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ABOUT US

Established in 1957, the Cerebral Palsy Alliance Singapore (CPAS) serves children and adults with cerebral palsy and multiple disabilities. Our fully-integrated programmes and services cater to the developmental needs of persons with the condition and maximise their functional independence at every stage of life.



OUR VISION

Empowering all persons with cerebral palsy to realise their full potential and lead fulfilled, dignified lives.



OUR MISSION

We are dedicated to:

- Delivering fully integrated programmes and services at the highest standards with passion, integrity, care, and excellence.
- Creating awareness of cerebral palsy, and advocating for equal opportunities for all persons with the condition.



CORE VALUES

Hone

We seek to inspire hope in the hearts of our clients.

Empowerment

Our aim is to empower our clients to overcome their challenges and live a life without limits.

Aspiration

Never content with the status quo, we aspire not to only enhance the lives of our clients, but also our service and capabilities.

Respect

Respect is a fundamental value that guides the actions of our staff.

Trust

Above all, we value the trust that clients place in our organisation's programmes and services.

Member of



Supported by



CHAIRMAN'S MESSAGE



Associate Professor Kevin Lim PBM Chairman

CPAS celebrated another year of milestones, expanding our service capabilities and engaging the community. Our clients continued to break new ground and make us proud. With CPAS commemorating its 60th anniversary in 2017, we continue to reach greater heights, with the invaluable efforts and support of our dedicated staff and the CPAS Board, as well as MSF, MOE, NCSS, partners and donors.

Milestones of the Year in Review

In the financial year 2016/2017, CPAS launched a number of initiatives to enhance support for individuals with cerebral palsy, promote fundraising efforts, and build an inclusive society.

In June 2016, CPAS joined hands with the North East Community Development Council (CDC) to launch the North East Community Toy Library @ Pasir Ris Elias Community Club. Our staff's expertise enabled us to provide crucial advice and insights on building an inclusive play space. The opening of this Toy Library creates opportunities for interaction between children with special needs

and their peers, which will contribute to building an inclusive community.

Our own CPAS Toy Library benefited from a refurbishment, with the generous support of Damco Singapore, which has enhanced the play and learning experience for our young clients. We warmly thank them for their sponsorship that has also provided for a large variety of accessible and adaptable toys.

CPAS marked a milestone in July 2016 with our inaugural charity dinner, graced by Guest of Honour, Senior Minister of State, Ministry of Culture, Community and Youth and Ministry of Finance, Ms Sim Ann. The inaugural fund-raising dinner in our 59-year history was held at Marina Bay Sands and attended by over 400 guests. With the funds supporting CPAS programmes, the theme, 'I Believe, An Evening of Possibilities' highlighted how these programmes help clients to lead fulfilling lives and realise their ambitions, and celebrated the myriad of possibilities before them.

Another key component of our fundraising efforts, Steptember, now in its second year, raised \$191,277 which will go a long way towards supporting CPAS and its programmes. This fund-raising campaign drew over a thousand enthusiastic participants who sourced for sponsors and walked 10,000 steps each in September, raising funds and awareness of cerebral palsy in the community.

In October 2016, the CPAS Connect Alumni Programme was launched. This network will drive efforts to support individuals after they complete formal education. With holistic services and individualised plans, CPAS will provide opportunities for members to further develop their talents and skills, as well as coaching and mentoring for employment.

Early Intervention Programme for Infants and Children (EIPIC) and CPAS School

CPAS EIPIC and My World Preschool launched a joint preschool integration programme. This programme encapsulates our efforts to build an inclusive society, and gives our students exposure to a mainstream setting and opportunities to improve their social and language skills.

CPAS School will be scaling up the Trans-Disciplinary approach of teaching, an approach that has proven to be promising. Having grown year-on-year from a pilot of two classes, to eight classes, CPAS School will be implementing this approach in all classes from 2018 onwards.

This year, CPAS School participated in the School-to-Work Transition Programme for the first time, with 5 students selected to join the programme, which would prepare them for potential work placement following their graduation from CPAS School.

Accolades for caregivers and our staff

The people who are key components of the support network for persons with special needs also shone through, with caregivers and staff advancing their skills and knowledge, and receiving recognition for their work and expertise.

My warmest congratulations to Mdm Fong Lin Hoe @ Fong Yuet Kwan, Mr Durairaj Bhuvaneswari, and Ms Sihni Hartanti who were bestowed the AWWA Model Caregivers Award 2017, recognising their dedication in caring for their charges, who are also CPAS clients.

CPAS also supports caregiving by organising workshops and training sessions for caregivers and family members of our clients and our staff. This year, the CPAS Allied Health Professionals conducted a total of 28 such sessions to impart skills, and improve care and service delivery.

It is my pleasure to share that our Head, Speech and Language Pathology Department, Ms Sunitha Sendhilnathan, was reappointed in May 2016 as a council member of two Allied Health Professions Council (AHPC) committees, the Speech-Language Therapist Credential Committee and the Curriculum and Organisation Review Committee. Her extensive experience has been greatly appreciated in CPAS.

CPAS believes strongly in the importance of training and development for our staff. As part of our continual efforts for skills upgrading, our CPAS staff, numbering over 200 members, accumulated a total of over 4,000 hours of training and skills development that will enable them to reach their potential and serve clients better.

In appreciation

Another outstanding year for CPAS would not have been possible without the incredible network of people who have made it possible for us to deliver high standards of services to our clients and raise awareness of cerebral palsy in the community.

I would like to express my appreciation to the management and staff of CPAS for their tireless work and dedication to the cause.

I warmly thank our partners, donors, stakeholders and volunteers for working alongside us to empower individuals with cerebral palsy and advocate for an inclusive society.

Together, we will continue to strive for the best for our clients and build a better future in a more inclusive society for our clients and their families.

EXECUTIVE DIRECTOR'S MESSAGE



Ms Cynthia Wong Executive Director

Playing an indispensable role in Singapore's social service sector, CPAS provides essential services for individuals with cerebral palsy and special needs. CPAS's work, marked by dedicated service, extensive experience and a continual drive to reach greater heights, is carried out by an excellent team of staff, friends and volunteers of CPAS.

With their passion and steady support, in 2017, CPAS aims to not only develop existing services, but supplement them with new initiatives, build up the support base, and increase CPAS's public profile to enhance advocacy efforts for our clients.

CPAS Connect Alumni Programme

Following the launch of CPAS Connect Alumni Programme in October 2016, we will continue to develop this alumni network's services. Currently, the programme holds weekly sports sessions for alumni, conducts home visits and organises weekend outings for members and their families. Staff members also visit alumni's workplaces to see how they are adapting to the work environment and speak with alumni's employers to facilitate a better

understanding of our alumni.

Besides providing therapy services and connecting alumni to related agencies for the appropriate support, the programme aims to improve our alumni's quality of life by developing their potential for independent living and gainful employment and provide opportunities for lifelong learning and talent development.

Stronger partnerships with the private sector

The private sector holds great potential for contributing both resources and skills, and creating opportunities for promoting an inclusive society. By building stronger partnerships with like-minded private sector organisations, some of which we already count among our most dedicated supporters, we can better empower persons with cerebral palsy.

Potential areas for collaboration include roping in volunteers from these organisations to support our activities and events, as well as opening up opportunities for work and internships for both our Adult Services clients and CPAS School students. We hope to engage these organisations more actively in the coming year.

Singapore's first cerebral palsy registry

Singapore's first and only cerebral palsy registry will be launched in September 2017. A milestone collaboration between CPAS, KKH and NUH, this research registry will increase the understanding of cerebral palsy in Singapore, and aid in future planning of services and resources for persons with cerebral palsy in Singapore.

By tracking both numbers and impact of the condition, as well as functional outcomes, we will gain a better understanding of the prevalence, effects and abilities of individuals with cerebral palsy. This data will also facilitate the evaluation of clinical practice, and help identify areas of concern for further research to improve clinical outcomes. Crucially, the information from the registry will enhance service and resource planning, allowing us to better empower persons with cerebral palsy.

Enhancing the profile of CPAS

In recent years, sector-wide efforts to build a more inclusive society that both accepts and embraces people with special needs have ramped up and garnered greater support. Building on this momentum, we will work towards raising the profile of CPAS and our work, and to build greater awareness and understanding of cerebral palsy among the public.

The potential benefits of raising CPAS's profile are manifold. Our advocacy and fundraising efforts will yield greater results when the reach and knowledge of CPAS is increased. It will help us better advocate for internships, training and work opportunities for our clients. Our clients and their families will benefit from the boost in services and resources, which will allow us to provide even more support that will help empower them to reach their full potential.

Furthermore, greater understanding and knowledge of cerebral palsy will increase accessibility and create equal opportunities, reduce discrimination, and promote respect for all persons, including persons with cerebral palsy.

Forging ahead

The CPAS Connect Alumni Programme and the upcoming launch of the cerebral palsy registry will allow us to expand our outreach and services to persons with cerebral palsy of all ages. By building stronger partnerships with the private sector and enhancing the profile of CPAS, we will be better placed to serve and advocate for our clients.

With unwavering hope and the combined efforts of our clients, their family and friends, supporters of CPAS, and our dedicated staff, we work towards achieving possibilities together. CPAS embarks on another year of delivering services with excellence, advocating for and empowering persons with cerebral palsy.

BOARD MEMBERS



























- 1 Associate Professor Kevin Lim PBM, Chairman
 - Staff Subcommittee (Chairman)
 - School Management Committee (Chairman and Supervisor)
 - Nomination Subcommittee (Chairman)
- Mr Satyaki Sengupta, Vice Chairman
 - Programmes Subcommittee (Member)
 - School Management Committee (Member)
 - Nomination Subcommittee (Member)
- 3 Dr Janice Wong, Honorary Secretary
 - Audit Subcommittee (Chairman)
 - Staff Subcommittee (Member)
 - School Management Committee (Member)
 - Nomination Subcommittee (Member)
 - Children's Charities Association of Singapore (CCA) Representative
- 4 Ms Yvonne Chan, Honorary Treasurer
 - Finance-Investment Subcommittee (Chairman)
 - School Management Committee (Honorary Treasurer)
 - Staff Subcommittee (Member)
- Ms Foo Siew Fong JP, PBM, Assistant Honorary Secretary
 - Audit Subcommittee (Member)
 - Staff Subcommittee (Member)

- Ms Koh Kok Loo, Assistant Honorary Treasurer
 - School Management Committee (Member)
 - Finance-Investment Subcommittee (Member)
 - Audit Subcommittee (Member)
- 7 Associate Professor Ong Hian Tat, Member
 - Programmes Subcommittee (Chairman)
- Q Mr Dhonu Chandra Bhattachariee. Member
 - Fundraising Subcommittee (Member)
 - NCSS Representative
- Mr Christopher Lo, Member
- Fundraising Subcommittee (Chairman)
- Dr Yoong Siew Lee, Member
 - Staff Subcommittee (Member)
 - Programmes Subcommittee (Member)
- 11 Ms Chng Wong Yin, Member
 - Finance-Investment Subcommittee (Member)
 - IT Subcommittee (Ad-Hoc) (Chairman)
- 12 Dr Wu Pang Hung, Member
 - Fundraising Subcommittee (Member)
 - Programmes Subcommittee (Member)
 - Nomination Subcommittee (Member)
 - Children's Charities Association of Singapore (CCA) Representative
- 13 Ms Tan Yee Deng, Co-opted Member
 - Staff Subcommittee (Member)

MANAGEMENT TEAM























- Ms Cynthia Wong
 Executive Director
 with effect from 1 July 2017
- 2 Ms Latha Kutty Principal, Early Intervention Programme for Infants & Children
- 3 Ms Nickie Ang Finance & Admin Manager
- 4 Mr Raymond Lim HR Manager
- 5 Mrs Koh-Lim Ai Lay School Principal

6 Ms Betty Tse Wai Chan Head, Adult Services

- 7 Ms Shelly Loh Head, Social Work Department
- 8 Ms Piyali Chakrabarti Head, Psychology Department
- 9 Ms Pampi Ghosh Head, Occupational Therapy Department
- 10 Ms Baby Than Maung Head, Physiotherapy Department
- 11 Ms Sunitha Sendhilnathan Head, Speech & Language Pathology Department

SUBCOMMITTEES

Committees and Subcommittees

Audit Subcommittee

The Audit Subcommittee provides the strategic direction to ensure transparency and corporate governance as well as compliance with regulatory bodies.

Chairman: Dr Janice Wong Members: Ms Koh Kok Loo

Ms Foo Siew Fong JP PBM

Finance-Investment Subcommittee

The role of the Finance-Investment Subcommittee is to provide strategic direction and leadership in the recommendation of financial/investment policies, targets and budgets that support the mission, values and goals of the organisation.

Chairman: Ms Yvonne Chan Members: Ms Koh Kok Loo Ms Chng Wong Yin

Fundraising Subcommittee

The Fundraising Subcommittee steers fundraising initiatives and projects at CPAS. Its key objectives are to:

- Develop the fundraising strategy
- Implement, monitor and evaluate the strategy once it is adopted
- Develop project proposals to submit to potential donors and funders
- Manage and develop the network of stakeholders
- Uphold policies that ensure honest and ethical fundraising

Chairman: Mr Christopher Lo

Members: Mr Dhonu Chandra Bhattacharjee

Dr Wu Pang Hung

Nomination Subcommittee

The role of the Nomination Subcommittee is to provide the Board with strategic direction and leadership on matters relating to appointments.

Chairman: Associate Professor Kevin Lim PBM

Members: Dr Janice Wong Mr Satyaki Sengupta Dr Wu Pang Hung

Programmes Subcommittee

The Programmes Subcommittee provides strategic direction and leadership to ensure that good practices are observed in meeting the welfare of all students/clients; and to oversee the development of CPAS as a regional centre for excellent rehab therapy service, educational development and advocacy.

Chairman: Associate Professor Ong Hian Tat

Members: Mr Satyaki Sengupta Dr Yoong Siew Lee Dr Wu Pang Hung

School Management Committee

The role of the School Management Committee (SMC) is to exercise power and authority over the general management, operational policies and directions for the school in accordance with the School Constitution set up by the Ministry of Education (MOE) and the National Council of Social Service (NCSS) for:

- (a) The effective management of the School, including but not limited to all aspects pertaining to the financial matters, human resource management matters and property matters involving all existing and new buildings, facilities and infrastructure of the School;
- (b) The education and well-being of the students of the School; and
- (c) The policy for admission of students to the School.

Chairman & Supervisor: Associate Professor Kevin

Lim PBM

Secretary: Mrs Koh-Lim Ai Lay (Principal)

Hon Treasurer: Ms Yvonne Chan Members: Mr Satyaki Sengupta Dr. Janice Wong

Ms Koh Kok Loo

Ms Cynthia Wong (Executive Director)

with effect from 1 August 2017

MOE Representative: Ms Christina Michael

Parent Representatives: Mr Remy Choo Mr Kagan Gan

NCSS Representative: Mr Salim Abdul Kadir JP. PBM

Staff Subcommittee

The Staff Subcommittee looks into staff welfare and development initiatives. As an organisation, we are committed to fostering a caring and nurturing work environment for the holistic development of every employee.

Chairman: Associate Professor Kevin Lim PBM

Members: Dr Janice Wong

Ms Yvonne Chan

Ms Foo Siew Fong JP, PBM Dr Yoong Siew Lee

Ms Tan Yee Deng

IT Workgroup

The role of the IT Workgroup is to oversee and provide strategic direction and leadership to ensure effective use of IT resources and systems to meet the organisation's needs.

Chairman: Ms Chng Wong Yin

YEAR IN REVIEW

FINANCIAL YEAR 2016/2017

JUNE 2016

Official opening of the North East

Community Toy Library @ Pasir Ris

Elias Community Club, established in

collaboration with the North East

Community Development Council.

JULY 2016

The **first CPAS Charity Dinner** in our 59-year history was held on 30 July 2016

AUGUST 2016

9 CPAS School students performed at the **National Day Parade**, making history as part of the first NDP contingent of students from SPED schools

SEPTEMBER 2016

Completion of a total overhaul of **CPAS Toy Library** sponsored by CPAS Champion, Damco Singapore.

−■ OCTOBER 2016

Launch of **CPAS Connect Alumni Programme**, to provide holistic services for individuals after their schooling years.

Fundraising campaign **Steptember** concluded with a total of \$191,277 raised.

MARCH 2017

The **AWWA Model Caregivers Award 2017** was awarded to three caregivers of CPAS's clients.

Mdm Fong Lin Hoe @ Fong Yuet Kwan, Mr Durairaj Bhuvaneswari, and Ms Sihni Hartanti were recognised for their dedication.

KEY HIGHLIGHTS

Breaking Barriers through Play: Launch of Inclusive Toy Library



The North East Community Toy Library @ Pasir Ris Elias CC warmly opened its doors to residents on 19 June 2016. Deputy Prime Minister and Pasir Ris-Punggol GRC MP Mr Teo Chee Hean was the Guest of Honour, and North East District Mayor and Minister of State for Manpower Mr Teo Ser Luck also graced the official launch. CPAS played a key role in establishing the Toy Library, providing advice and insights on building a welcoming space for children with special needs to play alongside their peers, and the special needs environment.

Jointly set up by North East Community Development Council (CDC) and CPAS, the Toy Library is designed to be a welcoming space for children with special needs to play alongside their peers. Arup Singapore was part of the collaboration to equip the Toy Library with switch-adaptive toys to cater to children with fine motor skill challenges.

This venture aims to increase accessibility and foster more opportunities for interaction, with an overall aim of building an inclusive community through play.

I Believe: An Evening of Possibilities



CPAS held its inaugural charity dinner on Saturday, 30 July 2016, with Guest of Honour, Senior Minister of State, Ministry of Culture, Community and Youth and Ministry of Finance, Ms Sim Ann, gracing the event.

Over 400 guests, including local personalities, individuals, corporate donors, volunteers and clients came together to celebrate the organisation's progress and achievements. Held at Marina Bay Sands (MBS), the event was the first fundraising dinner to be held in CPAS's 59-year history.

Themed 'I Believe, An Evening of Possibilities', the dinner strived to break down perceived limitations associated with individuals with cerebral palsy. It was an evening of celebrating possibilities for the children and adults from CPAS as well as a celebration of opportunities created by corporate organisations championing CPAS. With the right programmes and support in place, they can lead fulfilling lives and achieve their dreams and ambitions.

The funds raised will support the various CPAS programmes and services that help improve the lives of clients. It will also subsidise therapy fees, transportation costs, and provide financial assistance for the children and adults under the care of CPAS.

CPAS Connect: Bringing Alumni Together

CPAS Connect Alumni Programme was launched on 5 October 2016. CPAS Connect aims to provide holistic services and individualised plans to improve the well-being of every individual beyond schooling years. Members will be given equal opportunities to improve their skill-sets, be coached and mentored for employment or talent development.

The official launch welcomed past CPAS school graduates into the network, with ex-student and pastor Mr Michael Yeong taking on the role of the alumni ambassador. The launch was held in conjunction with the World Cerebral Palsy Day celebrations, which affirms the abilities, strengths and contributions of those within the cerebral palsy community.



CPAS Connect Member Feature: Juni Syafiga Jumat

22-year-old Juni Syafiqa Jumat is an accomplished Boccia national athlete. Her smile shines as brightly as her achievements. As a student at CPAS School, she learned to read, write and perform daily tasks. She has maintained ties with CPAS even after she graduated, participating in the CPAS Connect Alumni Programme.

At 16 years old, Syafiqa picked up Boccia, joining the CCA and quickly blossoming into a national athlete under the guidance of her then-teacher and coach Mdm Lanny Kwok. She boasts an impressive record of having represented Singapore in the 2014 Asian Para Games and the 7th and 8th ASEAN Para Games in 2015 and 2016 respectively, and has been selected for the 9th ASEAN Para Games in 2017.

Her present coach, CPAS Interventionist Mdm Yurnita Bte Omar shared how playing Boccia has contributed to Syafiqa's growth. "Through playing Boccia, Syafiqa has learned to be expressive, and warms up more easily in social situations such as meeting new volunteers. Over the years, she has learned to both embrace wins and accept losses. In a way, it has taught her to move forward positively in life."

As a member of CPAS Connect, as part of the Sports Programme, Syafiqa volunteers to mentor members who are learning Boccia. She is also learning to play table tennis, training weekly with fellow members and swiftly picking up the techniques for serving and passing.

"CPAS is like a second home to me. If I could, I would learn all sports," she mused.



PROGRAMME FOR INFANTS AND CHILDREN (EIPIC)

About EIPIC

Established on 1 April 2005, EIPIC provides early intervention for children between the ages of a few months to six years old, with one or more disabilities. The programme provides early therapy intervention and prepares them for admission into either a special education or mainstream school. Its aim is to maximise the developmental growth of each child by providing holistic and individual developmental programmes along with rehabilitative services to prevent and minimise the risk of secondary disabilities.

In FY2016/2017

Promoting Integration with MY World Preschool

EIPIC and MY World Preschool collaborated to develop a joint preschool integration programme, to provide our students with exposure to a mainstream preschool setting and to promote their social and language skills. Another key objective of the programme is to promote awareness, understanding and acceptance of children with special needs, through interaction and play.



EIPIC students participated in the programme and in different learning activities with their mainstream peers.

Upgrading of the CPAS Toy Library

With the sponsorship and support of CPAS Champion, Damco Singapore, the CPAS Toy Library was given a complete overhaul. Newly refurbished and equipped with adaptive toys, the Toy Library now provides even more conducive play areas where children can play, learn and socialise. The CPAS Toy Library is jointly shared by EIPIC and School.



Designed by volunteers from Damco Singapore, the new Toy Library offers a comforting and spacious area for many different activities.

Autism Awareness Week

EIPIC commemorated Autism Awareness Week from 30 March to 2 April 2016. On Friday, 1 April 2016, CPAS staff dressed in blue in a show of support for our students with autism. As part of EIPIC's efforts to build awareness of autism in the community, teachers from EIPIC visited MY World Preschool in Simei on Tuesday, 5 April 2016. Students in the mainstream preschool had the opportunity to watch a presentation by EIPIC teachers and participate in a quiz to win prizes.



EIPIC Student Feature: Fior Chia



Much like her name, five-year-old Fior Chia is the flower among her classmates. The only girl in a class of four, each student was born with different medical conditions. Fior was born with Spina Bifida, a neural tube defect which affects her mobility. Under the Early Intervention Programme for Infants and Children (EIPIC), the children are supported in their learning and development, with a focus on minimising the impact of their disabilities.

The mobility needs evolve quickly for a growing child like Fior. Her CPAS occupational therapist recommended a pair of Ankle-Foot Orthosis (AFO) to support her balance. To move around, her caregivers use a paediatric buggy for Fior, specially designed to lessen spinal compression. As Fior grows, more frequent replacements of mobility aids would be necessary to ensure that the device she uses is suited to her needs. This will enable her to be more independent, to undertake the activities for daily living and to move around with more ease.

CPAS SCHOOL

About CPAS School

CPAS School provides special education for children and youths between 7 to 18 years old with cerebral palsy and multiple disabilities, with a specialised school curriculum that has been developed to meet the individual needs of the students. Pre-vocational training is provided for selected students, with moderate to good motor and cognitive functions.

In FY 2016/2017

Towards Holistic Development: The Trans-Disciplinary Approach

CPAS School started the trial for the Trans-Disciplinary (Trans-D) approach in 2015 in two of its classes, and expanded the pilot to eight classes in 2016. Under this holistic approach, teachers and Allied Health Professionals (AHPs) work as a team to write each student's Individualised Education Programme (IEP) goals. With the success of the trial, the School will be implementing the Trans-D approach in all classes in 2018.



In November 2016, as part of efforts to enhance the implementation of the Trans-D approach, a team of 12 CPAS staff visited three schools for specia needs in Hong Kong. The team, comprising of the School Principal, Teachers Teacher Aides and AHPs, were able to learn about these schools' practices honed from their experience with the Trans-D approach.

Preparing Graduates for the Future

The School-to-Work (S2W) Transition Programme is another exciting journey that the School has embarked on, with five CPAS students selected to join the programme. A collaborative effort launched by the Ministry of Education, SG Enable and Ministry of Social and Family Development, this programme is carried out in partnership with SPED schools. These five students will acquire authentic work experience and receive job training, which will develop essential skills for potential work placement upon their graduation from CPAS School.

From 2017, the School will conduct transition planning for every student entering the senior years at age 13, with Individual Transition Plans (ITPs) drawn up in place of Individual Education Plans (IEPs).

In a move to set the IEP and ITP goals in consultation with the families of students, the School conducted home visits between December 2016 and February 2017, an initiative which garnered positive feedback and was welcomed by many families.



Under the S2W programme, students gain exposure to different work environments and receive training in work skills.

Our Students, Our Superheroes

In April 2016, students of Class Eagle 4A participated in SUPERHERO ME, a ground-up arts initiative supported by the Lien Foundation and National Arts Council. Students and volunteers participated in ten sessions, working together to conceptualise each child's unique superhero identity, complete with specially designed costumes. A programme to develop greater confidence and resilience in students, it culminated in a public showcase of their artworks at Objectifs Centre for Photography and Film.



The students' artworks were showcased to the public at the Objectifs Centre for Photography and Film for a month, from 18 June 2016 to 17 July 2016.

Noornazmi bin Noorfaud, Graduate of CPAS School



Nazmi hard at work at the CPAS Occupational Therapy Department

Graduation day usually has parents at the edge of their seats. Where does my child go from here? For 19-year-old Noornazmi bin Noorfaud (also known as Nazmi), his time in CPAS School has taken him on a path to employment. Under the pre-employment track, students are exposed to different work environments and trained in job skills like customer service, handicraft work, and IT skills. As a student, Nazmi honed these skills alongside his classmates, learning to manage the CPAS School minimart.

His goal became reality in December 2016, when Nazmi began working as an administrative assistant at the CPAS Occupational Therapy department, where he is responsible for tasks such as data entry and photocopying, and assists in the daily operations of the department. The fourth of five children in the family, he feels a sense of fulfilment being able to contribute to the family.

His advice for his peers who have disabilities and are looking at the future?

"You must always aim to do better," he said. "Never give up."

ADULT SERVICES

About Adult Services

Adult Services comprises a sheltered workshop, a day activity centre and an alumni programme.

The Goodwill, Rehabilitation and Occupational Workshop (GROW) is a sheltered workshop for adults 16 years old and above, providing vocational training and sheltered employment through various projects and social enterprise initiatives. GROW provides an environment for self-development, and nurtures skills for community integration.

The Day Activity Centre (DAC), for adults 16 years old and above, provides day care for persons who require higher support. The primary aim is to nurture self-help skills through a balanced and structured curriculum of daily living, social skills training, therapy rehabilitation care and recreational activities.

The CPAS Connect Alumni Programme brings former CPAS students back to its community with the purpose of engaging them and improving their quality of life through sports and talent development, job coaching, mentoring, programmes and events.

In FY 2016/2017

A Better Life By Design

In 2016, the Adult Services Department was a valued research partner in the project, "Better Life by Design: Designing for persons with disabilities in Singapore". As part of the project, initiated by the National Council of Social Service, Ministry of Communication & Information (MCI) and Veryday Sweden, eight CPAS clients shared their stories and insights, which were shared in a publication.



Volunteers from YTL PowerSeraya spent the afternoon transforming CPAS GROW trainee Mr Bobby Lee's home. Repainting Bobby's gate, clearing his old furniture, and scrubbing the tollet tiles, they brightened up his home and brought along good cheer and warm company. "The volunteers have made my home sparkle!" said Bobby, who relies on crutches for mobility. "I live on my own in a rental flat in Eunos, and I do my own chores like sweeping and mopping - however, there are still certain chores that are still beyond me. I am grateful for all their helo."



CPAS GROW Trainees participated in the documentary production for the 'Better Life by Design' project

Enhancing Our Clients' Living Spaces

In a collaboration with various corporate partners, Adult Services facilitated home improvement projects for clients from low-income families. These projects involved electrical rewiring, repainting and procuring household appliances, improving the living environment for clients.

GROW Trainee Feature: Piravin Kumaran s/o Anbalagan

GROW Trainee Feature: Piravin Kumaran s/o Anbalagan

At the age of 22, Piravin Kumaran s/o Anbalagan towers over most people. When he was a child, no one thought that he would grow so tall. In fact, his mother had worried about whether he would be able to stand and walk.

At the age of six, Piravin was enrolled in CPAS School, where he learned both academic and life skills under the Special Education curriculum. Currently a Goodwill, Rehabilitation and Occupational Workshop (GROW) trainee, Piravin is responsible for sorting and packing items at the CPAS Gift Shop, and has even added customer service and quality control to his skill set. At CPAS, Piravin underwent rehabilitation therapy, including speech therapy, physiotherapy, and occupational therapy. These therapy services have contributed significantly towards improving his motor functions, communication abilities and physical development over the years.

"When I first met Piravin when he was a small child, he was not as we see him now," said CPAS GROW Workshop Instructor, Ms Irene Tan, who was then a speech therapy aide. "He is more confident now, and he has grown into a responsible and humble young man who is always ready to lend a helping hand."



Piravin at work at GROW, sorting items for the Gift Shop

DAC Client Feature: Jason Ong



Jason is a pioneer member of the Day Activity Centre (DAC), having joined in 2006, the same year that the DAC was established. The DAC is important for its role in providing respite care to lighten caregiving responsibilities for families. DAC also provides crucial skills training, and Jason has advanced in his social, communication and Activities of Daily Living (ADL) skills through their activities. Described as one of DAC's stars, Jason brightly greets visitors with a warm smile and a cheery "How are you?". Jason's friendly and outgoing personality makes him a sunny presence at DAC, where he impresses everyone with his ability to remember his fellow DAC clients' names.

At DAC, there are various engaging activities that aim to enhance clients' skills, including Information and Communications Technology (ICT) classes, gross motor skills training, music therapy, and language and storytelling sessions. With Jason's love for music, the activity he most eagerly anticipates every week is music therapy, and he often regales friends and staff with a rendition of his favourite song, "You Are My Sunshine".

CPAS ALLIED HEALTH PROFESSIONALS

About CPAS Allied Health Professionals

The CPAS Allied Health Professionals (AHPs) make up the following departments:

- Occupational Therapy Department (OT)
- Physiotherapy Department (PT)
- Psychology Department
- Social Work Department
- Speech and Language Pathology Department (SLP)

To extend a more comprehensive range of specialised healthcare and support, CPAS runs a range of specialist and medical clinics, as well as an Equipment Loan Library. Each clinic offers specialised care by an AHP and medical professionals who are committed to helping our children and adults attain the best therapy and equipping them with the best technology available.

Specialised Clinics	Medical Clinics
Assistive Technology Clinic	Orthopaedic Clinic
Audiology Clinic	Paediatric Neurology Clinic
Feeding and Swallowing Clinic	
Hand Clinic	
Seating Clinic	
Sensory Integration Clinic	
Neuro-Development Clinic	

In FY 2016/2017

CPAS Specialist Clinics

In FY2016/17, CPAS continued to deliver rehabilitation services through clinic consultations to assess and provide recommendations for the development of skills in our clients.

Clinic	Details	Department
Audiology Clinic	53 individuals from the public underwent screening. They were subsequently diagnosed and fitted for hearing aids.	SLP
Hand Clinic	The clinic attended to 34 new clients and provided recommendations to assist with their difficulties in using their upper extremities. 13 splints were customised to facilitate this process.	ОТ
Seating Clinic	36 new clients were assessed at the clinic. Recommendations were made for special chairs, new buggies, power chairs and wheelchairs. The procurement of the SPEX back solution enhanced the management of complex back conditions and severe spinal deformities.	ОТ
Feeding and Swallowing Clinic	The SLP department attended to 109 in-house clients, making a total of 188 recommendations of oro-motor tools and/or feeding adaptive equipment. The equipment was provided under the Ronald McDonald House Charities (RMHC) Singapore grant. Of the 109 clients, 37 received recommendations from the OT department for further feeding support.	OT and SLP
Assistive Technology Clinic	A total of more than 67 loans were made for home and classroom use.	OT and SLP

Events by AHPs

In line with CPAS's belief in providing excellent care, the various AHP departments offered a variety of workshops, training sessions and programmes to support our clients, impart skills and share knowledge with parents, caregivers and staff.



The Physiotherapy Department and the Social Work Department collaborated to introduce new sports such as para table tennis and CP football to CPAS Alumni and clients.



Hydrotherapy Training: CPAS
Physiotherapists ran a session
on water safety with a hands-on
demonstration for teachers.



The SLP Open House was an opportunity for our AHPs to raise awareness about the speech and language pathology profession.





The annual Respite Care Day was held on 12 November 2016. Organised by the Social Work Department, it provides an opportunity for caregivers to rest and relax. With different activities like a fitness workout and a dietary talk, parents learned many health tips that they can implement in their daily lives.



CPAS AHPs are committed to nurturing the next generation of allied health professionals through clinical supervision and mentorships.



CPAS staff learned ways to improve their mental wellbeing through the Mindfulness in Rehabilitation workshop held on 27 June 2016.



Jointly organised by DNR Wheels Pte Ltd and CPAS, the SPEX Seating Solutions Forum was held on 15 August 2016.

HMP Client Feature: Mohammed Nadeem s/o Mohammed Salem



Nadeem, who is 34, is very close to his family, who share the heavy caregiving responsibilities between them. He is non-verbal and visually impaired with low cognitive responsiveness, requiring high support and relying on his caregivers for Activities of Daily Living (ADL).

CPAS provides support to aid Nadeem's mobility through the Home Management Programme, with CPAS Senior Occupational Therapist, Mr Dedi Suhandi, taking him outdoors for exercise and physical therapy, and making recommendations for his positioning and seating. To increase accessibility, CPAS has provided a customised wheelchair and ramps, which helped to alleviate the considerable expenses necessary to care for Nadeem.

Mr Dedi describes Nadeem as sensory-seeking, as he is fond of exploring items with different textures and surfaces, and enjoys being outdoors. His sister, Shahinaaz, shared that when Nadeem is outside, his facial expressions reflect his enjoyment and a sense of inner calm. Nadeem has strong opinions and although he cannot speak, he expresses his personality by making his preferences known in other ways. He is very discerning when it comes to food, preferring sweet snacks and protesting when offered sour and spicy food. Music is another favourite of his, and when his family members sing to him, he will eagerly reach out to hug them tightly.

With the recent customised wheelchair provided by CPAS, Nadeem is now able to reach the wheels easily, and impressed his family by quickly learning to wheel himself in the new wheelchair in a matter of minutes.

ACHIEVEMENTS AND ACCOLADES

Excellence Beyond the Classroom

CPAS School students participated in Inter-School competitions and put up external performances, demonstrating their skills honed from training and practice, and building up their self-confidence.



Students from the Boccia CCA achieved excellence at various local and overseas competitions in 2016.



Having trained hard for many months, members of the Track & Field and Swimming CCAs proudly displayed their athletic prowess at the National Special Schools Track & Field and Swimming Championships respectively.

As a testament to their hard work, the Tracl & Field girls won at the 7th National Special Schools Track & Field Championships.



Budding performers from the Performing Arts CCAs put up stunning performances at events like the Aerospace Partners Golf Tournament 2016, CPAS Inaugural Charity Dinner, Saturday Night Fever @ Tanglin Club and World Cerebral Palsy Day 2016.

Soaring to Greater Heights

We are delighted to share that two former GROW trainees, Srinivasan Sriram and Ng Xiu Zhen, have advanced to open employment. Having secured jobs with clothing retailer Uniqlo and home-spa brand Mt. Sapola respectively, they are able to better support themselves financially and hone their skills, building their confidence. Both alumni continue to keep in touch with CPAS, joining CPAS Connect for activities.

Allied Health Professionals' (AHPs) Professional Development

Many of our Allied Health Professionals undertook professional development courses and successfully upgraded their skills. Two occupational therapists, two physiotherapists and two speech language pathologists obtained a certification in Neuro Developmental Therapy for Paediatrics. One physiotherapist completed the Advanced Bobath Certification Course, and two speech language therapists completed the Hanen Centre's basic More Than Words Certification Workshop.

We would like to congratulate our occupational therapist, Ms Joyce Wong, who received the 'Inspiring Clinical Supervisor Award' from the Singapore Association of Occupational Therapists in September 2016.



Congratulations to Ms Sunitha Sendhilnathan, Head, Speech and Language Pathology Department, on her reappointment in May 2016 as a council member of both the Speech-Language Therapist Credential Committee and the Curriculum and Organisation Review Committee in the Allied Health Professions Council (AHPC) committees.

Recognising Outstanding Caregivers

For their dedicated care of their charges with special needs, three caregivers, Mdm Fong Lin Hoe @ Fong Yuet Kwan, Mr Durairaj Bhuvaneswari, and Ms Sihni Hartanti, whose family members are clients of CPAS, were nominated for, and won, the AWWA Model Caregivers Award 2017. They were one of the forty exemplary family caregivers from different walks of life who were honoured at a ceremony officiated by Dr Amy Khor, Senior Minister of State for Health.

Caregiver Feature: Mdm Fong Lin Hoe @ Fong Yuet Kwan

Mdm Fong Lin Hoe @ Fong Yuet Kwan has been lovingly caring for her daughter, Ms Chia Wai Leng, since her birth in 1970. Ms Chia, who has cerebral palsy, receives vocational training at CPAS where she is a trainee at the Goodwill, Rehabilitation and Occupational Workshop (GROW).

CPAS social worker Ms Leng Yen Li nominated Mdm Fong, who is 72, after being impressed by her resourcefulness and resilience. Mdm Fong strives to ensure that her daughter is well-occupied with engaging activities that also broaden her skills and provide opportunities for social interaction. As she advances into her old age, Mdm Fong has been planning for her daughter's future care, consulting with social workers and discussing care plans with Ms Chia's elder sisters.

Mdm Fong's quiet dedication and unending perseverance for over 40 years, as the primary caregiver for her daughter, was recognised when she won the AWWA 2017 Model Pioneer Caregiver Commendation Award. Sharing their story in Mandarin, Mdm Fong described the hurdles her family faced seeking medical treatment, and the challenges they encountered with expenses. With CPAS's help, they receive financial assistance from the Lee Foundation.

Mdm Fong credits early intervention services with providing crucial therapy and training that has enabled Ms Chia to do Activities of Daily Living (ADLs), which is a comfort to Mdm Fong.

Expressing her gratitude to CPAS for providing support and assistance, Mdm Fong also voiced her hopes for a better future for individuals with cerebral palsy. She hopes that by sharing their story, they can help raise awareness in the community of the challenges and hurdles that persons with CP and their families face, and encourage more in the community to come forward to help. She said, "If everyone gives a little love, it will encourage people with cerebral palsy and their families a lot."



OUR PEOPLE

At CPAS, there are staff welfare and recognition initiatives to encourage and commend our excellent team of employees. A team of staff from different departments form the Staff Welfare and Recreation Committee (SWRC) which plans events for staff bonding.

On a quarterly basis, the SWRC organises an event with the theme "Celebrating You", where staff birthdays are celebrated, new staff are welcomed, and CPAS HEART Awards are given out.

Rewarding the Heart

All our staff contribute to the success of CPAS, and we recognise their dedication in fulfilling their responsibilities and carrying out the organisation's mission. The CPAS HEART Awards initiative, named after the CPAS core values, was created to give special recognition to employees for their outstanding efforts and contributions. The awards have three categories: Going Above and Beyond, Helping Hand, and Excellent Customer Service.



Congratulations to our HEART Awardees from the third quarter cycle! (From left to right) Senior Physiotherapist, Mr Kelvyn Saw, Day Activity Centre Executive, Ms Tess Domingo, and School Administrative Manager, Mr Simon Low.

CORPORATE GOVERNANCE

CORPORATE GOVERNANCE

Corporate Governance

Whistleblowing Policy

Cerebral Palsy Alliance Singapore is committed to serving with integrity and compliance with regulations. CPAS has a whistleblowing policy which provides an avenue for individuals to report wrongdoing safely and without fear of retaliation.

Length of Service of Board Members

In compliance with item 7 of the Governance Evaluation Checklist (GEC) (Advanced Tier) under the *Code of Governance, CPAS hereby declares that the following Board members have served more than 10 consecutive years:

- 1. Mr Dhonu Chandra Bhattacharjee
- 2. Associate Professor Ong Hian Tat

The reason for having them serve more than 10 consecutive years on the Board is that they each possess an invaluable combination of specialised knowledge and area-specific expertise vital to the Board. It is not always possible to locate individuals with similar expertise in their distinctive fields with the passion and ability to serve on the Board.

Remuneration

In compliance with item 27 of the GEC (Advanced Tier) under the *Code of Governance, CPAS discloses that no Board members are remunerated.

In compliance with item 29 of the GEC (Advanced Tier) under the *Code of Governance, in terms of remuneration band, the breakdown below shows a two-year comparison by headcount.

Annual Remuneration			
Remuneration Band	2017	2016	
\$100,000 to \$200,000	3	4	

In compliance with item 30 of the GEC (Advanced Tier) under the *Code of Governance, CPAS discloses that there there are no paid staff members who are close members of the family of the Executive Head or Board Member.

Board Meetings

In compliance with item 25 of the GEC (Advanced Tier) under the *Code of Governance, the table below shows the number of Board meetings in the Financial Year 2016/2017 and Board members' attendance at these meetings.

Name	21 April 2016	7 July 2016	25 August 2016	22 Sept 2016	19 January 2017	Total
Associate Professor Kevin Lim PBM	√	√	√	√	√	5/5
Dr Janice Wong	√	√	√	√	√	5/5
Mr Satyaki Sengupta	√	√	√	√	√	5/5
Ms Koh Kok Loo	√	√	√	√	√	5/5
Ms Foo Siew Fong, JP, PBM	√	0	√	0	√	3/5
Mr Johnny Quah (until 22 Sep 2016)	0	√	0	N.A.	N.A.	1/3
Mr Dhonu Chandra Bhattacharjee	√	√	0	√	√	4/5
Associate Professor Ong Hian Tat	√	√	√	√	√	5/5
Dr Wu Pang Hung	0	√	√	√	√	4/5
Dr Yoong Siew Lee	√	√	0	√	√	4/5
Mr Christopher Lo	√	√	√	0	0	3/5
Ms Chng Wong Yin	√	√	√	√	√	5/5
Ms Tan Yee Deng	0	0	0	0	0	0/5
Ms Yvonne Chan (with effect from 22 Sep 2016)	N.A.	N.A.	N.A.	√	√	2/2

Note: *Code of Governance refers to the Code of Governance for Charities and IPC April 2017.

Governance Evaluation Checklist for CPAS (1 Apr 2016 - 31 Mar 2017)

ADVANCED TIER



S/N	Description	Code ID	Response (Drop list)
	Board Governance		
1	Induction and orientation are provided to incoming Board members on joining the Board.	1.1.2	✓ Complied Not Complied
	Are there Board members holding staff¹ appointments? (Skip items 2 and 3 if "No")		Yes✓ No
2	Staff¹ does not chair the Board and does not comprise more than one-third of the Board.	1.1.3	□ Complied□ Not Complied
3	There are written job descriptions for their executive functions and operational duties which are distinct from their Board roles .	1.1.5	□ Complied□ Not Complied
4	There is a maximum limit of four consecutive years for the Treasurer position (or equivalent, e.g. Finance Committee Chairman or person on Board responsible for overseeing the finances of the charity).	1.1.7	✓ Complied Not Complied
	Should the charity not have an appointed Board member, it will be taken that the Chairman oversees the finances.		
5	All Board members submit themselves for re-nomination and re-appointment , at least once every three years.	1.1.8	✓ Complied☐ Not Complied
6	The Board conducts regular self-evaluation to assess its performance and effectiveness once per term or every three years, whichever is shorter.	1.1.12	✓ Complied Not Complied
	Are there Board member(s) who have served for more than 10 consecutive years? (Skip item 7 if "No")		✓ Yes No
7	The charity discloses in its annual report the reasons for retaining Board member(s) who have served for more than 10 consecutive years.	1.1.13	✓ Complied Not Complied
8	There are documented terms of reference for the Board and each of its Board committees.	1.2.1	✓ Complied Not Complied
	Conflict of Interest		
9	There are documented procedures for Board members and staff¹ to declare actual or potential conflicts of interest to the Board at the earliest opportunity.	2.1	✓ Complied Not Complied
10	Board members do not vote or participate in decision-making on matters where they have a conflict of interest.	2.4	✓ Complied☐ Not Complied
	Strategic Planning		
11	The Board periodically reviews and approves the strategic plan for the charity to ensure that the activities are in line with its objectives.	3.2.2	✓ Complied Not Complied
12	There is a documented plan to develop the capacity and capability of the charity and the Board monitors the progress of this plan.	3.2.4	✓ Complied☐ Not Complied

	Human Resource and Volunteer ² Management		
13	The Board approves documented human resource policies for	5.1	✓ Complied
	staff ¹ .	• • •	☐ Not Complied
14	There is a documented Code of Conduct for Board members, staff ¹ and volunteers ² (where applicable) which is approved by the Board.	5.3	✓ Complied☐ Not Complied
15	There are processes for regular supervision, appraisal and professional development of staff ¹ .	5.5	✓ Complied Not Complied
	Are there volunteers ² serving in the charity? (Skip item 16 if "No")		✓ Yes
			□ No
16	There are volunteer management policies in place for volunteers ² .	5.7	✓ Complied☐ Not Complied
	Financial Management and Internal Controls		
17	There is a documented policy to seek Board's approval for any loans, donations, grants or financial assistance provided by the charity which are not part of its core charitable programmes.	6.1.1	✓ Complied☐ Not Complied
18	The Board ensures internal controls for financial matters in key areas are in place with documented procedures .	6.1.2	✓ Complied☐ Not Complied
19	The Board ensures reviews on the charity's internal controls, processes, key programmes and events are regularly conducted.	6.1.3	✓ Complied☐ Not Complied
20	The Board ensures that there is a process to identify, regularly monitor and review the charity's key risks .	6.1.4	✓ Complied☐ Not Complied
21	The Board approves an annual budget for the charity's plans and regularly monitors its expenditure.	6.2.1	✓ Complied☐ Not Complied
	Does the charity invest its reserves, including fixed deposits? (Skip item 22 if "No")		✓ Yes No
22	The charity has a documented investment policy approved by the Board.	6.4.3	✓ Complied Not Complied
	Fundraising Practices		
	Did the charity receive cash donations (solicited or unsolicited) during the year? (Skip item 23 if "No")		✓ Yes No
23	All collections received (solicited or unsolicited) are properly accounted for and promptly deposited by the charity.	7.2.2	✓ Complied Not Complied
	Did the charity receive donations-in-kind during the year? (Skip item 24 if "No")		✓ Yes No
24	All donations-in-kind received are properly recorded and accounted for by the charity.	7.2.3	✓ Complied☐ Not Complied
	Disclosure and Transparency		
25	The charity discloses in its annual report:	8.2	✓ Complied
	i) Number of Board meetings in the year; and		■ Not Complied
	ii) Individual Board member's attendance.		
	Are Board members remunerated for their Board services? (Skip items 26 and 27 if "No")		Yes ✓ No
26	No Board member is involved in setting his or her own remuneration.	2.2	☐ Complied ☐ Not Complied

27	The charity discloses the exact remuneration and benefits received by each Board member in its annual report. OR The charity discloses that no Board members are remunerated.	8.3	☐ Complied ☐ Not Complied
	·		
	Does the charity employ paid staff ¹ ? (Skip items 28, 29 and 30 if "No")		✓ Yes No
28	No staff ¹ is involved in setting his or her own remuneration.	2.2	✓ Complied☐ Not Complied
29	The charity discloses in its annual report: i) The total annual remuneration (including any remuneration received in its subsidiaries), for each of its three highest paid staff ¹ , who each receives remuneration exceeding \$100,000 , in bands of \$100,000; and ii) If any of the three highest paid staff ¹ also serves on the Board of the charity. OR The charity discloses that none of its staff ¹ receives more than \$100,000 in annual remuneration each.	8.4	✓ Complied Not Complied
30	The charity discloses the number of paid staff¹ who are close members of the family³ of the Executive Head or Board Members, who each receives remuneration exceeding \$50,000 during the year, in bands of \$100,000. OR The charity discloses that there is no paid staff¹ who are close members of the family³ of the Executive Head or Board Member, who receives more than \$50,000 during the year.	8.5	✓ Complied Not Complied
	Public Image		
31	The charity has a documented communication policy on the release of information about the charity and its activities across all media platforms.	9.2	✓ Complied Not Complied



¹ Staff: Paid or unpaid individuals who are involved in the day-to-day operations of the charity, e.g. an Executive Director or Administrative personnel.

² Volunteer: Persons who willingly give up time for charitable purposes, without expectation of any remuneration. For volunteers who are involved in the day-to-day operations of the charity, they should also abide by the best practices set out in the Code applicable to 'staff'.

³ Close members of the family: Those family members who may be expected to influence, or be influenced by, that person in their dealings with the charity. In most cases, they would include:

[·] That person's children and spouse;

[·] Children of that person's spouse; and

[•] Dependants of that person or that person's spouse.

DECLARATION

Name	Ms Cynthia Wong	
Email	cynthiawong@cpas.org.sg	
Contact	Office 6585 5608	Mobile
Designation	Executive Director	

☑ I declare that my charity's / IPC's governing Board has approved this Governance Evaluation Checklist and authorised me to submit on its behalf.

All information given by me in this checklist submission is true to the best of my knowledge and I have not wilfully suppressed any material fact.

The full responsibility for providing accurate and updated checklist information will rest with my charity's / IPC's governing Board.

FINANCIAL REPORT 2016/2017

CEREBRAL PALSY ALLIANCE SINGAPORE

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Deloitte.

CEREBRAL PALSY ALLIANCE SINGAPORE (Charity Registration No. 00073 and Societies Registration No. 0283/1957WEL)

REPORT AND FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 2017

STATEMENT BY EXECUTIVE COMMITTEE

In the opinion of the members of the Executive Committee of Cerebral Palsy Alliance Singapore (the "Association"),

- (a) the financial statements of Cerebral Palsy Alliance Singapore set out on pages 5 to 26 are drawn up in accordance with the provision of the Singapore Societies Act, Chapter 311 (the "Societies Act"), the Singapore Charities Act, Chapter 37, (the "Charities Act") and Singapore Financial Reporting Standards so as to present fairly, in all material respects, the financial position of the Association's operations as at March 31, 2017 and of the financial performance, changes in funds and cash flows of the Association for the financial year then ended;
- (b) the use of donation moneys is in accordance with the objectives of the Association as required under regulation 16 of the Charities (Institutions of a Public Character) Regulations;
- (c) the accounting and other records required by the Charities Act to be kept by the Association have been properly kept in accordance with the provisions of the Charities Act; and
- (d) at the date of this statement, there are reasonable grounds to believe that the Association will be able to pay its debts when they fall due.

ON BEHALF OF MEMBERS OF THE EXECUTIVE COMMITTEE

A/P Kevin Lim Chairman

Ms Yvonne Chan Honorary Treasurer

August 31, 2017

Deloitte & Touche LLP Unique Entity No. T08LL0721A 6 Shenton Way OUE Downtown 2 #33-00 Singapore 068809

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INDEPENDENT AUDITOR'S REPORT TO THE EXECUTIVE COMMITTEE OF CEREBRAL PALSY ALLIANCE SINGAPORE

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Cerebral Palsy Alliance Singapore (the "Association"), which comprise the statement of financial position of the Association as at March 31, 2017, and the statement of comprehensive income, statement of changes in funds and statement of cash flows of the Association for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, as set out on pages 5 to 26.

In our opinion, the accompanying financial statements of the Association are properly drawn up in accordance with the provisions of the Societies Act, Charities Act and Financial Reporting Standards in Singapore (FRSs) so as to present fairly, in all material aspects, the financial position of the Association as at March 31, 2017 and of the financial performance, changes in funds and reserves and cash flows of the Association for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with Singapore Standards on Auditing ("SSAs"). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Association in accordance with the Accounting and Corporate Regulatory Authority ("ACRA") Code of Professional Conduct and Ethics for Public Accountants and Accounting Entities ("ACRA Code") together with the ethical requirements that are relevant to our audit of the financial statements in Singapore, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ACRA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Information Other than the Financial Statements and Auditor's Report Thereon

Management is responsible for the other information. The other information comprises the Statement by the Executive Committee set out on page 1. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the provisions of the Singapore Societies Act, Chapter 311 (the "Societies Act"), the Singapore Charities Act, Chapter 37 (the "Charities Act") and FRSs, and for devising and maintaining a system of internal accounting controls sufficient to provide a reasonable assurance that assets are safeguarded against loss from unauthorised use or disposition; and transactions are properly authorised and that they are recorded as necessary to permit the preparation and fair presentation of the financial statements and to maintain accountability of assets.

INDEPENDENT AUDITOR'S REPORT TO THE EXECUTIVE COMMITTEE OF

CEREBRAL PALSY ALLIANCE SINGAPORE

In preparing the financial statements, management is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SSAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SSAs, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- (a) Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- (b) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control.
- (c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- (d) Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.
- (e) Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

INDEPENDENT AUDITOR'S REPORT TO THE EXECUTIVE COMMITTEE OF

CEREBRAL PALSY ALLIANCE SINGAPORE

Report on Other Legal and Regulatory Requirements

In our opinion, the accounting and other records required by the Charities Act and regulations enacted under the Societies Act to be kept by the Association have been properly kept in accordance with the provisions of the Charities Act and those regulations under the Societies Act.

During the course of our audit, nothing has come to our attention that caused us to believe that during the year, the use of the donation moneys was not in accordance with the objectives of the Association as required under regulation 16 of the Charities (Institutions of a Public Character) Regulations.

Deloitte + Touche Lus

Public Accountants and Chartered Accountants Singapore

August 31, 2017

STATEMENT OF FINANCIAL POSITION March 31, 2017

	<u>Note</u>	2017	2016
		\$	\$
TRUST FUNDS	14	120,428	117,073
ACCUMULATED FUNDS SPECIFIC FUNDS PROGRAMME DEVELOPMENT FUND	6 7	8,566,316 6,910,877 271,432 15,748,625	8,395,725 6,306,899 271,432 14,974,056
REPRESENTED BY:			
NON-CURRENT ASSET			
Property and equipment	8	8,713,281	9,142,314
CURRENT ASSETS			
Due from Cerebral Palsy Alliance Singapore School ("School") - related party Due from Ministry of Social & Family Development ("MSF") Debtors, prepayments and deposits Cash and cash equivalents	10 11 12	171,061 30 171,476 16,815,882 17,158,449	339,277 747,030 178,670 14,996,592 16,261,569
LESS: CURRENT LIABILITIES			
Other payables and accrued expenses Due to National Council of Social Service ("NCSS")	13) 9	578,936 830,888 1,409,824	523,358 764,155 1,287,513
NET CURRENT ASSETS		15,748,625	14,974,056
NON-CURRENT LIABILITY			
Deferred capital donation	15	(8,713,281)	(9,142,314)
NET ASSETS		15,748,625	14,974,056
TRUST FUNDS	14	120,428	117,073

See accompanying notes to financial statements.

STATEMENT OF COMPREHENSIVE INCOME March 31, 2017

	Note	2017	2016
INCOME:		\$	\$
INCOME:			
Grants and supplementary funding from NCSS - Goodwill Rehabilitation & Occupational Workshop ("GROW")		404,533	401,618
 Early Intervention Programme for Infants & Children ("EIPIC") Therapy rehabilitation programme Day Activity Centre ("DAC") Community silver trust funds Care and share funds 		939,078 232,273 200,203 - 300,000	885,832 246,820 167,428 492,554 553,196
Grants from MSF - GROW - EIPIC - DAC - Headquarter - Temporary Occupation License fee ("TOL fee")		339,769 2,852,804 684,109 328,381 147,435	366,922 2,739,868 420,478 197,885 147,435
Tote Board Grant for September		33,330	-
VCF training grants Central Marketing Services ("CMS") profits Cafe project sales Amortisation of deferred capital donation Specific donations General donations Therapy treatment fees Sales of work by GROW workshop trainees (gross) EIPIC programme fees DAC programme fees Membership fees Other income - Professional fees for services rendered to School - Training and consultancy fees - Wage credit scheme - Recharge of expenses to School - Interest income on bank deposits - Recharge of rental income (TOL fee) - Event collection - SG Enable for transport subsidy - CP Symposium Collections - Steptember Income - NDT/ Bobath - Charity Dinner Income - Internal service rendered - Sundry income	15	30,431 112,846 48,465 649,196 1,227,042 134,145 6,235 70,892 547,158 106,920 110 921,124 126,868 280,459 61,287 55,534 678,537 61,721 277,296 196,558 231,600 194,139 1,352 11,063	129,559 46,869 623,374 812,673 158,569 7,990 58,106 449,334 106,033 - 955,465 93,762 539,590 125,673 50,312 678,537 87,447 283,540 152,276 166,652
Total income		•	
rotal income		12,492,895	12,148,381

STATEMENT OF COMPREHENSIVE INCOME (cont'd) March 31, 2017

	<u>Note</u>	2017	2016
EXPENDITURE		\$	\$
LAFENDITORE			
Manpower and related costs - Salaries and related costs - Medical, insurance and welfare expenses - Training and related expenses General and administrative expenses		7,343,176 101,001 116,283	7,085,437 114,930 21,385
 Communications Insurance Audit fees Transport charges Supplies and materials Advertisement expenses Bank charges Depreciation 	8	24,172 22,995 54,891 4,858 98,651 1,953 4,745 649,196	19,852 34,061 26,922 6,417 130,385 1,992 13,691 623,374
 Replacement of equipment Cafe project expenses Miscellaneous expenses Upkeep and utilities 		19,401 50 86,668	87,381 - 80,070
- Maintenance - Utilities - Motor vehicle expenses Programme/Project expenses		194,191 161,448 7,930	174,665 167,031 17,761
- GROW workshop expenses - DAC meal expenses - CMS expense - SG Enable Transport subsidy - Event expenses - Public education/ campaigns Utilisation of specific funds		56,893 9,386 85,746 277,296 61,721 22,604 923,067	51,022 11,253 97,246 283,540 87,447 6,250 893,876
Cerebral Palsy ("CP") symposium expenses Steptember expenses Tote Board – Steptember Neuro Developmental Treatment ("NDT")/Bobath Charity Dinner - expense - distribution to programmes		56,798 19,173 185,094 18,575 175,564	133,921 39,174 - - -
Internal services rendered expense Community Silver Trust ("CST") - Operating expenses Utilisation of unrestricted donations Temporary Occupation License ("TOL") fee Total expenditure		108,828 - 825,972 11,718,326	435 77,679 418 <u>825,972</u> <u>1</u> 1,113,587
Operating surplus, representing total comprehensive income for the year		774,569	1,034,794

See accompanying notes to financial statements.

STATEMENT OF CHANGES IN FUNDS March 31, 2017

	Notes						- Cnording	otoN) spani	Ŕ		Smorter (Notes 7)		,		
	Accumulated Funds	Building Accumulated Improvement Funds Funds	Furniture and Equipment Fund	GROW	DAC		Staff Training and Welfare Fund	Project Fund	Welfare	Assistive Technology Clinic Fund	Community Silver Trust Fund	Care and Share Fund		Programme Development Fund	Total
	₩.	s.	₩.	₩.	v,	v	v	₩.	₩.	₩.	v	φ.	₩.	₩.	₩.
Balance as at April 1, 2015	8,325,477	1,128,566	503,813	717,407	785,157	781,208	62,855	190,185	724,752	215,232	61,140	172,038	5,342,353	271,432	13,939,262
Net surplus (deficit) representing total comprehensive inome/ (loss) for the year	70,248	58,509	(54,065)	(7,858)	604	8,862		27,952	169,001	5,480	431,414	324,647	964,546		1,034,794
Balance as at March 31, 2016	8,395,725	1,187,075	449,748	709,549	785,761	790,070	62,855	218,137	893,753	220,712	492,554	496,685	6,306,899	271,432	14,974,056
Net surplus (deficit) representing total comprehensive income/ (loss) for the year	170,591	100,068	(100,243)	66,801	80,167	59,557	16,898	399,277	123,029	5,493	(142,104)	(4,965)	603,978	'	774,569
Balance as at March 31, 2017	8,566,316 1,287,143	1,287,143	349,505 776,350	776,350	865,928	849,627	79,753	617,414 1,016,782	1,016,782	226,205	350,450	491,720	491,720 6,910,877	271,432 15,748,625	15,748,625

See accompanying notes to financial statements.

STATEMENT OF CASH FLOWS Year ended March 31, 2017

	2017	2016
	\$	\$
Operating activities		
Operating surplus	774,569	1,034,794
Adjustments for:	,	, , -
Depreciation	649,196	623,374
Interest income	(55,534)	(50,312)
Amortisation of deferred capital donation	(649,196)	(623,374)
Operating surplus before movements in working capital	719,035	984,482
Due from School - related party	168,216	(324,629)
Due to NCSS	(204,909)	(282,000)
Due from MSF	(4,205,063)	(3,725,153)
Debtors, prepayments and deposits	11,919	24,604
Other payables and accrued expenses	55,578	44,565
Cash used in operations	(3,455,224)	(3,278,131)
Interest received	50,809	50,270
Net cash used in operating activities	(3,404,415)	(3,227,861)
Investing activity		
Purchase of property and equipment representing net		
cash used in investing activity	(220,163)	(136,687)
- ,	, , ,	
Financing activities	4.050.060	2 070 452
Capital grant received from MSF	4,952,063	2,978,153
Prior years' (over)under funding (to) from NCSS	(10,358)	73,553 695,387
Prior years' claims received from NCSS Increase in deferred capital donation	282,000 220,163	136,687
Net cash from financing activities	5,443,868	3,883,780
Net cash from infancing activities		3,003,760
Net increase in cash and cash equivalents	1,819,290	519,232
Cash and cash equivalents at beginning of year	14,803,608	14,284,376
Cash and cash equivalents at end of year (Note 12)	16,622,898	14,803,608

See accompanying notes to financial statements.

NOTES TO FINANCIAL STATEMENTS March 31, 2017

1 GENERAL

The Association (Charity Registration No. 00073 and Societies Registration No. 0283/1957WEL) was formed in 1960 under the Societies Act Cap. 311 to raise funds and to develop and maintain welfare and educational services for people with cerebral palsy in Singapore. The Association is domiciled in Singapore with its registered office and principal place of operation at 65 Pasir Ris Drive 1, Cerebral Palsy Centre, Singapore 519529.

The financial statements are measured and presented in Singapore dollars, which is the functional currency of the Association.

The financial statements of the Association for the year ended March 31, 2017 were authorised for issue by the Executive Committee on August 31, 2017.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

BASIS OF ACCOUNTING - The financial statements have been prepared in accordance with the historical cost basis, except as disclosed in the accounting policies below, and are drawn up in accordance with the Singapore Financial Reporting Standards ("FRS") and Charities Act, Cap. 37.

Historical cost is generally based on the fair value of the consideration given in exchange for goods and services.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique. In estimating the fair value of an asset or a liability, the Association takes into account the characteristics of the asset or liability which market participants would take into account when pricing the asset or liability at the measurement date. Fair value for measurement and/or disclosure purposes in these financial statements is determined on such a basis.

ADOPTION OF NEW AND REVISED STANDARDS - In the current financial year, the Association has adopted all the new and revised FRSs and Interpretations of FRS ("INT FRS") that are relevant to its operations and effective for annual periods beginning on or after April 1, 2016. The adoption of these new/revised FRSs and INT FRSs does not result in changes to the Association's accounting policies and has no material effect on the amounts reported for the current or prior years.

At the date of authorisation of these financial statements, the following new/revised FRS and amendments to FRS that are relevant to the Association were issued but not effective:

- FRS 115 Revenue from Contracts with Customers (with clarifications issued) ¹
- Amendments to FRS 7 Statement of Cash Flows: Disclosure Initiative ²
- Applies to annual periods beginning on or after January 1, 2018, with early application permitted.
- ² Applies to annual periods beginning on or after January 1, 2017, with early application permitted.

Consequential amendments were also made to various standards as a result of these new/revised standards.

NOTES TO FINANCIAL STATEMENTS March 31, 2017

Management anticipates that the adoption of the FRSs and amendments to FRS that were issued at the date of authorisation of these financial statements but effective only in future periods will not have a material impact on the financial statements of the Association in the period of their initial adoption except for the following:

FRS 115 Revenue from Contracts with Customers

In November 2014, FRS 115 was issued which establishes a single comprehensive model for entities to use in accounting for revenue arising from contracts with customers. FRS 115 will supersede the current revenue recognition guidance including FRS 18 *Revenue*, FRS 11 *Construction Contracts* and the related interpretations when it becomes effective.

The core principle of FRS 115 is that an entity should recognise revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. Specifically, the standard introduces a 5-step approach to revenue recognition:

- Step 1: Identify the contract(s) with a customer.
- Step 2: Identify the performance obligations in the contract.
- Step 3: Determine the transaction price.
- Step 4: Allocate the transaction price to the performance obligations in the contract.
- Step 5: Recognise revenue when (or as) the entity satisfies a performance obligation.

Under FRS 115, an entity recognises revenue when (or as) a performance obligation is satisfied, i.e. when "control" of the goods or services underlying the particular performance obligation is transferred to the customer. More prescriptive guidance has been added in FRS 115 to deal with specific scenarios. Furthermore, extensive disclosures are required by FRS 115.

In June 2016, amendments to FRS 115 was issued to provide clarifications on (i) identifying performance obligations (ii) principal versus agent considerations and (iii) licensing application guidance. The amendments also included two additional transition reliefs on contract modifications and completed contracts.

Management anticipates that the initial application of the new FRS 115 will result in changes to the accounting policies relating to revenue recognition. It is currently impracticable to disclose any further information on the known or reasonably estimable impact to the company's financial statements in the period of initial application as the management has yet to complete its detailed assessment. Management does not plan to early adopt the new FRS 115.

Amendments to FRS 7 Statement of Cash Flows: Disclosure Initiative

The amendments required an entity to provide disclosures that enable users of financial statements to evaluate changes in liabilities arising from financing activities, including both changes arising from cash flows and non-cash changes.

Management anticipates that the application of amendments to FRS 7 in the future may result in additional disclosures to be made with respect of changes in liabilities arising from financing activities, including both changes arising from cash flows and non-cash changes. However, it is currently impracticable to disclose any further application as the management has yet to complete its detailed assessment. Management does not plan to early adopt the amendments to FRS 7.

NOTES TO FINANCIAL STATEMENTS March 31, 2017

FINANCIAL INSTRUMENTS - Financial assets and financial liabilities are recognised on the Association's statement of financial position when the Association becomes a party to the contractual provisions of the instrument.

Effective interest method

The effective interest method is a method of calculating the amortised cost of a financial instrument and of allocating interest income or expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts or payments through the expected life of the financial instrument, or where appropriate, a shorter period.

Financial assets

Cash and cash equivalents

Cash and cash equivalents comprise cash and bank balances and short-term deposits that are readily convertible to a known amount of cash and are subject to an insignificant risk of changes in value.

Loans and receivables

Receivables that have fixed or determinable payments that are not quoted in an active market are classified as "loan and receivables". Receivables including amount due from the School and MSF are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method less impairment losses. Interest is recognised by applying the effective interest method, except for short-term receivables when the recognition of interest would be immaterial.

Impairment of financial assets

Financial assets, are assessed for indicators of impairment at the end of each reporting period. Financial assets are considered to be impaired when there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows of the financial assets have been impacted. For financial assets carried at amortised cost, the amount of the impairment is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the original effective interest rate.

The carrying amount of the financial asset is reduced by the impairment loss directly for all financial assets with the exception of receivables where the carrying amount is reduced through the use of an allowance account. When a receivable is uncollectible, it is written off against the allowance account. Subsequent recoveries of amounts previously written off are credited to the allowance account. Changes in the carrying amount of the allowance account are recognised in income or expenditure.

If, in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment loss was recognised, the previously recognised impairment loss is reversed through income or expenditure to the extent the carrying amount of the asset at the date the impairment is reversed does not exceed what the amortised cost would have been had the impairment not been recognised.

NOTES TO FINANCIAL STATEMENTS March 31, 2017

Financial liabilities

Financial liabilities of the Association are classified according to the substance of the contractual arrangements entered into and the definitions of a financial liability. The accounting policies adopted for specific financial liabilities are set out below.

Other payables

Other payables and accrued expenses including amount due to NCSS are initially recognised at fair value, and are subsequently measured at amortised cost, using the effective interest method except for short-term payables when the recognition of interest would be immaterial.

Derecognition of financial liabilities

The Association derecognises financial liabilities when, and only when, the Association's obligations are discharged, cancelled or expired.

TRUST FUNDS - Monies received for trust funds are credited directly to the respective trust funds' financial statements. Income and expenditure, assets and liabilities of trust funds are segregated from that of the Association.

ACCUMULATED FUNDS – The accumulated funds are restricted for the operations of the respective programmes only, for the benefit of its intended clients. In keeping with the funder/donors' intent for the use of the monies, the funds will not be transferred out of the programme for other purposes.

SPECIFIC FUNDS - The funds comprise the cumulative operating surplus or deficit arising from the specific income and expenditure account.

Building Improvement Fund

The building improvement fund was established in 1989 for renovation, upgrading and maintaining the buildings of the Association.

Furniture and Equipment Fund

In 2002, the School Facilities Fund, Office Equipment Fund and Special Project Fund were combined to form the Furniture and Equipment Fund. This fund is used for the purchase of equipment and furniture for the Association.

NOTES TO FINANCIAL STATEMENTS March 31, 2017

GROW Fund

The workshop fund was established in 1984. Income derived from the workshop projects and cash donations for the workshop are channelled to this fund. The fund is to be utilised for the general welfare of workshop trainees.

DAC Fund

This fund is used to help the financial needy clients in the Day Activity Centre ("DAC") to subsidise their transportation fees, programme fees, purchase of assistive rehabilitative aids and welfare needs.

EIPIC Fund

This fund is used to help the financial needy children under the Early Intervention Programme for Infants and Children ("EIPIC") in subsidising their fees, purchase of assistive rehabilitative aides and welfare needs.

Staff Training and Welfare Fund

This fund is designated for staff training which is one of the key components for upgrading of skills to remain relevant, and staff welfare which promotes staff bonding and provides recognition through long service awards and appreciation.

Project Fund

This fund helps to promote the awareness and the image of the Association in general, including public education and awareness programmes such as the newsletter of the Association, information brochures about the specific services the Association provides and awards for the recognition and appreciation of volunteers.

Welfare Fund

This fund is used with the objectives of subsidising needy children and workshop trainees for the purchase of medical equipment, rehabilitation and assistive aids, including reimbursement of medical and dental fees inclusive of the purchase of medicine and other expense for the general welfare of needy clients.

Assistive Technology Clinic Fund

This fund is used for the purpose of setting up an assistive technology clinic as well as to assist the financially needy clients to purchase assistive equipment.

NOTES TO FINANCIAL STATEMENTS March 31, 2017

Community Silver Trust Fund

This fund is used to help encourage donations and provide additional resources for service providers in the intermediate and long term care sector. It provides a dollar-for-dollar match for all donations received under the GROW and DAC programmes.

Care and Share Fund

This fund helps to build the capabilities and capacities of the social service sector and support social services to meet rising needs. It provides a dollar-for-dollar match for all donations received, excluding donations which are already subjected to dollar matches under other schemes.

PROGRAMME DEVELOPMENT FUND - Programmes receiving NCSS's grant under a "Per Capita" funding policy are allowed to start a Programme Development Fund. This represents the portion of income retained by the Association and is computed based on 50% of unrestricted donations, or 5% of total operating expenditure whichever is lower.

DEFERRED CAPITAL DONATIONS/GRANTS - Donations for the acquisition of capital assets are taken to the Deferred Capital Donation Account and recognised as income over the useful lives of the assets to match the depreciation of the assets purchased with the related donations. Donations received for specific purposes are accounted on a cash basis. This comprises government grants and contributions received from donors to construct, furnish and equip the Association.

LEASES - Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases are classified as operating leases.

Rental payable under operating leases are charged to income or expenditure on a straight-line basis over the term of the relevant lease.

 $\label{property} \ \ \text{PROPERTY AND EQUIPMENT - Property and equipment are stated at cost less accumulated depreciation and impairment loss.}$

Property and equipment costing \$1,000 or less are written off in the year of acquisition.

Depreciation of other property and equipment is calculated on a straight-line basis over the expected useful lives of the assets concerned. The principal annual rates used for this purpose are:

Leasehold land and building	-	3.3%
Furniture and equipment	-	15%
Ambulance	-	10%
Computers	-	100%
Office equipment	-	15%
Renovations	-	10%

NOTES TO FINANCIAL STATEMENTS March 31, 2017

The estimated useful lives and depreciation method are reviewed at the end of each reporting period, with the effect of any changes in estimate accounted for on a prospective basis. The gain or loss arising on disposal or retirement of an item of property and equipment is determined as the difference between the sales proceeds and the carrying amounts of the asset and is recognised in income or expenditure.

Fully depreciated assets still in use at the end of the reporting period are retained in the financial statements.

IMPAIRMENT OF NON-FINANCIAL ASSETS - At the end of each reporting period, the Association reviews the carrying amounts of its non-financial assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the Association estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset.

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in income or expenditure.

Where an impairment loss subsequently reverses, the carrying amount of the asset (cash-generating unit) is increased to the revised estimate of its recoverable amount, but only to the extent that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (cash-generating unit) in prior years. A reversal of an impairment loss is recognised immediately in income or expenditure.

PROVISIONS - Provisions are recognised when the Association has a present obligation (legal or constructive) as a result of a past event, it is probable that the Association will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation. Where a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows.

When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, the receivable is recognised as an asset if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably.

NOTES TO FINANCIAL STATEMENTS March 31, 2017

RECOGNITION OF INCOME AND EXPENDITURE - Income is recognised to the extent that it is probable that the economic benefits will flow to the Association and the revenue can be reliably measured.

Programme fees are recognised when the services are rendered.

Temporary occupation license fees are recognised as income on an accrual basis in the period to which it relates.

Cash donations

Cash donations are recognised on a cash basis.

Grants from MSF and NCSS

Grants received from MSF and NCSS are recognised in income or expenditure on an accrual basis. Any surplus or deficit of funding will be accounted for after it is finalised with the relevant authorities.

Sale of goods

Revenue from the sale of goods is recognised when all the following conditions are satisfied:

- the Association has transferred to the buyer the significant risks and rewards of ownership of the goods;
- the Association retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the economic benefits associated with the transaction will flow to the Association; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Rendering of services

Revenue from rendering of services are recognised when the services are provided.

Interest income

Interest income is accrued on a time basis, by reference to the principal outstanding and at the effective interest rate applicable.

NOTES TO FINANCIAL STATEMENTS March 31, 2017

Expenditure

Expenditure is accounted for on the accrual basis.

RETIREMENT BENEFIT COSTS - Payments to defined contribution retirement benefit plans are charged as an expense when employees have rendered the service entitling them to the contributions. Payments made to state-managed retirement benefit schemes, such as the Singapore Central Provident Fund, are dealt with as payments to defined contribution plans where the Association's obligations under the plans are equivalent to those arising in a defined contribution retirement benefit plan.

EMPLOYEE LEAVE ENTITLEMENT - Employee entitlements to annual leave are recognised when they accrue to employees. A provision is made for the estimated liability for annual leave as a result of services rendered by employees up to the end of the reporting period.

RESERVES POLICY - The Association shall at all times hold in its reserve funds liquidity equal to 6 months projected recurrent operating expenses from General Fund, and 12 months projected expenditure from Specific Fund.

3 CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In the application of the Association's accounting policies, which are described in Note 2, management is required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

Critical judgements in applying the Association's accounting policies

In the application of the Association's accounting policies, which are described in Note 2, management is not aware of any critical judgements that would have significant effect on the amounts recognised in the financial statements.

Key sources of estimation uncertainty

The Association does not have any key sources of estimation uncertainty at the end of the reporting period that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

NOTES TO FINANCIAL STATEMENTS March 31, 2017

4 FINANCIAL INSTRUMENTS, FINANCIAL RISK AND CAPITAL RISK MANAGEMENT

a) Categories of financial instruments

The following table sets out the financial instruments of the Association at the end of the reporting period:

Financial assets

2017 2016

\$ \$

Financial assets

Loans and receivables (including cash and cash equivalents) 17.141.807 16.248.762

Financial liabilities

Amortised cost <u>1,409,824</u> 1,287,513

b) Financial risk management policies and objectives

The Association has limited exposure to financial risks. There has been no change to the Association's exposure to the financial risks or the manner in which it manages and measures these risks.

The Association is primarily funded via grants and donations and it attempts to ensure sufficient liquidity at all times through efficient cash management. It places its cash with creditworthy financial institutions. In 2017, the Association was exposed to a concentration of credit risk with respect to amounts due from certain institutions and government agencies, which represented 65% (2016: 89%) of total receivables at the end of the reporting period.

Changes in interest rates do not have a material impact on the Association as it does not have any interest-bearing liabilities and its interest-bearing asset only relates to fixed deposits. There are no foreign currency transactions.

The financial liabilities are non-interest bearing and repayable on demand or due within one year from the end of the reporting period.

The carrying values of financial assets and liabilities reported in the statement of financial position approximate their fair values, due to the relatively short-term maturity of these financial instruments.

c) Capital risk management policies and objectives

The Association reviews its capital structure at least annually to ensure that the Association will be able to continue as a going concern. The capital structure of the Association comprises mainly its accumulated funds, grants from NCSS and MSF. The Association's overall strategy remains unchanged from 2016.

NOTES TO FINANCIAL STATEMENTS March 31, 2017

5 RELATED PARTY TRANSACTIONS

Some of the Association's transactions and arrangements are with a related party and the effect of these on the basis determined between the parties is reflected in these financial statements. The balances are unsecured, interest-free and repayable on demand.

, , ,	2017	2016
	\$	\$
Transactions with CPAS School		
Professional fees received/ receivable Income from recharge of TOL fee	(921,124) (678,537)	(955,465) (678,537)
Income from recharge of expenses	(61,287)	(125,673)

Compensation of key management personnel

The remuneration of members of key management during the year was as follows:

	2017	2016
	\$	\$
Short-term benefits	161,270	130,381
Post employment benefits	<u> 17,347</u>	13,719
	<u>178,617</u>	144,100

Renumeration Band

The number of members of key management with remuneration within the below band during the year was as follows:

_	2017	2016
\$100,000 to \$200,000*	3	4

^{*} Comprised of salary and bonus.

NOTES TO FINANCIAL STATEMENTS March 31, 2017

6 ACCUMULATED FUNDS

Accumulated funds included Ministry of Social and Family ("MSF") and National Council of Social Services ("NCSS") funded programmes that are restricted for use in the operations of the respective programmes only.

The assets held under each specific fund mainly comprise cash and cash equivalents.

Accumulated funds are analysed as follows:

	<u>2017</u> \$
Accumulated funds balance as at March 31, 2017	8,566,316
Less: Amount restricted for programmes	
Restricted for EIPIC programme	2,753,581
Restricted for DAC programme	84,803
Restricted for GROW programme	27,423
Restricted for Rehab Centre	(762,370)
Restricted for Therapy Rehab	(1,065,232) 1,038,205
Unrestricted accumulated funds as at March 31, 2017 after restrictions	<u>7,528,111</u>

CEREBRAL PALSY ALLIANCE SINGAPORE NOTES TO FINANCIAL STATEMENTS March 31, 2017

7 SPECIFIC FUNDS

	Building improvement fund \$	Fumiture and equipment fund \$	GROW fund \$	DAC fund \$	EIPIC fund \$	Staff training and welfare fund \$	Project fund \$	Welfare fund \$	Assistive technology dinic fund \$	Community silver trust fund \$	Care and share fund \$	Total \$
Balance at March 31, 2015	1,128,566	503,813	717,407	785,157	781,208	62,855	190,185	724,752	215,232	61,140	172,038	5,342,353
Income - Donations received - Expenditure - Specific expenditure Net sumblus (defrict) representing	100,801 (42,292)	115,044 (169,109)	138,191 (146,049)	42,542 (41,938)	123,152 (114,290)		49,712 (21,760)	219,227	24,003 (18,523)	492,554 (61,140)	553,196 (228,549)	1,858,422 (893,876)
total comprehensive income (loss) for the year	58,509	(54,065)	(7,858)	604	8,862		27,952	169,001	5,480	431,414	324,647	964,546
Balance at March 31, 2016	1,187,075	449,748	709,549	785,761	020'062	62,855	218,137	893,753	220,712	492,554	496,685	6,306,899
Income - Donations received Expenditure - Spedfic expenditure	201,908 (101,840)	16,845 (117,088)	120,714 (53,913)	93,150 (12,983)	101,545 (41,988)	40,000 (23,102)	417,081 (17,804)	214,442 (91,413)	21,353 (15,860)	. (142,104)	300,000	1,527,038
Net surplus (deficit) representing total comprehensive income (loss) for the year	100,068	(100,243)	66,801	80,167	59,557	16,898	399,277	123,029	5,493	(142,104)	(4,965)	603,978
Balance at March 31, 2017	1,287,143 349,505	349,505	776,350	865,928	849,627	79,753	617,414	1,016,782	226,205	350,450	491,720	6,910,877

Specific funds are restricted for the use of specific programmes only.

NOTES TO FINANCIAL STATEMENTS March 31, 2017

8 PROPERTY AND EQUIPMENT

	Leasehold land and	Furniture			Office		
	puilding	equipment	Ambulance	Computers	equipment	Renovations	Total
	(\$	₩	. V	. \$	₩	₩.
ost:							
As at April 1, 2015	13,774,808	593,995	371,867	208,363	220,982	586,293	15,756,308
Additions	1	9,133		42,838	55,055	29,661	136,687
As at March 31, 2016	13,774,808	603,128	371,867	251,201	276,037	615,954	15,892,995
Additions		62,313		47,313	50,627	59,910	220,163
As at March 31, 2017	13,774,808	665,441	371,867	298,514	326,664	675,864	16,113,158
ccumulated depreciation:							
As at April 1, 2015	5,075,214	523,791	208,540	197,464	71,847	50,451	6,127,307
Charge for the year	454,569	13,176	37,187	32,360	26,259	59,823	623,374
As at March 31, 2016	5,529,783	536,967	245,727	229,824	98,106	110,274	6,750,681
Charge for the year	454,569	15,161	37,187	39,106	37,648	65,525	649,196
As at March 31, 2017	5,984,352	552,128	282,914	268,930	135,754	175,799	7,399,877
arrying amount:							
As at March 31, 2017	7,790,456	113,313	88,953	29,584	190,910	500,005	8,713,281
As at March 31 2016	8 245 025	66 161	126 140	71 377	177 031	505 680	0 172 317
אס מר ויומוטון טדי, בטבט	0,0,0,0	101,00	250,17	,,,,,,	4000114	מממירות	T+C,2F+,C

NOTES TO FINANCIAL STATEMENTS March 31, 2017

9 DUE TO NCSS

9	DUE TO NCSS		
,	552.15.11555	2017	2016
		\$	\$
	Balance at beginning of year Payment (to) from NCSS for prior years' (over)under funding Prior year claims received during the year Accruals on grant Balance at end of year	764,155 (10,358) 282,000 (204,909) 830,888	277,215 73,553 695,387 (282,000) 764,155
10	DUE FROM MSF	2017	2016
	•	\$	\$
	Balance at beginning of year Claims on capital grants during the year Capital grants received Balance at end of year	747,030 4,205,063 (4,952,063) 30	30 3,725,153 (2,978,153) 747,030
11	DEBTORS, PREPAYMENTS AND DEPOSITS	2017	2016
		\$	\$
	Other debtors Prepayments Deposits	120,438 16,642 <u>34,396</u> <u>171,476</u>	136,150 12,807 29,713 178,670

Included in other debtors is an amount of interest receivable from fixed deposits of \$4,725 (2016: \$42).

12 CASH AND CASH EQUIVALENTS

	2017	2016
	\$	\$
Fixed deposits with banks	8,136,858	8,292,732
Cash at banks	8,679,024	6,703,860
	16,815,882	14,996,592
Fixed deposits under pledge	(192,984)	(192,984)
	16,622,898	14,803,608

The fixed deposits bore an effective interest rate ranging between 0.15% to 1.40% (2016:0.1% to 0.79%) per annum with a tenure ranging from 1 week to 21 months (2016:1 week to 12 months). The deposits are readily convertible to cash at minimal cost.

Fixed deposits under pledge are pledged to a bank as security for issuance of a banker's guarantee provided to the Association.

2017 2016

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS March 31, 2017

13	OTHER PAYABLES AND ACCRUED EXPENSES	

		\$	\$
	Other creditors Accrued expenses	315,242 263,694 578,936	284,380 238,978 523,358
14	TRUST FUNDS	2017 \$	2016 \$
	Trust funds	120,428	117,073
	Trust funds represent specific financial assistance provided by Lee For	undation.	

Movement of trust funds:

	2017	2016
	\$	\$
Balance at beginning of year	117,073	43,147
Amount disbursed	(199,265)	(55,247)
Amount received	202,620	129,173
Balance at end of year	120,428	117,073

Assets relating to the trust funds comprised cash and bank balances of \$120,428 (2016: \$117,073).

NOTES TO FINANCIAL STATEMENTS March 31, 2017

15 DEFERRED CAPITAL DONATION

This fund was set up in 2004 to record donations received and funds from MSF and MOE for the cost of the leasehold land and building and furniture and equipment at 65 Pasir Ris Drive 1, Cerebral Palsy Centre, Singapore 519529 which will be amortised based on the estimated useful life of the land and building and furniture and equipment.

	building and runniture and equipment.		
		2017	2016
		\$	\$
	Capital grant and donations received:		
	Balance at beginning of year	15,892,995	15,756,308
	Additions:		
	- Furniture and equipment	62,313	9,133
	- Computers	47,313	42,838
	- Office equipment	50,627	55,055
	- Renovations	59,910	29,661
	Balance at end of year	16,113,158	15,892,995
	Accumulated amortisation:		
	Balance at beginning of year	6,750,681	6,127,307
	Amortisation	649,196	623,374
	Balance at end of year	7,399,877	6,750,681
	Net	8,713,281	9,142,314
16	MANPOWER COSTS		
10	MAINPOWER COSTS	2017	2016
		\$	\$
		Ψ	₹
	Costs of defined contribution plans included in manpower costs	939,200	885,109

17 TAXATION

All registered and exempt charities will enjoy automatic income tax exemption and charities do not need to file income tax effective from Year of Assessment 2008.

18 COMMITMENT

At the end of the reporting period, the Association has outstanding commitments under non-cancellable operating leases, contracted between the Association and the Singapore Land Authority, at a monthly rate of \$64,328, for a period of three years ending December 31, 2018.

The monthly lease payments (including Goods and Services Tax) of \$12,286 and \$56,545 (2016: \$12,286 and \$56,545) were reimbursed by MSF and MOE to the Association and a related party respectively.

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL (Charity Registration No. 00073 and Societies Registration No. 0283/1957WEL)

REPORT AND FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 2017

STATEMENT BY THE EXECUTIVE COMMITTEE

In the opinion of the members of the Executive Committee,

- a) the financial statements of Cerebral Palsy Alliance Singapore School set out on pages 7 to 29 are drawn up in accordance with the provisions of the Singapore Societies Act, Chapter 311 (the "Societies Act"), the Singapore Charities Act, Chapter 37, (the "Charities Act"), Singapore Financial Reporting Standards and the rules and regulations issued by the Ministry of Education so as to present fairly, in all material respects, the financial position of the School's operations as at March 31, 2017 and the financial performance, changes in funds and reserves and cash flows of the School for the year then ended;
- the receipt, expenditure and investment of monies and the acquisition and disposal of assets by the School during the year have been in accordance with the Rules and Regulations issued by the Ministry of Education;
- the donation money have been used in accordance with the objectives of the School as required under regulation 16 of the Charities (Institution of a Public Character) Regulations;
- d) the accounting and other records required by the Charities Act to be kept by the School have been properly kept in accordance with the provisions of the Charities Act; and
- e) at the date of this statement, there are reasonable grounds to believe that the School will be able to pay its debts when they fall due.

ON BEHALF OF MEMBERS OF THE EXECUTIVE COMMITTEE

A/P Kevin Lim Chairman

Ms Yvonne Chan Honorary Treasurer

Singapore August 31, 2017

Deloitte & Touche LLP Unique Entity No. T08LL0721A 6 Shenton Way OUE Downtown 2 #33-00 Singapore 068809

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INDEPENDENT AUDITOR'S REPORT TO THE EXECUTIVE COMMITTEE OF CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Cerebral Palsy Alliance Singapore School (the "School"), which comprise the statement of financial position of the School as at March 31, 2017, and the statement of comprehensive income, statement of changes in funds and reserves and statement of cash flows of the School for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, as set out on pages 7 to 29.

In our opinion, the accompanying financial statements of the School are properly drawn up in accordance with the provisions of the Societies Act, Charities Act and Financial Reporting Standards in Singapore (FRSs) so as to present fairly, in all material aspects, the financial position of the School as at March 31, 2017 and of the financial performance, changes in funds and reserves and cash flows of the School for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with Singapore Standards on Auditing ("SSAs"). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the School in accordance with the Accounting and Corporate Regulatory Authority ("ACRA") Code of Professional Conduct and Ethics for Public Accountants and Accounting Entities ("ACRA Code") together with the ethical requirements that are relevant to our audit of the financial statements in Singapore, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ACRA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Information Other than the Financial Statements and Auditor's Report Thereon

Management is responsible for the other information. The other information obtained at the date of this auditor's report is Statement by the Executive Committee, Statement of Monthly Pupil Eligible for Funding and Statement of Monthly Pupil Enrolment for International Students as set out on pages 1, 5 and 6 respectively. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of School Management Committee for the Financial Statements

The School Management Committee is responsible for the preparation and fair presentation of the financial statements in accordance with the provisions of the Singapore Societies Act, Chapter 311 (the "Societies Act"), the Singapore Charities Act, Chapter 37 (the "Charities Act") and FRSs and the Rules and Regulations issued by the Ministry of Education, and for devising and maintaining a system of internal accounting controls sufficient to provide a reasonable assurance that assets are safeguarded against loss from unauthorised use or disposition; and transactions are properly authorised and that they are recorded as necessary to permit the preparation and fair presentation of the financial statements and to maintain accountability of assets.

INDEPENDENT AUDITOR'S REPORT TO THE EXECUTIVE COMMITTEE OF

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

In preparing the financial statements, the School Management Committee is responsible for assessing the School's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the School Management Committee either intends to liquidate the School or to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SSAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SSAs, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- (a) Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- (b) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- (c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the School Management Committee.
- (d) Conclude on the appropriateness of the School Management Committee's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- (e) Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the School Management Committee regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

INDEPENDENT AUDITOR'S REPORT TO THE EXECUTIVE COMMITTEE OF CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

Report on Other Legal and Regulatory Requirements

In our opinion, the accounting and other records required by the Charities Act and regulations enacted under the Societies Act to be kept by the School have been properly kept in accordance with the provisions of the Charities Act and those regulations under the Societies Act.

During the course of our audit, nothing has come to our attention that caused us to believe that during the financial year,

- the receipt, expenditure and investment of monies and the acquisition and disposal of assets by the School have not been carried out in accordance with the Rules and Regulations issued by the Ministry of Education; and
- (ii) the use of the donation moneys was not in accordance with the objectives of the School as required under regulation 16 of the Charities (Institutions of a Public Character) Regulations.

Deloitte & Touche Lip

Public Accountants and Chartered Accountants Singapore

August 31, 2017

STATEMENT OF MONTHLY PUPIL ELIGIBLE FOR FUNDING March 31, 2017

		Number of	
	Number of Pupils By Disability Group - Multiple Disabilities	International Pupils paying concessionary rate of school fees (Note C)	Total Number of Pupils
	(a)	(b)	(c) = (a) + (b)
April 1, 2016	179	2	181
May 1, 2016 (Note A)	180	2	182
June 1, 2016	182	2	184
July 1, 2016	182	2	184
August 1, 2016	183	3	186
September 1, 2016	184	3	187
October 1, 2016	184	4	188
November 1, 2016	184	4	188
December 1, 2016	183	3	186
January 1, 2017 (Note B)	187	3	190
February 1, 2017	186	3	189
March 1, 2017	187	3	190

Note:

- (A) As May 1, 2016 was a public holiday, the number of pupils on April 30, 2016 was used for pupil enrolment on May 1, 2016.
- (B) As January 1, 2017 and December 31, 2016 were public and school holidays respectively, the number of pupils on December 30, 2016 was used for pupil enrolment on January 1, 2017.
- (C) International pupils who are paying the concessionary rates of school fees (SPR fee rates) under the 2-year grace period.

STATEMENT OF MONTHLY PUPIL ENROLMENT FOR INTERNATIONAL STUDENTS March 31, 2017

	Number of International Pupils*	Number of International Pupils**	Total Number of Pupils
	(a)	(b)	(c) = (a) + (b)
April 1, 2016	-	-	-
May 1, 2016 (Note A)	-	-	-
June 1, 2016	-	-	-
July 1, 2016	-	-	-
August 1, 2016	-	-	-
September 1, 2016	-	-	-
October 1, 2016	-	-	-
November 1, 2016	-	-	-
December 1, 2016	-	-	-
January 1, 2017 (Note B)	-	-	-
February 1, 2017	-	-	-
March 1, 2017	-	-	-

Note:

- (A) As May 1, 2016 was a public holiday, the number of pupils on April 30, 2016 was used for pupil enrolment on May 1, 2016.
- (B) As January 1, 2017 and December 31, 2016 were public and school holidays respectively, the number of pupils on December 30, 2016 was used for pupil enrolment on January 1, 2017.

International Pupils are defined as those who are not of Singaporean Citizen or Permanent Residence status.

- International Pupils who are children of employment pass holders, skilled workers or diplomatic staff.
- ** International Pupils who are not children of employment pass holders, skilled workers or diplomatic staff.

STATEMENT OF FINANCIAL POSITION March 31, 2017

	Note	2017	2016
		\$	\$
NON-CURRENT ASSET Equipment	6	482,726	251,052
CURRENT ASSETS Cash and cash equivalents Due from National Council of Social Service (*NCSS*) Other receivables and prepayments	7 8	3,682,432 16,209 3,698,641	3,507,927 3,615 10,677 3,522,219
LESS:			
CURRENT LIABILITIES Due to Cerebral Palsy Alliance Singapore (*HQ*) Other payables and accrued expenses	9	171,061 264,908 435,969	339,276 218,513 557,789
NON-CURRENT LI ABI LI TY Deferred capital donation	10	445,212	198,530
NET ASSETS		3,300,186	3,016,952
Trust fund	11	33,025	8,100
Represented by:			
FUNDS AND RESERVES General reserves Specific funds Unrestricted funds Programme development funds	12	2,754,816 522,737 19,379 3,254 3,300,186	2,293,756 624,147 95,795 3,254 3,016,952
Trust fund	11	33,025	8,100

See accompanying notes to financial statements.

STATEMENT OF COMPREHENSIVE INCOME March 31, 2017

	<u>Note</u>	2017	2016
Income: Grant from MOE		\$	\$
 Capitation grant Annual Adjustments for Prior Financial Year Provision of Administrative Manager Temporary occupation license (*TOL*) fee MOE Information and Communication Technologies (*ICT*) Training vote Opportunity fund Edusave grant High Needs Grant Singapore Students Needy Fund (DFA) Secondment fund School breakfast programme Contract Teaching Resources Parent Support Group SPED FAS SPG - Public Transport Subsidy 		3,543,916 (18,695) 92,247 678,537 90,237 3,132 - 26,175 96,562 12,400 54,267 12,251 58,166 1,017 12,452 600	3,252,134 89,124 678,537 145,399 14,182 11,466 24,125 52,823 16,320 96,979 2,567 9,828 2,040
Grant from NCSS - NCSS Community Funding for S.E.T	13	1,361,725	1,332,568
Grant from Tote Board - NAC Tote Board Fund		11,064	10,542
Grant from MSF - SG Enable for transport subsidy		146,202	132,992
School fees - Local student - Foreign student		46,972 -	49,024 29,034
Donations - Unrestricted - Specific Fund/ Donations - Building maintenance and facility fund	14	20,867 202,921 83,036	615 120,320 26,800
Amortisation of deferred capital donation	10	60,514	48,955
Miscellaneous/ Other Income - Interest income - Miscellaneous income - Minimart sales - Others Total income		124 1,000 4,677 2,770 6,605,136	124 1,000 3,426 1,494 6,152,658

STATEMENT OF COMPREHENSIVE INCOME (cont'd) March 31, 2017

S S S S S S S S S S		Note	2017	2016
Manpower and related costs 176,930 187,487 MOE Seconded staff 2,780,595 2,442,672 Professional staff 54,489 53,888 Support staff 30,406 319,406 Staff welfare 30,810 20,004 School management expenses 30,271 19,520 School function activities 30,271 19,520 School function activities 3,425 9,549 SPED Financial Assistance Scheme 13,244 2,441 HO expenses recharged 5 61,287 125,673 Parent Support Group Expense 2,538 557 Public Transport Subsidy 360 240 General and administrative expenses 983,762 1,011,058 Communications 6,261 7,157 Minimart expenses 9,83,762 1,011,058 Communications 6,261 7,157 Minimart expenses 9,83,762 1,011,058 Communications 6,261 7,157 Upkeep and utilities 2,489 3,408 <			\$	\$
- MOE Seconded staff Other teaching staff Other teaching staff Other teaching staff Other teaching staff Professional staff Support staff Supp				
- Other teaching staff - Professional staff - Support staff - Staff welfare - Supplies and materials - Supplies and materials - Supplies and materials - Supplies and materials - School function activities - School function activities - Staff welfare - St			174 020	107 407
- Professional staff				
- Support staff				
- Staff welfare School management expenses - Supplies and materials - School function activities - SPED Financial Assistance Scheme - SPED Financial Assistance Scheme - HQ expenses recharged - Parent Support Group Expense - Parent Support Group Expense - Public Transport Subsidy - Professional and other services - Professional and other services - Professional and other services - Communications -				
School management expenses 30,271 19,520 Supplies and materials 30,271 19,520 School function activities 3,425 9,549 SPED Financial Assistance Scheme 13,244 2,441 HO expenses recharged 5 61,287 125,673 Parent Support Group Expense 2,538 557 Public Transport Subsidy 360 240 General and administrative expenses - Professional and other services 983,762 1,011,058 - Communications 6,261 7,157 - Minimart expenses 2,489 3,408 - Others 4,866 1,271 Transport subsidy 146,202 132,992 Upkeep and utilities 127,542 124,127 - Utilities 82,465 84,975 TOL fees recharged 5 678,537 678,537 Utilisation of unrestricted fund 97,284 - Utilisation of specific fund/donation 6 84,315 72,548 Total expenditure 6,321,902 5,786,634<				
- Supplies and materials 30,271 19,520 - School function activities 3,425 9,549 - SPED Financial Assistance Scheme 13,244 2,441 - HQ expenses recharged 5 61,287 125,673 - Parent Support Group Expense 2,538 557 - Public Transport Subsidy 360 240 General and administrative expenses - Professional and other services 983,762 1,011,058 - Communications 6,261 7,157 - Minimart expenses 2,489 3,408 - Others 2,489 3,408 - Others 4,866 1,271 Transport subsidy 146,202 132,992 Upkeep and utilities 146,202 132,992 Upkeep and utilities 157,542 124,127 - Utilities 5 678,537 678,537 Utilisation of unrestricted fund 97,284 97,284 Utilisation of specific fund/donation 610,024 489,124 Depreciation 6 84,315 72,548 Total expenditure 6,321,902 5,786,634			50,010	20,001
- School function activities 3,425 9,549 - SPED Financial Assistance Scheme 13,244 2,441 - HQ expenses recharged 5 61,287 125,673 - Parent Support Group Expense 2,538 557 - Public Transport Subsidy 360 240 General and administrative expenses - Professional and other services 983,762 1,011,058 - Communications 6,261 7,157 - Minimart expenses 2,489 3,408 - Others 4,866 1,271 Transport subsidy 146,202 132,992 Upkeep and utilities 127,542 124,127 - Utilities 82,465 84,975 TOL fees recharged 5 678,537 678,537 Utilisation of unrestricted fund 97,284 - Utilisation of specific fund/donation 6 84,315 72,548 Total expenditure 6,321,902 5,786,634 Operating surplus, representing			30.271	19.520
- HQ expenses recharged 5 61,287 125,673 - Parent Support Group Expense 2,538 557 - Public Transport Subsidy 360 240 General and administrative expenses - Professional and other services 983,762 1,011,058 - Communications 6,261 7,157 - Minimart expenses 2,489 3,408 - Others 2,489 3,408 - Others 146,202 132,992 Upkeep and utilities 146,202 132,992 Upkeep and utilities 2,71				
- HQ expenses recharged - Parent Support Group Expense - Public Transport Subsidy General and administrative expenses - Professional and other services - Communications - Communications - Minimart expenses - Minimart expenses - Others - Others - Utilities - Repairs and maintenance - Utilities - TOL fees recharged - Utilisation of unrestricted fund - Utilisation of specific fund/donation - Depreciation - Total expenditure - Depretating surplus, representing - Professional and other services - 983,762 - 1,011,058 - 6,261 - 7,157 - 4,866 - 7,157 - 1,7157 - 4,866 - 1,271 - 1,27	- SPED Financial Assistance Scheme		13.244	2.441
- Public Transport Subsidy 360 240 General and administrative expenses - Professional and other services 983,762 1,011,058 - Communications 6,261 7,157 - Minimart expenses 2,489 3,408 - Others 4,866 1,271 Transport subsidy 146,202 132,992 Upkeep and utilities 127,542 124,127 - Repairs and maintenance 127,542 124,127 - Utilities 82,465 84,975 TOL fees recharged 5 678,537 678,537 Utilisation of unrestricted fund 97,284 - Utilisation of specific fund/donation 610,024 489,124 Depreciation 6 84,315 72,548 Total expenditure 6,321,902 5,786,634	- HQ expenses recharged	5		
- Public Transport Subsidy 360 240 General and administrative expenses - Professional and other services 983,762 1,011,058 - Communications 6,261 7,157 - Minimart expenses 2,489 3,408 - Others 4,866 1,271 Transport subsidy 146,202 132,992 Upkeep and utilities 127,542 124,127 - Repairs and maintenance 127,542 124,127 - Utilities 82,465 84,975 TOL fees recharged 5 678,537 678,537 Utilisation of unrestricted fund 97,284 - Utilisation of specific fund/donation 610,024 489,124 Depreciation 6 84,315 72,548 Total expenditure 6,321,902 5,786,634	- Parent Support Group Expense		2,538	557
Professional and other services Communications Comm			360	240
- Communications 6,261 7,157 - Minimart expenses 2,489 3,408 - Others 4,866 1,271 Transport subsidy 146,202 132,992 Upkeep and utilities 127,542 124,127 - Repairs and maintenance 127,542 124,127 - Utilities 82,465 84,975 TOL fees recharged 5 678,537 678,537 Utilisation of unrestricted fund 97,284 118,124 Utilisation of specific fund/donation 610,024 489,124 Depreciation 6 84,315 72,548 Total expenditure 6,321,902 5,786,634	General and administrative expenses			
- Communications 6,261 7,157 - Minimart expenses 2,489 3,408 - Others 4,866 1,271 Transport subsidy 146,202 132,992 Upkeep and utilities	- Professional and other services		983.762	1.011.058
- Minimart expenses - Others - Italian and Maintenance - Repairs and maintenance - Repairs and maintenance - Utilities - Repairs and maintenance - Utilities - Others	- Communications			
- Others 4,866 1,271 Transport subsidy 146,202 132,992 Upkeep and utilities	- Minimart expenses			
Upkeep and utilities - Repairs and maintenance - Utilities - TOL fees recharged Utilisation of unrestricted fund Utilisation of specific fund/donation Depreciation Total expenditure Upkeep and utilities 127,542 124,127 1			4,866	
- Repairs and maintenance 127,542 124,127 - Utilities 82,465 84,975 TOL fees recharged 5 678,537 678,537 Utilisation of unrestricted fund 97,284 - Utilisation of specific fund/donation 610,024 489,124 Depreciation 6 84,315 72,548 Total expenditure 6,321,902 5,786,634 Operating surplus, representing	Transport subsidy		146,202	132,992
- Utilities 82,465 84,975 TOL fees recharged 5 678,537 678,537 Utilisation of unrestricted fund 97,284 - Utilisation of specific fund/donation 610,024 489,124 Depreciation 6 84,315 72,548 Total expenditure 6,321,902 5,786,634 Operating surplus, representing	Upkeep and utilities			
TOL fees recharged 5 678,537 678,537 Utilisation of unrestricted fund 97,284 - Utilisation of specific fund/donation 610,024 489,124 Depreciation 6 84,315 72,548 Total expenditure 6,321,902 5,786,634 Operating surplus, representing			127,542	124,127
Utilisation of unrestricted fund Utilisation of specific fund/donation Depreciation Operating surplus, representing	- Utilities		82,465	84,975
Utilisation of unrestricted fund Utilisation of specific fund/donation Depreciation Operating surplus, representing	TOL fees recharged	5	678,537	678,537
Depreciation 6 84,315 72,548 Total expenditure 6,321,902 5,786,634 Operating surplus, representing	Utilisation of unrestricted fund		97,284	_
Total expenditure 6,321,902 5,786,634 Operating surplus, representing	Utilisation of specific fund/donation		610,024	489,124
Operating surplus, representing	Depreciation	6	84,315	72,548
	Total expenditure		6,321,902	5,786,634
	Operating curplus, representing			
101a1 comprehensive income for the year 203,234 300,024	total comprehensive income for the year		283,234	366,024

See accompanying notes to financial statements.

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL STATEMENT OF CHANGES IN FUNDS AND RESERVES March 31, 2017

	Total	s	2,650,928	366,024	3,254 3,016,952	283,234	3,300,186
	Programme Development Fund		3,254 2	ı	3,254		3.254
,	Transport Programme Subsidy Developmen Fund Fund	s		57,368	57,368	127,559	184,927
	Children's Charities Association Fund	s	27,669	(27,669)		48,000	48,000
	(B) Children's Curriculum Charities Enhancement Association Fund Fund	s	37,520	19,394	56,914	(18,549)	38.365
		s	148,611		148,611	(148,611)	
	President Challenge Fund	s	5,128	(300)	4,828 148,611		4,828
	ICT/NAC Tote	s	1,332	9,801	11,133	9,731	20.864
Specific Europe (Note 12)	Opportunity	s	9,163	1,353	10,516	(1,760)	8,756
o Eurode (Note	(A) Training Votes Fund	s	209,518	(62,902)	9,657 146,616 10,516	(9,657) (114,970)	31,646
		s	1,232	8,425	9,657	(9,657)	
	Singapore Students Needy Fund (DFA)	s	5,503	(5,503)		8,325	8.325
	Pupil Welfare Fund	s	45,008	(610)	44,398	(775)	43.623
	Programme Enhancement Fund	s	156,763	(67,625)	89,138	(42,132)	47.006
	School Functions	s	43,847	(25,679)	18,168	(18,168)	
V	Building and Facilities School Unrestricted Improvement Functions Fund Fund	s		26,800	26,800	59,597	86.397
	Unrestricted	s	95,180	615	95,795	(76,416)	19.379
		s	1,861,200	432,556	2,293,756	461,060	2,754,816 19,379
			Balance as at April 1, 2015 1,861,200	Net surplus (deficit) transferred from (to) statement of comprehensive income excluding overfunding	Balance at March 31, 2016 2,293,756	Net surplus (deficit) transferred from (to) statement of comprehensive income excluding overfunding	Balance at March 31, 2017

STATEMENT OF CASH FLOWS March 31, 2017

	2017	2016
	\$	\$
Operating activities Operating surplus Adjustments for:	283,234	366,024
Interest income	(124)	(124)
Amortisation of deferred capital donation	(60,514)	(48,955)
Depreciation	84,315	72,548
Operating cash flows before movements in working capital	306,911	389,493
Other receivables and prepayments	(5,532)	(3,969)
Due from MOE	-	77,753
Due from NCSS	3,615	152,431
Due to HQ	(168,215)	324,628
Other payables and accrued expenses	46,395	183
Interest received	124	124
Net cash from operating activities	183,298	940,643
Investing activity Purchase of equipment, representing net cash used in investing activity	(315,989)	(154,991)
Financing activity Increase in deferred capital donation, representing		
net cash from financing activity	307,196	138,984
Net increase in cash and cash equivalents	174,505	924,636
Cash and cash equivalents at beginning of year	3,507,927	2,583,291
Cash and cash equivalents at end of year	3,682,432	3,507,927

See accompanying notes to financial statements.

NOTES TO FINANCIAL STATEMENTS March 31, 2017

1 GENERAL

The School (Charity Registration No. 00073 and Societies Registration No. 0283/1957WEL) is engaged in providing education, training in social development, pre-vocational training skills and therapeutic treatment for spastic children. It is domiciled in Singapore with its registered office and principal place of operation at 65 Pasir Ris Drive 1, Cerebral Palsy Centre, Singapore 519529.

The financial statements are measured and presented in Singapore dollars, which is the functional currency of the School.

The financial statements of the School for the year ended March 31, 2017 were authorised for issue by the Executive Committee on August 31, 2017.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PREPARATION - The financial statements are prepared in accordance with the historical cost basis, except as disclosed in the accounting policies below, and are drawn up in accordance with the Singapore Financial Reporting Standards ("FRS"), Charities Act, Cap. 37 (the "Charities Act"), Singapore Societies Act, Chapter 311 (the "Act") and the rules and regulations issued by the Ministry of Education.

Historical cost is generally based on the fair value of the consideration given in exchange for goods and services.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique. In estimating the fair value of an asset or a liability, the School takes into account the characteristics of the asset or liability which market participants would take into account when pricing the asset or liability at the measurement date. Fair value for measurement and/or disclosure purposes in these financial statements is determined on such a basis.

ADOPTION OF NEW AND REVISED STANDARDS - In the current financial year, the School has adopted all the new and revised FRSs and Interpretations of FRS ("INT FRS") that are relevant to its operations and effective for annual periods beginning on or after April 1, 2015. The adoption of these new/revised FRSs and INT FRSs does not result in changes to the School's accounting policies and has no material effect on the amounts reported for the current or prior years.

At the date of authorisation of these financial statements, the following new/revised FRS and amendments to FRS that are relevant to the School were issued but not effective:

- Amendments to FRS 7 Statement of Cash Flows: Disclosure Initiative ¹
- FRS 115 Revenue from Contracts with Customers ²
- Applies prospectively to annual periods beginning on or after January 1, 2017, with early application permitted.
- ² Applies to annual periods beginning on or after January 1, 2018, with early application permitted.

Consequential amendments were also made to various standards as a result of these new/revised standards.

NOTES TO FINANCIAL STATEMENTS March 31, 2017

The School Management Committee anticipates that the adoption of the above FRSs and amendments to FRS issued at the date of authorisation of these financial statements but effective only in future periods will not have a material impact on the financial statements of the School in the period of their initial adoption except for the following:

FRS 115 Revenue from Contracts with Customers

In November 2014, FRS 115 was issued which establishes a single comprehensive model for entities to use in accounting for revenue arising from contracts with customers. FRS 115 will supersede the current revenue recognition guidance including FRS 18 *Revenue*, FRS 11 *Construction Contracts* and the related interpretations when it becomes effective.

The core principle of FRS 115 is that an entity should recognise revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. Specifically, the standard introduces a 5-step approach to revenue recognition:

- Step 1: Identify the contract(s) with a customer.
- Step 2: Identify the performance obligations in the contract.
- Step 3: Determine the transaction price.
- Step 4: Allocate the transaction price to the performance obligations in the contract.
- Step 5: Recognise revenue when (or as) the entity satisfies a performance obligation.

Under FRS 115, an entity recognises revenue when (or as) a performance obligation is satisfied, i.e. when "control" of the goods or services underlying the particular performance obligation is transferred to the customer. Far more prescriptive guidance has been added in FRS 115 to deal with specific scenarios. Furthermore, extensive disclosures are required by FRS 115.

In June 2016, amendments to FRS 115 was issued to provide clarifications on (i) identifying performance obligations (ii) principal versus agent considerations and (iii) licensing application guidance. The amendments also included two additional transition reliefs on contract modifications and completed contracts.

Management anticipates that the initial application of the new FRS 115 will result in changes to the accounting policies relating to revenue recognition. It is currently impracticable to disclose any further information on the known or reasonably estimable impact to the company's financial statements in the period of initial application as the management has yet to complete its detailed assessment. Management does not plan to early adopt the new FRS 115.

Amendments to FRS 7 Statement of Cash Flows: Disclosure Initiative

The amendments requires an entity to provide disclosures that enable users of financial statements to evaluate changes in liabilities arising from financing activities, including both changes arising from cash flows and non-cash changes.

NOTES TO FINANCIAL STATEMENTS March 31, 2017

Management anticipates that the application of amendments to FRS 7 in the future may result in additional disclosures to be made with respect of changes in liabilities arising from financing activities, including both changes arising from cash flows and non-cash changes. However, it is currently impracticable to disclose any further application as the management has yet to complete its detailed assessment. Management does not plan to early adopt the amendments to FRS 7.

FINANCIAL INSTRUMENTS - Financial assets and financial liabilities are recognised on the School's statement of financial position when the School becomes a party to the contractual provisions of the instrument.

Effective interest method

The effective interest method is a method of calculating the amortised cost of a financial instrument and of allocating interest income or expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts or payments through the expected life of the financial instrument, or where appropriate, a shorter period.

Financial assets

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank that are readily convertible to a known amount of cash, and are subject to an insignificant risk of changes in value.

Loans and receivables

Receivables that have fixed or determinable payments that are not quoted in an active market are classified as "loans and receivables".

Receivables including amount due from NCSS are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method less impairment losses. Interest is recognised by applying the effective interest method less impairment, except for short-term receivables when the recognition of interest would be immaterial.

Impairment of financial assets

Financial assets are assessed for indicators of impairment at the end of each reporting period. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows of the asset have been impacted. For financial assets carried at amortised cost, the amount of the impairment is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the original effective interest rate.

NOTES TO FINANCIAL STATEMENTS March 31, 2017

The carrying amount of the financial asset is reduced by the impairment loss directly for all financial assets with the exception of receivables where the carrying amount is reduced through the use of an allowance account. When a receivable is uncollectible, it is written off against the allowance account. Subsequent recoveries of amounts previously written off are credited to the allowance account. Changes in the carrying amount of the allowance account are recognised in income or expenditure.

If, in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment loss was recognised, the previously recognised impairment loss is reversed through income or expenditure to the extent the carrying amount of the asset at the date the impairment is reversed does not exceed what the amortised cost would have been had the impairment not been recognised.

Derecognition of financial assets

The School derecognises a financial asset only when the contractual rights to the cash flows from the asset expire, or it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another entity. If the School neither transfers nor retains substantially all the risks and rewards of ownership and continues to control the transferred asset, the School recognises its retained interest in the asset and an associated liability for amounts it may have to pay. If the School retains substantially all the risks and rewards of ownership of a transferred financial asset, the School continues to recognise the financial asset and also recognises a collateralised borrowing for the proceeds received.

Financial liabilities

Financial liabilities of the School are classified according to the substance of the contractual arrangements entered into and the definitions of a financial liability. The accounting policies adopted for specific financial liabilities are set out below.

Other payables

Other payables and accrued expenses including amount due to MOE, NCSS and HQ are initially measured at fair value, and are subsequently measured at amortised cost, using the effective interest method except for short-term payables when the recognition of interest would be immaterial.

Derecognition of financial liabilities

The School derecognises financial liabilities when, and only when, the School's obligations are discharged, cancelled or expired.

DEFERRED CAPITAL DONATIONS/GRANTS - Donations for the acquisition of capital assets are taken to the deferred capital donation account and recognised as income over the useful lives of the assets to match depreciation of the assets purchased with the related donations. Donations received for specific purposes are accounted on a cash basis. This comprises government grants and contributions received from donors to construct, furnish and equip the School.

NOTES TO FINANCIAL STATEMENTS March 31, 2017

EQUIPMENT - Equipment is stated at cost less accumulated depreciation and impairment loss.

Equipment costing \$1,000 or less is written off in the year of acquisition.

Depreciation of other equipment is calculated on a straight-line basis over the expected useful lives of the assets concerned. The principal annual rates used for this purpose are:

Furniture and fittings - 15% Computers - 100% Office equipment - 15% Renovation - 10%

The estimated useful lives and depreciation method are reviewed at the end of each reporting period, with the effect of any changes in estimate accounted for on a prospective basis. The gain or loss arising on disposal or retirement of an item of equipment is determined as the difference between the sales proceeds and the carrying amounts of the asset and is recognised in income or expenditure.

Fully depreciated assets still in use at the end of the reporting period are retained in the financial statements.

IMPAIRMENT OF NON-FINANCIAL ASSETS - At the end of each reporting period, the School reviews the carrying amounts of its non-financial assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the School estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset.

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in income or expenditure.

Where an impairment loss subsequently reverses, the carrying amount of the asset (cash-generating unit) is increased to the revised estimate of its recoverable amount, but only to the extent that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (cash-generating unit) in prior years. A reversal of an impairment loss is recognised immediately in income or expenditure.

GENERAL RESERVES - This arises from the excess monies not required to be refunded to the MOE and the NCSS and from net operating surpluses generated and is restricted for the School only, for the benefit of its intended clients, according to the funder's intent for the use of monies. The Reserves will not be transferred out of the School for other purposes.

PROGRAMME DEVELOPMENT FUND - Programmes receiving NCSS grants under a "Per Capita" funding policy are allowed to start a Programme Development Fund. This represents the portion of income retained by the School and was computed based on 50% of unrestricted donations, or 5% of total operating expenditure whichever is lower. There was no movement in this fund since prior years.

NOTES TO FINANCIAL STATEMENTS March 31, 2017

SPECIFIC FUNDS - The funds comprise the cumulative operating surplus or deficit arising from the specific income and expenditure account. Donations received for specific purposes are accounted for on a cash basis. The specific funds are utilised in accordance with its intended purpose. Amounts not utilised are accumulated in the specific funds.

UNRESTRICTED FUNDS - The funds comprise donations received that can be utilised in areas where funds are most needed, at the discretion of the management and executive committee.

TRUST FUNDS - Monies received for trust funds are credited directly to the respective trust funds' financial statements. Income and expenditure, assets and liabilities of trust funds are segregated from that of the School.

PROVISIONS - Provisions are recognised when the School has a present obligation (legal or constructive) as a result of a past event, it is probable that the School will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation. Where a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows.

When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, the receivable is recognised as an asset if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably.

RECOGNITION OF INCOME AND EXPENDITURE - Grants received from the MOE and the NCSS are included in income on an accrual basis. Any surplus or deficit of funding will be accounted for as payable or recoverable after it is finalised with the relevant authorities.

School fees and temporary occupation license (*TOL*) fees are recognised as income on an accrual basis in the period to which it relates. Donations are included in income or expenditure on a cash basis.

Expenditure is accounted for on an accrual basis.

RETIREMENT BENEFIT COSTS - Payments to defined contribution retirement benefit plans are charged as an expense when employees have rendered the services entitling them to the contributions. Payments made to state-managed retirement benefit schemes, such as the Singapore Central Provident Fund, are dealt with as payments to defined contribution plans where the School's obligations under the plans are equivalent to those arising in a defined contribution retirement benefit plan.

EMPLOYEE LEAVE ENTITLEMENT - Employee entitlements to annual leave are recognised when they accrue to employees. A provision is made for the estimated liability for annual leave as a result of services rendered by employees up to the end of the reporting period.

NOTES TO FINANCIAL STATEMENTS March 31, 2017

3 CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In the application of the School's accounting policies, which are described in Note 2, the School Management Committee is required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

Critical judgements in applying the School's accounting policies

In the application of the School's accounting policies, which are described in Note 2, the School Management Committee is not aware of any critical judgments that have significant effect on the amounts recognised in the financial statements.

Key sources of estimation uncertainty

The School does not have any key sources of estimation uncertainty at the end of the reporting period that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

NOTES TO FINANCIAL STATEMENTS March 31, 2017

4 FINANCIAL INSTRUMENTS, FINANCIAL RISKS AND CAPITAL RISK MANAGEMENT

(a) Categories of financial instruments

The following table sets out the financial instruments as at the end of the reporting period:

	2017	2016
	\$	\$
Financial assets		
Loans and receivables (including cash and cash equivalents)	3,695,538	3,519,606
Financial liabilities		
Amortised cost	414,087	538,289

(b) Financial risk management policies and objectives

The School has limited exposure to financial risks. There has been no change to the School's exposure to the financial risks or the manner in which it manages and measures these risks.

The School is funded primarily via grants and donations and it attempts to ensure sufficient liquidity at all times through efficient cash management. Cash is placed with reputable financial institutions. In 2016, the School is exposed to a concentration of credit risk with respect to amounts due from reputable institutes and government agencies, which represents 31% of total receivables at the end of the reporting period. Changes in interest rates do not have a material impact on the School as it does not have any interest-bearing liabilities and its interest-bearing asset only relates to cash at bank. There are no foreign currency transactions.

All financial liabilities as at March 31, 2017 and March 31, 2016 are repayable on demand or due within 12 months from the end of the reporting period.

The carrying values of financial assets and financial liabilities reported at the end of the reporting period approximate their fair values, due to the relatively short-term maturity of these financial instruments.

(c) Capital risk management policies and objectives

The School reviews its capital structure at least annually to ensure that the School will be able to continue as a going concern. The capital structure of the School comprises only grants from MOE, NCSS and its general reserves. The School's overall strategy remains unchanged from 2016.

NOTES TO FINANCIAL STATEMENTS March 31, 2017

5 RELATED PARTY TRANSACTIONS

Some of the School's transactions and arrangements are with a related party and the effect of these on the basis determined between the parties is reflected in these financial statements. The balances are unsecured, interest-free and repayable on demand.

	2017	2016
	\$	\$
Transactions with Head Quarter		
Professional fee paid*	921,124	955,465
TOL fees recharged	678,537	678,537
HQ expenses recharged	61,287	125,673

* Professional fees paid referred to the allied health professionals from CPAS Association that provided rehabilitation services to School:

Occupational Therapy	312,487	322,833
Physiotherapy	206,269	211,543
Psychology	142,444	124,528
Speech and Language Therapy	181,540	225,035
Social Work Services	78,384	71,526
	921,124	955,465

Compensation of key management personnel

The remuneration of members of key management during the year was as follows:

	2017	2016
	\$	\$
Short-term benefits	159,018 17,912	164,235
Post-employment benefits	_17,912	23,252
	<u>176,930</u>	187,487

Remuneration Band

The number of members of key management with remuneration within the below band during the year was as follows:

	2017	2016
\$100,000 to \$200,000**	1	1

^{**} Comprised of salary and bonus. It included staff seconded to CPAS School.

NOTES TO FINANCIAL STATEMENTS March 31, 2017

/	EQUIDMENT.	
6	FOUIPMENT	

6	EQUIPMENT					
		Furniture		Office		
	=	and fittings	Computers	equipment	Renovation	Total
			\$	\$	\$	\$
	Cost:	1/0.014	// /0/	70.004		200 004
	As at April 1, 2015	169,844	66,686	72,291	-	308,821
	Additions		32,205	122,786	-	154,991
	As at March 31, 2016	169,844	98,891	195,077	-	463,812
	Additions	2,092	29,645	20,049	264,203	315,989
	As at March 31, 2017	171,936	128,536	215,126	264,203	779,801
	Accumulated depreciation:					
	As at April 1, 2015	43,782	64,288	32,142	-	140,212
	Depreciation for the year	25,477	24,620	22,451	_	72,548
	As at March 31, 2016	69,259	88,908	54,593	-	212,760
	Depreciation for the year	25,633	24,324	30,953	3,405	84,315
	As at March 31, 2017	94,892	113,232	85,546	3,405	297,075
	Carrying amount:					
	As at March 31, 2017	_77.044	15.304	129.580	260.798	482,726
	As at March 31, 2016	100.585	9.983	140.484		251.052
	As at March 31, 2010	100,565	7,703	140,404		231,032
_						
7	DUE FROM NATIONAL COUN	NCIL OF SOCIA	AL SERVICES ("NCSS")	2017	2016
					\$	\$
	Balance at beginning of yea	г			3,615	156,046
	Claims recovered during the	e year			(3,615)	(152,431)
	Balance at end of year	3				3,615
	,				·	
8	OTHER RECEIVABLES AND I	PREPAYMENTS				
-					2017	2016
					\$	\$
	Fees in arrears				12,506	8,064
	Prepayments				3,103	2,613
	Sundry Deposits				600	<u> </u>
					16,209	10,677

NOTES TO FINANCIAL STATEMENTS March 31, 2017

9 OTHER PAYABLES AND ACCRUED EXPENSES

2017	2016
\$	\$
42,577	12,692
21,882	18,864
56,545	56,545
-	635
143,904	129,777
<u>264,908</u>	218,513
	\$ 42,577 21,882 56,545 - 143,904

10 DEFERRED CAPITAL DONATION

This fund was set up during the year ended March 31, 2014 to record donations received and funds for the cost of the equipment which will be amortised based on the estimated useful life of the equipment.

	2017	2016
	\$	\$
Capital grant and donations received:		
Balance at beginning of year	268,775	129,791
Additions:		
 Furniture and equipment 	-	138,984
- Computers & peripherals	42,993	-
- Renovations	264,203	_
Balance at end of year	<u>575,971</u>	268,775
Accumulated amortisation:		
Balance at beginning of year	70,245	21,290
Amortisation	60,514	48,955
Balance at end of year	<u>130,759</u>	70,245
Carrying amount	<u>445,212</u>	198,530

NOTES TO FINANCIAL STATEMENTS March 31, 2017

11 TRUST FUND

TRUST FUND		
	2017	2016
	\$	\$
Lee Foundation - Special Financial Assistance Fund	33,025	8,100

Trust fund represents specific financial assistance provided by Lee Foundation.

Movement of trust fund:

	2017	2016
	\$	\$
Balance at beginning of year	8,100	6,782
Amount received	48,240	14,248
Amount disbursed	(23,315)	(12,930)
Balance at end of year	33,025	8,100

Assets relating to the trust funds comprise cash and bank balances of \$33,025 (2016: \$8,100).

CEREBRAL PALSY ALLI ANCE SI NGAPORE SCHOOL NOTES TO FINANCIAL STATEMENTS March 31, 2017

12 SPECIFIC FUNDS

	Building and Facilities Improvement Fund		School Programme Functions Enhancement Grant Find	Care & Share Find	Pupil Welfare Find	Edusave	Singapore Students Needy Find(DEA)	Transport Subsidy Find	Training Votes Fund	Opportunity	High	ICT/NAC Tote Fund	President Challenge Fund	Curriculum Enhancement Fund (Note B)	Children's Charities Association Fund	Total
		\$	69	69	69	69	69		8	49	69	69	49	69	69	69
Balance as at April 1, 2015		43,847	156,763	148,611	45,008	1,232	5,503	Ñ	209,518	9,163		1,332	5,128	37,520	27,669	691,294
Grant received from MOE/NCSS		1		1	1	24, 125	16,320	1	14,182	11,466	52,823 1	155,941	1	32,480		307,337
Donations received	26,800	200	5,000	•	120		٠	82,220		1	٠				٠	114,640
Expenditure		(26,179)	(72,625)	1	(730)	(15,700)	(21,823)	(730) (15,700) (21,823) (24,852) (77,084)	(77,084)	(10,113)	(10,113) (52,823) (146,140)	146,140)	(300)	(13,086)	(27,669)	(489,124)
Net surplus (deficit) transferred																
from statement of comprehensive income	26.800	(25.679)	(67,625)		(610)	8,425	(5.503)	57.368 ((62.902)	1.353		9.801	(300)	19.394	(27.669)	(67.147)
Balance as at March 31, 2016	26.800	18,168	89,138	148,611	44,398	9,657		57.368 146.616	46,616	10,516		11,133	4.828	56.914		624,147
Grant received from MOE/NCSS						26,175	12, 400		3,132		96,562	101,301		31,087		270,657
Reclassification	,	,	,	1	,		,	,	,	•	,		,	(48,000)	48,000	1
Donations received	83,036		6,242	•	120			127,559			,			21,000		237,957
Expenditure	(23,439)	(18,168)	(48,374) ((148,611)	(895)	(35,832)	(4,075)	- (1	(118,102)	(1,760) (96,562)		(91,570)		(22, 636)		(610,024)
Net surplus (deficit) transferred from statement of comprehensive income	9,597	(18,168)	(42,132) ((148,611)	(775)	(9,657)	8,325	127,559 (114,970)	114, 970)	(1,760)		9,731		(18,549)	48,000	(101,410)
Balance as at March 31, 2017	86,397		47.006		43.623		8,325	184,927 31,646	31,646	8,756		20,864	4.828	38,365	48,000	522,737

The assets held under each fund mainly comprise cash and cash equivalents. The utilisation of specific funds are restricted for the intended purposes of the respective fund

NOTES TO FINANCIAL STATEMENTS March 31, 2017

12 SPECIFIC FUNDS (cont'd)

The more significant Specific Funds are described below:

Programme Enhancement Fund

This fund is used to enhance the educational content of programmes to train teachers to support students with special needs. Donations given mainly for teaching material, resources, equipment or teaching aids.

Pupil Welfare Fund

This fund is used to help the financially needy students in subsidising their fees, transport and welfare needs. Donations given mainly for the welfare of pupils.

Training Votes Fund

This fund is designated for staff training which is one of the key components for upgrading of skills to remain relevant.

Opportunity Fund

One time off grant given by MOE. It is meant to level up enrichment opportunities for students who are Singapore Citizen from lower income households.

Edusave Grant

This grant was given by MOE for school use. Used mainly for sports activities such as hiring of swimming coaches, track and field coaches, special art instructors and scouting activities.

Children's Charities Association Fund

This fund is primarily used for the purchase of mobility/equipment aids for use in the school and to defray the cost of specialised equipment purchased by financially needy students.

Curriculum Enhancement Fund

This fund is used for school-based initiatives or activities related to curricula and co-curricula development and reform.

High Needs Fund

To provide SPED Schools with additional resources to support students with exceptionally high needs upon approval by High Needs Grant Panel.

NOTES TO FINANCIAL STATEMENTS March 31, 2017

12 SPECIFIC FUNDS (cont'd)

Care and Share Fund

Care and Share is a national fund-raising and volunteerism movement led by Community Chest for the social service sector, in celebration of SG50 this year. It aims to bring our nation together to show care and concern for the needy and recognise the contributions made by VWOs. Eligible donations raised by the Community Chest and participating VWOs from now till Morth 31, 2016 will be matched dollar-for-dollar by the government. The matched amount will go towards building the capabilities and capacities of the social service sector and supporting social services to meet rising needs.

The specific funds of training vote, curriculum enhancement and ICT/ NAC Tote Board can be further analysed as follows:

Note:

(A) Training Vote Fund is made up of:

	Staff Training Vote	Additional Training Vote	Total
	\$	\$	\$
Balance as at April 1, 2016	135,348	11,268	146,616
Grant from MOE	-	3,132	3,132
Expenditure	(107,482)	(10,620)	(118,102)
Balance as at March 31, 2017	27,866	3,780	31,646

(B) Curriculum Enhancement Fund is made up of:

MOE Curriculum	Donation for Curriculum	<u>Total</u>
\$	\$	\$
56,914	-	56,914
(48,000)	-	(48,000)
31,087	-	31,087
-	21,000	21,000
(15,686)	(6,950)	(22,636)
24,315	14,050	38,365
	\$ 56,914 (48,000) 31,087 - (15,686)	\$ \$ 56,914 - (48,000) - 31,087 - 21,000 (15,686) (6,950)

NOTES TO FINANCIAL STATEMENTS March 31, 2017

12 SPECIFIC FUNDS (cont'd)

(C) ICT/ NAC Tote Board Fund is made up of:

	NAC Tote Board \$	MOE ICT \$	<u>Total</u> \$
Balance as at April 1, 2016 Grant from:	13,762	(2,628)	11,134
NAC Tote Board MOF ICT	11,064	90.237	11,064 90,237
Expenditure:		70,207	
NAC Tote Board MOE ICT	(11,085)	(80,486)	(11,085) (80,486)
Balance as at March 31, 2017	13,741	7,123	20,864

The receipts and expenditure of the specific funds during the year can be further analysed as follows:

	Annual Grant for Discretionary Financial Assistance (DFA) \$	Public Transport Subsidy (PTS) \$	Staff Training Vote (STV) \$	Additional Training Vote (ATV) \$	High Needs Grant <u>HNG)</u> \$
Balance as at April 1, 2016	-	-	135,348	11,268	-
Add: Receipts	12,400	600	-	3,132	96,562
Less: Expenditure i) School Fees ii) Transport iii) Pocket Money/Meal Allowance iv) Other Student Welfare v) Purchase of resources relevant to teaching and learning to support teachers' professional development	(120) (3,605) (350) - -	- - - (360) -	-	(10,620)	-
vi) Staff Development & Training	-	-	(107,482)	-	-
vii) Salaries, Bonuses, CPF and SDF	-	-	-	-	(96,562)
Total Expenditure	(4,075)	(360)	(107,482)	(10,620)	(96,562)
Balance as at March 31, 2017	8,325	240	27,866	3,780	-

NOTES TO FINANCIAL STATEMENTS March 31, 2017

12 SPECIFIC FUNDS (cont'd)

	MOE Curriculum Enhancement Fund \$	MOE ICT Development Grant - ICT Manpower Grant \$	MOE ICT Development Grant - ICT Equipment and Services Grant \$	Parent Support Group (PSG) \$
Balance as at April 1, 2016	8,914	-	(2,628)	1,483
Add: Receipts Less: Expenditure	31,087	40,300	49,937	1,017
Purchase of material resources (e.g. research materials, books, tools and softwares)	(13,226)	-	-	-
ii) Others	(2,460)		-	-
iii) ICT Manpower Expenses iv) ICT Equipment and Services Expenses	-	(33,737)	(46,749)	-
v) Parents Activities	-	-	-	(2,538)
Total Expenditure	(15,686)	(33,737)	(46,749)	(2,538)
Balance as at March 31, 2017	24,315	6,563	560	(38)

13 GRANT FROM NCSS

	2017	2016
	\$	\$
NCSS Community Funding for S.E.T		
Capitation Grant	1,313,289	1,216,987
NCSS Allocation for Headquarter Costs	61,287	125,673
Annual Adjustments for Prior Financial Year	(12,851)	(10,092)
-	1,361,725	1,332,568

2017

2016

14 SPECIFIC FUND/DONATIONS

Designated donations received during the year are made up of:

Donation - Programme Enhancement	6,242	5,000
Donation - School Function & Activities	-	500
Donation - Pupil Welfare	120	120
Donation - Transport Subsidy	127,559	82,220
Donation - Children's Charity Association	48,000	-
Donation - Curriculum Enhancement	21,000	32,480
	202,921	120,320

NOTES TO FINANCIAL STATEMENTS March 31, 2017

15 MANPOWER COSTS

WANTOWER COSTS	2017	2016
	\$	\$
Cost of defined contribution plans included in manpower costs	468,177	410,571

16 TAXATION

All registered and exempt charities will enjoy automatic income tax exemption and charities do not need to file income tax effective from Year of Assessment 2008.

CEREBRAL PALSY ALLIANCE SINGAPORE (Charity Registration No. 00073 and Societies Registration No. 0283/1957WEL)

SPECIAL PURPOSE REPORT ON HEADQUARTERS AND STATEMENT OF COMPREHENSIVE INCOME

YEAR ENDED MARCH 31, 2017

STATEMENT BY EXECUTIVE COMMITTEE

In the opinion of the members of the Executive Committee, the Statement of Comprehensive Income for the year ended March 31, 2017 for the Headquarters is prepared in all material respects, in accordance with the basis of accounting described in Note to the Statement of Comprehensive Income and provisions of the Singapore Societies Act, Chapter 311 (the "Societies Act") and the Singapore Charities Act, Chapter 37 (the "Charities Act").

ON BEHALF OF MEMBERS OF THE EXECUTIVE COMMITTEE

A/P Kevin Lim Chairman

Ms Yvonne Chan Honorary Treasurer

Singapore August 31, 2017



Deloitte & Touche LLP Unique Entity No. T08LL0721A 6 Shenton Way OUE Downtown 2 #33-00 Singapore 068809

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INDEPENDENT AUDITOR'S REPORT TO THE EXECUTIVE COMMITTEE OF

CEREBRAL PALSY ALLIANCE SINGAPORE ON HEADQUARTERS

Opinion

We have audited the accompanying statement of comprehensive income of the Headquarters (the "Statement") for the year ended March 31, 2017, and note to the statement of comprehensive income, including a summary of significant accounting policies, as set out on pages 5 to 7.

In our opinion, the accompanying statement of comprehensive income of the Headquarters are properly drawn up in accordance with the basis of accounting described in Note to the statement of comprehensive income, so as to present fairly, in all material aspects, the financial performance of the Headquarters for the year ended March 31, 2017.

Basis for Opinion

We conducted our audit in accordance with Singapore Standards on Auditing ("SSAs"). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Statement section of our report. We are independent of the Headquarters in accordance with the Accounting and Corporate Regulatory Authority ("ACRA") Code of Professional Conduct and Ethics for Public Accountants and Accounting Entities ("ACRA Code") together with the ethical requirements that are relevant to our audit of the financial statements in Singapore, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ACRA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter - Basis of Accounting and Restriction on Distribution

We draw attention to Note to the Statement, which describes the basis of accounting. Our report is solely to assist the Headquarters in its reporting of its Statement of Comprehensive Income to the National Council of Social Service ("NCSS") and Ministry of Social & Family Development ("MSF") and is not to be used for any other purpose or to be distributed to any other parties other than NCSS and MSF. Our opinion is not modified in respect of this matter.

Information Other than the Statement and Auditor's Report Thereon

Management is responsible for the other information. The other information comprises the Statement by the Executive Committee set out on page 1. Our opinion on the Statement does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the Statement, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Statement or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT TO THE EXECUTIVE COMMITTEE OF

CEREBRAL PALSY ALLIANCE SINGAPORE ON HEADQUARTERS

Responsibilities of Management for the Statement

Management is responsible for the preparation and fair presentation of the statement of comprehensive income in accordance with the basis of accounting described in Note to the statement of comprehensive income, and for devising and maintaining a system of internal accounting controls sufficient to provide a reasonable assurance that assets are safeguarded against loss from unauthorised use or disposition; and transactions are properly authorised and that they are recorded as necessary to permit the preparation and fair presentation of the statement of comprehensive income and to maintain accountability of assets.

In preparing the Statement, management is responsible for assessing the Headquarters' ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Headquarters or to cease operations, or has no realistic alternative but to do so.

Management is responsible for overseeing the Headquarters' financial reporting process.

Auditor's Responsibilities for the Audit of the Statement

Our objectives are to obtain reasonable assurance about whether the Statement as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SSAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Statement.

As part of an audit in accordance with SSAs, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- (a) Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- (b) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Headquarters' internal control.
- (c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

INDEPENDENT AUDITOR'S REPORT TO THE EXECUTIVE COMMITTEE OF

CEREBRAL PALSY ALLIANCE SINGAPORE ON HEADQUARTERS

- (d) Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Headquarters' ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Headquarters' to cease to continue as a going concern.
- (e) Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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Public Accountants and Chartered Accountants Singapore

August 31, 2017

HEADQUARTERS

STATEMENT OF COMPREHENSIVE INCOME March 31, 2017

	2017	2016
	\$	\$
INCOME		
Grants		
- Grant from National Council of Social Service ("NCSS")	235,175	482,245
- Temporary Occupation Licence Fee ("TOL fee") from		,
Ministry of Social & Family Development ("MSF")		
and Ministry of Education ("MOE")	825.972	825.972
Grant from MSF	328,381	197,885
Donations		
- Specific donations	911,631	508,788
- Community Silver Trust	-	492,554
- Care and share fund	300,000	553,196
- General donations	134,145	158,569
- Amortisation of deferred capital donation	649,196	623,374
Home Management Programme and Outpatient therapy		
fees ("HMP/OP")	-	-
Membership fees	110	-
Interest income	55,534	50,312
Sundry income	11,063	2,584
Internal services rendered	26,800	2,761
VCF training grants	23,789	-
Events collection	61,721	87,447
Steptember income	196,558	166,652
Charity Dinner Income	18,575	-
Steptember Tote Board Grant	33,330	-
Wage credit scheme	280,459	539,590
Total income	4,092,439	4,691,929

HEADQUARTERS

STATEMENT OF COMPREHENSIVE INCOME (cont'd) March 31, 2017

	2017	2016
	\$	\$
EXPENDITURE		
Manpower and related costs		
- Salaries and related costs	1,042,315	817,346
- Medical, insurance and welfare expenses	36,835	72,522
- Training and related expenses	62,916	11,686
General and administrative expenses		
- Communications	9,570	7,267
- Insurance	17,029	28,046
- General GST expenses	-	-
- Audit fees	27,726	4,642
- Transport charges	2,545	2,910
- Supplies and materials	39,785	46,454
- Advertisement expenses	1,485	1,891
- Bank charges	4,745	13,651
- Depreciation	649,196	623,374
- Replacement of equipment	3,692	10,129
- Miscellaneous expenses	26,098	26,439
- Event expenses	61,721	87,447
- Steptember expenses	56,798	39,174
- Charity Dinner expenses	18,575	-
- Steptember Tote Board expenses	19,173	-
- Professional rehab fees	21,873	-
Upkeep and utilities		
- Maintenance	30,289	30,145
- Utilities	-	-
- Motor vehicle expenses	6,054	15,896
Activities/Campaign/Public education	154	1,307
Utilisation of specific donation	814,181	591,599
Utilisation of unrestricted donation	-	418
CST operating expense	108,828	77,679
TOL fee	825,972	825,972
Total expenditure	3,887,555	3,335,994
Operating (deficit)/surplus, representing		
total comprehensive income for the year	204,884	1,355,935
Transfer to Specific Funds	(397,450)	(962,938)
Deficit/(Surplus) payable to NCSS	192,566	(392,997)

HEADQUARTERS

NOTE TO THE STATEMENT OF COMPREHENSIVE INCOME March 31, 2017

BASIS OF ACCOUNTING

The Statement of Comprehensive Income is prepared based on the significant accounting policies below which are in accordance with the historical cost basis and are drawn up in accordance with the Singapore Financial Reporting Standards and Charities Act, Chapter 37.

- Income is recognised to the extent that it is probable that the economic benefits will flow to Cerebral Palsy Alliance Singapore and the revenue can be reliably measured.
- Grants from National Council of Social Service, Ministry of Social & Family Development and Ministry of Education are included as income on an accrual basis.
- 3. Expenditure relates only to operating expenses incurred in the running of the Headquarters recognised on an accrual basis.
- 4. Donations are recognised on a cash basis.

CEREBRAL PALSY ALLIANCE SINGAPORE (Charity Registration No. 00073 and Societies Registration No. 0283/1957WEL)

SPECIAL PURPOSE REPORT ON EARLY INTERVENTION PROGRAMME FOR INFANTS AND CHILDREN AND STATEMENT OF COMPREHENSIVE INCOME AND STATEMENT OF RESERVES

YEAR ENDED MARCH 31, 2017

STATEMENT BY EXECUTIVE COMMITTEE

In the opinion of the members of the Executive Committee, the Statement of Comprehensive Income and Statement of Reserves for the year ended March 31, 2017 for the Early Intervention Programme for Infants and Children (the "EIPIC") are prepared in all material respects, in accordance with the basis of accounting described in Notes to the Statements and provisions of the Singapore Societies Act, Chapter 311 (the "Societies Act") and the Singapore Charities Act, Chapter 37 (the "Charities Act").

ON BEHALF OF MEMBERS OF THE EXECUTIVE COMMITTEE

A/P Kevin Lim Chairman

Ms Yvonne Chan Honorary Treasurer

Singapore August 31, 2017

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INDEPENDENT AUDITOR'S REPORT TO THE EXECUTIVE COMMITTEE OF CEREBRAL PALSY ALLIANCE SINGAPORE ON THE EARLY INTERVENTION PROGRAMME FOR INFANTS AND CHILDREN

Opinion

We have audited the accompanying statement of comprehensive income and statement of reserves (the "Statements") of the Early Intervention Programme for Infants and Children ("EIPIC") for the year ended March 31, 2017, and notes to the Statements, including a summary of significant accounting policies, as set out on pages 5 to 7.

In our opinion, the accompanying Statements of EIPIC are properly drawn up in accordance with the basis of accounting described in Note to the Statements, so as to present fairly, in all material aspects, the financial performance and changes in funds and reserves of EIPIC for the year ended March 31, 2017.

Basis for Opinion

We conducted our audit in accordance with Singapore Standards on Auditing ("SSAs"). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Statements section of our report. We are independent of the EIPIC in accordance with the Accounting and Corporate Regulatory Authority ("ACRA") Code of Professional Conduct and Ethics for Public Accountants and Accounting Entities ("ACRA Code") together with the ethical requirements that are relevant to our audit of the financial statements in Singapore, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ACRA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter - Basis of Accounting and Restriction on Distribution

We draw attention to Note to the Statements, which describes the basis of accounting. Our report is solely to assist EIPIC in its reporting of its Statement of Comprehensive Income and Statement of Reserves to the National Council of Social Service ("NCSS") and Ministry of Social & Family Development ("MSF") and is not to be used for any other purpose or to be distributed to any other parties other than NCSS and MSF. Our opinion is not modified in respect of this matter.

Information Other than the Statements and Auditor's Report Thereon

Management is responsible for the other information. The other information comprises the Statement by the Executive Committee set out on page 1. Our opinion on the Statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the Statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT TO THE EXECUTIVE COMMITTEE OF CEREBRAL PALSY ALLIANCE SINGAPORE ON THE EARLY INTERVENTION PROGRAMME FOR INFANTS AND CHILDREN

Responsibilities of Management for the Statements

Management is responsible for the preparation and fair presentation of the Statements in accordance with the basis of accounting described in Note to the Statements, and for devising and maintaining a system of internal accounting controls sufficient to provide a reasonable assurance that assets are safeguarded against loss from unauthorised use or disposition; and transactions are properly authorised and that they are recorded as necessary to permit the preparation and fair presentation of the Statements and to maintain accountability of assets.

In preparing the Statements, management is responsible for assessing EIPIC's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate EIPIC or to cease operations, or has no realistic alternative but to do so.

Management is responsible for overseeing EIPIC's financial reporting process.

Auditor's Responsibilities for the Audit of the Statements

Our objectives are to obtain reasonable assurance about whether the Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SSAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Statements.

As part of an audit in accordance with SSAs, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- (a) Identify and assess the risks of material misstatement of the Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- (b) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of EIPIC's internal control.
- (c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- (d) Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on EIPIC's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause EIPIC to cease to continue as a going concern.

INDEPENDENT AUDITOR'S REPORT TO THE EXECUTIVE COMMITTEE OF CEREBRAL PALSY ALLIANCE SINGAPORE ON THE EARLY INTERVENTION PROGRAMME FOR INFANTS AND CHILDREN

(e) Evaluate the overall presentation, structure and content of the Statements, including the disclosures, and whether the Statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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Public Accountants and Chartered Accountants Singapore

August 31, 2017

EARLY INTERVENTION PROGRAMME FOR INFANTS & CHILDREN

STATEMENT OF COMPREHENSIVE INCOME March 31, 2017

	<u>2017</u> \$	<u>2016</u> \$
INCOME		
Grants - Grant from National Council of Social Service ("NCSS") - Grant from Ministry of Social & Family	939,078	885,832
Development (*MSF*) - Sundry income	2,852,804	2,739,868 100
Donations - Specific donations Fees and charges	101,545	123,152
- Early Intervention Programme for Infants & Children Fees VCF training grants	547,158 3,111	449,334
SG Enable for transport subsidy	90,528	86,955
Total income	4,534,224	4,285,241
EXPENDITURE		
Manpower and related costs		
- Salaries and related costs	2,452,886	2,475,173
- Medical, insurance and welfare expenses	21,753	13,639
- Training and related expenses General and administrative expenses	21,323	480
- Communications	5,216	3,420
- Insurance	2,726	2,743
- Audit fees	5,828	4,196
- Professional fees	1,159,467	1,117,075
- Transport charges	511	410
- Supplies and materials	23,614	44,053
- Bank charges	-	-
- Replacement of equipment	7,460	39,305
- SG Enable for transport expense	90,528	86,955
- Miscellaneous expenses	26,014	22,888
- Activities/ Campaign	22,451	3,466
Apportionment of Headquarters expenses Upkeep and utilities	89,531	183,591
- Maintenance	84,229	76,554
- Utilities	102,274	105,186
Utilisation of specific donations	41,988	114,290
Total expenditure	4,157,799	4,293,424
Operating surplus/(deficit), representing total comprehensive income (loss) for the year	376,425	(8,183)
Transfers to Specific Funds	(59,557)	(8,862)
(Surplus) Deficit receivable from NCSS	(316,868)	17,045

EARLY INTERVENTION PROGRAMME FOR INFANTS & CHILDREN

STATEMENT OF RESERVES March 31, 2017

	Accumulated <u>Reserves</u> \$	EIPIC <u>Fund</u> \$	Total \$
Balance at April 1, 2015	2,453,758	781,208	3,234,966
Surplus (Deficit) for the year	(17,045)	8,862	(8,183)
Balance at March 31, 2016	2,436,713	790,070	3,226,783
Surplus (Deficit) for the year	316,868	59,557	376,425
Balance at March 31, 2017	<u>2,753,581</u>	849,627	3,603,208

FARLY INTERVENTION PROGRAMME FOR INFANTS & CHILDREN

NOTES TO THE STATEMENTS March 31, 2017

BASIS OF ACCOUNTING

The Statement of Comprehensive Income and Statement of Reserves are prepared based on the significant accounting policies below which are in accordance with the historical cost basis and are drawn up in accordance with the Singapore Financial Reporting Standards and Charities Act, Chapter 37.

- Income is recognised to the extent that it is probable that the economic benefits will flow to Cerebral Palsy Alliance Singapore and the revenue can be reliably measured.
- 2. Programme fees are recognised when the services are rendered.
- Grants from National Council of Social Service and Ministry of Social & Family are included as income on an accrual basis.
- Expenditure relates only to operating expenses incurred in the running of the EIPIC and recognised on an accrual basis.
- 5. Donations are recognised on a cash basis.
- 6. The Accumulated Reserves ending balance of the year is restricted for the operations of this programme only, for the benefit of its intended clients. In keeping with the funder/donors intent for the use of monies, the Reserves will not be transferred out of the programme for other purposes.
- This fund is used to help the financial needy children under the EIPIC in subsidising their fees, purchase
 of assistive rehabilitative aides and welfare needs.

CEREBRAL PALSY ALLIANCE SINGAPORE (Charity Registration No. 00073 and Societies Registration No. 0283/1957WEL)

SPECIAL PURPOSE REPORT ON DAY ACTIVITY CENTRE AND STATEMENT OF COMPREHENSIVE INCOME AND STATEMENT OF RESERVES

YEAR ENDED MARCH 31, 2017

STATEMENT BY EXECUTIVE COMMITTEE

In the opinion of the members of the Executive Committee, the Statement of Comprehensive Income and Statement of Reserves for the year ended March 31, 2017 for the Day Activity Centre (the "Centre") are prepared in all material respects, in accordance with the basis of accounting described in Note to the Statements and provisions of the Singapore Societies Act, Chapter 311 (the "Societies Act") and the Singapore Charities Act, Chapter 37 (the "Charities Act").

ON BEHALF OF MEMBERS OF THE EXECUTIVE COMMITTEE

A/P Kevin Lim Chairman

Ms Yvonne Chan Honorary Treasurer

Singapore August 31, 2017

Deloitte & Touche LLP Unique Entity No, T08LL0721A 6 Shenton Way OUE Downtown 2 #33-00 Singapore 068809

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INDEPENDENT AUDITOR'S REPORT TO THE EXECUTIVE COMMITTEE OF CEREBRAL PALSY ALLIANCE SINGAPORE ON THE DAY ACTIVITY CENTRE

Opinion

We have audited the accompanying statement of comprehensive income and statement of reserves (the "Statements") of the Day Activity Centre (the "Centre") for the year ended March 31, 2017, and Note to the Statements, including a summary of significant accounting policies, as set out on pages 5 to 7.

In our opinion, the accompanying Statements of the Centre are properly drawn up in accordance with the basis of accounting described in Note to the Statements, so as to present fairly, in all material aspects, the financial performance and changes in funds and reserves of the Centre for the year ended March 31, 2017.

Basis for Opinion

We conducted our audit in accordance with Singapore Standards on Auditing ("SSAs"). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Statements section of our report. We are independent of the Centre in accordance with the Accounting and Corporate Regulatory Authority ("ACRA") Code of Professional Conduct and Ethics for Public Accountants and Accounting Entities ("ACRA Code") together with the ethical requirements that are relevant to our audit of the financial statements in Singapore, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ACRA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter - Basis of Accounting and Restriction on Distribution

We draw attention to Notes to the Statements, which describes the basis of accounting. Our report is solely to assist the Centre in its reporting of its Statement of Comprehensive Income and Statement of Reserves to the National Council of Social Service ("NCSS") and Ministry of Social & Family Development ("MSF") and is not to be used for any other purpose or to be distributed to any other parties other than NCSS and MSF. Our opinion is not modified in respect of this matter.

Information Other than the Statements and Auditor's Report Thereon

Management is responsible for the other information. The other information comprises the Statement by the Executive Committee set out on page 1. Our opinion on the Statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the Statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT TO THE EXECUTIVE COMMITTEE OF CEREBRAL PALSY ALLIANCE SINGAPORE ON THE DAY ACTIVITY CENTRE

Responsibilities of Management for the Statements

Management is responsible for the preparation and fair presentation of the Statements in accordance with the basis of accounting described in Note to the Statements, and for devising and maintaining a system of internal accounting controls sufficient to provide a reasonable assurance that assets are safeguarded against loss from unauthorised use or disposition; and transactions are properly authorised and that they are recorded as necessary to permit the preparation and fair presentation of the Statements and to maintain accountability of assets.

In preparing the Statements, management is responsible for assessing the Centre's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Centre or to cease operations, or has no realistic alternative but to do so.

Management is responsible for overseeing the Centre's financial reporting process.

Auditor's Responsibilities for the Audit of the Statements

Our objectives are to obtain reasonable assurance about whether the Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SSAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Statements.

As part of an audit in accordance with SSAs, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- (a) Identify and assess the risks of material misstatement of the Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- (b) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Centre's internal control.
- (c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- (d) Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Centre's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Centre to cease to continue as a going concern.

INDEPENDENT AUDITOR'S REPORT TO THE EXECUTIVE COMMITTEE OF CEREBRAL PALSY ALLIANCE SINGAPORE ON THE DAY ACTIVITY CENTRE

(e) Evaluate the overall presentation, structure and content of the Statements, including the disclosures, and whether the Statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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Public Accountants and Chartered Accountants Singapore

August 31, 2017

DAY ACTIVITY CENTRE

STATEMENT OF COMPREHENSIVE INCOME March 31, 2017

INCOME	<u>2017</u> \$	<u>2016</u> \$
Grants - Grant from National Council of Social Service (*NCSS*)	200,203	167,428
- Grant from Ministry of Social & Family Development (*MSF*) Donations	684,109	420,478
- Specific donations Fees and charges	93,151	42,542
- SG Enable Transport subsidy - Day Activity Centre (*DAC*) fees	91,641 106,920	93,156 106,033
- Sundry income Total income	<u>-</u> 1,176,024	829,637
EXPENDI TURE		
Manpower and related costs - Salaries and related costs - Medical, insurance and welfare expenses	394,352 10,246	394,142 4,765
 Training and related expenses General and administrative expenses Communications 	70 637	683
- Transport charges - Supplies and materials	63 4.806	180 4,331
- Insurance - Audit fees	535 5,828	535 4,196
Professional and other servicesReplacement of equipment	268,370 531	206,427 557
Miscellaneous expensesSG Enable transport subsidyUpkeep and utilities	12,726 91,641	12,426 93,156
- Maintenance - Utilities	25,133 22,060	21,650 23,058
- Motor vehicle expenses Programme/Project expenses	- 0.007	- 44.050
- DAC meal expenses Apportionment of Headquarters expenses Utilisation of specific donations	9,386 22,106 	11,253 45,331 <u>41,938</u>
Total expenditure Operating surplus/(deficit), representing	<u>881,474</u> 294,550	864,628 (34,991)
total comprehensive loss for the year Transfers to Specific Funds	(80,167)	(604)
(Surplus)/ Deficit receivable from NCSS	<u>(214,383)</u> -	<u>35,595</u>

DAY ACTIVITY CENTRE

STATEMENT OF RESERVES March 31, 2017

	Accumulated <u>Reserves</u> \$	DAC <u>Fund</u> \$	<u>Total</u> \$
Balance at April 1, 2015	(93,985)	785,157	691,172
(Deficit) Surplus for the year	<u>(35,595</u>)	604	(34,991)
Balance at March 31, 2016	(129,580)	785,761	656,181
Surplus/ (Deficit) for the year	214,383	80,167	294,550
Balance at March 31, 2017	84,803	865,928	<u>950,731</u>

DAY ACTIVITY CENTRE

NOTES TO THE STATEMENTS March 31, 2017

BASIS OF ACCOUNTING

The Statement of Comprehensive Income and Statement of Reserves are prepared based on the significant accounting policies below which are in accordance with the historical cost basis and are drawn up in accordance with the Singapore Financial Reporting Standards and Charities Act, Chapter 37.

- Income is recognised to the extent that it is probable that the economic benefits will flow to Cerebral Palsy Alliance Singapore and the revenue can be reliably measured.
- 2. Programme fees are recognised when the services are rendered.
- 3. Grants from National Council of Social Service and Ministry of Social & Family Development are included as income on an accrual basis.
- 4. Expenditure relates only to operating expenses incurred in the running of the Centre and recognised on an accrual basis.
- 5. Donations are recognised on a cash basis.
- 6. The Accumulated Reserves ending balance of the year is restricted for the operations of this programme only, for the benefit of its intended clients. In keeping with the funder/donors intent for the use of monies, the Reserves will not be transferred out of the programme for other purposes.
- This fund is used to help the financial needy clients in the Day Activity Centre (*DAC*) to subsidise their transportation fees, programme fees, purchase of assistive rehabilitative aids and welfare needs.

CEREBRAL PALSY ALLIANCE SINGAPORE (Charity Registration No. 00073 and Societies Registration No. 0283/1957WEL)

SPECIAL PURPOSE REPORT ON GOODWILL, REHABILITATION AND OCCUPATIONAL WORKSHOP AND STATEMENT OF COMPREHENSIVE INCOME AND STATEMENT OF RESERVES

YEAR ENDED MARCH 31, 2017

STATEMENT BY EXECUTIVE COMMITTEE

In the opinion of the members of the Executive Committee, the Statement of Comprehensive Income and Statement of Reserves for the year ended March 31, 2017 for the Goodwill, Rehabilitation and Occupational Workshop (the "Workshop") are prepared in all material respects, in accordance with the basis of accounting described in Note to the Statements and provisions of the Singapore Societies Act, Chapter 311 (the "Societies Act") and the Singapore Charities Act, Chapter 37 (the "Charities Act").

ON BEHALF OF MEMBERS OF THE EXECUTIVE COMMITTEE

A/P Kevin Lim Chairman

Ms Yvonne Chan Honorary Treasurer

Singapore August 31, 2017

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INDEPENDENT AUDITOR'S REPORT TO THE EXECUTIVE COMMITTEE OF CEREBRAL PALSY ALLIANCE SINGAPORE ON THE GOODWILL, REHABILITATION AND OCCUPATIONAL WORKSHOP

Opinion

We have audited the accompanying statement of comprehensive income and statement of reserves of the Goodwill, Rehabilitation and Occupational Workshop (the "Statements" of the "Workshop") for the year ended March 31, 2017, and Note to the Statements, including a summary of significant accounting policies, as set out on pages 5 to 8.

In our opinion, the accompanying Statements of the Workshop are properly drawn up in accordance with the basis of accounting described in Note to the Statements, so as to present fairly, in all material aspects, the financial performance and changes in funds and reserves of the Workshop for the year ended March 31, 2017.

Basis for Opinion

We conducted our audit in accordance with Singapore Standards on Auditing ("SSAs"). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Statements section of our report. We are independent of the Workshop in accordance with the Accounting and Corporate Regulatory Authority ("ACRA") Code of Professional Conduct and Ethics for Public Accountants and Accounting Entities ("ACRA Code") together with the ethical requirements that are relevant to our audit of the financial statements in Singapore, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ACRA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter - Basis of Accounting and Restriction on Distribution

We draw attention to Note to the Statements, which describes the basis of accounting. Our report is solely to assist the Workshop in its reporting of its Statement of Comprehensive Income and Statement of Reserves to the National Council of Social Service ("NCSS") and Ministry of Social & Family Development ("MSF") and is not to be used for any other purpose or to be distributed to any other parties other than NCSS and MSF. Our opinion is not modified in respect of this matter.

Information Other than the Statements and Auditor's Report Thereon

Management is responsible for the other information. The other information comprises the Statement by the Executive Committee set out on page 1. Our opinion on the Statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the Statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT TO THE EXECUTIVE COMMITTEE OF CEREBRAL PALSY ALLIANCE SINGAPORE ON THE GOODWILL, REHABILITATION AND OCCUPATIONAL WORKSHOP

Responsibilities of Management for the Statements

Management is responsible for the preparation and fair presentation of the Statements in accordance with the basis of accounting described in Note to the Statements, and for devising and maintaining a system of internal accounting controls sufficient to provide a reasonable assurance that assets are safeguarded against loss from unauthorised use or disposition; and transactions are properly authorised and that they are recorded as necessary to permit the preparation and fair presentation of the Statements and to maintain accountability of assets.

In preparing the Statements, management is responsible for assessing the Workshop's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Workshop or to cease operations, or has no realistic alternative but to do so.

Management is responsible for overseeing the Workshop's financial reporting process.

Auditor's Responsibilities for the Audit of the Statements

Our objectives are to obtain reasonable assurance about whether the Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SSAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Statements.

As part of an audit in accordance with SSAs, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- (a) Identify and assess the risks of material misstatement of the Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- (b) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Workshop's internal control.
- (c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

INDEPENDENT AUDITOR'S REPORT TO THE EXECUTIVE COMMITTEE OF CEREBRAL PALSY ALLIANCE SINGAPORE ON THE GOODWILL, REHABILITATION AND OCCUPATIONAL WORKSHOP

- (d) Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Workshop's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Workshop to cease to continue as a going concern.
- (e) Evaluate the overall presentation, structure and content of the Statements, including the disclosures, and whether the Statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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Public Accountants and Chartered Accountants Singapore

August 31, 2017

GOODWILL, REHABILITATION AND OCCUPATIONAL WORKSHOP

STATEMENT OF COMPREHENSIVE INCOME March 31, 2017

	<u>2017</u> \$	<u>2016</u> \$
INCOME		
Grants		
 Grant from National Council of Social Service ("NCSS") 	404,533	401,618
- Grant from Ministry of Social & Family		
Development ("MSF")	339,769	366,922
- SG Enable for transport subsidy	95,128	103,429
Donations		
- Specific donations	120,714	138,191
Fees and charges		
- Sales of work by workshop trainees (gross)	70,892	58,106
- Central marketing services income	112,846	129,559
- Cafe income	48,465	46,869
- Miscellaneous income	1 100 247	1 244 (04
Total income	1,192,347	<u>1,244,694</u>
EXPENDITURE		
Manpower and related costs		
- Salaries and related costs	473,930	424,105
- Medical, insurance and welfare expenses	4,894	5,218
- Training and related expenses	-,07-	320
General and administrative expenses		020
- Communications	1,328	1,279
- Insurance	674	652
- Audit fees	5,828	4,196
- Professional fees	137,661	138,764
- Transport charges	247	156
- Supplies and materials	4,545	3,990
- Bank charges	-	-
- Replacement of equipment	1,009	31,652
- SG Enable transport subsidy	95,128	103,429
- Miscellaneous expenses	12,736	11,909
Upkeep and utilities		
- Maintenance	31,455	20,948
- Utilities	22,060	23,058
- Motor vehicle expenses	1,876	1,865
Programme/Project expenses		
- Workshop expenses	56,893	51,022
Central marketing services expenses	85,746	97,246
Café Project Expense	50	-
Recharge of HQ expenses	42,402	86,949
Utilisation of specific donation	53,913	146,049
Total expenditure	<u>1,032,375</u>	<u>1,152,807</u>

GOODWILL, REHABILITATION AND OCCUPATIONAL WORKSHOP

STATEMENT OF COMPREHENSIVE INCOME (cont'd) March 31, 2017

	<u>2017</u>	<u>2016</u>
	\$	\$
Operating surplus, representing total		
comprehensive income for the year	159,972	91,887
Transfers (to) from Specific Funds	(66,801)	7,858
Surplus payable to NCSS	(93,171)	(99,745)
	_	_

GOODWILL, REHABILITATION AND OCCUPATIONAL WORKSHOP

STATEMENT OF RESERVES March 31, 2017

	Accumulated <u>Reserves</u> \$	GROW <u>Fund</u> \$	<u>Total</u> \$
Balance at April 1, 2015	(165,493)	717,407	551,914
Surplus (Deficit) for the year	99,745	(7,858)	91,887
Balance at March 31, 2016	(65,748)	709,549	643,801
Surplus (Deficit) for the year	93,171	66,801	<u>159,972</u>
Balance at March 31, 2017	27,423	<u>776,350</u>	803,773

GOODWILL, REHABILITATION AND OCCUPATIONAL WORKSHOP

NOTES TO THE STATEMENTS March 31, 2017

BASIS OF ACCOUNTING

The Statement of Comprehensive Income and Statement of Reserves are prepared based on the significant accounting policies below which are in accordance with the historical cost basis and are drawn up in accordance with the Singapore Financial Reporting Standards and Charities Act, Chapter 37.

- 1. Income is recognised to the extent that it is probable that the economic benefits will flow to Cerebral Palsy Alliance Singapore and the revenue can be reliably measured.
- 2. Programme fees are recognised when the services are rendered.
- 3. Grants from NCSS and MSF are included as income on an accrual basis.
- 4. Expenditure relates only to operating expenses incurred in the running of the Workshop.
- 5. Donations are recognised on a cash basis.
- 6. The Accumulated Reserves ending balance of the year is restricted for the operations of this programme only, for the benefit of its intended clients. In keeping with the funder/donors intent for the use of monies, the Reserves will not be transferred out of the programme for other purposes.
- The workshop fund was established in 1984. Income derived from the workshop projects and cash
 donations for the workshop are channelled to this fund. The fund is to be utilised for the general welfare
 of workshop trainees.

CEREBRAL PALSY ALLIANCE SINGAPORE (Charity Registration No. 00073 and Societies Registration No. 0283/1957WEL)

SPECIAL PURPOSE REPORT ON REHABILITATION CENTRE AND STATEMENT OF COMPREHENSIVE INCOME AND STATEMENT OF RESERVES

YEAR ENDED MARCH 31, 2017

STATEMENT BY EXECUTIVE COMMITTEE

In the opinion of the members of the Executive Committee, the Statement of Comprehensive Income and Statement of Reserves for the year ended March 31, 2017 of the Rehabilitation Centre (the "Centre") are prepared in all material respects, in accordance with the basis of accounting described in Note to the Statements and provisions of the Singapore Societies Act, Chapter 311 (the "Societies Act") and the Singapore Charities Act, Chapter 37 (the "Charities Act").

ON BEHALF OF MEMBERS OF THE EXECUTIVE COMMITTEE

A/P Kevin Lim Chairman

Ms Yvonne Chan Honorary Treasurer

Singapore August 31, 2017

Deloitte & Touche LLP Unique Entity No. T08LL0721A 6 Shenton Way OUE Downtown 2 #33-00 Singapore 068809

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INDEPENDENT AUDITOR'S REPORT TO THE EXECUTIVE COMMITTEE OF

CEREBRAL PALSY ALLIANCE SINGAPORE ON THE REHABILITATION CENTRE

Opinion

We have audited the accompanying statement of comprehensive income and statement of reserves (the "Statements") of the Rehabilitation Centre (the "Centre") for the year ended March 31, 2017, and Note to the Statements, including a summary of significant accounting policies, as set out on pages 5 to 7.

In our opinion, the accompanying Statements of the Centre are properly drawn up in accordance with the basis of accounting described in Note to the Statements, so as to present fairly, in all material aspects, the financial performance and changes in funds and reserves of the Centre for the year ended March 31, 2017.

Basis for Opinion

We conducted our audit in accordance with Singapore Standards on Auditing ("SSAs"). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Statements section of our report. We are independent of the Centre in accordance with the Accounting and Corporate Regulatory Authority ("ACRA") Code of Professional Conduct and Ethics for Public Accountants and Accounting Entities ("ACRA Code") together with the ethical requirements that are relevant to our audit of the financial statements in Singapore, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ACRA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter - Basis of Accounting and Restriction on Distribution

We draw attention to Note to the Statements, which describes the basis of accounting. Our report is solely to assist the Centre in its reporting of its Statement of Comprehensive Income and Statement of Reserves to the National Council of Social Service ("NCSS") and Ministry of Social & Family Development ("MSF") and is not to be used for any other purpose or to be distributed to any other parties other than NCSS and MSF. Our opinion is not modified in respect of this matter.

Information Other than the Statements and Auditor's Report Thereon

Management is responsible for the other information. The other information comprises the Statement by the Executive Committee set out on page 1. Our opinion on the Statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the Statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

INDEPENDENT AUDITORS' REPORT TO THE EXECUTIVE COMMITTEE OF

CEREBRAL PALSY ALLIANCE SINGAPORE ON THE REHABILITATION CENTRE

Responsibilities of Management for the Statements

Management is responsible for the preparation and fair presentation of the Statements in accordance with the basis of accounting described in Note to the Statements, and for devising and maintaining a system of internal accounting controls sufficient to provide a reasonable assurance that assets are safeguarded against loss from unauthorised use or disposition; and transactions are properly authorised and that they are recorded as necessary to permit the preparation and fair presentation of the Statements and to maintain accountability of assets.

In preparing the Statements, management is responsible for assessing the Centre's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Centre or to cease operations, or has no realistic alternative but to do so.

Management is responsible for overseeing the Centre's financial reporting process.

Auditor's Responsibilities for the Audit of the Statements

Our objectives are to obtain reasonable assurance about whether the Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SSAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Statements.

As part of an audit in accordance with SSAs, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- (a) Identify and assess the risks of material misstatement of the Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- (b) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Centre's internal control.
- (c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

INDEPENDENT AUDITORS' REPORT TO THE EXECUTIVE COMMITTEE OF CEREBRAL PALSY ALLIANCE SINGAPORE ON THE REHABILITATION CENTRE

- (d) Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Centre's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Centre to cease to continue as a going concern.
- (e) Evaluate the overall presentation, structure and content of the Statements, including the disclosures, and whether the Statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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Public Accountants and Chartered Accountants Singapore

August 31, 2017

REHABILITATION CENTRE

STATEMENT OF COMPREHENSIVE INCOME March 31, 2017

	<u>2017</u> \$	<u>2016</u> \$
INCOME		
Recharge of rehabilitation expenses	3,083,564	2,985,734
VCF training grants	3,531	-
Training and consultancy fees	-	-
Sundry income		
Total income	<u>3,087,095</u>	2,985,734
EXPENDITURE		
Manpower and related costs		
- Salaries and related costs	2,934,437	2,933,704
- Medical, insurance and welfare expenses	26,861	18,482
- Training and related expenses	12,135	864
General and administrative expenses		
- Communications	7,404	7,161
- Insurance	2,031	2,086
- Audit fees	9,681	9,692
- Transport charges	381	1,108
- Supplies and materials	25,651	31,240
- Advertisement expenses	-	100
- Bank charges	-	30
- Replacement of equipment	3,327	5,740
- Miscellaneous expenses	27,244	7,512
Upkeep and utilities		
- Maintenance	23,085	25,367
- Utilities	15,052	15,728
Activities/Campaign/Public education		1,476
Total expenditure	<u>3,087,289</u>	3,060,290
Operating deficit representing total		
comprehensive loss for the year	<u>(194</u>)	<u>(74,556</u>)

REHABILITATION CENTRE

STATEMENT OF RESERVES March 31, 2017

	Accumulated <u>reserves</u> \$	Total \$
Balance at April 1, 2015	(687,620)	(687,620)
Deficit for the year	<u>(74,556</u>)	<u>(74,556</u>)
Balance at March 31, 2016	(762,176)	(762,176)
Deficit for the year	(194)	(194)
Balance at March 31, 2017	(<u>762,370</u>)	(<u>762,370</u>)

REHABILITATION CENTRE

NOTES TO THE STATEMENTS March 31, 2017

BASIS OF ACCOUNTING

The Statement of Comprehensive Income and Statement of Reserves are prepared based on the significant accounting policies below which are in accordance with the historical cost basis and are drawn up in accordance with the Singapore Financial Reporting Standards and Charities Act, Chapter 37.

- Income is recognised to the extent that it is probable that the economic benefits will flow to Cerebral Palsy Alliance Singapore and the revenue can be reliably measured.
- 2. Programme fees are recognised when the services are rendered.
- 3. Grants from National Council of Social Service are included as income on an accrual basis.
- Expenditure relates only to operating expenses incurred in the running of the Centre and recognised on an accrual basis.
- 5. Donations are recognised on a cash basis.
- 6. The Accumulated Reserves ending balance of the year is restricted for the operations of this programme only, for the benefit of its intended clients. In keeping with the funder/donors intent for the use of monies, the Reserves will not be transferred out of the programme for other purposes.

CEREBRAL PALSY ALLIANCE SINGAPORE (Charity Registration No. 00073 and Societies Registration No. 0283/1957WEL)

SPECIAL PURPOSE REPORT ON THERAPY REHABILITATION AND STATEMENT OF COMPREHENSIVE INCOME AND STATEMENT OF RESERVES

YEAR ENDED MARCH 31, 2017

STATEMENT BY EXECUTIVE COMMITTEE

In the opinion of the members of the Executive Committee, the Statement of Comprehensive Income and Statement of Reserves for the year ended March 31, 2017 of the Therapy Rehabilitation are prepared in all material respects, in accordance with the basis of accounting described in Notes to the Statements and provisions of the Singapore Societies Act, Chapter 311 (the "Societies Act") and the Singapore Charities Act, Chapter 37 (the "Charities Act").

ON BEHALF OF MEMBERS OF THE EXECUTIVE COMMITTEE

A/P Kevin Lim Chairman

Ms Yvonne Chan Honorary Treasurer

Singapore August 31, 2017

Deloitte & Touche LLP Unique Entity No. T08LL0721A 6 Shenton Way OUE Downtown 2 #33-00 Singapore 068809

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INDEPENDENT AUDITOR'S REPORT TO THE EXECUTIVE COMMITTEE OF CEREBRAL PALSY ALLIANCE SINGAPORE ON THE THERAPY REHABILITATION

Opinion

We have audited the accompanying statement of comprehensive income and statement of reserves (the "Statements") of the Therapy Rehabilitation (the "Centre") for the year ended March 31, 2017, and notes to the Statements, including a summary of significant accounting policies, as set out on pages 5 to 7.

In our opinion, the accompanying Statements of the Centre are properly drawn up in accordance with the basis of accounting described in Note to the Statements, so as to present fairly, in all material aspects, the financial performance and changes in funds and reserves of the Centre for the year ended March 31, 2017.

Basis for Opinion

We conducted our audit in accordance with Singapore Standards on Auditing ("SSAs"). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Statements section of our report. We are independent of the Centre in accordance with the Accounting and Corporate Regulatory Authority ("ACRA") Code of Professional Conduct and Ethics for Public Accountants and Accounting Entities ("ACRA Code") together with the ethical requirements that are relevant to our audit of the financial statements in Singapore, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ACRA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter - Basis of Accounting and Restriction on Distribution

We draw attention to Note to the Statements, which describes the basis of accounting. Our report is solely to assist the Centre in its reporting of its Statement of Comprehensive Income and Statement of Reserves to the National Council of Social Service ("NCSS") and Ministry of Social & Family Development ("MSF") and is not to be used for any other purpose or to be distributed to any other parties other than NCSS and MSF. Our opinion is not modified in respect of this matter.

Information Other than the Statements and Auditor's Report Thereon

Management is responsible for the other information. The other information comprises the Statement by the Executive Committee set out on page 1. Our opinion on the Statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the Statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT TO THE EXECUTIVE COMMITTEE OF CEREBRAL PALSY ALLIANCE SINGAPORE ON THE THERAPY REHABILITATION

Responsibilities of Management for the Statements

Management is responsible for the preparation and fair presentation of the Statements in accordance with the basis of accounting described in Note to the Statements, and for devising and maintaining a system of internal accounting controls sufficient to provide a reasonable assurance that assets are safeguarded against loss from unauthorised use or disposition; and transactions are properly authorised and that they are recorded as necessary to permit the preparation and fair presentation of the Statements and to maintain accountability of assets.

In preparing the Statements, management is responsible for assessing the Centre's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Centre or to cease operations, or has no realistic alternative but to do so.

Management is responsible for overseeing the Centre's financial reporting process.

Auditor's Responsibilities for the Audit of the Statements

Our objectives are to obtain reasonable assurance about whether the Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SSAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Statements.

As part of an audit in accordance with SSAs, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- (a) Identify and assess the risks of material misstatement of the Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- (b) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Centre's internal control.
- (c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

INDEPENDENT AUDITOR'S REPORT TO THE EXECUTIVE COMMITTEE OF CEREBRAL PALSY ALLIANCE SINGAPORE ON THE THERAPY REHABILITATION

- (d) Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Centre's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Centre to cease to continue as a going concern.
- (e) Evaluate the overall presentation, structure and content of the Statements, including the disclosures, and whether the Statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Deloitte & Touche Les

Public Accountants and Chartered Accountants Singapore

August 31, 2017

THERAPY REHABILITATION

STATEMENT OF COMPREHENSIVE INCOME Year ended March 31, 2017

	2017	2016
	\$	\$
INCOME		
Grant from National Council of Social Service ("NCSS")	232,273	246,820
Therapy treatment fees	6,235	7,990
Total income	238,508	254,810
EXPENDITURE		
Manpower and related costs		
- Salaries and related costs	39,007	35,038
General and administrative expenses		
- Professional fees	527,874	500,932
- Transport charges	1,079	1,595
- Others	192	-
Recharge of Headquarters expenses	19,849	40,701
Total expenditure	588,001	578,266
Operating deficit, representing total		
comprehensive loss for the year	(349,493)	(323,456)

THERAPY REHABILITATION

STATEMENT OF RESERVES Year ended March 31, 2017

	Accumulated reserves \$
Balance at April 1, 2015	(392,283)
Deficit for the year	(323,456)
Balance at March 31, 2016	(715,739)
Deficit for the year	(349,493)
Balance at March 31, 2017	(1,065,232)

THERAPY REHABILITATION

NOTES TO THE STATEMENTS Year ended March 31, 2017

BASIS OF ACCOUNTING

The Statement of Comprehensive Income and Statement of Reserves are prepared based on the significant accounting policies below which are in accordance with the historical cost basis and are drawn up in accordance with the Singapore Financial Reporting Standards and Charities Act, Chapter 37.

- Income is recognised to the extent that it is probable that the economic benefits will flow to Cerebral Palsy Alliance Singapore and the revenue can be reliably measured.
- 2. Programme fees are recognised when the services are rendered.
- 3. Grants from National Council of Social Service are included as income on an accrual basis.
- Expenditure relates only to operating expenses incurred in the running of the Centre and recognised on an accrual basis.
- 5. Donations are recognised on a cash basis.
- 6. The Accumulated Reserves ending balance of the year is restricted for the operations of this programme only, for the benefit of its intended clients. In keeping with the funder/donors intent for the use of monies, the Reserves will not be transferred out of the programme for other purposes.

We would like to give special thanks to the following for their support:

- Community Chest
- National Council of Social Service
- Ministry of Education
- Ministry of Social and Family Development
- All our donors, volunteers, friends and well-wishers

