

# UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023



# ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2023

#### REPORTS TO THE AUDITORS

We hereby certify to our best knowledge and beliefs that the accompanying Income and Expenditure together with the notes thereon, are correct as at the year ended 31<sup>st</sup> December 2023.

Ms. Srilalitha Gopalakrishnan President Ms. Gu Lingyi Honorary Treasurer

Endorsed by

Ms. Lena Quek Honorary Auditor Mr. Tay Kwang Liang Honorary Auditor

# SINGAPORE INSTITUTE OF LANDSCAPE ARCHITECTS UNAUDITED STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2023

Assets	2023 S\$	2022 S\$
Fixed Asset	33	33
Office Equipment at Cost	_	2,775
Office Equipment Acc Dep	_	(2,775)
Total Fixed Asset		(2,773)
Total Fixed Asset		
Bank & Cash Equivalents		
Cash at Bank 001-030057-1 and Event Bank	266,766	596,999
Total Bank & Cash Equivalents	266,766	596,999
Trade and Other Receivables		
Other Receivables	302,084	-
Prepayment	3,439	-
Trade Debtors	12,325	40,051
Total Trade and Other Receivables	317,848	40,051
Total Assets	584,614	637,050
Liabilities		
Trade and Other Payables		
Accrued Expenses	2,930	6,579
Corporate Tax Payable	-	2,851
GST Liabilities	(25)	8,502
Other Payables	3,404	1,050
Received In Advance	600	300
Trade Payables	1,080	8,490
Total Trade and Other Payables	7,989	27,772
Contract Liabilities		
Advanced Revenue - ABCWP	4,888	4,124
Advanced Revenue - Affiliate	1,400	1,400
Advanced Revenue - Full Member	29,600	29,600
Advanced Revenue - Graduate	900	300
Advanced Revenue - LA Accredit	16,475	18,950
Advanced Revenue – Non-Mem LA Acc	1,000	2,000
Advanced Revenue - Re Practice	32,800	42,400
Advanced Revenue - Student	800	118
Total Contract Liabilities	87,863	98,892

# SINGAPORE INSTITUTE OF LANDSCAPE ARCHITECTS UNAUDITED STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2023 (Continued)

	2023 S\$	2022 S\$
Total Liabilities	95,852	126,664
Net Assets	488,762	510,386
Equity		
Accumulated reserve	510,386	475,012
Current (Deficit) / Surplus	(21,624)	35,374
Total Equity	488,762	510,386

### UNAUDITED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023

Event Income           Biourbanism Event - Sponsorship         147           Kayak N Klean Project         915         3,45           Oral Exam Fee         -         1,80           SLAA Winning Entries Project Visits - Series 1         679           SLAA Winning Entries Project Visits - Series 2         850           Student Design Award         15,419           Singapore Landscape Architecture Awards         (442)         132,71           Membership Income         3,336         2,87           ABCWP         3,336         2,87           LA Accreditation - Non SILA         1,750         2,90           LA Accreditation - SILA         18,665         5,15           Affiliate         2,116         95           Full Member         33,272         28,85           Graduate         1,700         60           Late Fee for membership         -         30           New Applicants         (621)         3,40           Recognised Practise         41,200         39,60           Student         (37)         20           Admin Fee (Membership renewal fee)         (800)         100,581         84,83           LA Accreditation         3,916         3,916		2023 S\$	2022 S\$
Biourbanism Event - Sponsorship         147           Kayak N Klean Project         915         3,45           Oral Exam Fee         -         1,80           SLAA Winning Entries Project Visits - Series 1         679         5           SLAA Winning Entries Project Visits - Series 2         850         5           Student Design Award         15,419         132,71           Singapore Landscape Architecture Awards         (442)         132,71           Membership Income         3,336         2,87           ABCWP         3,336         2,87           LA Accreditation - Non SILA         1,750         2,90           LA Accreditation - SILA         18,665         5,15           Affiliate         2,116         95           Full Member         33,272         28,85           Graduate         1,700         60           Late Fee for membership         -         30           New Applicants         (621)         3,40           Recognised Practise         41,200         39,60           Student         (37)         20           Admin Fee (Membership renewal fee)         (800)           LA Accreditation         3,916           LA Accreditation Examination		34	34
Kayak N Klean Project       915       3,45         Oral Exam Fee       -       1,80         SLAA Winning Entries Project Visits - Series 1       679         SLAA Winning Entries Project Visits - Series 2       850         Student Design Award       15,419         Singapore Landscape Architecture Awards       (442)       132,71         Membership Income       ABCWP       3,336       2,87         LA Accreditation - Non SILA       1,750       2,90         LA Accreditation - SILA       18,665       5,15         Affiliate       2,116       95         Full Member       33,272       28,85         Graduate       1,700       60         Late Fee for membership       -       30         New Applicants       (621)       3,40         Recognised Practise       41,200       39,60         Student       (37)       20         Admin Fee (Membership renewal fee)       (800)         LA Accreditation       3,916         LA Accreditation Examination       3,916	Event Income		
Oral Exam Fee         -         1,800           SLAA Winning Entries Project Visits - Series 1         679           SLAA Winning Entries Project Visits - Series 2         850           Student Design Award         15,419           Singapore Landscape Architecture Awards         (442)         132,71           Membership Income         3,336         2,87           ABCWP         3,336         2,87           LA Accreditation - Non SILA         1,750         2,90           LA Accreditation - SILA         18,665         5,15           Affiliate         2,116         95           Full Member         33,272         28,85           Graduate         1,700         60           Late Fee for membership         -         30           New Applicants         (621)         3,40           Recognised Practise         41,200         39,60           Student         (37)         20           Admin Fee (Membership renewal fee)         (800)           LA Accreditation         3,916           LA Accreditation Examination         3,916	Biourbanism Event - Sponsorship	147	-
SLAA Winning Entries Project Visits - Series 1       679         SLAA Winning Entries Project Visits - Series 2       850         Student Design Award       15,419         Singapore Landscape Architecture Awards       (442)       132,71         Membership Income         ABCWP       3,336       2,87         LA Accreditation - Non SILA       1,750       2,90         LA Accreditation - SILA       18,665       5,15         Affiliate       2,116       95         Full Member       33,272       28,85         Graduate       1,700       60         Late Fee for membership       -       30         New Applicants       (621)       3,40         Recognised Practise       41,200       39,60         Student       (37)       20         Admin Fee (Membership renewal fee)       (800)         LA Accreditation       3,916         LA Accreditation Examination       3,916	Kayak N Klean Project	915	3,456
SLAA Winning Entries Project Visits - Series 2         850           Student Design Award         15,419           Singapore Landscape Architecture Awards         (442)         132,71           Membership Income         17,568         137,97           ABCWP         3,336         2,87           LA Accreditation - Non SILA         1,750         2,90           LA Accreditation - SILA         18,665         5,15           Affiliate         2,116         95           Full Member         33,272         28,85           Graduate         1,700         60           Late Fee for membership         -         30           New Applicants         (621)         3,40           Recognised Practise         41,200         39,60           Student         (37)         20           Admin Fee (Membership renewal fee)         (800)         100,581         84,83           LA Accreditation         3,916         3,916         3,916	Oral Exam Fee	-	1,800
Student Design Award         15,419           Singapore Landscape Architecture Awards         (442)         132,71           Membership Income         3,336         2,87           ABCWP         3,336         2,87           LA Accreditation - Non SILA         1,750         2,90           LA Accreditation - SILA         18,665         5,15           Affiliate         2,116         95           Full Member         33,272         28,85           Graduate         1,700         60           Late Fee for membership         -         30           New Applicants         (621)         3,40           Recognised Practise         41,200         39,60           Student         (37)         20           Admin Fee (Membership renewal fee)         (800)         100,581         84,83           LA Accreditation         3,916         3,916         4	SLAA Winning Entries Project Visits - Series 1	679	-
Singapore Landscape Architecture Awards         (442)         132,71           Membership Income         17,568         137,97           ABCWP         3,336         2,87           LA Accreditation - Non SILA         1,750         2,90           LA Accreditation - SILA         18,665         5,15           Affiliate         2,116         95           Full Member         33,272         28,85           Graduate         1,700         60           Late Fee for membership         -         30           New Applicants         (621)         3,40           Recognised Practise         41,200         39,60           Student         (37)         20           Admin Fee (Membership renewal fee)         (800)           LA Accreditation         3,916           LA Accreditation Examination         3,916	SLAA Winning Entries Project Visits - Series 2	850	-
Membership Income         3,336         2,87           ABCWP         3,336         2,87           LA Accreditation - Non SILA         1,750         2,90           LA Accreditation - SILA         18,665         5,15           Affiliate         2,116         95           Full Member         33,272         28,85           Graduate         1,700         60           Late Fee for membership         -         30           New Applicants         (621)         3,40           Recognised Practise         41,200         39,60           Student         (37)         20           Admin Fee (Membership renewal fee)         (800)           LA Accreditation         3,916           LA Accreditation Examination         3,916	Student Design Award	15,419	-
Membership Income         ABCWP       3,336       2,87         LA Accreditation - Non SILA       1,750       2,90         LA Accreditation - SILA       18,665       5,15         Affiliate       2,116       95         Full Member       33,272       28,85         Graduate       1,700       60         Late Fee for membership       -       30         New Applicants       (621)       3,40         Recognised Practise       41,200       39,60         Student       (37)       20         Admin Fee (Membership renewal fee)       (800)         LA Accreditation       3,916         LA Accreditation Examination       3,916	Singapore Landscape Architecture Awards	(442)	132,719
ABCWP  LA Accreditation - Non SILA  LA Accreditation - SILA  Affiliate  Full Member  Graduate  Late Fee for membership  New Applicants  Recognised Practise  Student  Admin Fee (Membership renewal fee)  LA Accreditation  Examination  3,336  2,87  2,90  18,665  5,15  41,216  95  95  97  97  98  98  99  90  90  90  90  90  90  90		17,568	137,975
ABCWP  LA Accreditation - Non SILA  LA Accreditation - SILA  Affiliate  Full Member  Graduate  Late Fee for membership  New Applicants  Recognised Practise  Student  Admin Fee (Membership renewal fee)  LA Accreditation  Examination  3,336  2,87  2,90  18,665  5,15  41,216  95  95  97  97  98  98  99  90  90  90  90  90  90  90	Membership Income		
LA Accreditation - Non SILA       1,750       2,90         LA Accreditation - SILA       18,665       5,15         Affiliate       2,116       95         Full Member       33,272       28,85         Graduate       1,700       60         Late Fee for membership       -       30         New Applicants       (621)       3,40         Recognised Practise       41,200       39,60         Student       (37)       20         Admin Fee (Membership renewal fee)       (800)         LA Accreditation       3,916         LA Accreditation Examination       3,916	•	3,336	2,876
LA Accreditation - SILA       18,665       5,15         Affiliate       2,116       95         Full Member       33,272       28,85         Graduate       1,700       60         Late Fee for membership       -       30         New Applicants       (621)       3,40         Recognised Practise       41,200       39,60         Student       (37)       20         Admin Fee (Membership renewal fee)       (800)         LA Accreditation       3,916         LA Accreditation Examination       3,916	LA Accreditation - Non SILA	·	2,900
Affiliate       2,116       95         Full Member       33,272       28,85         Graduate       1,700       60         Late Fee for membership       -       30         New Applicants       (621)       3,40         Recognised Practise       41,200       39,60         Student       (37)       20         Admin Fee (Membership renewal fee)       (800)         LA Accreditation       3,916         LA Accreditation Examination       3,916	LA Accreditation - SILA	·	5,150
Graduate       1,700       60         Late Fee for membership       -       30         New Applicants       (621)       3,40         Recognised Practise       41,200       39,60         Student       (37)       20         Admin Fee (Membership renewal fee)       (800)       100,581       84,83         LA Accreditation       3,916       3,916	Affiliate	·	956
Graduate       1,700       60         Late Fee for membership       -       30         New Applicants       (621)       3,40         Recognised Practise       41,200       39,60         Student       (37)       20         Admin Fee (Membership renewal fee)       (800)       100,581       84,83         LA Accreditation       3,916       3,916	Full Member	33,272	28,850
New Applicants       (621)       3,40         Recognised Practise       41,200       39,60         Student       (37)       20         Admin Fee (Membership renewal fee)       (800)         LA Accreditation       100,581       84,83         LA Accreditation Examination       3,916         3,916       3,916	Graduate	·	600
New Applicants       (621)       3,40         Recognised Practise       41,200       39,60         Student       (37)       20         Admin Fee (Membership renewal fee)       (800)         LA Accreditation       100,581       84,83         LA Accreditation Examination       3,916         3,916       3,916	Late Fee for membership	· -	300
Recognised Practise       41,200       39,60         Student       (37)       20         Admin Fee (Membership renewal fee)       (800)       100,581       84,83         LA Accreditation       3,916       3,916         LA Accreditation Examination       3,916       3,916	·	(621)	3,400
Admin Fee (Membership renewal fee) (800)  100,581 84,83  LA Accreditation  LA Accreditation Examination 3,916  3,916	• •		39,600
LA Accreditation  LA Accreditation Examination  3,916  3,916	Student	(37)	203
LA Accreditation  LA Accreditation Examination  3,916  3,916	Admin Fee (Membership renewal fee)	(800)	-
LA Accreditation Examination 3,916 3,916		100,581	84,835
LA Accreditation Examination 3,916 3,916	LA Accreditation		
3,916		3 916	_
	LA Accircultation Examination		
Total Income 122 065 222 81			<u>-</u> _
122,003 222,01	Total Income	122,065	222,810
Gross Profit 122,065 222,81	Gross Profit	122,065	222,810

# UNAUDITED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (Continued) FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023

	2023	2022
	S\$	S\$
Expenditure		
Frent Frances		
Event Expenses  AMK Tree Planting Event Expenses	239	
Biourbanism Event Expenses	304	_
City In Nature Event Expenses	72	
Design League Cup Event	394	_
IFLA	-	2,305
Kayak N Klean Project Cost	2,847	3,117
La Future Project Expenses	1,067	3,117
SLAA Event Expenses	6,849	90,632
SLAA Winning Entries Project Visits - Series 1	340	-
SLAA Winning Entries Project Visits - Series 2	419	_
Student Design Awards	8,182	_
Total Event Expenses	20,713	96,054
		2 3,00 1
LA Accreditation		
LA Accreditation Exam Expenses	5,501	1,575
Total LA Accreditation	5,501	1,575
	·	<u> </u>
General & Administrative Expenses		
Accountancy Fee	12,560	12,000
AGM	1,733	-
Bank Charges	3,684	7,992
Courier	110	-
Employer CPF	8,729	-
General Expenses	14	-
IT Expenses	1,411	-
Medical Expenses	54	-
Minor-Asset Expense Off	1,692	-
Networking Expenses	(1,815)	5,499
Office Expenses	492	-
Office Rental	1,444	-
Printing And Stationary	170	-
Professional Fee	5,290	850
Repair & Maintenance	260	-
Secretarial Fee	24,316	58,950
Sponsorship & Gifts/ Giveaways	808	-
Staff Bonus	4,167	-

# UNAUDITED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (Continued) FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023

	2023 S\$	2022 S\$
General & Administrative Expenses (Continued)		
Staff Salaries	47,174	-
Staff SDL	99	-
Subscription Fee	2,612	-
Tax Fee	950	-
Transportation	294	470
Website Expenses	3,588	1,017
Total General & Administrative Expenses	119,836	86,778
Total Expenses	146,050	184,407
Other Income		
Exchange (Loss) / Gain	(2)	23
Other Income - Over Payment	300	-
Miscellaneous Income	139	120
Interest Income	1,924	-
Total Other Income	2,361	143
Other Expenses		
Income Tax – Under Provision in Prior Year	-	320
Income Tax – Current Year	-	2,852
	-	3,172
(Deficit) / Surplus	(21,624)	35,374