

2019 회계연도 학교·법인·발전기금 회계 복식부기 결산

○ 손익계산서 [회계연도 수익 및 비용 등 기록]

(단위 : SGD)

구분	항목	19회계연도	18회계연도	증 감
Income	입학금 및 수업료 등 Tuition Fee, Registration Fee, Material, Textbook	7,368,853	6,808,949	559,904
	발전기금 Donation from Public	16,000	83,000	△67,000
	대한민국 정부지원금 Subsidies received for working fund-Korea MOE, OKF etc.	2,171,332	2,376,640	△205,308
	수학여행 및 현장학습 등 기타수입 Sundry income - CCA, Field Trip, TOPIK, etc.	585,346	351,830	233,516
	싱가포르 정부 고용장려금 Grants received	41,106	44,840	△3,734
	Total Income (A)	10,182,637	9,665,259	517,378
Expense	내부 자문회계사 컨설팅 Accountancy fee	3,000	7,000	△4,000
	교직원 채용공고 및 토요한글학교 학생모집 등 홍보 Advertising expense	21,967	17,988	3,979
	신규교직원 체재 비용 Air passages	31,389	28,174	3,215
	외부 공인회계감사 비용 Audit fee	6,900	6,900	0
	은행수수료 - Bank Charges	3,743	5,168	△1,425
	청소 및 위생관리비 - School cleaning, Disinfection work	219,091	201,378	17,713
	NETS사용수수료 - Commission	4,038	4,125	△87
	현지 채용자 의무연금 등 CPF and SDL	242,327	198,584	43,743
	감가상각비 Depreciation of property, plant and equipment	847,566	1,034,193	△186,627
	학급별 교과협의회비 및 생수 구입비 등 Entertainment & Refreshments	63,587	61,724	1,863
	복사기 임대료 Equipment leasing	45,865	52,771	△6,906
	SP 및 WP 비자 소유자 고용에 따른 부담금 Foreign Worker Levy	39,110	27,702	11,408
	항공운송비 Freight Charges - Cargo transportation	10,942	18,079	△7,137
	학급운영비 등 General expense - Class management, Medicine etc.	36,439	92,812	△56,373
	학교안전공제회 등 각종 보험료 Insurance	44,051	35,410	8,641
	유형자산 처분비용 Loss on disposal of property, plant and equipment	5,447		5,447
	학교이전비 대출상환이자 Bank loan interest	41,575	58,937	△17,362
	교직원 의료지원비 Medical Fee	34,486	22,820	11,666
	도서 및 각종 간행물 구입비 Newspapers & Periodicals - Library books	10,580	17,355	△6,775
	수학여행 및 현장학습 등 행사비 Outdoor Activities - Field Trip, Event	422,352	179,400	242,952
	인쇄 및 소모품 구입 Printing and Stationery	130,827	151,793	△20,966
	자산재평가 및 건물안전점검 등 전문가 활용비 Professional fee - Legal advice, Translation	119,372	10,216	109,156
	토지세 Property Tax	131,600	161,509	△29,909
	체육활동 등을 위한 시설 임대료 Rental of land - Share of jointlessee cost, Field fee of Swiss Club	36,001	33,265	2,736
	시설 및 장비 유지관리비 Repair & Maintenance	189,393	281,869	△92,476
	급여 Salary and allowances	6,372,829	5,432,659	940,170
	경비용역비 Security expense	54,868	71,959	△17,091
	비자발급비용 Staff welfare-VISA application and renewal(Family included)	80,556	63,470	17,086
	교수학습활동비 Teaching Materials	261,870	247,207	14,663
	통신비 Telephone and fax charges	22,319	18,905	3,414
	TOPIK시험 운영비TOPIK expense	42,846	53,375	△10,529
	교육연수비 Training	6,505	5,188	1,317
	버스임차료 Transportation-Outside bus rentals(DS, KLC, Field Trip etc.)	36,707	32,476	4,231
	국내·외 출장비 Travelling Expense	35,899	28,738	7,161
	차량유지관리비 Upkeep of Motor Vehicles	47,400	41,442	5,958
	공공요금 Utilities - electricity, water, etc.	193,359	169,820	23,539
	Total Expense (B)	9,896,806	8,874,411	1,022,395
Total Profit/Loss (A-B) 이익금		285,831	790,848	△505,017

※ 2019학년도 단식부기 이익금(전년도 이월금 제외): 학교회계 S\$377,945, 법인회계 △S\$101,475, 발전기금△S\$2,192

※ 단식부기상 총이월금(전년도이월금 포함) : \$1,869,767 (학교회계 S\$1,843,632 법인회계 S\$21,035 발전기금 S\$5,100)

○ 대차대조표(회계연도말 재무상태 표시)

(단위 : SGD)

구분	항목	19회회계연도	18회회계연도	증 감
자산 Assets	토지 등 유형자산 Property, plant and equipment	27,470,251	27,643,581	△173,330
	투자 Other investment	16,050	16,050	0
	채권 금액 Trade receivables	4,011	132,598	△128,587
	보통금 Deposits	21,926	19,456	2,470
	현금 Cash and cash equivalents	5,285,522	4,972,403	313,119
	총자산 Total Assets (A)	32,797,760	32,784,088	13,672
부채 Fund & liabilities	유동부채 Current liabilities			
	- 채무금액 Trade payables	85,148	17,866	67,282
	- 선수납 및 미지급 금액 Other payables and accruals	2,918,905	3,046,669	△127,764
	- 1년 대출 상환금 Bank borrowing (secured)	600,000	604,300	△4,300
	고정부채 Non-current liability			
	- 1년후 대출상환금 Bank borrowing (secured)	307,000	957,000	△650,000
	총부채 Total Fund & Liabilities (B)	3,911,053	4,625,835	△714,782
누적자금 Accumulated funds				
	- 누적이익 General fund	10,214,831	9,454,763	760,068
	- 토지감가상각적용 Building fund	7,674,312	8,116,935	△442,623
	- 장비구입비 Plant and equipment fund	237,084	268,698	△31,614
	- 재평가적립금 Asset revaluation reserve	10,760,480	10,317,857	442,623
	총 누적자금 Total Accumulated funds (총자산A-총부채B)	28,886,707	28,158,253	728,454

첨부1

STATEMENT OF PROFIT & LOSS [손익계산서, 회계연도 수익 및 비용 등 기록]

SINGAPORE KOREAN INTERNATIONAL SCHOOL LTD.
(Limited by guarantee and not having a share capital)
(Incorporated in the Republic of Singapore)

STATEMENT OF COMPREHENSIVE INCOME FOR THE FINANCIAL YEAR ENDED 29 FEBRUARY 2020

NOTE	2020				2019			
	General fund	Building fund	Plant and Equipment fund	Total	General fund	Building fund	Plant and Equipment fund	Total
	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$
INCOME								
Revenue	7,368,853	-	-	7,368,853	6,808,949	-	-	6,808,949
Donation from public	16,000	-	-	16,000	83,000	-	-	83,000
Grants received	41,106	-	-	41,106	44,840	-	-	44,840
Subsidies received from Korea Ministry of Education	2,070,077	-	101,255	2,171,332	2,241,480	-	135,160	2,376,640
Other income	585,346	-	-	585,346	351,830	-	-	351,830
	10,081,382	-	101,255	10,182,637	9,530,099	-	135,160	9,665,259
LESS: EXPENDITURE								
Accountancy fee	3,000	-	-	3,000	7,000	-	-	7,000
Advertising expense	21,967	-	-	21,967	17,988	-	-	17,988
Air passages	31,389	-	-	31,389	28,174	-	-	28,174
Audit fee	6,900	-	-	6,900	6,900	-	-	6,900
Bank charges	3,743	-	-	3,743	5,168	-	-	5,168
Cleaning expense	219,091	-	-	219,091	201,378	-	-	201,378
Commission	4,038	-	-	4,038	4,125	-	-	4,125
CPF and SDL	242,327	-	-	242,327	198,584	-	-	198,584
Depreciation	272,074	442,623	132,869	847,566	452,816	435,484	145,893	1,034,193
Entertainment and refreshments	63,587	-	-	63,587	61,724	-	-	61,724
Equipment leasing	45,865	-	-	45,865	52,771	-	-	52,771
Foreign workers levy	39,110	-	-	39,110	27,702	-	-	27,702
Freight charges	10,942	-	-	10,942	18,079	-	-	18,079
General expenses	36,439	-	-	36,439	92,812	-	-	92,812
Insurance	44,051	-	-	44,051	35,410	-	-	35,410
Loss on disposal of property, plant and equipment	5,447	-	-	5,447	-	-	-	-
Medical fee	34,486	-	-	34,486	22,820	-	-	22,820
Newspapers and periodicals	10,580	-	-	10,580	17,355	-	-	17,355
Outdoor activities	422,352	-	-	422,352	179,400	-	-	179,400
Printing and stationery	130,827	-	-	130,827	151,793	-	-	151,793
Professional fee	119,372	-	-	119,372	10,216	-	-	10,216
Property tax	131,600	-	-	131,600	161,509	-	-	161,509
Rental	36,001	-	-	36,001	33,265	-	-	33,265
Repairs and maintenance	189,393	-	-	189,393	281,869	-	-	281,869
Salaries and allowances	6,372,829	-	-	6,372,829	5,432,659	-	-	5,432,659
Security expense	54,868	-	-	54,868	71,959	-	-	71,959
Staff welfare	80,556	-	-	80,556	63,470	-	-	63,470
Teaching materials	261,870	-	-	261,870	247,207	-	-	247,207
Telephone and fax	22,319	-	-	22,319	18,905	-	-	18,905
Term loan interest	41,575	-	-	41,575	58,937	-	-	58,937
Topic expense	42,846	-	-	42,846	53,375	-	-	53,375
Training	6,505	-	-	6,505	5,188	-	-	5,188
Transportation	36,707	-	-	36,707	32,476	-	-	32,476
Travelling expense	35,899	-	-	35,899	28,738	-	-	28,738
Upkeep of motor	47,400	-	-	47,400	41,442	-	-	41,442
Utilities	193,359	-	-	193,359	169,820	-	-	169,820
	9,521,314	442,623	132,869	9,896,806	8,293,034	435,484	145,893	8,874,411
Net surplus/(deficit) for the financial year	760,068	(442,623)	(31,614)	285,831	1,237,065	(435,484)	(10,733)	790,848
Other comprehensive income:								
Item that will not be reclassified to profit or loss								
Net surplus on revaluation of leasehold property	-	442,623	-	442,623	-	435,484	-	435,484
Other comprehensive income for the year, net of tax	-	442,623	-	442,623	-	435,484	-	435,484
Total comprehensive income for the year	760,068	-	(31,614)	728,454	1,237,065	-	(10,733)	1,226,332

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

첨부2

BALANCE SHEET [대차대조표, 회계연도말 재무상태(자산, 자본, 부채) 표시]

SINGAPORE KOREAN INTERNATIONAL SCHOOL LTD.

(Limited by guarantee and not having a share capital)
(Incorporated in the Republic of Singapore)

BALANCE SHEET AS AT 29 FEBRUARY 2020

	NOTE	2020 S\$	2019 S\$
ASSETS			
Non-Current assets			
Property, Plant and equipment	4	27,470,251	27,643,581
Other investment	5	16,050	16,050
		<u>27,486,301</u>	<u>27,659,631</u>
Current assets			
Trade receivables	6	4,011	132,598
Deposits	7	21,926	19,456
Cash and cash equivalents	8	5,285,522	4,972,403
		<u>5,311,459</u>	<u>5,124,457</u>
Total assets		<u>32,797,760</u>	<u>32,784,088</u>
ACCUMULATED FUNDS AND LIABILITIES			
Current liabilities			
Trade payables	9	85,148	17,866
Other payables and accruals	10	2,918,905	3,046,669
Bank borrowing (secured)	11	600,000	604,300
		<u>3,604,053</u>	<u>3,668,835</u>
Net current assets		<u>1,707,406</u>	<u>1,455,622</u>
Non-current liability			
Bank borrowing (secured)	11	307,000	957,000
Total liabilities		<u>3,911,053</u>	<u>4,625,835</u>
Net assets		<u>28,886,707</u>	<u>28,158,253</u>
Represented by			
Accumulated funds			
General fund		10,214,831	9,454,763
Building fund		7,674,312	8,116,935
Plant and equipment fund		237,084	268,698
Asset revaluation reserve		10,760,480	10,317,857
Total funds		<u>28,886,707</u>	<u>28,158,253</u>
Total accumulated funds and liabilities		<u>32,797,760</u>	<u>32,784,088</u>

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

참고1

2019학년도 학교회계 세입·세출결산 총괄표 (단식부기)

세 입					세 출				
과목	예산액	예산현액	결산액	증감액	과목	예산액	예산현액	결산액	증감액
입학금	420,510 (3.45%)	420,510 (3.45%)	396,540 (3.24%)	23,970	인건비	6,139,668 (50.43%)	6,139,668 (50.43%)	6,020,024 (49.20%)	119,644
수업료	6,747,025 (55.42%)	6,747,025 (55.42%)	6,759,094 (55.24%)	△12,069	일반 운영비	2,094,553 (17.20%)	2,094,553 (17.20%)	1,816,720 (14.85%)	277,833
수익자 부담경비	1,180,677 (9.7%)	1,180,677 (9.7%)	1,206,196 (9.86%)	△25,519	교수학습 활동비	507,385 (4.17%)	507,385 (4.17%)	444,472 (3.63%)	62,913
교육부 지원금	2,277,383 (18.71%)	2,277,383 (18.71%)	2,299,881 (18.80%)	△22,498	학생 복지비	257,411 (2.11%)	257,411 (2.11%)	251,104 (2.05%)	6,307
전입금 및지원금	41,107 (0.34%)	41,107 (0.34%)	41,107 (0.34%)	0	업무 추진비	50,185 (0.41%)	50,185 (0.41%)	38,206 (0.31%)	11,979
자체수입	39,115 (0.32%)	39,115 (0.32%)	64,362 (0.53%)	△25,247	자산 취득비	249,755 (2.05%)	249,755 (2.05%)	219,288 (1.79%)	30,467
기타수입	0 (0%)	0 (0%)	0 (0%)	0	시설 (대수선)비	414,411 (3.40%)	414,411 (3.40%)	103,027 (0.84%)	311,384
발전기금 전입금	3,118 (0.03%)	3,118 (0.03%)	3,118 (0.03%)	0	수익자 부담경비	1,180,677 (9.70%)	1,180,677 (9.70%)	1,199,512 (9.80%)	△18,835
2018이월금	1,465,687 (12.04%)	1,465,687 (12.04%)	1,465,687 (11.98%)	0	차입원리금 상환	336,000 (2.76%)	336,000 (2.76%)	300,000 (2.45%)	36,000
					2018이월금 & 2019순이익	944,577 (7.76%)	944,577 (7.76%)	1,843,632 (15.07%)	△899,055
계	12,174,622 (100%)	12,174,622 (100%)	12,235,985 (100%)	△61,363 (100%)	계	12,174,622 (100%)	12,174,622 (100%)	12,235,985 (100%)	△61,363 (100%)

참고2

2019학년도 법인회계 세입·세출결산 총괄표 (단식부기 기준)

세 입 (SGD)				세 출 (SGD)			
과목	예산액	예산현액	결산액	과목	예산액	예산현액	결산액
사업수입	708,749 (62.17%)	708,749 (62.17%)	707,784 (62.14%)	사업비	336,958 (29.56%)	336,958 (29.56%)	305,511 (26.82%)
수익재산수입	0 (0.00%)	0 (0.00%)	0 (0.00%)	인건비	82,100 (7.2%)	82,100 (7.2%)	79,862 (7.01%)
투자재산수입	0 (0.00%)	0 (0.00%)	0 (0.00%)	법인운영비	55,000 (4.82%)	55,000 (4.82%)	36,765 (3.23%)
기부금수입	0 (0.00%)	0 (0.00%)	0 (0.00%)	재산조성· 관리비	0 (0.00%)	0 (0.00%)	0 (0.00%)
차입금차입	0 (0.00%)	0 (0.00%)	0 (0.00%)	투자재산 매입비	0 (0.00%)	0 (0.00%)	0 (0.00%)
행정활동수입	0 (0.00%)	0 (0.00%)	0 (0.00%)	전출금	0 (0.00%)	0 (0.00%)	0 (0.00%)
기타수입 (교비전출금, 송금오류 등)	308,778 (27.08%)	308,778 (27.08%)	308,754 (27.11%)	차입원리금 상환	636,000 (55.79%)	636,000 (55.79%)	695,875 (61.09%)
지난연도 이월금	122,509 (10.75%)	122,509 (10.75%)	122,510 (10.76%)	다음연도 이월금	29,978 (2.63%)	29,978 (2.63%)	21,035 (1.85%)
계	1,140,036 (100.00%)	1,140,036 (100.00%)	1,139,048 (100.00%)	계	1,140,036 (100.00%)	1,140,036 (100.00%)	1,139,048 (100.00%)

1. 세입·세출 결산 총괄표

가. 세입액: S\$23,291.65

나. 세출액: S\$18,191.65

다. 잔 액: S\$5,100

2. 세입 결산 명세

가. 이월금 : S\$7,291.65

(발전기금 계좌 잔액 보전을 위한 법인회계 전출 보증금 \$5,000 포함됨)

나. 기탁금 : S\$16,000 (유치원 지원 및 학교운영비 지원 등을 위한 기탁금)

다. 물품: 도서 기증(315권, 약5,356,700원 상당)

3. 세출 결산 명세(사업 내용)

가. 유치원 모래놀이 공간 설치 및 교재교구 구입: S\$15,000 (도서, 물모래놀이모음 등 37점)

나. 학교회계 전출(학교운영비): S\$3,118.65

다. 은행수수료 : S\$73

**4. 기타 : 잔액 S\$5,100중 S\$5,000은 학교법인에서 보증금으로 계좌 잔액이 \$5,000이하
경우 매월 \$35의 수수료를 납부하도록 되어 있어, 수수료가 결제되는 것을 방지하기 위한
명목으로 이체한 것으로 추후 발전기금 계좌 폐쇄시 법인계좌로 환급**