CLA Global TS Public Accounting Corporation
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Presbyterian Community Services

(UEN: S75SS0022H)
(Registered under the Ministry of Education, Reg. No. S0002)
(Registered under the Societies Act 1966)
(Registered under the Charities Act 1994)

Statement by the Executive Board, Independent Auditor's Report and Financial Statements
For the Financial Year Ended 31 March 2026

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Presbyterian Community Services
(UEN: *S75SS0022H*)

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Statement by the Executive Board, Independent Auditor's Report and Financial Statements
For the financial year ended 31 March 2026

Contents

	Page
Statement by the Executive Board	1
Independent Auditor's Report	2
Statement of Financial Activities	6
Detailed Statement of Financial Activities	8
Statement of Financial Position	16
Statement of Changes in Funds	18

Presbyterian Community Services
(UEN: S75SS0022H)

Statement by the Executive Board
For the financial year ended 31 March 2026

The Executive Board is pleased to submit their Statement to the member of the Presbyterian Community Services (the "Society") together with the audited financial statements for the financial year ended 31 March 2026.

In the opinion of the Executive Board,

(a) the financial statements of the Society as set out on pages 6 to 69 are drawn up in accordance with the provisions of the Societies Act 1966 (the "Societies Act"), the Charities Act 1994 and related regulations (the "Charities Act and Regulations") and Charities Accounting Standard ("CAS") so as to give a true and fair view of the financial position of the Society as at 31 March 2026 and of the financial performance, changes in funds and cash flows of the Society for the financial year ended on that date; and

(b) 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.

The Executive Board, comprising the following, has on the date of this statement authorised these financial statements for issue.

Jonathan Kok Hei Mun	Chairman
Lim Chye Kee	Vice Chairman
Loh Pui Wah	Honorary Secretary
Gregory Ng Kai Woon	Honorary Treasurer
A/Prof. Thang Leng Leng	Committee Member
Lee Teck Meng	Committee Member
Sovann Giang	Committee Member
Tan Tong Aik	Committee Member
Alan Ng Miaw Peng	Committee Member
Kwan Chang Yew	Committee Member
Dr Loh Han Tong	Committee Member
Sherlyn Chan Geok Hoon	Committee Member

On behalf of the Executive Board,

Jonathan Kok

……..
Jonathan Kok Hei Mun
Chairman

Gregory Ng Kai Woon

……..
Gregory Ng Kai Woon
Honorary Treasurer

14 September 2026

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Independent Auditor's Report to the Members of
Presbyterian Community Services
For the financial year ended 31 March 2026

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Presbyterian Community Services (the "Society") which comprise the statement of financial position as at 31 March 2026, and the statement of financial activities, statement of changes in funds and statement of cash flows for the financial year then ended, and notes to the financial statements, including material accounting policy information.

In our opinion, the accompanying financial statements are properly drawn up in accordance with the provisions of the Societies Act 1966 (the "Societies Act"), the Charities Act 1994 and other relevant regulations (the "Charities Act and Regulations") and Charities Accounting Standard in Singapore ("CAS") so as to give a true and fair view of the state of affairs of the Society as at 31 March 2026, and of the income and expenditure, changes in funds 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 *Auditor's 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 audits 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.

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Independent Auditor's Report to the Members of
Presbyterian Community Services (continued)
For the financial year ended 31 March 2026

Other Information

Management is responsible for the other information. The other information refers to the "Statement by the Executive Board" set out on page 1.

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.

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

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with the provisions of the Societies Act, the Charities Act and Regulations and CAS, and for such internal control as the management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Those charged with governance are responsible for overseeing the Society'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.

Independent Auditor's Report to the Members of
Presbyterian Community Services (continued)
For the financial year ended 31 March 2026

Auditor's Responsibilities for the Audit of the Financial Statements (continued)

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.

- 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.

- 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 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 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 Society 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.

Report on Other Legal and Regulatory Requirements

In our opinion,

(a) the accounting and other records required to be kept by the Society have been properly kept in accordance with the provisions of the Societies regulations enacted under the Societies Act, the Charities Act and Regulations; and

(b) the fund raising appeals held during the financial year ended 31 March 2026 have been carried out in accordance with Regulation 6 of the Societies Regulations issued under the Societies Act and proper accounts and other records have been kept of the fund-raising appeal.

Independent Auditor's Report to the Members of
Presbyterian Community Services (continued)
For the financial year ended 31 March 2026

Report on Other Legal and Regulatory Requirements (continued)

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

(a) the Society 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 Society has not complied with the requirements of Regulation 15 of the Charities (Institutions of a Public Character) Regulations.

The engagement director on the audit resulting in this independent auditor's report is Lim Ju May.

CLA Global TS

CLA Global TS Public Accounting Corporation
Public Accountants and Chartered Accountants

Singapore

14 September 2026

Presbyterian Community Services
(UEN: S75SS0022H)

Statement of Financial Activities
For the financial year ended 31 March 2026

	Note	General funds S$	Designated funds S$	Restricted funds S$	Total funds S$
2026					
INCOME					
Income from generated funds:					
Voluntary income					
Donations		1,981,912	700	38,115	2,020,727
Activities for generating funds					
Fund-raising income	5	671,265	-	-	671,265
Investment income					
Interest income		477	31,694	169,031	201,202
		2,653,654	32,394	207,146	2,893,194
Income from charitable activities		902,904	7,652	31,742,586	32,653,142
Other income		161,947	-	259,452	421,399
		3,718,505	40,046	32,209,184	35,967,735
LESS: EXPENDITURE					
Costs of generating funds		162,284	18	14	162,316
Charitable activities		4,953,516	25,544	28,178,789	33,157,849
Governance costs		68,798	-	96,142	164,940
Other expenditure		1,189	148	2,942	4,279
Total Expenditure		5,185,787	25,710	28,277,887	33,489,384
Allocation of overhead (income)/ expenses		(3,542,916)	3,321	3,539,595	-
Net income for the year		2,075,634	11,015	391,702	2,478,351

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

Presbyterian Community Services
(UEN: S75SS0022H)

Statement of Financial Activities
For the financial year ended 31 March 2026

	Note	General funds S$	Designated funds S$	Restricted funds S$	Total funds S$
2025					
INCOME					
Income from generated funds:					
Voluntary income					
Donations		2,582,377	282,308	391,331	3,256,016
Activities for generating funds					
Fund-raising income	5	185,964	-	-	185,964
Investment income					
Interest income		33,959	52,810	136,189	222,958
		2,802,300	335,118	527,520	3,664,938
Income from charitable activities		449,981	-	31,013,636	31,463,617
Other income		3,961,225	-	565,802	4,527,027
Total Income		7,213,506	335,118	32,106,958	39,655,582
LESS: EXPENDITURE					
Costs of generating funds		42,877	-	-	42,877
Charitable activities		4,670,720	17,886	26,770,902	31,459,508
Governance costs		169,410	6	1,579,051	1,748,467
Other expenditure		2,462	-	2,961	5,423
Total Expenditure		4,885,469	17,892	28,352,914	33,256,275
Net income for the year		2,328,037	317,226	3,754,044	6,399,307

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

Presbyterian Community Services
(UEN: S75SS0022H)

Detailed Statement of Financial Activities
For the financial year ended 31 March 2026

	Note	General Funds		Designated Funds		Restricted Funds		Total Funds	
		PCS	Partners	PCS	Partner	PCS	Partner	PCS	Partners
		S$	S$	S$	S$	S$	S$	S$	S$
2026									
INCOME									
Income from generating funds									
Voluntary income									
Donations									
- Tax exempt	4	845,410	560,918	700	-	2,786	-	848,896	560,918
- Non tax exempt		282,015	293,569	-	-	16,037	19,292	298,052	312,861
		1,127,425	854,487	700	-	18,823	19,292	1,146,948	873,779
Activities for generating funds									
Fund-raising income	5	361,050	310,215	-	-	-	-	361,050	310,215
Investment income									
Bank Interest		316	161	31,694	-	73	168,958	32,083	169,119
Income from charitable activities									
Contribution service fee		219,650	-	-	-	-	-	219,650	-
Enrichment Fees		-	27,970	-	-	-	-	-	27,970
ECAT Programme Fees		-	-	-	-	22,137	-	22,137	-
EFR grant		145,350	-	-	-	-	-	145,350	-
Government grant - other		235,508	229,800	-	-	79,414	2,598,608	314,922	2,828,408
Home care fees		-	7,844	-	-	-	-	-	7,844
MOE grant		-	-	-	-	-	18,860,751	-	18,860,751
MOH grant		(100)	-	-	-	7,059,292	-	7,059,192	-
MSF grant		-	-	-	-	421,210	2,231,487	421,210	2,231,487
Seminar fees		36,882	-	-	-	-	-	36,882	-
SG Enable Funding		-	-	-	-	13,720	-	13,720	-
School fees		-	-	-	-	-	224,308	-	224,308
Student care fees		-	-	-	-	231,659	-	231,659	-
STEP fees		-	-	1,212	-	-	-	1,212	-
Amortisation of deferred income		-	-	6,440	-	-	-	6,440	-
		637,290	265,614	7,652	-	7,827,432	23,915,154	8,472,374	24,180,768

Presbyterian Community Services
(UEN: S75SS0022H)

Detailed Statement of Financial Activities
For the financial year ended 31 March 2026

	Note	General Funds PCS S$	General Funds Partners S$	Designated Funds PCS S$	Designated Funds Partner S$	Restricted Funds PCS S$	Restricted Funds Partner S$	Total Funds PCS S$	Total Funds Partners S$
2026 (continued)									
Other Income									
Administrative fees		89,981	-	-	-	-	-	89,981	-
Gain on disposal of equipment		-	-	-	-	2,500	-	2,500	-
Insurance claim		-	-	-	-	400	-	400	-
Miscellaneous income		22,242	441	-	-	6,992	155,611	29,234	156,052
Sales of handicraft		107	-	-	-	-	-	107	-
Wage credit scheme		48,839	337	-	-	93,949	-	142,788	337
		161,169	778	-	-	103,841	155,611	265,010	156,389
TOTAL INCOME		2,287,250	1,431,255	40,046	-	7,950,169	24,259,015	10,277,465	25,690,270
EXPENDITURE									
Cost of generating voluntary income									
Donation expenses		28,862	13,187	18	-	14	-	28,894	13,187
Fund-raising expenses	5	83,021	37,214	-	-	-	-	83,021	37,214
		111,883	50,401	18	-	14	-	111,915	50,401
Charitable Activities									
Administrative expenses		-	9,981	-	-	-	80,292	-	90,273
Amortisation of intangibles	10	171,167	-	-	-	-	39,975	171,167	39,975
Advertising and publicity		23,588	-	-	-	57	25,525	23,645	25,525
Books		24	2,322	-	-	-	(6,410)	24	(4,088)
Allied locum services		-	-	-	-	-	158,010	-	158,010
Cost of handicraft		5,266	-	-	-	-	-	5,266	-
Depreciation	9	413,205	63,402	6,440	-	111,559	608,372	531,204	671,774
Disbursement to needy		-	-	19,050	-	-	-	19,050	-
Fee subsidy		2,027	-	-	-	-	-	2,027	-
Food and provisions		7	-	48	-	624,548	94,832	624,603	94,832
General expenses		40,228	185	-	-	23,648	13,966	63,876	14,151
General insurance		8,048	157	-	-	9,530	22,836	17,578	22,993
Gift and offering		2,671	261	-	-	398	5,390	3,069	5,651
Graduation expenses		-	3,000	-	-	-	-	-	3,000

	Note	General Funds		Designated Funds		Restricted Funds		Total Funds	
		PCS S$	Partner S$	PCS S$	Partner S$	PCS S$	Partner S$	PCS S$	Partner S$
2026 (continued)									
EXPENDITURE (continued)									
Charitable Activities (continued)									
GUI expenses		-	-	-	-	278,298	-	278,298	-
License and subscriptions		100,260	-	-	-	70,947	87,377	171,207	87,377
Medical expenses		-	30	-	-	-	10,751	-	10,781
Medical supplies		39	20	-	-	2,912	1,192	2,951	1,212
Membership and subscriptions		2,143	-	-	-	4,191	3,238	6,334	3,238
Non-Capitalised assets		-	-	-	-	-	75,408	-	75,408
OJT attachment		1,643	-	-	-	-	-	1,643	-
Postage and courier		837	-	-	-	246	719	1,083	719
Printing and stationery		3,133	473	-	-	11,759	67,384	14,892	67,857
Professional services fee		90,499	-	-	-	7,683	116,215	98,182	116,215
Program Expenses		2,864	61,243	-	-	82,177	660,085	85,041	721,328
Provision for unutilised leaves		-	(1,296)	-	-	-	(19,602)	-	(20,898)
Refreshments		1,534	-	6	-	402	9,682	1,942	9,682
Rental and conservancy		325,651	3,764	-	-	235,447	2,261,640	561,098	2,265,404
Rental of copier		7,025	416	-	-	9,621	7,003	16,646	7,419
Rental of equipment		830	-	-	-	-	146,952	830	146,952
Repairs and maintenance		20,289	7,345	-	-	170,112	368,063	190,401	375,408
Staff salaries and bonuses		2,490,265	224,866	-	-	3,614,640	11,627,464	6,104,905	11,852,330
CPF and SDF		328,956	27,515	-	-	419,369	1,753,301	748,325	1,780,816
Foreign workers levy		-	-	-	-	174,788	112,444	174,788	112,444
Part time wages		-	-	-	-	-	119,225	-	119,225
School functions/ activities		-	-	-	-	-	30,187	-	30,187
School program and teaching resources		-	-	-	-	-	60,451	-	60,451
Student ICT devices		-	-	-	-	-	7,000	-	7,000
Client/ student subsidy		-	-	-	-	49,683	943,875	49,683	943,875
Secondment cost		294,919	-	-	-	-	1,353,834	294,919	1,353,834
Security guard services		-	-	-	-	-	104,540	-	104,540
Seminars		19,248	-	-	-	-	-	19,248	-
Small value assets		19,017	295	-	-	14,024	5,596	33,041	5,891
Staff insurance		40,704	-	-	-	125,362	99,401	166,066	99,401
Staff recruitment		7,534	-	-	-	10,554	36,851	18,088	36,851

Presbyterian Community Services
(UEN: S75SS0022H)

Detailed Statement of Financial Activities
For the financial year ended 31 March 2026

	Note	General Funds		Designated Funds		Restricted Funds		Total Funds	
		PCS S$	Partner S$	PCS S$	Partner S$	PCS S$	Partner S$	PCS S$	Partner S$
2026 (continued)									
EXPENDITURE (continued)									
Charitable Activities (continued)									
Staff training		22,813	-	-	-	7,860	103,579	30,673	103,579
Staff welfare		19,260	18,071	-	-	138,536	157,502	157,796	175,573
Stamp duty		-	87	-	-	-	64	-	151
Teaching materials		-	-	-	-	-	-	-	-
Telecommunication		5,206	807	-	-	15,944	22,169	21,150	22,976
Toiletries		2,061	60	-	-	1,386	4,814	3,447	4,874
Client transport expenses		-	-	-	-	114,409	17,562	114,409	17,562
Travelling and transport		15,654	3,541	-	-	7,141	8,263	22,795	11,804
Upkeep of motor vehicle		74	6,738	-	-	115,918	-	115,992	6,738
Volunteer development and appreciation		11,737	-	-	-	8,499	-	20,236	-
Water and electricity		16,010	3,797	-	-	80,290	229,834	96,300	233,631
		4,516,436	437,080	25,544	-	6,541,938	21,636,851	11,083,918	22,073,931
Governance Cost									
Audit fee		29,431	11,159	-	-	42,332	34,900	71,763	46,059
Fine and penalty		250	-	-	-	-	-	250	-
GST Expenses		-	-	-	-	-	15,709	-	15,709
Bad debts		-	-	-	-	2,539	-	2,539	-
Loss on disposal of property, plant and equipment		1,825	-	-	-	662	-	2,487	-
Property tax		26,133	-	-	-	-	-	26,133	-
		57,639	11,159	-	-	45,533	50,609	103,172	61,768
Other Cost									
Bank charges		1,187	2	148	-	378	1,821	1,713	1,823
Loss on exchange		-	-			-	743		743
		1,187	2	148	-	378	2,564	1,713	2,566
TOTAL EXPENDITURE		4,687,145	498,642	25,710	-	6,587,863	21,690,024	11,300,718	22,188,666
Allocation of overhead expenses	19	(3,542,916)	-	3,321	-	3,539,595	-	-	-
Net income/ (expenditure)		1,143,021	932,613	11,015	-	(2,177,289)	2,568,991	(1,023,253)	3,501,604

Presbyterian Community Services
(UEN: S75SS0022H)

Detailed Statement of Financial Activities
For the financial year ended 31 March 2026

	Note	General Funds PCS S$	General Funds Partners S$	Designated Funds PCS S$	Designated Funds Partner S$	Restricted Funds PCS S$	Restricted Funds Partner S$	Total Funds PCS S$	Total Funds Partners S$
2025									
INCOME									
Income from generating funds									
Voluntary income									
Donations									
- Tax exempt	4	754,672	416,186	49,372	-	11,083	28,031	815,127	444,217
- Non tax exempt		782,147	629,372	232,936	-	79,077	273,140	1,094,160	902,512
		1,536,819	1,045,558	282,308	-	90,160	301,171	1,909,287	1,346,729
Activities for generating funds									
Fund-raising income	5	-	185,964	-	-	-	-	-	185,964
Investment income									
Bank Interest		33,959	-	52,810	-	-	136,189	86,769	136,189
Income from charitable activities									
Contribution service fee		47,312	-	-	-	-	-	47,312	-
Enrichment Fees		5,052	47,094	-	-	-	-	5,052	47,094
ECAT Programme Fees		-	-	-	-	42,450	-	42,450	-
EFR grant		-	-	-	-	-	-	-	-
Government grant - other		109,439	50,876	-	-	11,792	2,621,578	121,231	2,672,454
Home care fees		-	6,789	-	-	-	-	-	6,789
MOE grant		-	-	-	-	-	17,267,736	-	17,267,736
MOH grant		-	-	-	-	7,522,227	-	7,522,227	-
MSF grant		2,242	-	-	-	734,343	2,259,529	736,585	2,259,529
Seminar fees		26,600	-	-	-	-	-	26,600	-
SG Enable Funding		10,000	-	-	-	127,954	-	137,954	-
Student care fees		144,577	-	-	-	-	185,331	144,577	185,331
School fees		-	-	-	-	237,009	-	237,009	-
STEP fees		-	-	-	-	3,687	-	3,687	-
		345,222	104,759	-	-	8,679,462	22,334,174	9,024,684	22,438,933

Presbyterian Community Services
(UEN: S75SS0022H)

Detailed Statement of Financial Activities
For the financial year ended 31 March 2026

	Note	General Funds		Designated Funds		Restricted Funds		Total Funds	
		PCS	Partners	PCS	Partner	PCS	Partner	PCS	Partners
		S$	S$	S$	S$	S$	S$	S$	S$
2025 (continued)									
Other Income									
Administrative fees		26,636	-	-	-	-	-	26,636	-
Bank interest received		-	154	-	-	115	-	115	154
Gain on disposal of equipment		-	30	-	-	-	-	-	30
Miscellaneous income		15,289	5,111	-	-	15,155	121,246	30,444	126,357
Overhead charges		3,744,418	-	-	-	-	-	3,744,418	-
Sales of handicraft		2,374	-	-	-	-	-	2,374	-
Senior employment credit		-	-	-	-	-	2,530	-	2,530
Wage credit scheme		139,046	27,852	-	-	187,958	238,798	327,004	266,650
Uniforms and Misc. charges		315	-	-	-	-	-	315	-
		3,928,078	33,147	-	-	203,228	362,574	4,131,306	395,721
TOTAL INCOME		5,844,078	1,369,428	335,118	-	8,972,850	23,134,108	15,152,046	24,503,536
EXPENDITURE									
Cost of generating voluntary income									
Donation expenses		-	5,348	-	-	-	-	-	5,348
Fund-raising expenses	5	-	37,529	-	-	-	-	-	37,529
		-	42,877	-	-	-	-	-	42,877
Charitable Activities									
Active Ageing programme		-	-	-	-	20,225	-	20,225	-
Administrative expenses		-	151,750	-	-	276	25,945	276	177,695
Amortisation of intangible assets	10	-	22,048	-	-	-	39,975	-	62,023
Advertising and publicity		60,266	1,030	-	-	181	300	60,447	1,330
Allied locum services		-	-	-	-	-	142,328	-	142,328
Books		96	-	-	-	488	1,615	584	1,615
Children gifts		235	-	-	-	-	-	235	-
Client welfare		-	-	-	-	-	840,731	-	840,731
Client transport expenses		-	-	-	-	56,178	15,163	56,178	15,163
Curriculum expenses		40	-	-	-	122	15,073	162	15,073
Cost of handicraft		3,005	-	-	-	-	-	3,005	-
Community relations		-	-	-	-	-	691	-	691
Depreciation	9	321,861	44,130	-	-	95,188	36,091	417,049	80,221
Disbursement to needy		-	-	11,700	-	-	-	11,700	-

Presbyterian Community Services
(UEN: S75SS0022H)

Detailed Statement of Financial Activities
For the financial year ended 31 March 2026

		General Funds		Designated Funds		Restricted Funds		Total Funds	
2025 (continued)	**Note**	**PCS**	**Partners**	**PCS**	**Partner**	**PCS**	**Partner**	**PCS**	**Partners**
EXPENDITURE		**S$**	**S$**	**S$**	**S$**	**S$**	**S$**	**S$**	**S$**
Charitable Activities (continued)									
Donation expenses		71,745	4,354	1,074	-	82	-	72,901	4,354
Donation to a related party		500,000	-	-	-	-	-	500,000	-
Fee subsidy		-	18,310	-	-	55,609	-	55,609	18,310
Food and provision		5,933	-	-	-	618,978	104,969	624,911	104,969
General expenses		27,990	47	-	-	5,358	1,820	33,348	1,867
General insurance		5,393	251	-	-	10,137	33,787	15,530	34,038
Gift and offering		424	70	-	-	1,655	3,137	2,079	3,207
Graduation expenses		-	-	-	-	1,817	4,688	1,817	4,688
GUI expenses		-	-	-	-	123,021	-	123,021	-
Insurance – students		-	-	-	-	208	3,478	208	3,478
License and subscriptions		48,880	-	-	-	68,235	73,719	117,115	73,719
Medical expenses		79	340	-	-	81	3,036	160	3,376
Medical supplies		-	-	-	-	4,287	526	4,287	526
Membership and subscriptions		1,048	-	-	-	2,708	2,130	3,756	2,130
Newspaper and periodicals		-	-	-	-	4,896	-	4,896	-
Non-Capitalised assets		-	-	-	-	-	40,050	-	40,050
OJT attachment		135	-	-	-	-	-	135	-
Overhead charges		165,641	-	5,112	-	3,573,665	-	3,744,418	-
Postage and courier		2,994	-	-	-	251	424	3,245	424
Printing and stationery		7,501	998	-	-	12,424	73,116	19,925	74,114
Professional services fee		74,846	-	-	-	215	105,181	75,061	105,181
Program Expenses		12,331	76,300	-	-	140,135	-	152,466	76,300
Provision for unutilised leaves		900	(4,943)	-	-	(47,001)	33,520	(46,101)	28,577
Recreation activities		-	-	-	-	2,100	737	2,100	737
Refreshments		1,999	58	-	-	1,031	94	3,030	152
Rental and conservancy		138,059	3,952	-	-	166,380	2,257,932	304,439	2,261,884
Rental of copier		7,917	-	-	-	14,178	5,241	22,095	5,241
Rental of equipment		929	-	-	-	53,716	132,271	54,645	132,271
Repairs and maintenance		14,839	6,108	-	-	42,611	303,492	57,450	309,600
Staff salaries and bonuses		2,172,753	80,855	-	-	3,272,957	10,182,131	5,445,710	10,262,986
CPF and SDF		288,302	8,760	-	-	368,514	1,340,998	656,816	1,349,758
Foreign workers levy		-	-	-	-	209,428	106,316	209,428	106,316
Part-time wages		-	-	-	-	31,554	-	31,554	-
School functions/ activities		-	-	-	-	-	19,897	-	19,897
School program and teaching resources		-	-	-	-	-	598,068	-	598,068
Secondment cost		160,054	-	-	-	-	-	160,054	-

Presbyterian Community Services
(UEN: S75SS0022H)

Detailed Statement of Financial Activities
For the financial year ended 31 March 2026

	Note	General Funds		Designated Funds		Restricted Funds		Total Funds	
		PS	Partner	PCS	Partner	PCS	Partner	PCS	Partner
2025 (continued)		S$	S$	S$	S$	S$	S$	S$	S$
EXPENDITURE									
Charitable Activities (continued)									
Security guard services		-	-	-	-	-	106,301	-	106,301
Seminars		10,508	-	-	-	557	3,074	11,065	3,074
Small value assets		3,987	36	-	-	49,777	63,105	53,764	63,141
Staff insurance		32,942	-	-	-	76,395	31,646	109,337	31,646
Staff recruitment		35,562	-	-	-	47,313	21,313	82,875	21,313
Staff training		4,379	-	-	-	136,363	177,091	140,742	177,091
Staff welfare		18,202	290	-	-	40,383	750	58,585	1,040
Stamp duty		749	-	-	-	517	13,092	1,266	13,092
Student ICT devices		-	-	-	-	-	12,074	-	12,074
Teaching materials		-	2,744	-	-	-	-	-	2,744
Telecommunication		7,280	288	-	-	27,490	7,470	34,770	7,758
Toiletries		1,278	49	-	-	7,224	8,529	8,502	8,578
Travelling and transport		5,287	328	-	-	30,124	-	35,411	328
Upkeep of motor vehicle		-	7,030	-	-	135,049	-	135,049	7,030
Volunteer development and appreciation		4,736	3,686	-	-	10,612	-	15,348	3,686
Water and electricity		17,469	3,277	-	-	71,280	232,815	88,749	236,092
		4,238,574	432,146	17,886	-	9,544,972	17,225,930	13,801,432	17,658,076
Governance Cost									
Assets written off		1,768	-	-	-	78	-	1,846	-
Audit fee		35,623	9,241	-	-	50,517	33,482	86,140	42,723
Bank charges		-	-	6	-	59	-	65	-
GST Expenses		-	-	-	-	-	27,401	-	27,401
Professional fees		-	-	-	-	-	60,691	-	60,691
Property tax		107,615	-	-	-	-	-	107,615	-
Salaries, bonus, CPF & SDL		-	15,163	-	-	-	1,406,823	-	1,421,986
		145,006	24,404	6	-	50,654	1,528,397	195,666	1,552,801
Other Cost									
Bank charges		2,391	71	-	-	345	2,066	2,736	2,137
Loss on exchange		-	-	-	-	-	550	-	550
		2,391	71	-	-	345	2,616	2,736	2,687
TOTAL EXPENDITURE		4,385,971	499,498	17,892	-	9,595,971	18,756,943	13,999,834	19,256,441
Net income/(expenditure)		1,458,107	869,930	317,226	-	(623,121)	4,377,165	1,152,212	5,247,095

Presbyterian Community Services
(UEN: S75SS0022H)

Statement of Financial Position
As at 31 March 2026

	Note	2026 S$	2025 S$
ASSETS			
Current assets			
Cash and cash equivalents	6	27,894,001	28,288,842
Fixed deposits	7	12,859,290	7,620,454
Other receivables	8	5,069,301	5,576,259
		45,822,592	41,485,555
Non-current assets			
Property, plant and equipment	9	10,467,194	10,965,946
Intangible assets	10	444,131	106,641
		10,911,325	11,072,587
Total assets		56,733,917	52,558,142
LIABILITIES			
Current liabilities			
Other payables	11a	5,252,578	4,995,993
Deferred grant income	11b	1,347,276	-
		6,599,854	4,995,993
NET ASSETS		50,134,063	47,562,149
FUNDS			
Unrestricted funds			
General funds		21,549,241	17,514,476
Designated funds			
- Asset Capitalisation Fund		319,436	225,873
- Emergency Relief Fund		144,695	163,813
- Integrated Programme Fund		528,545	507,953
- Senior Welfare Fund		2,122,252	2,110,508
- Chaplaincy Fund		36,960	37,000
- Social Enterprise Fund		4,000	4,000
- CareAbilities Programme		1,158	-
- AAC-On-Wheels		(3,321)	-
		3,153,725	3,049,147
Total unrestricted funds	12	24,702,966	20,563,623

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

Presbyterian Community Services
(UEN: S75SS0022H)

Statement of Financial Position
As at 31 March 2026

	Note	2026 S$	2025 S$
Restricted funds			
- Building Funds	14	9,366,236	100,175
- Capital Funds		76,909	(1,898)
- Care and Share Fund		1,040,270	1,040,270
- Community Silver Trust ("CST") Matching Grant Fund		323,847	329,427
- AAC on Wheels		72,750	-
- Cyclical Maintenance Fund		1,817,721	1,817,721
- EdCAT Fund		(426,022)	(285,791)
- Educarer Aide Training (ECAT)		(903,114)	(670,972)
- Our Kitchen Programme Fund		(56,009)	54,775
- MSF Fund – Capital fund		746,115	746,115
- MSF Fund – Gladiolus Place		(1,152,638)	(445,571)
- Silver Volunteer Grant Fund		(13,396)	13,396
- Temasek Care Grant		6,653	6,653
- VCF Innovation and Productivity Fund		(9,641)	-
- Special Transition & Engagement Programme (STE)		4,427	4,867
- Special Student Care @ GOS		(592,611)	(271,760)
- Senior Services		(3,469,231)	(26,420)
- MOE and NCSS funding for total operating expenditures under GOS		14,040,950	20,852,249
- MOE Ring-fenced Performance Bonus under GOS		784,732	208,034
- MOE Special purpose funds under Grace Orchard School		126,596	187,509
- Others under Grace Orchard School		3,646,553	3,339,747
Total restricted funds	13	25,431,097	26,998,526
TOTAL FUNDS		50,134,063	47,562,149

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