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Liquidity Management

ABC Foundation's financial assets available within one year of the balance sheet date for general expenditures are as follows:

Cash and cash equivalents	\$47,130
Investments for current use	65,600
Contributions receivable (current), less pledges designated by the donor for capital additions of \$45,000	100,000
Total	\$212,730

The current contributions receivable of \$145,000 consist of \$45,000 restricted by the donor for capital additions. The remaining \$100,000 of contributions receivable are subject to an implied time restriction, but are expected to be collected within one year. The Foundation has a goal to maintain cash and short-term investment balances on hand to meet 60 days of ordinary business expenses (exclusive of depreciation), which are on average \$104,000. The Foundation has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. As part of its liquidity management, the Foundation invests excess cash in certificates of deposit, short-term treasury instruments, and other cash equivalents.

The Foundation's endowment investments consist of donor-restricted endowments and a quasi-endowment of \$1,000,000. Income from donor-restricted endowments is restricted and not available for general expenditures. Although the Foundation does not intend to spend from its quasi-endowment, other than investment income appropriated for general expenditures, amounts from the quasi-endowment could be made available if necessary. In addition, the Foundation has committed lines of credit totaling \$100,000, which can be drawn upon in the event of an unforeseen liquidity need.

Expense Disclosures

Fiscal year 2018 expenses by both function and nature:

	Program Services			Supporting Services		Total
	Program A	Program B	Program C	Fundraising	Management and General	
Salaries and benefits	\$115,200	\$110,590	\$91,580	\$50,200	\$ 86,850	\$454,420
Supplies	2,500	6,000	12,000	1,000	3,650	25,150
Professional fees	25,090	—	—	15,020	20,020	60,130
Depreciation	16,500	17,500	9,300	12,500	9,200	65,000
Interest	13,960	14,810	7,870	10,580	7,780	55,000
Total	\$173,250	\$148,900	\$120,750	\$89,300	\$127,500	\$659,700

Some categories of expense are attributable to more than one activity and require allocation, applied on a consistent basis. Depreciation and (mortgage) interest are allocated on the basis of square footage. Salaries and benefits are allocated on the basis of employee time records. Other expenses are assigned directly to specific activities as expenditures are made.



Shipping central

In Singapore for Sibcon with time to kill? Eytan Ulriel provides the inside low down

Head to the Robertson Quay area and start your day with breakfast at one of Singapore's hippest cafes: Kith Cafe - hands down best coffee in town, or Epicurious - green eggs and ham, oddly delicious (both on Robertson Quay), or Baker & Cook (nearby on Martin Road) who make pastries to die for. Then stroll along the Singapore river, from Robertson Quay to the city (about 3 km). Along the way you'll pass Clarke Quay, the Singapore parliament and civic district, and Boat Quay, with spectacular views of Singapore's skyline. Criss-cross the river at various bridges and make sure to see the bronze sculptures that dot the riverfront along the way.

For a touch of culture, pop into the Asian Civilisation Museum at Esplanade Place, where you'll find a stunning museum in an equally stunning setting. The museum often has excellent temporary exhibitions.

Next up: time to shop. Singapore is a land of shopping malls, so why wouldn't you have a quick wander through the best one? Cab to the Ion on Orchard Road. The top floors are wall-to-wall designer brand names; you'll find cooler, funkier stores in the basement levels. Remember most stores don't open until 11am. If you are up for it, stroll along Orchard Road and check out some of the other malls - the section from Ion to Paragon Mall is best.

By now you should be hungry again, so make like a local and head to a hawker stall, which is where Singaporeans get most of their daily sustenance. The Opera Food Court at Ion is a bustling yet gentle introduction to eating Singapore style. Try local favourites like Hainan chicken rice, laksa (spicy curry noodles and seafood soup) or Singapore chilli crab. For real

local flavour try coffee si - strong brewed coffee with condensed milk, and a serving of kaya toast (a green jam, made of pandan leaf, egg yolk and sugar - sinfully delicious). Finish with a deep-fried dough-ball 'butterfly', and your local dining credentials are assured.

A short cab ride from Orchard Road is the Singapore Flyer (pictured), one of the world's largest observation wheels. A full cycle takes thirty minutes. Yes, it is cheesy and touristy, but it's world-class, and the views along the way give a real sense of the modern miracle that is Singapore. For the truly adventurous, visit Renko Fish Spa in the mall beneath the flyer. Plunge your feet and lower-legs into tubs of water and watch small fish nibble the dead skin away. It might sound gross, but it is a completely unique sensory sensation (a cross between massage, static-shock and tickling), and your feet will be smoother than a baby's bottom when you are done. You can also get an excellent reflexology foot-massage or shoulder rub as well.

Singapore's latest gob-stopping attraction - the Gardens by the Bay - is a short cab ride from the Flyer, and is absolutely worth the hype. Here you will see flowers and plants galore, spectacularly displayed in giant greenhouses, complete with indoor mountains and waterfalls. Don't miss the Supertrees, a grove of massive tree-like structures covered in flora of the world. Once you're all flowered out, cross the bridge and head to the Marina Bay Sands Hotel. Its tri-towers are an architectural marvel. Buy a ticket and ride the elevator up to the Skypark. Views are sublime, and the world's most spectacular infinity swimming pool, 58 floors up, is something to behold. A cocktail up in the sky, or a meal at the ultra trendy Ku De Ta restaurant, will be the perfect way to end your day.

AR Section 300
Compilation Reports on Financial Statements
Included in Certain Prescribed Forms

have done, unless otherwise indicated.
December 1981
Source: SSARS No. 2; SSARS No. 3; SSARS No. 7; SSARS No. 15; SSARS No. 17
The requirements of section 300, Compilation of Financial Statements, and section 301, Reporting on Compilation Financial Statements, are applied to those for standard financial statements of a nonpublic entity included in a prescribed form. This section provides reporting guidance when the practitioner is engaged to compile financial statements included in a prescribed form and the prescribed form or related instructions call for departures from the applicable reporting framework for questioning a nonpublic entity's compliance with applicable financial reporting framework. This section also provides additional guidance applicable to reporting on financial statements included in a prescribed form. Paragraphs amended effective for compilations and reports of financial statements for periods ending on or after December 15, 2004, by Statement on Standards for Accounting and Review Services (SSARS) No. 11, Paragraph revised, December 2015, to reflect conforming changes necessary due to the issuance of SSARS No. 18.
The purpose of this section, a prescribed form is not intended to provide guidance on reporting on financial statements included in a prescribed form. Paragraphs amended effective for compilations and reports of financial statements for periods ending on or after December 15, 2004, by Statement on Standards for Accounting and Review Services (SSARS) No. 11, Paragraph revised, December 2015, to reflect conforming changes necessary due to the issuance of SSARS No. 18.
There is a presumption that the information required by a prescribed form is sufficient to meet the needs of the body that designed or adopted the form.
The language in part 300.01 of section 300, Reporting on Financial Statements, and section 301, Reporting on Compilation Financial Statements, are applied to those for standard financial statements of a nonpublic entity included in a prescribed form. This section provides reporting guidance when the practitioner is engaged to compile financial statements included in a prescribed form and the prescribed form or related instructions call for departures from the applicable reporting framework for questioning a nonpublic entity's compliance with applicable financial reporting framework. This section also provides additional guidance applicable to reporting on financial statements included in a prescribed form. Paragraphs amended effective for compilations and reports of financial statements for periods ending on or after December 15, 2004, by Statement on Standards for Accounting and Review Services (SSARS) No. 11, Paragraph revised, December 2015, to reflect conforming changes necessary due to the issuance of SSARS No. 18.
Please refer to the table (a) regarding the related information included in the table in the table for Accounting and Review Services.

AR §300.03



Compilation report sample singapore.

The final report will be presented at ACRA. In ST Accounting, you can entrust us with the task of executing the required timelines and preparing your company for an audit. A SMALL COMPANY must prepare its own unaudited financial statements in accordance with Singapore Financial Reporting Standards (SFRS). In addition, the revenues of such a company must be less than 5 million dollars. In addition, no minority shareholder representing more than 5% of the company's total shares requested the audit. If the company meets the above requirements, an audit is not required. Even if the company is not required, a company and its directors still have the legal responsibility to ensure that the Compilation Report or the unaudited Financial Statements must be submitted at the time of the execution of the Annual Report with ACRA and the filing of income taxes with IRAS. The accounts must be audited every year. ShareMailTweetLinkedInSign UpPrint Under the amendments to the Singapore Companies Act, Cap 50, effective July 1, 2015, any Singaporean limited company is exempt from audit if it meets any of the following prerequisites: Total annual turnover is less than \$10 million Total equity of the company does not exceed \$10 million The number of employees is less than 50 Any Singaporean private company that meets the above criteria is considered a SMALL COMPANY and has the requirements for exemption from audit. SE provides comprehensive account services, drafting of unaudited financial reports for exempt companies and audit services through our associated audit firms. Therefore, the report should be drawn up in accordance with the Law of the Singapore Financial Reporting Standards and Singapore Companies Act in order to avoid any sanction. 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All other companies are required to appoint an auditor within three months of incorporation and be prepared to submit audited reports to ACRA. The professional accountants of SBS stay abreast of the on-going regulations and execute a perfect and compliant-friendly financial report. Hence, a company no longer needs to be an exempt private company to be exempted from audit. However, all companies in Singapore, except small companies and dormant companies, are required to file audited reports to ACRA. This post is also available in: SA@AAAcAAAc, AAACAA (Chinese (Simplified))Compilation Financial Statements and Reports Services in Singapore Package Fee for Compilation of Financial Statements and Reports Package Available Fee (SGD) Compilation of Unaudited Financial Statements (Comply with Singapore FRS) eAAA Dormant Company From \$300 (W/GST \$321) Compilation of Unaudited Financial Statements (Comply with Singapore FRS) eAAA Micro SME From \$400 (W/GST \$428) Compilation of Unaudited Financial Statements (Comply with Singapore FRS) eAAA Small SME From \$500 (W/GST \$535) Compilation of Unaudited Financial Statements (Comply with Singapore FRS) eAAA Active Company From \$700 (W/GST \$749) * Additional charge from \$100 (W/GST \$107) for company with more than 1 category of fixed asset ** Additional charge from \$200 (W/GST \$214) for company with hire purchase liability / loans *** Additional charge from \$700 (W/GST \$749) for company with Group Level presentation **** Additional charge from \$500 (W/GST \$535) for company with Construction business and required to comply with FRS 11 ***** Additional charge is applicable if there is any investment in Financial Instruments. ***** Additional charge is applicable if the Company's financial period is more than 12 months. 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