise provides the beneficiaries with entrepreneur skills and soft-skills such as communication, managing public's expectations and negotiation skills.

These are essential skills for them to apply in their daily lives.



SINGAPORE GARDEN FESTIVAL

A two-weeks booth was sponsored by Mr Dennis Chew from Event Business Management for Casa Raudha to sell our Homegrown vegetables and fruits. The booth was well-visited by the locals and tourists.

RAMADAN COOKIE PROJECT

Our annual Ramadan project started in 2014 and is still going strong!

This year, 4 beneficiaries came together to bake Hari Raya cookies to be sold. They baked Kuih Suji, Cornflakes and Chocolate Chip cookies. In total, 200 bottles of cookies were sold and they earned \$2684 as income!

All proceeds went directly to the beneficiaries involved in the project.

Thank you to all who have supported this project!



SOCIAL ENTERPRISE

ASSYAKIRIN EDUCATION DAY



Our fresh garden produce was sold at Assyakirin Mosque during their Education Day. Some of our produce available for sale that day were Rosemary, Chili, Banana Plant, pre-packed Curry Leaf, Moringa, Pandan, and Mint, Mustard, and Papaya seeds.

Thank you to those who have supported the sales!

MAAROF FAMILY DAY

Casa Raudha's booth at this event was a rousing success thanks to our staff and volunteers! 75 Potted Plants and 60 packets of vegetables were sold, amongst others. Some of the vegetables, fruits and seeds that we brought with us that day included Mint, Pandan, Aloe Vera, Papaya, Kadungdong, Sunflower seeds, Ulam Raja, Lady's Finger, Kangkong, Tumeric and Cassava.



CASA RAUDHA GIVES BACK

BECOMING A
CHANGE AGENT

"I'M SO GLAD AND HAPPY THAT CASA RAUDHA PROVIDES THIS OPPORTUNITY BECAUSE IT'S ONE OF THE WAYS WHERE I CAN CONTRIBUTE AND HELP OTHER WOMEN AND CHILDREN WHO ARE DESERVING. I HOPE THIS INITIATIVE GOES A LONG WAY."

- Mdm Y

CASA RAUDHA GIVES BACK

"SOUL PATCH ME" 2018

"I feel blessed that this little deed will reach the beneficiaries in big ways."

- Mdm R

15 of the past and current beneficiaries of Casa Raudha, seven staff and three volunteers, came together for a community-based project to create beautiful bloom bags and raised \$5,300!

They had a flower arrangement session guided by Mdm Y, to make 100 bloom bags which were then sold to all our partners.

"I can't go there to help them (chosen beneficiary) personally, but this is an opportunity for me to help other women and children," said some residents about this annual activity.

All proceeds were converted to Ringgit Malaysia 15,900 and given to the Rohingya children in Kuala Lumpur on 6 October 2018. The participants left the event feeling inspired that they could become Change Agents and make a positive social change despite their own circumstances.

Thank you to all the Change Agents for being part of the initiative and the Donors for your generous support!

A Facebook post from Madrasah Muinulislam Rohingya on Casa Raudha's visit. All the proceeds were given to the Rohingya children in support of their education



Madrasah Muinulislam Rohingya

6 October 2018 ·

Assalamualaikum wbt

It's very grateful and happy to see you again at our Madrasah Muinulislam Tahfizulquran for remembering To helpless Rohingya Refugees Children and to give them some gifts for which the kids are so happy to get these all gifts from #Casa from Singapore.

This is almost three years come to visit again to our Madrasah and they gave some

donations for Anak Yatim and poor Refugee children.

#Refugees

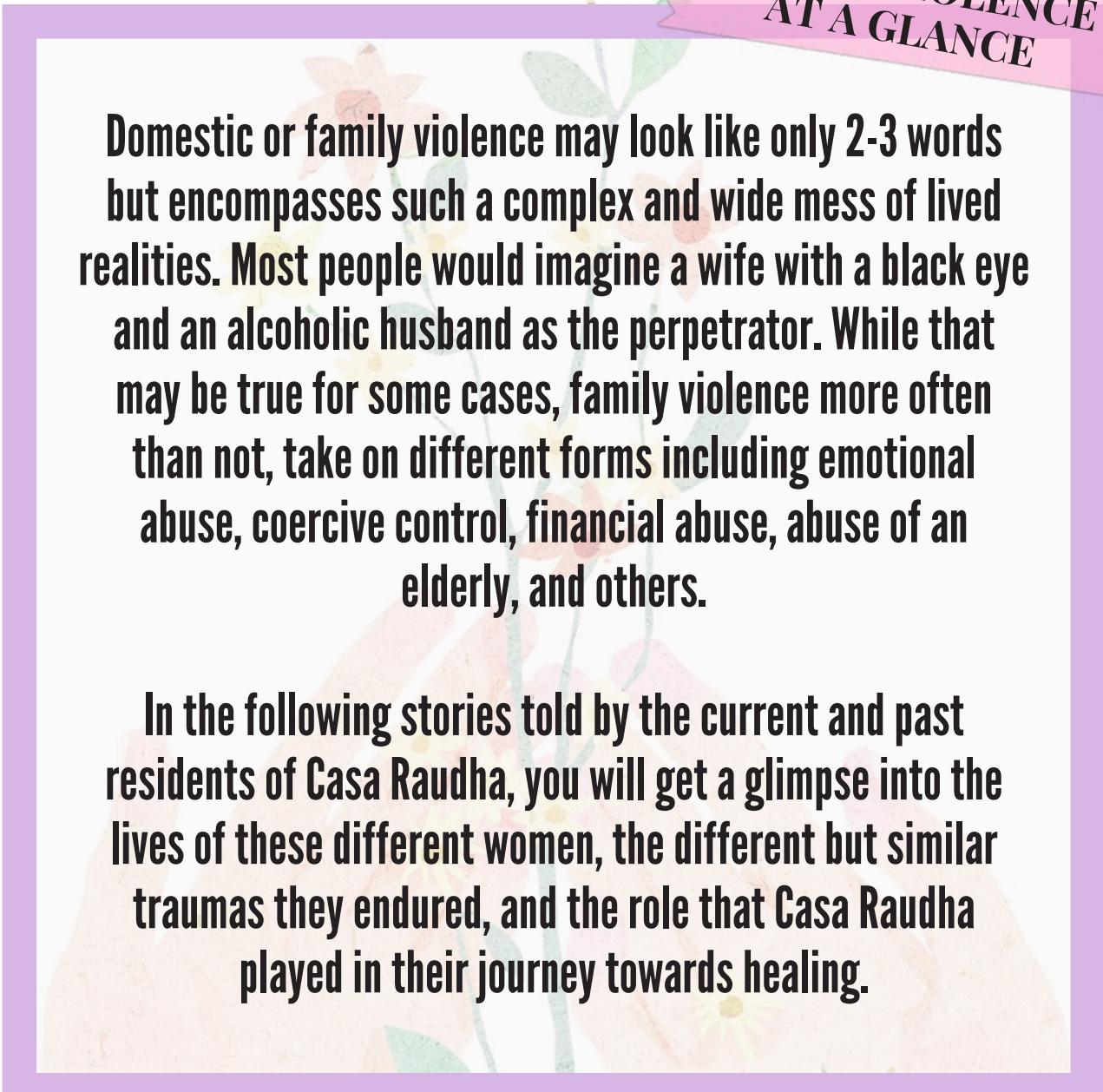
#Rohingya

#Casa_Singapore



WARRIORS IN OUR MIDST

FAMILY VIOLENCE AT A GLANCE



Domestic or family violence may look like only 2-3 words but encompasses such a complex and wide mess of lived realities. Most people would imagine a wife with a black eye and an alcoholic husband as the perpetrator. While that may be true for some cases, family violence more often than not, take on different forms including emotional abuse, coercive control, financial abuse, abuse of an elderly, and others.

In the following stories told by the current and past residents of Casa Raudha, you will get a glimpse into the lives of these different women, the different but similar traumas they endured, and the role that Casa Raudha played in their journey towards healing.

WARRIORS IN OUR MIDST

”I was scared and not sure about anything in life. One day I had a family that seemed quite normal to any other person walking down the road and a few hours later I had nothing, I was empty inside and bare outside.” These were Ms N’s words, a victim of manipulation and psychological abuse from a spouse for over 6 years. The cruelty that can inflict on someone, especially someone you married and promise to care for, is shocking and the effects last longer than any physical scar or wound would.

To Ms N, Casa Raudha was a place where she could cry out loud without alarming her daughter, a place where she can meet other people who have been through similar ordeals, and most importantly, knowing that her ex-husband will never be able to cross the gates to get to her or her daughter. Being at Casa Raudha helped her to refine her thoughts and start thinking about building a future that she wants for herself and her daughter.

Her favourite programs here are ‘Self-Resilience’, ‘Understanding Cycle of Violence’ and the counselling sessions. She is also appreciative of the programs and care that is extended to her daughter, both academically and emotionally. In her own words, “interactions with the other residents, empowerment programs, advices by the welfare officer, breaking barriers, seeking employment, trying to connect the dots that refuse to be connected, resisting self-blame and to be thankful for what you have at the moment are few out of many that are gained during my stay here.”



MS N

WARRIORS IN OUR MIDST

Married for 25 years and currently in their golden years, Ms A and her husband are beset with various medical ailments. Her husband travels around on an electric wheelchair while she herself has arthritis, asthma and other conditions and also needs support when walking. Life is generally difficult for them both and without mutual respect, understanding and compassion, facing life's difficulties gets infinitely harder.

Already distressed at everything that was going on, her stress was exacerbated when her husband insisted on having sexual intercourse. Even though she was very weak and in pain, she relented but at one point shouted out that she couldn't do it. This angered her husband and he strangled her. Ms A wanted to make a police report then but it was late and she said she was too weak to get up.

The next morning, she asked one of her sons to accompany her to the police station. She said that she didn't realise she was going to be sent to Casa Raudha, or even knew such a place existed. The social worker feared for her safety - not just physically but mentally and emotionally. Ms A eventually stayed at Casa Raudha for 3-4 months.

Even though she is now back home with her husband, she says she is less stressed and have more courage to face him. The time she was away and the counselling sessions he received has made him more aware of his actions, and they both have tools to deal with tensions and arguments now.

While at Casa Raudha, she benefited from counselling and programs that gave her back her confidence, including teaching baking skills to other residents. She earns some money by taking orders for her bakes such as ondeh-ondeh, kuih lapis and other traditional Malay desserts. Although her health is not so good and cannot take in many orders or teach as many classes, she has trained her daughter-in-law who now assists her in this.

MS A



WARRIORS IN OUR MIDST

Seeing Ms L today, you would never have guessed what she's had to endure. A jovial and confident young woman, Ms L is working while taking her Diploma in Early Childhood Education. On top of that, she is also a mother of four! Just half a year ago, Ms L would be at the mercy of her husband's fists and tempers. They had been together for 11 years and with every violent episode, her husband would apologise and promise to be better, and out of the love in her heart, she would forgive him and hope that things would change.

She had contemplated leaving when she saw how her children would be so afraid to come home from school and would be quiet and tensed whenever their father was around. She knew that it was not the kind of environment she wanted them to grow up in. The final straw came when her husband scolded one of her children and shook him, scaring the other children.



That was when she called her social worker and it was arranged for her and her children to live at Casa Raudha. Being free of the abuse, she is better able to see how toxic her life was. While she would be in fear almost all the time before, here, she is free to pursue her studies, spend quality time with her children, be able to laugh and reflect and nurture friendships with other residents. She greatly appreciates the support she receives from Casa Raudha, especially in her studies, and is optimistic about her future.

She loves seeing her children be children - playing and smiling and not being tensed all the time. Although they get tired, she is glad that her children have tuition and other outings and programs to keep them occupied. Two of her older children aged 11 and 12, are also receiving counselling help to deal with their past trauma.

As for Ms L, the most impactful program she attended was SOSUP (Step In & Step Out), especially 'Understanding Cycle of Violence'. It allowed her to understand the situation she was going through before and forgiving herself for not leaving earlier. She is determined to do well in her Diploma course despite feeling a bit intimidated, but wants to make her children, and Casa Raudha, proud.

WARRIORS IN OUR MIDST

A successful and responsible individual, Ms C had been supporting her family financially for a long time. Her father and siblings mentally and emotionally abused and taunted her for years, as she continued to display filial piety. It came to a point that she felt completely worthless. She had been going to the Family Court but it was hard to get her case to move forward as she did not bear visible scars, but ones that wounded her heart and psyche.

Despite her corporate success before, she was made homeless temporarily due to a falling out when her mother begged her to leave to keep the peace at home. Ms C had much to say about the society still choosing to treat domestic or family violence as a private matter, as she experienced it herself. Even though neighbours were aware of what was happening and would offer her shelter, none of them wanted to come forward to be witnesses, causing the court case to be thrown out for lack of evidence.

She stayed in hostels for a while but it was disruptive and her savings were running out. She was eventually referred to Casa Raudha by her counsellor. Despite being here for only a month, Ms C said just having shelter and peace from the chaos did wonders for her mental and emotional health.

She also quoted SOSUP's class on Self-Resilience as her favourite program as it allowed her to believe in herself again and know that while her past may have been painful, it did not have to debilitate her future. In fact, Ms C uses the lessons she has learnt during painful times to indicate to her that she is strong and can face anything that life has to offer, instead of feeling victimised and helpless. Today, she is planning to work on a book to inspire the youth, and to give back to Casa Raudha through workshops and trainings.

MS C



FINANCIAL REPORT

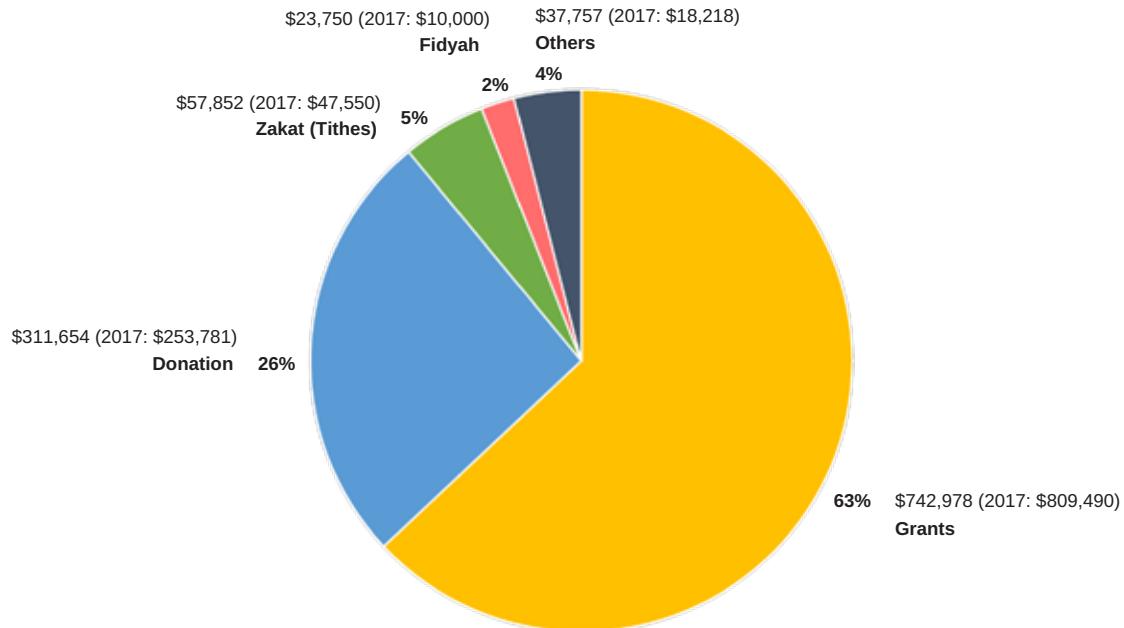
AN INSIGHT

"In our opinion, the accompanying financial statements are properly drawn up in accordance with the provisions of the Societies Act (chapter 311), Singapore Charities Act (chapter 37) and Charities Accounting Standard (CAS) so as to give a true and fair view of the state of affairs of the society as at 31 December 2018 and the results of the financial activities and cash flows of the Society for the financial year ended on that date."

Extract from Auditor's Report, 2018

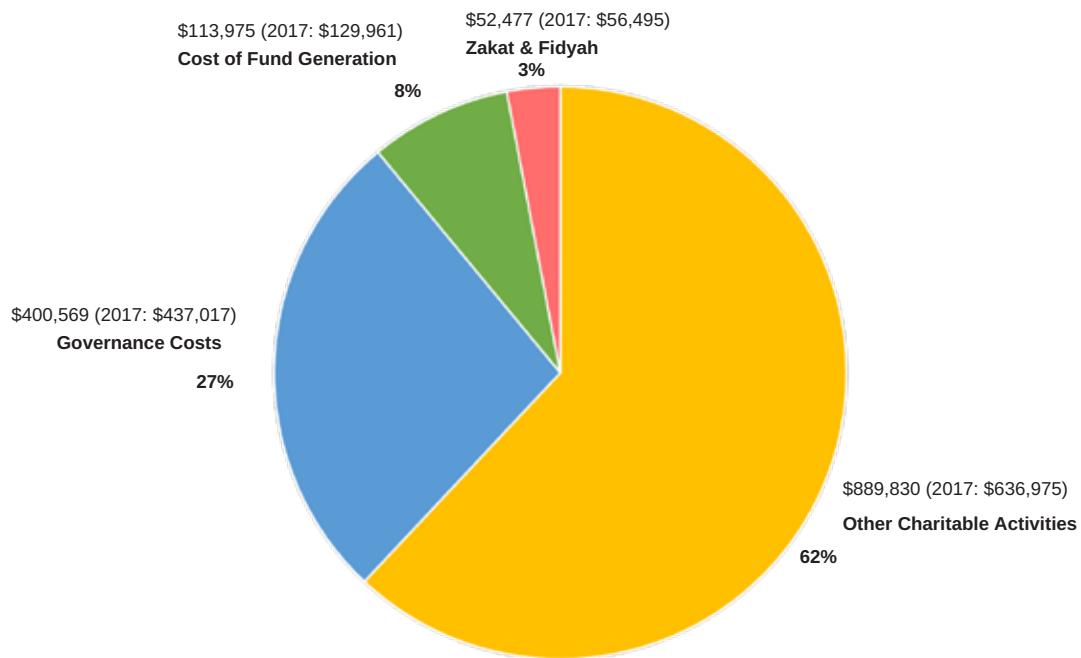
INCOME

\$1,173,991
(2017: \$1,139,039)



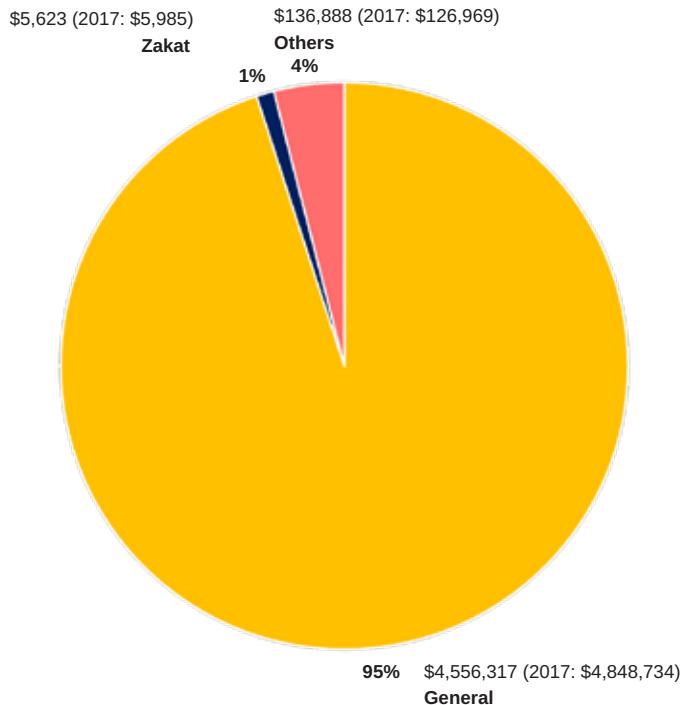
EXPENDITURE

\$1,456,851
(2017: \$1,260,448)



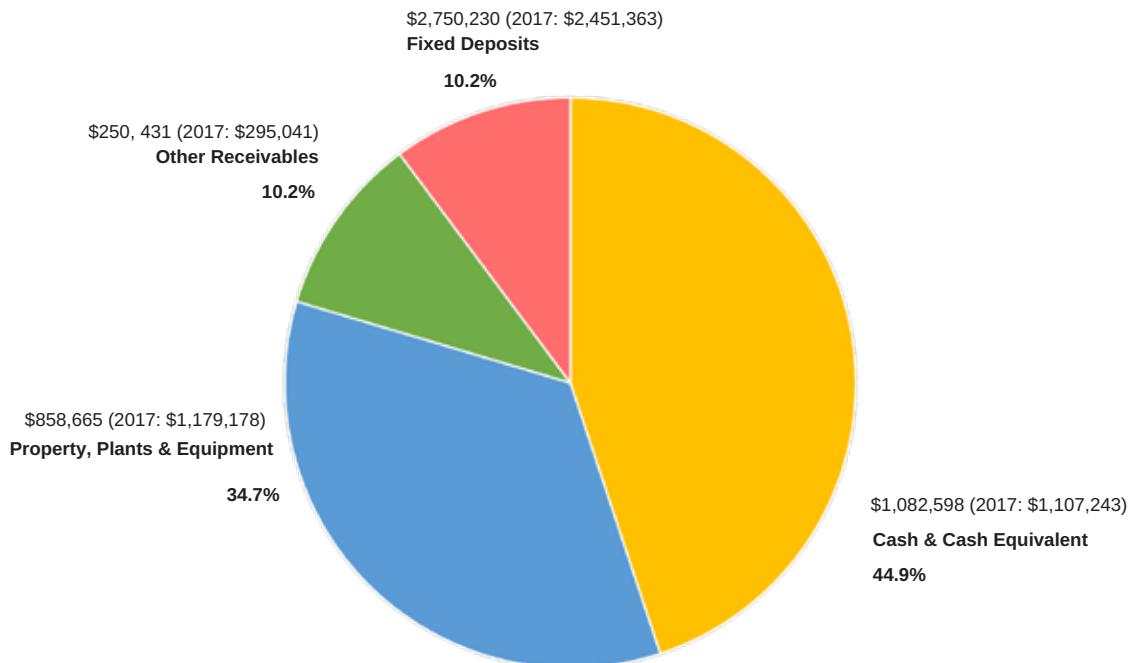
TYPES OF FUNDS

\$4,698,828
(2017: \$4,975,703)



ASSETS

\$4,941,924
(2017: \$5,032,825)



CASA RAUDHA WOMEN HOME
(Registered as a Society in Singapore)

AUDITED FINANCIAL STATEMENTS - 31 DECEMBER 2018

MSA & Partners PAC
Public Accountants and Chartered Accountants
Singapore

CASA RAUDHA WOMEN HOME
(Registered as a Society in Singapore)

REPORT AND FINANCIAL STATEMENTS - 31 DECEMBER 2018

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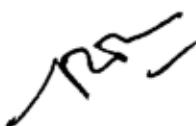
Unique Entity Number	T08SS0051C
Date of Registration	26 February 2008
Postal address	Jurong Point Post Office, PO Box 455, Singapore 916416
Country of Registration	Singapore
Functional Currency	Singapore
Presentation Currency	Singapore

CASA RAUDHA WOMEN HOME
(Registered as a Society in Singapore)

STATEMENT BY THE MANAGEMENT COMMITTEE

In the opinion of the Management Committee, the accompanying statement of financial position, statement of financial activities and statement of cash flows together with the notes to the financial statements set out on pages 5 to 25 are properly drawn up so as to give a true and fair view of the state of affairs of the Society as at 31 December 2018 and of the results of its financial activities and cash flows of the Society for the financial year ended on that date. And at the date of this statement there are reasonable grounds to believe that the Society will be able to pay its debts as and when they fall due.

On behalf of the Management Committee



Abdul Rohim Sarip
President



Mohamad Fairuz B Mohamad Adam
Treasurer

Singapore

13 March 2019



**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
CASA RAUDHA WOMEN HOME
(Registered as a Society in Singapore)**

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of the Casa Raudha Women Home ("the Society") which comprise the statement of financial position as at 31 December 2018, and the statement of financial activities and statement of cash flows for the financial year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements are properly drawn up in accordance with the provisions of the Societies Act (Chapter 311), Singapore Charities Act (Chapter 37) and Charities Accounting Standard (CAS) so as to give a true and fair view of the state of affairs of the Society as at 31 December 2018 and the results of the financial activities and cash flows of the Society 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 Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Society in accordance with the Accounting and Corporate Regulatory Authority (ACRA) Code of Professional Conduct and Ethics for Public Accountants and Accounting Entities (ACRA Code) together with the ethical requirements that are relevant to our audit of the financial statements in Singapore, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ACRA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management Committee's Responsibilities for the Financial Statements

The Management Committee is responsible for the preparation of the financial statements that give a true and fair view in accordance with the Charities Accounting Standards, the Societies Act (Chapter 311), and the Singapore Charities Act (Chapter 37), 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 Committee is responsible for assessing the Society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Management Committee either intends to liquidate the Society or to cease operations, or has no realistic alternative but to do so.

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

Auditors' Responsibility for the audit of the Financial Statements

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

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

- (a) identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- (b) obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Society's internal control;
- (c) evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management Committee;
- (d) conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' 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 auditors' report. However, future events or conditions may cause the Society to cease to continue as a going concern; and
- (e) evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Report on Other Legal and Regulatory Requirements

Opinion

In our opinion:

- (a) the accounting and other records required by the regulations under the Societies Act to be kept by the Society have been properly kept in accordance with the provisions of those regulations; and
- (b) the fund raising appeals conducted by the Society during the year ended 31 December 2018 have been carried out in accordance with Regulation 6 of the Societies Regulations issued under the Societies Act Chapter 311 and proper accounts and other records have been kept of the fund raising appeals.

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

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

Basis for Opinion

We conducted our audit in accordance with SSAs. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Compliance section of our report. We are independent of the Society in accordance with the ACRA Code together with the ethical requirements that are relevant to our audit of the financial statements in Singapore, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ACRA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on management's compliance.

Management Committee's Responsibility for compliance with Legal and Regulatory requirements

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

Auditors' Responsibility for the compliance audit

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

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

MSA & Partners PAC

MSA & Partners PAC
Public Accountants and
Chartered Accountants
Singapore
13 March 2019

CASA RAUDHA WOMEN HOME
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2018

	Notes	2018	2017
		\$	\$
ASSETS			(Restated)
NON-CURRENT ASSET			
Plant and equipment	4	<u>858,665</u>	<u>1,179,178</u>
CURRENT ASSETS			
Fixed deposits	5	2,750,230	2,451,363
Other receivables and deposits	6	250,431	295,041
Cash and cash equivalents	7	1,082,598	1,107,243
Total Current Assets		<u>4,083,259</u>	<u>3,853,647</u>
TOTAL ASSETS		<u><u>4,941,924</u></u>	<u><u>5,032,825</u></u>
LIABILITY AND FUNDS			
CURRENT LIABILITY			
Other payables and accruals	8	<u>243,096</u>	<u>51,137</u>
FUNDS			
Unrestricted fund			
General fund	9	<u>4,556,317</u>	<u>4,848,734</u>
Restricted funds			
Zakat fund	9	5,623	5,985
Care and share fund	9	-	-
Other funds	9	136,888	126,969
		<u>142,511</u>	<u>132,954</u>
Total funds		<u><u>4,698,828</u></u>	<u><u>4,981,688</u></u>
TOTAL LIABILITY AND FUNDS		<u><u>4,941,924</u></u>	<u><u>5,032,825</u></u>

CASA RAUDHA WOMEN HOME
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2018

	2018					2017	
	Unrestricted	Restricted funds			Total restricted funds	Total funds	(Restated) Total funds
General fund \$	Zakat fund \$	Care & Share fund \$	Other funds \$	\$	\$	\$	\$
INCOME							
Income from Generated Funds							
Voluntary Income							
Donations	305,559	-	-	-	-	305,559	241,031
Government resilience package	11,905	-	-	-	-	11,905	9,096
Grants - MSF	569,193	-	-	161,880	161,880	731,073	723,793
Grants - others	-	-	-	-	-	-	62,000
Sponsorships	6,095	-	-	-	-	6,095	12,750
VCF funding	-	-	-	-	-	-	14,601
Zakat income	36,965	15,512	-	5,375	20,887	57,852	47,550
Other Income							
Profit income from term deposits	28,572	-	-	-	-	28,572	25,570
Membership income	180	-	-	-	-	180	240
Miscellaneous income	28,211	-	-	4,544	4,544	32,755	2,408
TOTAL INCOME	986,680	15,512	-	171,799	187,311	1,173,991	1,139,039

The accompanying notes from an integral part of these financial statements

CASA RAUDHA WOMEN HOME
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2018

	2018					2017	
	Unrestricted	Restricted funds			Total restricted funds	Total funds	(Restated) Total funds
General fund \$	Zakat fund \$	Care & Share fund \$	Other funds \$	\$	\$	\$	\$
EXPENDITURES							
Cost of generating funds							
Cost of generating voluntary income							
CPF contribution & SDL & penalty	3,647	-	-	-	-	3,647	6,257
Depreciation	72,729	-	-	-	-	72,729	69,661
Insurance	114	-	-	-	-	114	143
Other expense	-	-	-	-	-	-	11
Postage, printing & stationery	1,725	15	-	-	15	1,740	3,451
Professional fees	-	-	-	-	-	-	2,000
Rental	-	-	-	8,094	8,094	8,094	8,236
Salaries & bonuses & leave	25,342	-	-	-	-	25,342	38,465
Telecommunication	337	-	-	-	-	337	266
Training	80	-	-	-	-	80	63
Transportation & travelling	691	-	-	-	-	691	96
Utilities	1,201	-	-	-	-	1,201	1,312
Total cost of generating funds	105,866	15	-	8,094	8,109	113,975	129,961

The accompanying notes from an integral part of these financial statements

CASA RAUDHA WOMEN HOME
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2018

	2018					Total funds \$	(Restated) Total funds \$
	Unrestricted	Zakat fund \$	Care & Share fund \$	Other funds \$	Total restricted funds \$		
EXPENDITURES (continued)							
Charitable activities							
CPF contribution & SDL & penalty	28,893	-	-	-	-	28,893	18,077
Depreciation	145,460	-	-	-	-	145,460	139,322
Financial assistances	484	9,191	-	-	9,191	9,675	10,397
Foreign workers levy	7,184	-	-	-	-	7,184	6,612
General expenses	-	-	-	-	-	-	171
Gifts, sponsorship & long service awards	2,000	-	-	-	-	2,000	4,619
Hydroponics	2,998	-	-	-	-	2,998	4,582
Insurance	296	-	-	-	-	296	286
Meals & refreshments	11,567	1,234	-	-	1,234	12,801	2,820
Medical expenses	1,411	-	-	-	-	1,411	212
Office supplies	6,979	-	-	-	-	6,979	-
Other expense	-	-	-	-	-	-	171
Other project expenses	89,031	2,448	-	-	2,448	91,479	18,770
Postage,printing & stationery	4,186	208	-	-	208	4,394	2,064
Processing fee	8,890	-	-	-	-	8,890	-
Professional fees	35,243	-	-	-	-	35,243	22,187
Rental	-	-	-	129,504	129,504	129,504	131,770
Repair & maintenance	84,228	-	-	-	-	84,228	38,056
Resident's expense	40,483	1,674	-	-	1,674	42,157	54,611
Salaries & bonuses & leave	224,544	-	-	-	-	224,544	140,943
Security	72,433	-	-	-	-	72,433	74,004
Telecommunication	2,834	-	-	-	-	2,834	1,865
Training	6,161	-	-	-	-	6,161	1,185
Transportation & travelling	972	390	-	-	390	1,362	2,376
Utilities	21,471	-	-	-	-	21,471	18,370
Total cost of charitable activities	797,658	15,145	-	129,504	144,649	942,307	693,470

The accompanying notes from an integral part of these financial statements

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CASA RAUDHA WOMEN HOME
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2018

	2018					Total funds \$	(Restated) Total funds \$
	Unrestricted	Zakat fund \$	Care & Share fund \$	Other funds \$	Total restricted funds \$		
EXPENDITURES (continued)							
Governance costs							
Advertising & promotion	-	-	-	-	-	-	963
Audit Fees	7,609	-	-	-	-	7,609	5,035
Bank charges	1,010	-	-	-	-	1,010	406
Books & periodicals	-	-	-	-	-	-	92
CPF contribution & SDL & penalty	17,749	-	-	-	-	17,749	20,746
Depreciation	145,460	-	-	-	-	145,460	139,323
Financial & accounting services	-	-	-	-	-	-	14,284
Foreign workers levy	1,721	-	-	-	-	1,721	1,653
Gifts, sponsorships & long service award	443	-	-	-	-	443	1,819
Hydroponics	-	-	-	-	-	-	441
Insurance	901	-	-	-	-	901	1,002
Meals & refreshments	196	-	-	-	-	196	2,879
Medical expenses	-	-	-	-	-	-	752
Office supplies	-	-	-	-	-	-	1,055
Other expense	832	-	-	-	-	832	1,287
Other project expenses	-	-	-	-	-	-	45
Postage,printing & stationery	8,260	714	-	-	714	8,974	2,943
Professional fees	10,932	-	-	-	-	10,932	23,972
Property,plant & equipment expense off	1,254	-	-	-	-	1,254	3,343
Rental	-	-	-	24,282	24,282	24,282	24,707
Repair & maintenance	152	-	-	-	-	152	15,027
Resident's expense	50	-	-	-	-	50	2,114
Salaries & bonuses & leave	162,042	-	-	-	-	162,042	160,637
Staff welfare	5,081	-	-	-	-	5,081	3,253
Subscription	433	-	-	-	-	433	-
Telecommunication	674	-	-	-	-	674	550
Training	-	-	-	-	-	-	674
Transportation & travelling	4,768	-	-	-	-	4,768	1,455
Utilities	6,006	-	-	-	-	6,006	6,560
Total governance costs	375,573	714	-	24,282	24,996	400,569	437,017

The accompanying notes from an integral part of these financial statements

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CASA RAUDHA WOMEN HOME
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2018

	Unrestricted General fund \$	2018			Total restricted funds \$	Total funds \$	(Restated) Total funds \$
		Zakat fund \$	Care & Share fund \$	Other funds \$			
TOTAL EXPENDITURES	1,279,097	15,874	-	161,880	177,754	1,456,851	1,260,448
NET LOSS	(292,417)	(362)	-	9,919	9,557	(282,860)	(121,409)
<u>Reconciliation of funds</u>							
Total funds brought forward , restated	4,848,734	5,985	-	126,969	132,954	4,981,688	5,103,097
Transfers	-	-	-	-	-	-	-
Total funds carried forward	4,556,317	5,623	-	136,888	142,511	4,698,828	4,981,688

The accompanying notes from an integral part of these financial statements

CASA RAUDHA WOMEN HOME

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2018

	Notes	2018 \$	2017 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Net loss before tax expense		(282,860)	(121,409)
Adjustments for :			
Depreciation	4	363,649	348,306
Profit income from term deposits		(28,572)	(25,570)
Operating cash flows before changes in working capital		<u>52,217</u>	<u>201,327</u>
Changes in working capital:			
Decrease / (increase) in other receivables		44,610	(187,627)
Increase in other payables		191,959	8,087
		<u>236,569</u>	<u>(179,540)</u>
NET CASH GENERATED FROM OPERATING ACTIVITIES		<u>288,786</u>	<u>21,787</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of property, plant and equipment	4	(43,136)	(58,500)
Placement of fixed deposits		(298,867)	(701,133)
Profit income from term deposits		28,572	25,570
NET CASH USED IN INVESTING ACTIVITIES		<u>(313,431)</u>	<u>(734,063)</u>
NET DECREASE IN CASH AND CASH EQUIVALENTS		<u>(24,645)</u>	<u>(712,276)</u>
CASH & CASH EQUIVALENTS AT BEGINNING OF YEAR		<u>1,107,243</u>	<u>1,819,519</u>
CASH & CASH EQUIVALENTS AT END OF YEAR	7	<u>1,082,598</u>	<u>1,107,243</u>

CASA RAUDHA WOMEN HOME

Notes to the Financial Statements

Accounting policies and explanatory notes to the financial statements for the year ended 31 December 2018

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

1 General information

Casa Raudha Women Home (“the Society”) is registered under the Societies Act, Chapter 311 on 26th February 2008. The Society is domiciled in the Republic of Singapore. Its Unique Entity number (UEN) is T08SS0051C.

The Society is an approved charity under the Charities Act, Cap.37 and an Institution of Public Character (IPC). Its present IPC status is effective from 1 June 2018 to 31 May 2020.

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

The postal address of the Society is Jurong Point Post Office, PO Box 455, Singapore 916416.

2 Basis of preparation and accounting policies

Statement of Compliance

The financial statements have been prepared in accordance with the Charities Accounting Standards (CAS) issued by the Accounting Standards Council of Singapore. The Society is also subject to the provisions of the Charities Act, Cap 37.

Basis of Preparation

(i) Functional and presentation currency

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

(ii) Basis of measurement

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

In the process of applying the Society’s accounting policies in the preparation of financial statements in conformity with CAS requires management to exercise its judgements, certain critical accounting estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources and disclosure of contingent assets and liabilities at the reporting date, and the amounts of income and expenses during the financial year. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Although these estimates are based on Management Committee’s best knowledge of the current events and actions, actual results may ultimately differ from those estimates.

CASA RAUDHA WOMEN HOME

Notes to the Financial Statements

Accounting policies and explanatory notes to the financial statements for the year ended 31 December 2018

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

Revenue Recognition

Income (both for income and endowment funds) is recognised in the statement of financial activities when the effect of a transaction or other event results in an increase in the Society's net assets. Income is recognised when the following 3 factors are met:

(i) Entitlement

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

(ii) Certainty

It is probable that the income will be received; and

(iii) Measurement

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

Donations, corporate sponsorship and zakat

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

Grants

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

Membership fees

Revenue received from fees is recognised on an accrual basis.

Profit from term deposits

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

CASA RAUDHA WOMEN HOME

Notes to the Financial Statements

Accounting policies and explanatory notes to the financial statements for the year ended 31 December 2018

Property, plant and equipment

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

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

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

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

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

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

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

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

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

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

Financial assets

Classifications

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

CASA RAUDHA WOMEN HOME

Notes to the Financial Statements

Accounting policies and explanatory notes to the financial statements for the year ended 31 December 2018

Loans and receivables

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

Recognition and de-recognition

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

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

Measurement

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

Impairment

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

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

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

Trade and other receivables

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

CASA RAUDHA WOMEN HOME

Notes to the Financial Statements

Accounting policies and explanatory notes to the financial statements for the year ended 31 December 2018

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

Cash and cash equivalents

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

Trade and other payables

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

Provision for other liabilities and charges

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

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

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

Contingencies

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

Operating lease

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

The aggregate benefit of incentives provided by the lessor is recognised as a reduction of rental expense over the lease term on a straight-line basis.

CASA RAUDHA WOMEN HOME

Notes to the Financial Statements

Accounting policies and explanatory notes to the financial statements for the year ended 31 December 2018

Expenditures

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

Classification

Cost of generating funds

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

Cost of charitable activities

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

Governance costs

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

Allocation of costs

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

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

Employee compensation

Defined contribution plans

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

CASA RAUDHA WOMEN HOME

Notes to the Financial Statements

Accounting policies and explanatory notes to the financial statements for the year ended 31 December 2018

Employment leave entitlement

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

Related party

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

(a) A person or a close member of that person's family is related to a Society if that person:

- (i) has control or joint control over the Society;
- (ii) has significant influence over the Society; or
- (iii) is a member of the key management personnel of the Society or of a parent of the Society.

(b) An entity is related to a Society if any of the following conditions applies:

- (i) The entity and the Society are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others).
- (ii) The entity is an associate or joint venture of the Society (or an associate or joint venture of a member of a group of which the Society is a member) and vice versa.
- (iii) The entity and the Society are joint ventures of the same third party.
- (iv) The entity is a joint venture of a third entity and the Society is an associate of the third entity and vice versa.
- (v) The entity is a post-employment benefit plan for the benefit of employees of either the Society or an entity related to the Society. If the Society is itself such a plan, the sponsoring employers are also related to the Society.
- (vi) The entity is controlled by a person identified in (a).
- (vii) A person identified in (a)(i) has significant influence over the entity or is a governing board member, trustee or member of the key management personnel of the entity (or of a parent of the entity).
- (viii) The entity, or any member of a group of which it is part, provides key management personnel services to the reporting entity or to the parent of the reporting entity.

Events after reporting date

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

3 Critical Accounting Estimates, Assumptions and Judgments

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

CASA RAUDHA WOMEN HOME

Notes to the Financial Statements

Accounting policies and explanatory notes to the financial statements for the year ended 31 December 2018

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

Key sources of estimation uncertainty

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

Allowance for impairment of receivables

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

Estimated useful life of property, plant and equipment

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

4 Property, plant & equipment

	Leasehold improvements \$	Office equipment \$	Furniture and fittings \$	Total \$
Cost				
Balance as at 1 January 2017	3,151,638	31,708	21,696	3,205,042
Additions	3,870	1,980	52,650	58,500
Balance as at 31 December 2017	3,155,508	33,688	74,346	3,263,542
Additions	41,067	2,069	-	43,136
Balance as at 31 December 2018	3,196,575	35,757	74,346	3,306,678
Accumulated Depreciation				
Balance as at 1 January 2017	1,703,420	26,672	5,966	1,736,058
Charge for the year	343,605	1,309	3,392	348,306
Balance as at 31 December 2017	2,047,025	27,981	9,358	2,084,364
Charge for the year	353,653	1,735	8,261	363,649
Balance as at 31 December 2018	2,400,678	29,716	17,619	2,448,013
Carrying amount as at 31 December 2018	795,897	6,041	56,727	858,665
Carrying amount as at 31 December 2017	1,108,483	5,707	64,988	1,179,178

CASA RAUDHA WOMEN HOME

Notes to the Financial Statements

Accounting policies and explanatory notes to the financial statements for the year ended 31 December 2018

5 Fixed deposits

	2018 \$	2017 \$
Fixed deposits	<u>2,750,230</u>	<u>2,451,363</u>

The fixed deposits yield fixed and bonus profit payments of 1.35% to 1.80% (2017: 0.5 % to 1.35%) per annum and with a maturity period of 6 to 12 months (2017: 6 to 12 months).

6 Other receivables and deposits

	2018 \$	2017 \$
Other receivables	207,471	242,395
Deposits	42,960	51,960
Prepayments	-	686
	<u>250,431</u>	<u>295,041</u>

7 Cash and cash equivalents

	2018 \$	2017 \$
Cash in hand	1,795	1,795
Cash at banks	121,128	326,789
Short-term deposits	959,675	778,659
	<u>1,082,598</u>	<u>1,107,243</u>

The short-term deposits yield fixed and bonus profit payments of 1.30% to 1.50% (2017: 0.20% to 1.10%) per annum and with a maturity period of 1 to 3 months (2017: 1 to 3 months).

8 Other payables and accruals

	2018 \$	2017 \$
Accruals and other payables	33,941	37,017
Interest income received in advance	27,139	14,120
Other creditor – Casa Raudha Limited	158,266	-
Other creditor – Fidyah	23,750	-
	<u>243,096</u>	<u>51,137</u>

CASA RAUDHA WOMEN HOME

Notes to the Financial Statements

Accounting policies and explanatory notes to the financial statements for the year ended 31 December 2018

9 Funds

	Unrestricted	Restricted funds				Total funds
		Zakat fund \$	Care & Share fund \$	Other funds \$	Total restricted funds \$	
Balance as at 1 January 2017	4,594,201	-	448,855	60,041	508,896	5,103,097
Prior year adjustment (Note 19)	237,572	-	(237,572)	-	(237,572)	-
Balance as at 1 January 2017, restated	4,831,773	-	211,283	60,041	271,324	5,103,097
Net income / (loss) for the year	143,137	5,985	(337,459)	66,928	(264,546)	(121,409)
Prior year adjustment (Note 19) – Transfer	(126,176)	-	126,176	-	126,176	-
Balance as at 31 December 2017, restated	4,848,734	5,985	-	126,969	132,954	4,981,688
Net income / (loss) for the year	(292,417)	(362)	-	9,919	9,557	(282,860)
Balance as at 31 December 2018	4,556,317	5,623	-	136,888	142,511	4,698,828

CASA RAUDHA WOMEN HOME

Notes to the Financial Statements

Accounting policies and explanatory notes to the financial statements for the year ended 31 December 2018

Unrestricted – General fund

Unrestricted general funds are expendable at the discretion of the management committee in furtherance of the Society's objects.

Restricted funds

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

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

Zakat fund

This represents obligatory contributions received from Muslims.

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

Building fund

The fund was raised to meet with the improvement works on the existing 4-storey building and to refurbish it with furniture and fittings in order to meet with Building Control Authority criteria and allow occupancy for the Society's beneficiaries.

Care and Share fund

The Care and Share fund is a matching grant of one dollar for every donation dollar raised by the centre provided by the Government in celebration of SG50 to build capabilities and capacities of the social service sector.

Other funds

This fund was established 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.

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

10 Transfers between funds

The cost of the leasehold improvements, which were funded by grants and donations received for the Building fund, were transferred to unrestricted – General fund upon completion of the leasehold improvements by end of the reporting periods. Depreciation relating to the leasehold improvements has been charged against the General fund to reduce the balance of the fund over the useful life of the leasehold improvements.

CASA RAUDHA WOMEN HOME

Notes to the Financial Statements

Accounting policies and explanatory notes to the financial statements for the year ended 31 December 2018

Based on the conditions specified in the Society's appeal letters to their donors, any balance remaining in the Building fund will subsequently be channelled to Unrestricted – General fund to support the Society's daily operations and its residents. This will be done once the total costs of the leasehold improvements had been finalised and agreed upon.

11 Related party transactions

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

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

Significant transactions with related parties:

	2018	2017
	\$	\$
Donations via CuRo	31,000	14,000
Commission and canvassing services	8,800	-
Expenses paid on behalf of Casa Raudha Limited	<u>799</u>	<u>1,095</u>

12 Key management personnel compensation

Key management personnel refers to the Manager of the Society whose spouse is a Management Committee member of the Society. Included in the staff salaries and related costs are the compensation of the key management personnel, as follows:

	2018	2017
	\$	\$
Short-term benefits		
- Staff salary and bonuses	103,920	91,911
- Telecommunication allowance	360	360
Defined contribution plans		
- Employer's CPF contribution	<u>12,240</u>	<u>12,633</u>
	<u>116,520</u>	<u>104,904</u>

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

	2018	2017
Remuneration band		
Between \$50,000 to \$100,000	-	1
Between \$100,001 to \$150,000	<u>1</u>	-

CASA RAUDHA WOMEN HOME

Notes to the Financial Statements

Accounting policies and explanatory notes to the financial statements for the year ended 31 December 2018

12 Employee benefits

	2018	2017
	\$	\$
Short-term benefits		
- Staff salary and bonuses	411,928	340,045
- Medical fees	1,411	964
	<hr/> 413,339	<hr/> 341,009
Defined contribution plans		
- Employer's CPF contribution	50,289	45,080
	<hr/> 463,628	<hr/> 386,089

13 Loans

During the financial year, no loans were given to any employee, management committee member or any other parties.

14 Tax-exempt receipts

During the financial year, the Society issued tax-exempt receipts for donations collected amounting to \$265,712 (2017: \$142,222).

15 Income tax

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

16 Operating lease commitments

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

	2018	2017
	\$	\$
Not later than one year	161,880	161,880
Later than one year but not later than 5 years	<hr/> 40,470	<hr/> 202,350

17 Donations/grants and sponsorship to other charities

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

CASA RAUDHA WOMEN HOME

Notes to the Financial Statements

Accounting policies and explanatory notes to the financial statements for the year ended 31 December 2018

18 Fund raising income and expenses

	2018 \$	2017 \$
Gross donations	140,494	111,438
Direct cost of fundraising expenses	<u>(31,689)</u>	<u>(24,525)</u>
Percentage of direct fundraising expenses over gross donations	<u>23%</u>	<u>22%</u>

19 Prior year adjustments

Retrospective restatement has been made to the prior year due to the Restricted Fund's expenses incurred in the financial year 2014 were taken up in the General Fund. The effects of this restatement on the prior year's financial statement are as follows:

Statement of financial position

	1 January 2017			1 January 2018		
	Previously Stated	Adjustment	As restated	Previously Stated	Adjustment	As restated
	\$	\$	\$	\$	\$	\$
General Fund	4,594,201	237,572	4,831,773	4,737,338	111,396	4,848,734
Restricted fund – Care and share fund	<u>448,855</u>	<u>(237,572)</u>	<u>211,283</u>	<u>111,396</u>	<u>(111,396)</u>	-

20 Contingent liability

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

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

21 Authorisation of financial statements

The financial statements of the Casa Raudha Women Home (the "Society") for the financial year ended 31 December 2018 were authorised for issue in accordance with a resolution of the Management Committee on 13th March 2019.

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Abdul Hadi Bin Mohamed Salleh
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Abd Rahman Zamawi
Abdul Rohim Bin Sarip
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Alima Banu D/O Mohd Ali Jinnah
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Sufi Suhail Muhammad
Suhami Salleh
Suparman Adam/Madiah Satari
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Tengku Mohd Fouzy
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The Wan Family
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Corporate/Institution

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ACRE
Asia Brokers Asset Managers Charity (S) Ltd
Association of Muslim Professionals (AMP)
Catholic Welfare Service
Certis CISCO Security
Clifford Chance
Community Foundation of Singapore
(Learning Access Foundation)
Event Business Management Pte Ltd
First State Investment
FM Noordin & Co Pte Ltd
Halijah Travels Pte Ltd
Lee Foundation
Lembaga Biasiswa Kenangan Maulud (LBKM)
Lembaga Pentadbir Masjid Abdul Aleem Siddique
Lembaga Pentadbir Masjid Al-Istiqfar
Lembaga Pentadbir Masjid Al-Islah
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