

Annex A: Summary Table Template for Independent Schools

ACS(INDEPENDENT)	Endowment Fund		Capital Reserve		School Upgrading Works Fund		Other Donations Fund (*)	
	FY25 (\$)	FY24 (\$)	FY25 (\$)	FY24 (\$)	FY25 (\$)	FY24 (\$)	FY25 (\$)	FY24 (\$)
Income:								
Donations/Sponsorships	-	5		-	146,002	96,646	210,786	181,745
Interests Income	67	1,038		-	124	124	124	5,565
Others	184,242	149,413		-	-	-		-
Total income	184,309	150,456	-	-	146,126	96,770	210,910	187,310
Expense:								
Direct Charitable Activities expenses	6,884	5,617		-	-	-	349,126	195,371
Fundraising expenses	-	-		-	-	-	-	-
Depreciation	-	-	954,952	906,399		-	-	-
Others	66	66	30,941	13,892	180,445	210,001	-	-
Total Expense	6,950	5,683	985,893	920,291	180,445	210,001	349,126	195,371
Surplus/(Deficit)	177,359	144,773	(985,893)	(920,291)	(34,319)	(113,231)	(138,216)	(8,061)
Fund opening balance	3,551,400	3,406,627	2,689,447	2,481,653	925,061	1,251,375	2,566,974	2,575,035
Funds Transfer (if any)	-	-	1,917,614	1,128,085	(13,532)	(213,083)	(189,646)	-
Fund closing balance	3,728,759	3,551,400	3,621,168	2,689,447	877,210	925,061	2,239,112	2,566,974

Compare to SOFP	3,728,759	3,551,400	3,621,168	2,689,447	877,210	925,061	2,239,112	2,566,974
Diff	-	-	-	-	-	-	(0)	(0)

	FY25	FY24
Misellaneous Funds (note 13 total)	2,241,868	2,683,654
Less : MEP (note 13)	(2,756)	(2,287)
Less : Life Science fund (note 13)	-	(33,363)
Add: Life Science fund (FY24 note 14)	-	33,363
Less : CCA Funds (note 13)	0	(253,542)
Add: Club fund (FY24 note 14)	(0)	139,149
Total	2,239,112	2,566,974

Other Donations Fund (FY25) * :

This comprises the following in Note13 :

Life Science Fund
School Entrepreneurship Fund
Board Support Fund
ACS Foundation Fund
Scholarship and Bursary Fund
Other Scholarship Funds
Club Fund (included within CCA Funds)
Student Welfare Fund