



Saving Dogs, Touching Lives



Mercylight Animal Rescue and Sanctuary
Annual Report 2024

Our Objects

Our objects, as set out in our Memorandum and Articles of Association, are aligned with our mission to:

- Promote compassion for animals through the provision of animal welfare services and prevention of cruelty to animals.
- Rescue, provide food and shelter, and medical care for animals to curtail stray population.
- Promote the adoption of animals, and to render any help regardless of breed.
- Relieve the suffering of animals, whether the suffering is caused by cruelty or otherwise.
- Conduct outreach programs to promote animal appreciation and welfare.
- Do all other things that may appear to the charity to be incidental or conducive to the attainment of the objects or any of them for the benefit of the animal welfare movement, which may include but are not limited to the following:
 - Provide immediate medical attention to animals wounded by vehicles, abuse by humans or other pet animals;
 - Treat terminally ill animals and animals abandoned on the streets;
 - Construct adequate infrastructure for taking care of sick and stray animals;
 - Advance literacy and general education and publish books, periodicals and other literature to promote animal welfare and stopping cruelty upon animals;
 - Cooperate with institutions having similar aims and objects and to work in coordination with the animal welfare organisations;
 - Offer assistance to other institutions with similar objectives, professionally and financially; and
 - Receive donations for the abovementioned objectives.

Vision

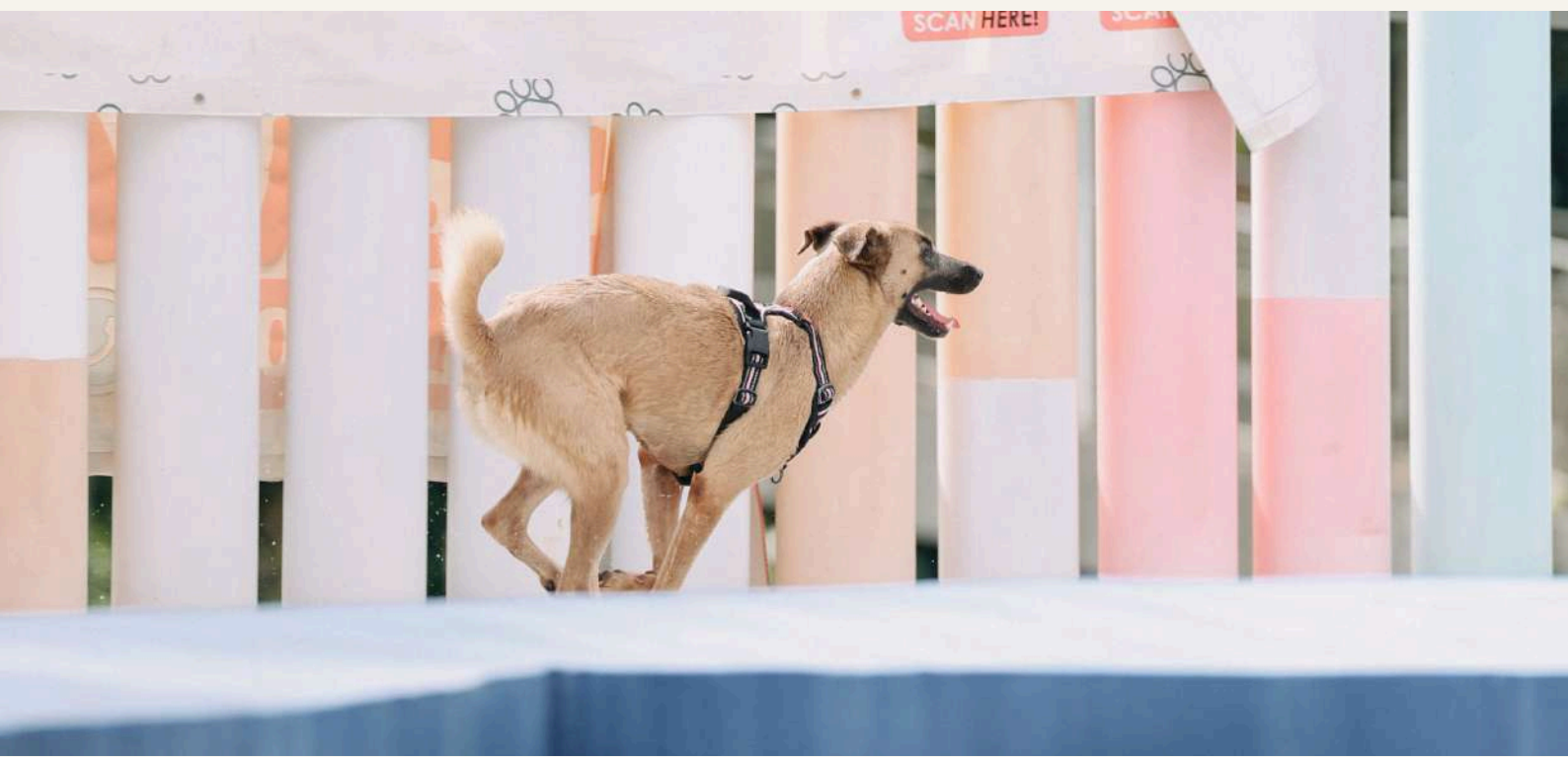
To improve the quality of lives of animals through rescue, rehabilitation and re-homing them.

Mission

To increase public awareness and acceptance of stray dogs as companion animals that deserve to be treated with compassion and kindness, through education, advocacy and community outreach.

Values

Compassion | Kindness | Integrity | Transparency



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Samuel Lim
Chairman

The Trap-Neuter-Rehome/Release-Manage (TNRM) programme was launched on 10 November 2018. This TNRM programme is a collaboration between Animal Veterinary Service (AVS), Animal Welfare Groups (AWGs), and other relevant stakeholders. The intent of this programme is that free-roaming dogs will be sterilised after capture, and subsequently rehomed. Those that cannot be rehomed will be released at suitable locations to live out their lives naturally.

The success of this programme and urbanisation has posed new challenges to the shelter. Strays that were meant to free roam and live out their lives, have been displaced by urbanisation. These older free roaming dogs were captured by authorities or private contractors, due to complaints. Animal welfare groups were asked to take them in and try to rehome them, or their fate will be decided by AVS, which may include euthanasia.

Mercylight has taken quite a few such strays. Generally older dogs with medical conditions, the medical bills have been costly. We are managing the costs, by working with partner vets and doing what is necessary to ensure these dogs lead a comfortable life.

Message

From the Chairman

Mercylight takes care of about 160 dogs, in the shelter, via fosterers as well as through stray feeding. We rescued 14 dogs in need and rehome 12 dogs.

Mercylight is fully run by volunteers. We have about 110 volunteers that come in shifts to help clean, walk, feed the dogs and manage our social media and outreach programmes. Our volunteers contribute about 24,300 man-hours annually, averaging 5 hours per week. Without the dedication of our volunteers, all these would not be possible.

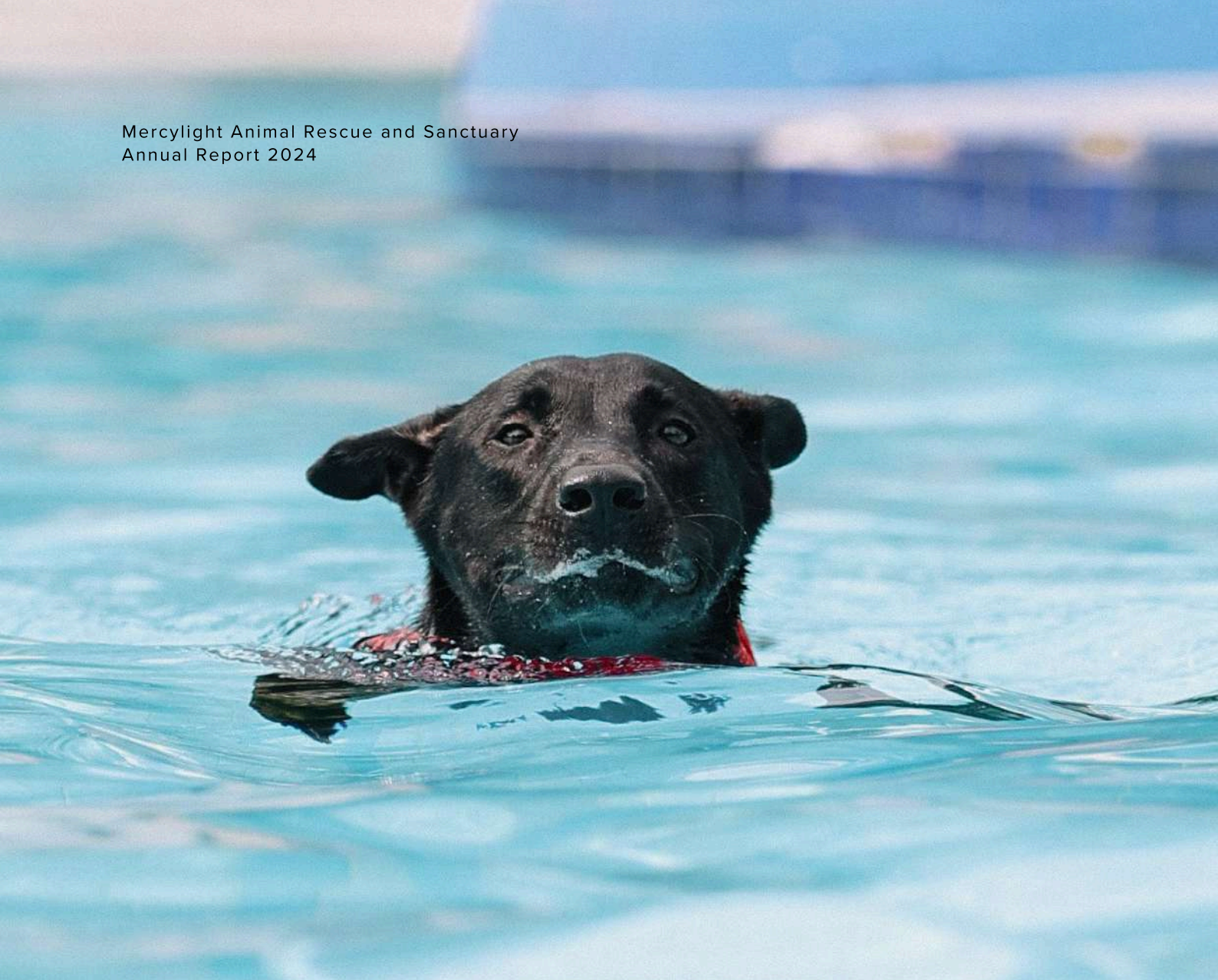
To thank our volunteers, we have a volunteer appreciation day, where it allowed them to recharge, bond and build friendship for a common goal.

Emma, a one-year-old dog, was subjected to force breeding by unethical backyard breeders. She was finally rescued with the help of our volunteers and AVS. She is now going through rehabilitation at our shelter.

We are advocating stricter laws to safeguard the interest of animals. It's a long journey with the authorities and progressing slowly.

Mercylight participated in numerous adoption drives and community engagement to promote a kinder society to animals. 540 individuals from tertiary institutions dedicated their time to community engagement initiatives at our shelter. We hope that they will be our future ambassadors for animal advocacy in Singapore.

With Faith, Hope and Charity we look forward to rescuing more animals in the coming year.



Making a Difference: Our Impact in 2024

This year, 160 lives were changed—each one a dog once forgotten, now seen, loved, and cared for. Whether safe within our shelter, welcomed into a foster home, or supported while roaming free, every dog felt what it meant to matter.

Driven by our mission to rescue, rehabilitate, and rehome, we are steadily moving toward our vision of a world where every stray is given the opportunity to live safely and thrive. This report reflects the meaningful strides we've made together - for every wagging tail and every life that got to begin again.

Making a Difference: Our Impact in 2024

From Peril to Safety: Rescuing Lives in Need

Why we do it:

In Singapore, many dogs face heartbreaking circumstances—abandonment, neglect, and the harsh realities of life on the streets. At Mercylight, we believe every life is worth saving. Our rescue program exists to give these dogs the second chance they deserve.

What we did:

In 2024, our dedicated team responded to urgent calls for help, rescuing 14 dogs in distress. Through our Trap-Neuter-Rehome/Release-Manage (TNRM) program, we stepped in where few could, offering swift intervention, medical care, and a pathway to recovery.



Who we helped:

Each of the 14 dogs rescued this year arrived scared and uncertain—but with the compassion of our volunteers and the care they received, they began to heal.

Our impact:

From trembling and injured to trusting and joyful, these dogs underwent remarkable transformations. Today, many are healthy, confident, and ready to be part of loving forever homes—a testament to what rescue can achieve when guided by heart.

Making a Difference: Our Impact in 2024

Ready for Love: Rehabilitation and Rehoming

Why we do it:

Our mission doesn't end with rescue—it begins there. Every dog deserves not just safety, but a loving, permanent home. By rehoming our dogs, we reduce the number of strays on the streets and bring joy to families who open their hearts.

What we did:

At Mercylight, we believe in giving our rescued dogs a true second chance. Beyond physical healing, we focus on behavioral training and emotional recovery. Using positive reinforcement, our certified trainers help dogs unlearn fear and build trust. Meanwhile, our tireless volunteers provide daily affection, enrichment, and socialisation.

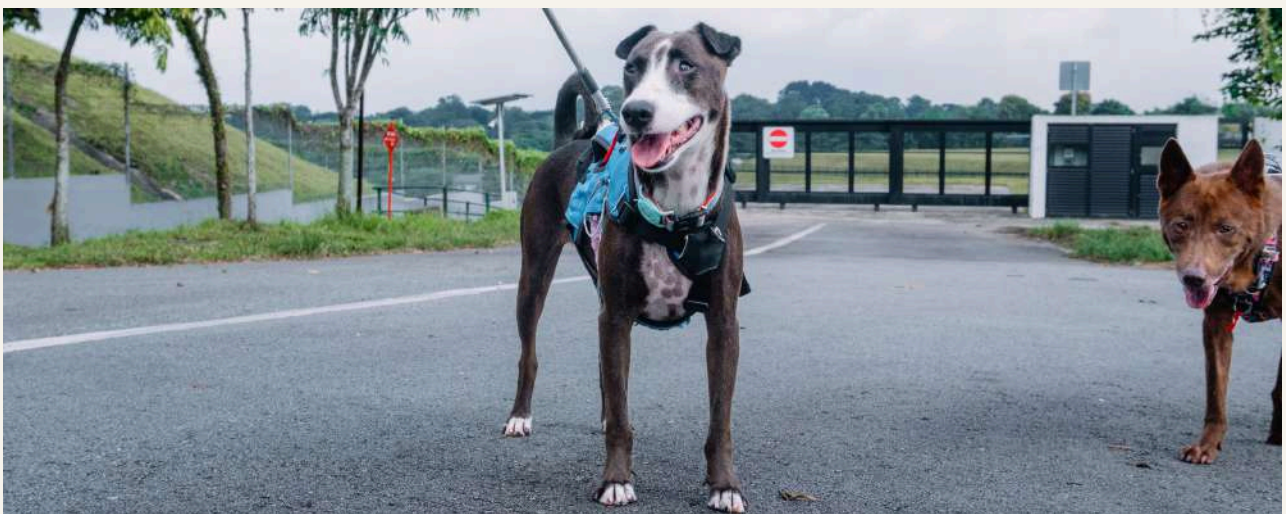
We take great care in matching dogs to the right homes—through adoption screenings, home visits, and meet-and-greets—ensuring that each placement is a lasting one. Post-adoption, we continue to support families as they welcome their new companions.

Who we helped:

This thoughtful approach made all the difference. In 2024, 12 dogs found their forever homes—each one a joyful new chapter.

Our impact:

Every adoption is more than just a happy ending—it's a life transformed and a family made whole. These adoptions also open up space for us to save more dogs in need. Heartfelt messages from our adopters remind us why we do what we do: because love changes everything.



Making a Difference: Our Impact in 2024

Community Paws: Engaging for a Kinder Future

Why we do it:

Education is the foundation of a kinder, more compassionate society—one where cruelty and neglect are replaced with empathy and responsibility. By raising awareness, we not only protect animals today but shape a more humane tomorrow.

What we did:

In total, 540 volunteers from various organisations participated in our programs across different months in 2024. These sessions allowed them to interact with our dogs, assist with shelter tasks, and gain deeper insight into animal welfare, rescue, and rehabilitation.

Among the most active groups were the NUS PACE Team with 200 volunteers from February to April and the Canadian International School's Animal Welfare Committee, which contributed 144 students from January to March. Other notable groups included students from NUS, NTU, SMU Academy and the Singapore Sports School.

Our impact:

By giving people the chance to connect directly with our animals, we cultivate empathy and a deeper commitment to animal welfare. As a result, we've seen increased volunteerism, stronger community support, and a growing number of people advocating for responsible pet ownership. Every informed heart we reach becomes a voice for those who cannot speak.



Making a Difference: Our Impact in 2024

Our Driving Force: The Heartbeat of Mercylight – Our Volunteers

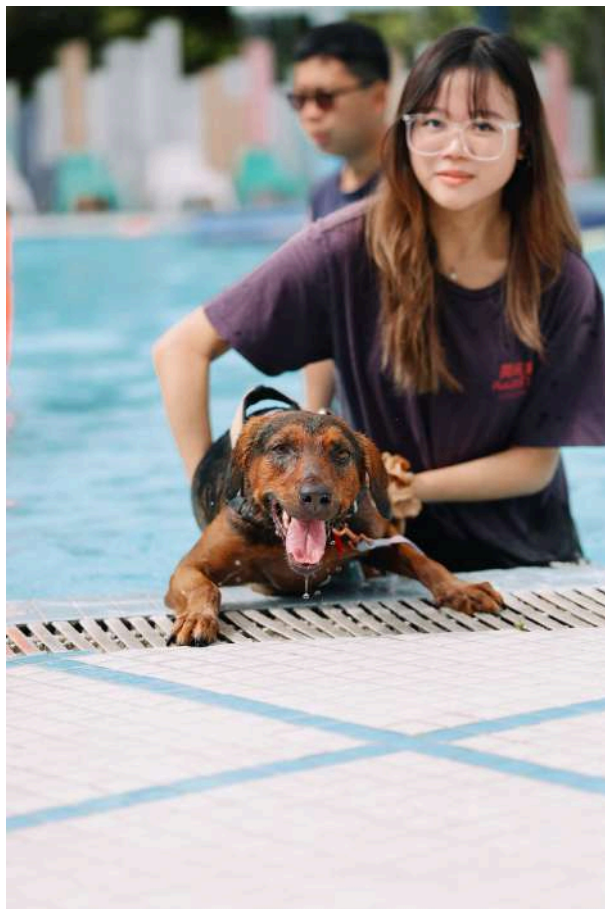
Why we do it:

Behind every rescued, rehabilitated, and rehomed dog is a team of devoted volunteers whose compassion and commitment make it all possible. Our volunteers are the backbone of Mercylight—steadfast, selfless, and deeply dedicated.

What we did:

In a field filled with challenges, our 110 passionate volunteers have remained a constant source of strength and care. They show up rain or shine, giving their time, energy, and love to ensure every dog feels safe, seen, and valued.

Nearly 85% of our volunteers contribute an average of 5 hours each week, amounting to an extraordinary 24,300 man-hours of service annually. These numbers reflect more than just time—they speak to the incredible heart that fuels our work and transforms lives.



Our impact:

Thanks to their unwavering dedication, every dog in our shelter has a real shot at healing and hope. The bonds our volunteers form with the dogs help rebuild trust, teach love, and create the foundation each animal needs to thrive in a forever home.

Making a Difference: Our Impact in 2024

Celebrating Their Hearts: Volunteer Appreciation Day

In August 2024, we gave back to those who give so much. Volunteers and our furry companions enjoyed a joyous staycation at CSC @ Loyang's dog-friendly bungalow—a day filled with laughter, play, and connection. From pack walks to Pasir Ris Park, games, and a laid-back buffet dinner, the event offered a rare opportunity for volunteers to bond with each other and with the dogs they love.



Our four-legged friends had a blast—roaming off-leash, exploring nature, meeting old pals, and enjoying endless cuddles and treats.

Over the years, we've also hosted appreciation events at Sentosa, local parks, and even the Wag & Wild dog pool. But this year's staycation stood out for the shared joy and sense of belonging it fostered.

Together, we created not just happy memories, but a stronger, more united community—one that truly reflects the spirit of MercyLight.





Lives Transformed: Stories of Hope, Healing & New Beginnings

At Mercylight, every dog has a story—and behind each one is a powerful journey of survival, healing, and love. These are more than just rescue stories. They are testaments to the strength of the dogs, the compassion of the community, and the impact of what we do—together.

Lives Transformed: Stories of Hope, Healing & New Beginnings

Emma's Courage: A Stand Against Cruelty



At just one year old, Emma had already endured the harsh reality of unethical backyard breeding. She was exploited by individuals who opposed humane initiatives like Singapore's Trap-Neuter-Rehome/Release-Manage (TNRM) program—designed to manage the free-roaming dog population responsibly. Despite her youth, Emma had likely gone through two to three reproductive cycles before authorities raided the premises, leading to her rescue.

Transferred into our care after being redeemed from an independent rescuer, Emma began her journey to recovery at MercyLight. Her story reminds us that cruelty thrives in silence—and change requires education, action, and reform.

Emma's story underscores the importance of:

- **Educational campaigns** promoting responsible, lifelong pet ownership.
- **Stricter regulations** of animal breeding and sales.
- **Support for adoption** of rescued animals.
- **Humane stray management** through TNRM programs.

Emma is a living symbol of why we fight for stronger policies and greater public awareness—to protect the voiceless.

Lives Transformed: Stories of Hope, Healing & New Beginnings

Pardon's Redemption: Healing from Trauma

Pardon Blessing was first caught, sterilised, and released under the TNR program by contractors. However, after being relocated, he wandered into high-traffic areas and began exhibiting fear-driven behaviour—barking, lunging, and reacting defensively to people. Public complaints soon followed, and NParks had no choice but to trap him again.

This time, his trauma was evident, and he was deemed too reactive for re-release—his fate sealed for euthanasia. But we stepped in. We gave him a name that embodied mercy: Pardon.

From the moment he arrived, we suspected he had once been someone's pet—he knew tricks like "sit" and "paw." It's likely he was abandoned and left to survive among street packs. With time, care, and patience, Pardon is now learning to trust again. He's integrated with our shelter pack and is slowly opening up to the volunteers.



Rehabilitation takes time
—but every
breakthrough is a
victory.

We believe Pardon's life is far from over, and we hope others will see not a "problem dog," but a survivor who deserves a second chance.

Lives Transformed: Stories of Hope, Healing & New Beginnings

Layla's Liberation: From Cage to Connection



For most of her life, Layla—whose name means black beauty—knew only isolation. Locked in a cage at a nursery farm since puppyhood, she was let out once a day for a short walk. Her world was confined to four walls, sweltering heat, and roaring storms. She had no companionship. No comfort. No freedom.

But all that changed when her owners agreed to surrender her. From the moment she stepped into Mercylight, Layla showed an astonishing capacity to adapt. She blended seamlessly with the pack, played with the puppies, and walked on leash like she'd done it all her life.

Even more remarkable was her gentle, trusting spirit. Despite her years of confinement, Layla welcomed affection, showing a calm grace that touched everyone she met.

Now, Layla is waiting—for a home filled with love, space to roam, and the care she's always deserved. She's ready to begin the life she was denied for so long.

Lives Transformed: Stories of Hope, Healing & New Beginnings

After

Rocco's Resilience: Finding a Family Against All Odds

A Forever Family Awaits:

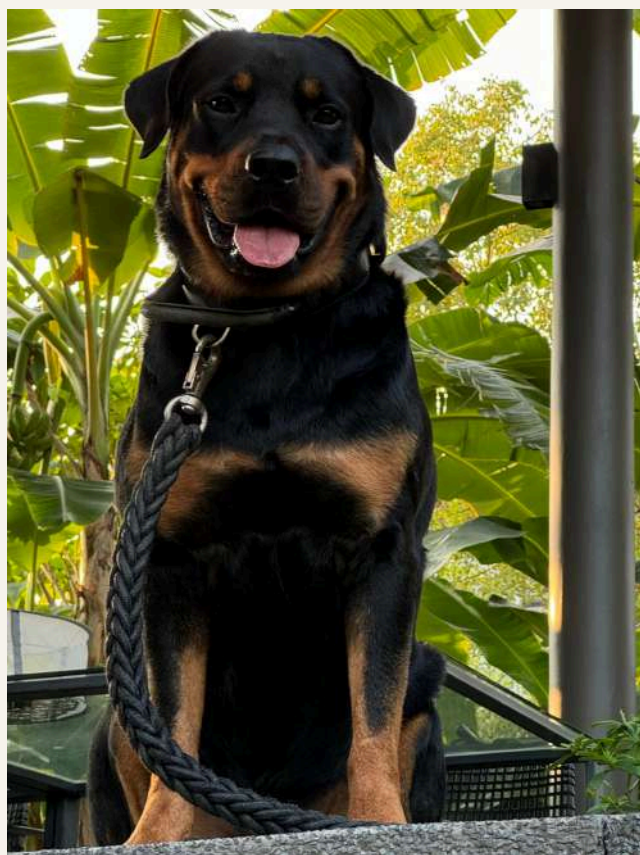
Rocco, a Rottweiler under NParks' care, was broadcasted for adoption not once but eight times—with no takers. As a Schedule 2 breed, his time was running out. Mercylight extended the call through our network, and eventually, the fifth family to respond, Lay Kian's, stepped forward.

"It truly takes a village to save a dog like Rocco," says Lay Kian.

"From NParks' investigation and care, to Mercylight's tireless coordination—meet-and-greets, house inspections, transport, paperwork—they made this adoption possible. I'm forever thankful.



Adopting a dog isn't just a personal choice—it's the final chapter of many people's efforts. That's why I believe in lifelong commitment. Rocco is part of our family now."



Rocco's story is a tribute to perseverance—from those who never gave up on him, and from the adopters who saw his worth.

Lives Transformed: Stories of Hope, Healing & New Beginnings

After

Chosen's Forever Home: A Senior Dog's New Beginning

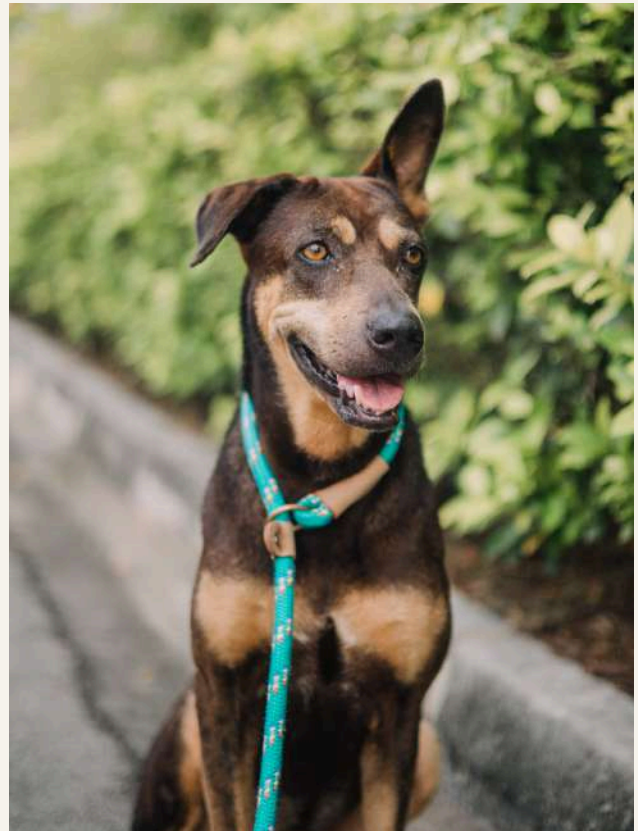
Chosen spent nearly nine years in our shelter. She was once adopted as a puppy but returned when a family member grew fearful of dogs. Then came Elsa—a devoted animal lover and main breadwinner for her family. Despite already owning a dachshund, she applied to adopt Chosen. Her first application was declined. But after her dachshund passed away, she applied again—and this time, she was ready.

“The adoption process was thorough, but I understood its purpose,” Elsa shared.

“Mercylight’s care in finding the right fit wasn’t a barrier—it was a reflection of how much they love every dog.

Adopting a senior dog like Chosen has been the most fulfilling decision. The joy, the love, the gratitude in her eyes... It’s something I wish everyone could experience.”

For Chosen, it wasn’t too late. She found the warmth of a family, and with Elsa, began her golden years filled with love, security, and dignity.



These stories are the heart of Mercylight. They remind us that every effort, every hour, every donation — saves lives. One dog at a time.

Year in Review: Event Highlights

As we reflect on 2024, we are filled with deep appreciation for the unwavering support of our Mercylight community. Your kindness—through volunteer work, partnerships, and heartfelt donations—has been the driving force behind everything we do.

This year, we celebrated countless moments of hope and connection through a series of meaningful events:

January

Sentosa Festive Market Adoption Drive

March

Pet Expo Adoption Drive

April

Ruff Cuts Grand Opening Adoption Drive

Wag N Wild outing for kennel dogs

May

Bukit Batok Pets Carnival Adoption Drive

July

Dog Obedience Training

Singapore Specials Day @ East Coast Park
Adoption Drive





OWN A CURATED PIECE AND
SUPPORT A NOBLE CAUSE!

Create your account via link in bio



A portion of the profits from the auction will go into supporting
Mercylight Animal Rescue and Sanctuary Limited



August

Volunteers Appreciation Day
Pets & Plants Extravaganza @ Marina Barrage
Adoption Drive
Singapore Pet Festival @ Marina Bay Sands
Adoption Drive

September

Fur-Ever Friends Fiesta @ West Coast CC
Adoption Drive
A Journey of Art in Nature Online Auction
Fundraising

November

Dog Obedience Training

December

Charity Bazaar @ Furiends Veterinary Clinic
Adoption Drive
Paws & Furs @ One Holland Village Adoption
Drive
Christmas Pack Walk of adopted and kennel
dogs @ Orchard Road

Together, these events have not only saved lives but also built lasting connections—reminding us all that every second chance is made possible by a caring community.

Fund Raising Activities

The amounts raised were used for the dogs' medical and shelter operation expenses. There was no commercial fundraiser involved.

“Rescue, Heal, Restore Homeless Dogs”

Campaign under Enhanced Fund-Raising Program by
Tote Board with government dollar-for-dollar matching.

1 September 2024 – 31 March 2025

\$180,792 + \$180,792

(government matching)

Amount raised as of 31 December 2024

Benevity

Online giving platform

1 January – 31 December 2024

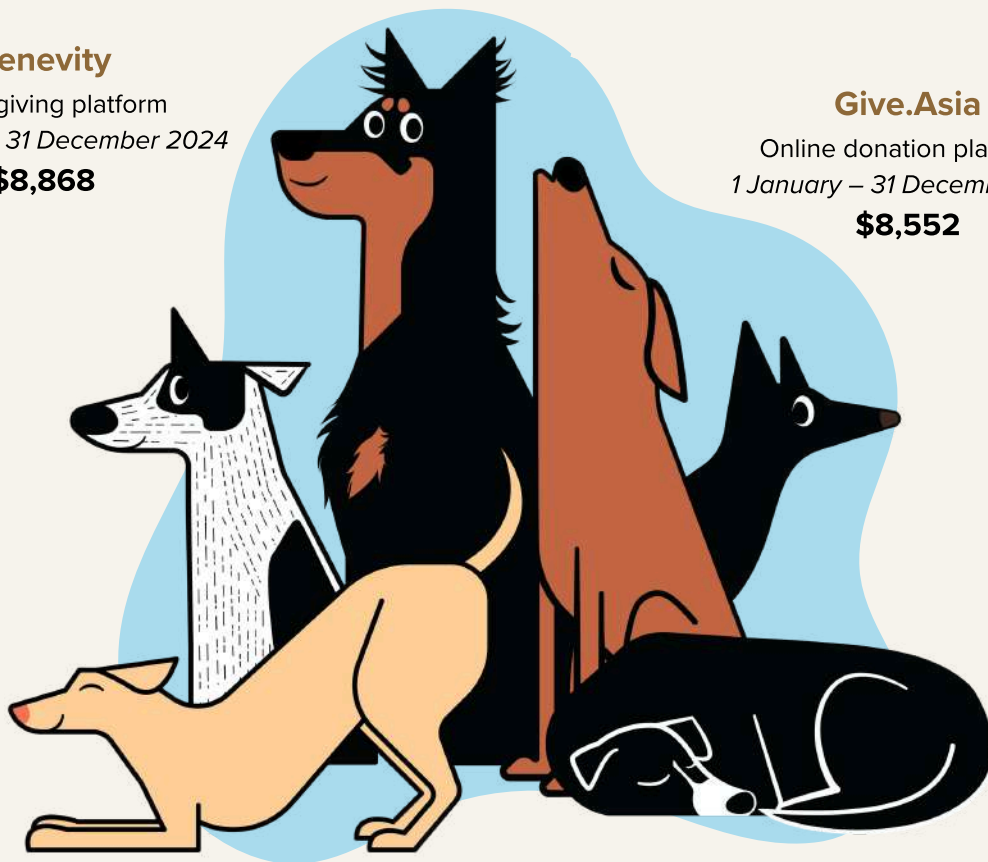
\$8,868

Give.Asia

Online donation platform

1 January – 31 December 2024

\$8,552



“Be A Blessing, Make A Difference”

Campaign under Enhanced Fund-Raising Program by
Tote Board with government dollar-for-dollar matching.

1 January – 31 March 2024

\$89,467 + \$89,467

(government matching)

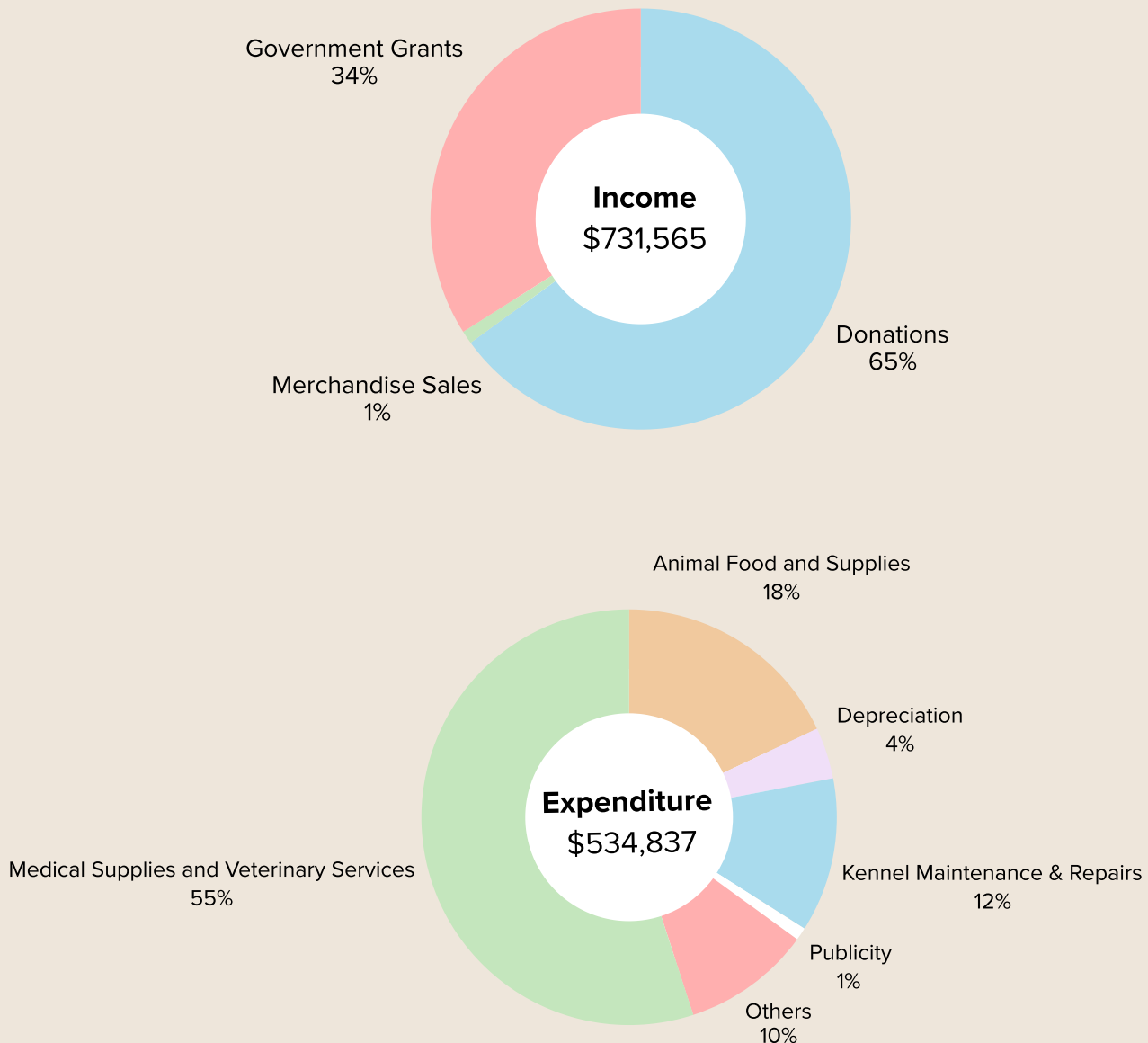
Giving.sg

Online donation platform

1 January – 31 December 2024

\$69,653

Summary Financial Performance



For the financial year ended 2024, donation income increased marginally by \$15,376. However, overall expenditure rose by \$105,706, largely driven by higher outlays on veterinary services and medical supplies. This was necessitated by the growing needs of aging dogs and new rescues requiring complex or extensive surgical treatments.

Our Future Plans

Looking ahead to the next financial year, Mercylight is committed to enhancing its operational capabilities and expanding its reach to serve animals in need more effectively. We remain dedicated to managing our ongoing operational expenditures and fulfilling all outstanding obligations to our beneficiaries and stakeholders. Our strategic priorities and commitments include:

Operational Excellence

Resource Optimization: Leveraging technological solutions, we will strive for greater efficiency in resource allocation and cost management, ensuring that a larger proportion of funds directly benefits our animal welfare programs.

Volunteer Leadership Programs: Development of programs to cultivate leadership skills among long-term volunteers, empowering them to take on more significant roles.

Environmental Stewardship: Committed to sustainability, we will actively pursue initiatives to minimize waste and integrate eco-friendly practices across all our operations and programs.

Strategic Partnerships & Advocacy

Corporate Collaboration: We aim to foster compassionate partnerships with corporations, inviting their participation through volunteer programs and financial sponsorships. These collaborations will not only provide direct support for Mercylight's mission but also cultivate a stronger sense of social responsibility and empathy within the business community.

Public Awareness & Advocacy: We will continue to develop and execute impactful advocacy campaigns to raise public awareness about critical animal welfare issues, including the prevention of pet abandonment and the promotion of responsible pet ownership.

Public Policy Influence: Efforts to influence public policy related to responsible pet ownership, animal breeding, and humane stray animal management.

Education & Community Empowerment

Youth Engagement: Through targeted educational programs, we seek to cultivate a deeper understanding and appreciation for animal welfare among all age groups, with a particular emphasis on fostering empathy and responsibility in the youth.

Financial Stewardship & Sustainable Care

Prudent Financial Planning: We will continue to engage in proactive financial planning and resource allocation to address anticipated increases in veterinary and medical expenditures, particularly those associated with the specialised care required by our aging canine residents. This foresight ensures our capacity to provide continued high-quality care for all animals under our charge

Fundraising Plans for 2025

We're dedicated to ensuring our canine companions receive the best possible medical care, as well as sustaining the critical operations of our shelter. Our fundraising strategy reflects that commitment. We'll be pursuing a multi-pronged approach to secure the necessary funding.

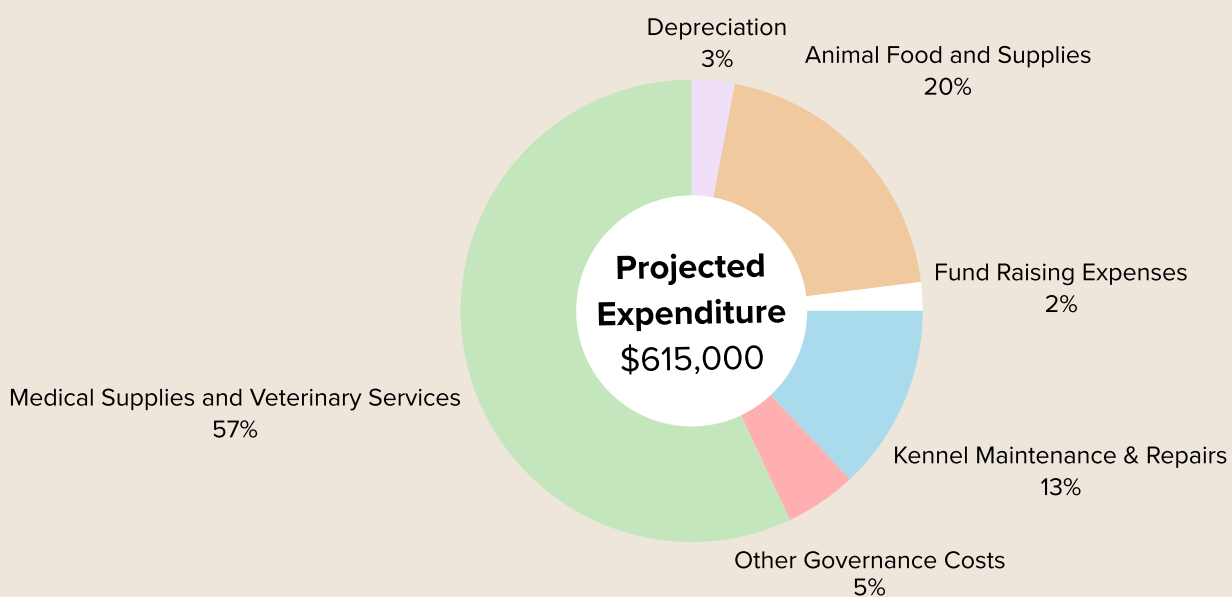
"Rescue, Heal, Restore Homeless Dogs" Campaign: This highly impactful campaign, which benefits from the government's dollar-for-dollar matching, continued to be a cornerstone of our fundraising throughout 2024 and will run until March 31, 2025. Its success has been instrumental in addressing significant medical costs.

Dogathon: Scheduled for February, this event has the potential to meaningfully engage the community while raising significant support for our cause.

Custom MercyLight Merchandise: Sales of our custom merchandise provided a steady stream of income, with every purchase directly supporting our dogs' welfare.

Ongoing Online Fundraising: Throughout the year, our consistent online fundraising appeals played a crucial role in securing funds for immediate needs and ongoing expenses.

Expenditure Plans for 2025



Our Board

Mercylight is governed by a Board, which is a governing body responsible for overseeing and managing it. The Board of Directors is committed to advancing Mercylight's mission, ensuring compliance with its constitution and attaining high standards of corporate governance and accountability to our stakeholders.

Board members render their services on a voluntary basis, thus, none of the Board members receives remuneration for their Board services.

Mercylight operations are wholly volunteer run, there is no staff who are close members of the family of any Board members.

The Board of Directors held 5 meetings in 2024.

Position	Name	Date of Appointment	Date of Last Re-election	Attendance
Chairman	Mr Samuel Lim Wai Young	April 2020	April 2020	5/5
Vice-Chairman	Mr Toh Khai Yeow	April 2020	April 2023	5/5
Treasurer (till April 2024) Member (wef May 2024)	Ms Lim Bee Lan (Lin Meilan)	April 2020	April 2023	5/5
Treasurer (appointed May 2024)	Ms Tan Ming Ming Karen	April 2019	April 2022	5/5
Secretary	Ms Lim Mui Wee	January 2015	January 2024	5/5
Member	Ms Kelly Lim	January 2015	January 2024	5/5
Member	Mr Tan Tong Leng	April 2020	April 2023	5/5

Mr Samuel Lim Wai Young

Chairman

Private Equity Investor

Samuel Lim holds a Chemical Engineering Degree from the National University of Singapore and an MBA from Victoria University, Australia. He has held senior managerial positions in various multinationals.

Our Board

Mr Toh Khai Yeow

Vice-Chairman

Finance/Operations Manager, Swee Premix

Khai Yeow has a Bachelor of Business Administration Degree from the University of Wisconsin, Madison. He is manager of Swee Premix. A generous supporter of animal welfare, he has a penchant for dogs and pets, and enjoys working for a good and greater cause.

Ms Lim Bee Lan

Treasurer

Finance Manager, Far East Management (Private) Limited

Bee Lan holds a Bachelor of Accountancy Degree from Nanyang Technological University. She is also a Chartered Accountant of Singapore with the Institute of Singapore Chartered Accountants. Currently, she works as Finance Manager for Far East Management (Private) Limited. She has more than 20 years of experience in audit, accounting, and finance-related work.

Ms Lim Mui Wee

Secretary

Education Officer, Ministry of Education

Mui Wee holds a Business Administration Degree from the National University of Singapore and a Post-Graduate Diploma in Education from the Nanyang Technological University. She works as an Education Officer for the Ministry of Education. She has been involved in the set-up of Mercylight and is currently actively involved in the running of the shelter.

Ms Lim Kelly

Member

General Manager, Mercylight Animal Rescue And Sanctuary Limited

Kelly Lim holds a Bachelor of Arts Degree with merit from the National University of Singapore. Kelly is the Founder of Mercylight and has been actively involved in animal welfare for the past 14 years. She is currently the General Manager of the shelter.

Ms Tan Ming Ming Karen

Member

Director, Nonslip Solutions Pte Ltd

Karen Tan is currently a Director at Nonslip Solutions Pte Ltd, which deals with various coating treatments. Karen has been actively involved in the welfare of animals in the last 12 years.

Mr Tan Tong Leng

Member

Private Equity Investor

Tong Leng is an experienced operation management practitioner with about 30 years' experience. He has worked in a variety of leadership and talent development roles. Tong Leng has been actively involved in various self-help groups and has a keen interest in the welfare of animals.

Our Management Team

The Management Team is headed by its Founder Kelly Lim. She is supported by six key position holders, who render their services on a voluntary basis:

Faith Teng
Publicity
(appointed since March 2020)

Veronica Tan
Education & Outreach
(appointed since March 2020)

Karis Wong
Fundraising
(appointed since June 2023)

Alyssa Lim
Finance
(appointed since March 2020)

Janice Khoo
Corporate Services
(appointed since March 2020)

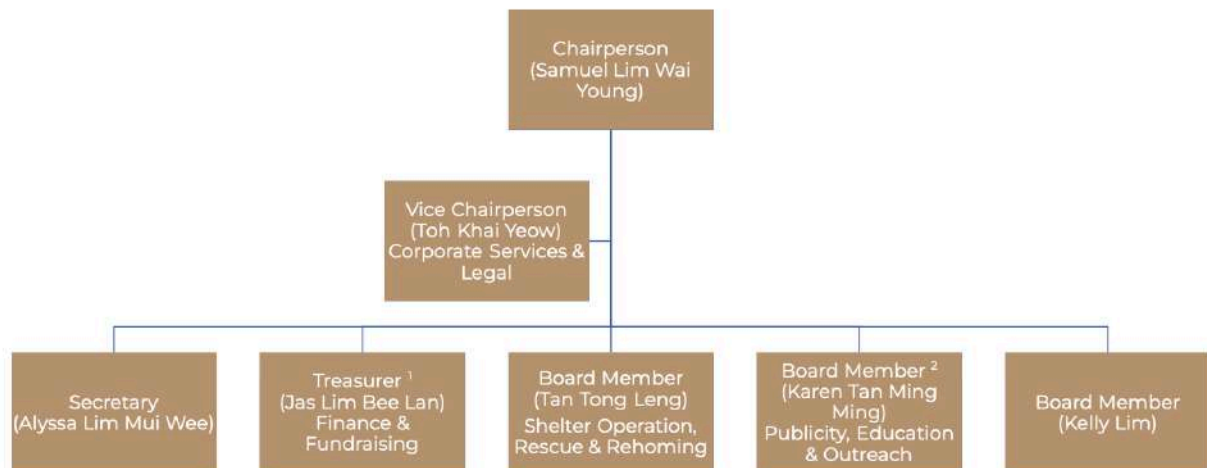
Mark Quek
Legal
(appointed since March 2020)

Mercylight operations are wholly volunteer run.
There is no staff member receiving remuneration.



Our Management Team

Board of Directors

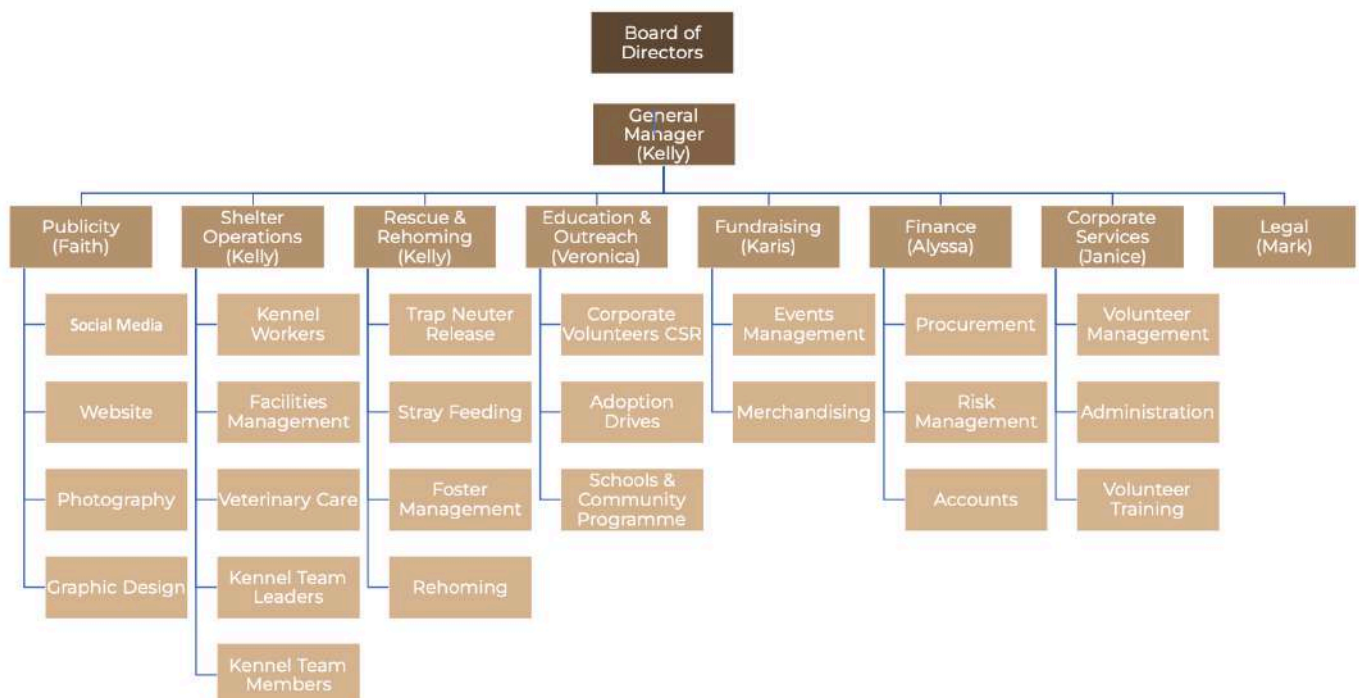


Footnote:

¹ Jas Lim Bee Lan served as Treasurer from 1 January to 30 April 2024. She continues to serve as a Board Member thereafter.

² Karen Tan Ming Ming was appointed Treasurer effective 1 May 2024.

Mercylight Organisation Chart



Governance Policies

Conflict of Interests

The Board has established a Conflict of Interest Policy to assist in identifying and managing potential areas of conflict. All directors and key management personnel are required to disclose to the Board any situation of conflict, actual or potential, that may arise. They are required to submit a conflict of interest declaration in the form provided annually. They abstain from decision-making and are not allowed to vote on matters where they have a conflict of interest.

Reserves

Mercylight aims to build a reserve that is equivalent to one year of its operating expenditure. Mercylight does not maintain any restricted, designated or endowment funds apart from a current account for operational expenditures and deposits.

	As of 31 December 2024	As of 31 December 2023
(A) Total Unrestricted Funds	\$1,349,418	\$1,152,690
(B) Total Annual Operating Expenditure	\$534,837	\$429,131
Ratio of Reserves (Formula = A/B)	2.5 : 1	2.7 : 1

Loans

Mercylight does not provide any loans to any director, employee, board committee member or any other parties.

Donations

Mercylight does not make donations to any external parties. Mercylight does not receive cash donations. The donations are in the form of cheque or bank transfers via PayNow or through its website, and platforms such as NVPC's Giving.sg, Give.asia, and Benevity.

Other Policies

- Board Policy
- Volunteer Management Policy
- Financial Management and Internal Controls
- Fundraising Policy
- Human Resources and Payroll Management Manual
- Program Management Policy
- Communication Policy
- Investment Policy
- Anti-Money Laundering and Countering the Financing of Terrorism (AML/CFT) Policy
- Whistleblowing Policy

Governance Evaluation Checklist

S/N	Call for Action	Code ID	Did the charity put this principle into action?	If you have indicated “No” or “Partial Compliance”, please explain.	Score
Principle 1: The charity serves its mission and achieves its objectives.					
1	Clearly state the charitable purposes (For example, vision and mission, objectives, use of resources, activities, and so on) and include the objectives in the charity’s governing instrument. Publish the stated charitable purposes on platforms (For example, Charity Portal, website, social media channels, and so on) that can be easily accessed by the public.	1.1	Yes		2
2	Develop and implement strategic plans to achieve the stated charitable purposes.	1.2	Yes		2
3	Have the Board review the charity’s strategic plans regularly to ensure that the charity is achieving its charitable purposes, and monitor, evaluate and report the outcome and impact of its activities.	1.3	Yes		2
4	Document the plan for building the capacity and capability of the charity and ensure that the Board monitors the progress of this plan. “Capacity” refers to a charity’s infrastructure and operational resources while “capability” refers to its expertise, skills and knowledge.	1.4	Yes		2
Principle 2: The charity has an effective Board and Management.					
5	The Board and Management are collectively responsible for achieving the charity’s charitable purposes. The roles and responsibilities of the Board and Management should be clear and distinct.	2.1	Yes		2
6	The Board and Management should be inducted and undergo training, where necessary, and their performance reviewed regularly to ensure their effectiveness.	2.2	Yes		2
7	Document the terms of reference for the Board and each of its committees. The Board should have committees (or designated Board member(s)) to oversee the following areas*, where relevant to the charity: a. Audit b. Finance* Other areas include Programmes and Services, Fund-raising, Appointment/ Nomination, Human Resource, and Investment.	2.3	Yes		2
8	Ensure the Board is diverse and of an appropriate size, and has a good mix of skills, knowledge, and experience. All Board members should exercise independent judgement and act in the best interest of the charity.	2.4	Yes		2

9	Develop proper processes for leadership renewal. This includes establishing a term limit for each Board member. All Board members must submit themselves for re-nomination and reappointment, at least once every three years.	2.5	Yes		2
10	<p>Develop proper processes for leadership renewal. This includes establishing a term limit for the Treasurer (or equivalent position).</p> <p>For Treasurer (or equivalent position) only:</p> <p>a. The maximum term limit for the Treasurer (or equivalent position like a Finance Committee Chairman, or key person on the Board responsible for overseeing the finances of the charity) should be four consecutive years. If there is no Board member who oversee the finances, the Chairman will take on the role.</p> <p>i. After meeting the maximum term limit for the Treasurer, a Board member's reappointment to the position of Treasurer (or an equivalent position may be considered after at least a two-year break.</p> <p>ii. Should the Treasurer leave the position for less than two years, and when he/she is being re-appointed, the Treasurer's years of service would continue from the time he/she stepped down as Treasurer.</p>	2.6	Yes		2
11	Ensure the Board has suitable qualifications and experience, understands its duties clearly, and performs well. a. No staff should chair the Board and staff should not comprise more than one-third of the Board.	2.7	Yes		2
12	Ensure the Management has suitable qualifications and experience, understands its duties clearly, and performs well. a. Staff must provide the Board with complete and timely information and should not vote or participate in the Board's decision-making.	2.8	Yes		2
13	<p>The term limit for all Board members should be set at 10 consecutive years or less. Re-appointment to the Board can be considered after at least a two-year break.</p> <p>For all Board members:</p> <p>a. Should the Board member leave the Board for less than two years, and when he/she is being re-appointed, the Board member's years of service would continue from the time he/she left the Board.</p> <p>b. Should the charity consider it necessary to retain a particular Board member (with or without office bearers' positions) beyond the maximum term limit of 10 consecutive years, the extension should be deliberated and approved at the general meeting where the Board member is being re-appointed or re-elected to serve for the charity's term of service. (For example, a charity with a two-year term of service would conduct its election once every two years at its general meeting).</p> <p>c. The charity should disclose the reasons for retaining any Board member who has served on the Board for more than 10 consecutive years, as well as its succession plan, in its annual report.</p>	2.9a 2.9b 2.9c	Yes		2

14	<p>For Treasurer (or equivalent position) only:</p> <p>d. A Board member holding the Treasurer position (or equivalent position like a Finance Committee Chairman or key person on the Board responsible for overseeing the finances of the charity) must step down from the Treasurer or equivalent position after a maximum of four consecutive years.</p> <p>i. The Board member may continue to serve in other positions on the Board (except the Assistant Treasurer position or equivalent), not beyond the overall term limit of 10 consecutive years, unless the extension was deliberated and approved at the general meeting – refer to 2.9.b.</p>	2.9d	Yes		2
Principle 3: The charity acts responsibly, fairly and with integrity.					
15	Conduct appropriate background checks on the members of the Board and Management to ensure they are suited to work at the charity.	3.1	Yes		2
16	Document the processes for the Board and Management to declare actual or potential conflicts of interest, and the measures to deal with these conflicts of interest when they arise. a. A Board member with a conflict of interest in the matter(s) discussed should recuse himself/herself from the meeting and should not vote or take part in the decision-making during the meeting.	3.2	Yes		2
17	Ensure that no Board member is involved in setting his/her own remuneration directly or indirectly.	3.3	Yes		2
18	Ensure that no staff is involved in setting his/her own remuneration directly or indirectly.	3.3	Yes		2
19	Establish a Code of Conduct that reflects the charity's values and ethics and ensure that the Code of Conduct is applied appropriately.	3.4	Yes		2
20	Take into consideration the ESG factors when conducting the charity's activities.	3.5	No	The board will evaluate this as part of the FY2025 discussions.	0
Principle 4: The charity is well-managed and plans for the future.					
21	Implement and regularly review key policies and procedures to ensure that they continue to support the charity's objectives. a. Ensure the Board approves the annual budget for the charity's plans and regularly reviews and monitors its income and expenditures (For example, financial assistance, matching grants, donations by board members to the charity, funding, staff costs and so on).	4.1a	Yes		2

22	Implement and regularly review key policies and procedures to ensure that they continue to support the charity's objectives. b. Implement appropriate internal controls to manage and monitor the charity's funds and resources. This includes key processes such as: i. Revenue and receipting policies and procedures; ii. Procurement and payment policies and procedures; and iii. System for the delegation of authority and limits of approval.	4.1b	Yes		2
23	Seek the Board's approval for any loans, donations, grants, or financial assistance provided by the charity which are not part of the core charitable programmes listed in its policy. (For example, loans to employees/subsidiaries, grants or financial assistance to business entities).	4.2	Yes		2
24	Regularly identify and review the key risks that the charity is exposed to and refer to the charity's processes to manage these risks.	4.3	Yes		2
25	Set internal policies for the charity on the following areas and regularly review them: a. Anti-Money Laundering and Countering the Financing of Terrorism (AML/CFT); b. Board strategies, functions, and responsibilities; c. Employment practices; d. Volunteer management; e. Finances; f. Information Technology (IT) including data privacy management and cyber-security; g. Investment (obtain advice from qualified professional advisors if this is deemed necessary by the Board); h. Service or quality standards; and i. Other key areas such as fund-raising and data protection.	4.4	Partial Compliance	The board will set up and evaluate IT Policy in FY2025.	1
26	The charity's audit committee or equivalent should be confident that the charity's operational policies and procedures (including IT processes) are effective in managing the key risks of the charity.	4.5	Yes		2
27	The charity should also measure the impact of its activities, review external risk factors and their likelihood of occurrence, and respond to key risks for the sustainability of the charity.	4.6	Yes		2
Principle 5: The charity is accountable and transparent.					
28	Disclose or submit the necessary documents (such as Annual Report, Financial Statements, GEC, and so on) in accordance with the requirements of the Charities Act, its Regulations, and other frameworks (For example, Charity Transparency Framework and so on).	5.1	Yes		2
29	Generally, Board members should not receive remuneration for their services to the Board. Where the charity's governing instrument expressly permits remuneration or benefits to the Board members for their services, the charity should provide reasons for allowing remuneration or benefits and disclose in its annual report the exact remuneration and benefits received by each Board member.	5.2	Yes		2

30	The charity should disclose the following in its annual report: a. Number of Board meetings in the year; and b. Each Board member's attendance.	5.3	Yes		2
31	The charity should disclose in its annual report the total annual remuneration (including any remuneration received in the charity's subsidiaries) for each of its three highest-paid staff, who each receives remuneration exceeding \$100,000, in incremental bands of \$100,000. Should any of the three highest-paid staff serve on the Board of the charity, this should also be disclosed. If none of its staff receives more than \$100,000 in annual remuneration each, the charity should disclose this fact.	5.4	Yes		2
32	The charity should disclose in its annual report the number of paid staff who are close members of the family of the Executive Head or Board members, and whose remuneration exceeds \$50,000 during the year. The annual remuneration of such staff should be listed in incremental bands of \$100,000. If none of its staff is a close member of the family of the Executive Head or Board members and receives more than \$50,000 in annual remuneration, the charity should disclose this fact.	5.5	Yes		2
33	Implement clear reporting structures so that the Board, Management, and staff can access all relevant information, advice, and resources to conduct their roles effectively. a. Record relevant discussions, dissenting views and decisions in the minutes of general and Board meetings. Circulate the minutes of these meetings to the Board as soon as practicable.	5.6a	Yes		2
34	Implement clear reporting structures so that the Board, Management, and staff can access all relevant information, advice, and resources to conduct their roles effectively. a. The Board meetings should have an appropriate quorum of at least half of the Board, if a quorum is not stated in the charity's governing instrument.	5.6b	Yes		2
35	Implement a whistle-blowing policy for any person to raise concerns about possible wrongdoings within the charity and ensure such concerns are independently investigated and follow-up action taken as appropriate.	5.7	Yes		2
Principle 6: The charity communicates actively to instil public confidence.					
36	Develop and implement strategies for regular communication with the charity's stakeholders and the public (For example, focus on the charity's branding and overall message, raise awareness of its cause to maintain or increase public support, show appreciation to supporters, and so on).	6.1	Yes		2
37	Listen to the views of the charity's stakeholders and the public and respond constructively.	6.2	Yes		2
38	Implement a media communication policy to help the Board and Management build positive relationships with the media and the public.	6.3	Yes		2

Total score: **73**

Percentage = (Total Score/Full Marks of 76) x 100%:

96%

Audited Financial Statements 2024

STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2024

	Note	2024 \$	2023 \$
ASSETS			
Non-current assets			
Plant and equipment	11	-	1,738
Right-of-use-asset	17	38,445	58,503
		<u>38,445</u>	<u>60,241</u>
Current assets			
Inventories	12	2,913	4,563
Other receivables	13	560	560
Cash and cash equivalents	14	1,363,056	1,164,827
		<u>1,366,529</u>	<u>1,169,950</u>
Total assets		<u>1,404,974</u>	<u>1,230,191</u>
LIABILITIES			
Non-current liabilities			
Borrowings	16	<u>19,656</u>	<u>39,780</u>
Current liabilities			
Trade and other payables	15	15,776	18,576
Borrowings	16	<u>20,124</u>	<u>19,145</u>
		<u>35,900</u>	<u>37,721</u>
Total liabilities		<u>55,556</u>	<u>77,501</u>
NET ASSET		<u>1,349,418</u>	<u>1,152,690</u>
FUNDS			
Accumulated General Fund		<u>1,349,418</u>	<u>1,152,690</u>
TOTAL FUNDS		<u>1,349,418</u>	<u>1,152,690</u>

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

		2024	2023
	Note	\$	\$
Revenue	4	481,565	479,694
<i>Other items of income</i>			
Other income	8	<u>250,000</u>	<u>255,955</u>
		731,565	735,649
<i>Other items of expense</i>			
Changes in inventories of finished goods and work-in-progress		(1,650)	(723)
Raw materials and consumables used		-	(4,062)
Depreciation expense		(21,796)	(21,875)
Other operating expenses		(508,880)	(410,602)
Finance costs	9	<u>(2,511)</u>	<u>(869)</u>
Surplus for the year	10	<u><u>196,728</u></u>	<u><u>306,518</u></u>

STATEMENT OF CHANGES IN FUNDS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

	Accumulated General Funds \$
At 1 January 2023	846,172
Surplus for the year	<u>306,518</u>
At 31 December 2023	<u>1,152,690</u>
At 1 January 2024	1,152,690
Surplus for the year	<u>196,728</u>
At 31 December 2024	<u>1,349,418</u>

STATEMENT OF CASH FLOWS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

	Note	2024 \$	2023 \$
Cash flows from operating activities:			
Surplus before tax		196,728	306,518
<u>Adjustments for:</u>			
Depreciation of plant and equipment	11	1,739	1,739
Depreciation of right-of-use assets	17	20,057	20,136
Interest income	8	-	(5,955)
Interest expenses		2,511	869
		<u>221,035</u>	<u>323,307</u>
<u>Changes in working capital:</u>			
Inventories		1,659	723
Trade and other payables		(2,800)	889
		<u>(1,141)</u>	<u>1,612</u>
Net cash generated from operating activities		<u>219,885</u>	<u>324,919</u>
Cash flows from financing activities			
Interest received		-	5,955
Net cash generated from financing activities		<u>-</u>	<u>5,955</u>
Cash flows from financing activities			
Payment of principal portion of lease liability		(19,145)	(20,588)
Interest paid		(2,511)	(869)
Net cash used in financing activities		<u>(21,656)</u>	<u>(21,457)</u>
Net increase in cash and cash equivalents		198,229	309,417
Cash and cash equivalents at 1 January		<u>1,164,827</u>	<u>855,410</u>
Cash and cash equivalents at 31 December		<u><u>1,363,056</u></u>	<u><u>1,164,827</u></u>

Corporate & Contact Information

Company Registration No.

201502278Z

Banker

United Overseas Bank

**Registered under the COMPANIES
ACT, (Chapter 50)**

PUBLIC COMPANY LIMITED BY
GUARANTEE

Auditor

Credo Assurance LLP

Governing Instrument

M&AA

Members

Mr Samuel Lim Wai Young
Mr Toh Khai Yeow
Ms Lim Bee Lan (Lin Meilan)
Ms Lim Mui Wee
Ms Kelly Lim
Ms Tan Ming Ming Karen
Mr Tan Tong Leng

Incorporation Date

20 January 2015

Company Secretary

Yew Sook Lian

Registered Address

59 Sungei Tengah Road
#02-43 Singapore 699014

Charity Status

Charity Registration Date: 8 May 2020

IPC Status

24 January 2022 – 23 July 2025

Contact Information

Alyssa Lim

Director

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Telephone: 9180 7838



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#02-43 Singapore 699014



mercylight.org.sg



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