

**St. Joseph's Institution Junior
Parent-Teacher Association**

**Statement Of Income And Expenditure
For The Financial Year Ended 31 December 2025**

<u>Income</u>	Notes	<u>2025</u>	<u>2024</u>
		S\$	S\$
Membership Subscriptions		\$ 7,460	\$ 7,330
Donation	(2)	\$ 40	\$ -
Sales of PTA Tee-Shirts		\$ 10	\$ 540
Contribution for Children's Day		\$ 400	\$ -
Others		\$ 7	\$ -
Total Income		<u>\$ 7,917</u>	<u>\$ 7,870</u>

Less: Expenditure

Children's Day	(3)	\$ 5,070	\$ 4,621
Movie Night	(4)	\$ 770	\$ 800
Meeting Expenses	(5)	\$ 720	\$ 702
Other Expenses	(6)	\$ 51	\$ 75
Total Expenses		<u>\$ 6,610</u>	<u>\$ 6,197</u>
Net Profit or Deficit		<u>\$ 1,306</u>	<u>\$ 1,673</u>

**Statement Of Affairs
As at 31 December 2025**

	Notes	<u>2025</u>	<u>2024</u>
		S\$	S\$
Current Assets			
Cash and Bank Balances		\$ 25,751 ✓	\$ 27,759
Membership fees Not Receive But Due in 2025		420	-
Current Liabilities			
Membership fees Received for 2025		-	\$ 3,000
Payables		120 ✓	15
Current Net Assets		<u>\$ 26,051</u>	<u>\$ 24,745</u>
Accumulated Funds	(7)	<u>\$ 26,051</u>	<u>\$ 24,745</u>


Mr. Lawrence De Silva

President


Mr. Lim Seng Chong Terence

Hon. Treasurer


Ms. Irene Lee

Asst. Hon Treasurer

Notes to Accounts – 31 December 2025

(1) Significant Accounting Policies

These financial statements have been prepared under historical cost convention basis.

	<u>2025</u> S\$	<u>2024</u> S\$
(2) Donation		
Excess Membership Subscription Paid Donated to PTA	<u>40</u>	<u>-</u>
(3) Children's Day		
Gift	4,540	3,243
Magic Show	-	-
Snack Pack	-	1,160
Game's Stalls, Logistics & Prizes	<u>530</u>	<u>218</u>
	<u>5,070</u>	<u>4,621</u>
(4) Movie Night		
Popcorn & Other Snack	<u>770</u>	<u>800</u>
	<u>770</u>	<u>800</u>
(5) Meeting Expenses		
Refreshments for:		
- Annual General Meeting	594	545
- PTA Meetings	<u>126</u>	<u>157</u>
	<u>720</u>	<u>702</u>
(6) Other Expenses		
- Bank Charges	41	46
- MHA ROS Purchase Document	10	-
- Purchase of Receipt Books	-	29
	<u>51</u>	<u>75</u>
(7) Accumulated Funds		
Beginning of financial year	24,745	23,072
Net Profit/(Deficit) for the year	<u>1,306</u>	<u>1,673</u>
End of financial year	<u>26,051</u>	<u>24,745</u>

Auditors' Report

We have reviewed the financial statements of St Joseph's Institution Junior Parent-Teacher Association which comprises the Statement of Financial Position as at 31 December 2025, the Statement of Profit or Loss for the year then ended, and notes to the financial statements.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Company as at 31 December 2025 and of the financial performance for the year ended on that date.

Mr Adrian Kwan
Hon Auditor

Mr Keith Pang Qing Quan
Hon Auditor