



Cerebral Palsy Alliance Singapore

Annual Report 2014/15



About Us

The Cerebral Palsy Alliance Singapore (CPAS) was established in 1957 to provide early intervention, special education, rehabilitation services, day activity centre programmes, vocational training and gainful employment for persons with Cerebral Palsy.

Our Vision

Empowering all persons with Cerebral Palsy to realise their full potential and lead fulfilled, dignified lives

Our Mission

Dedication to:

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

Our Core Values (HEART)



Hope:

We seek to inspire hope in the hearts of our beneficiaries



Empowerment:

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



Aspiration:

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



Respect:

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

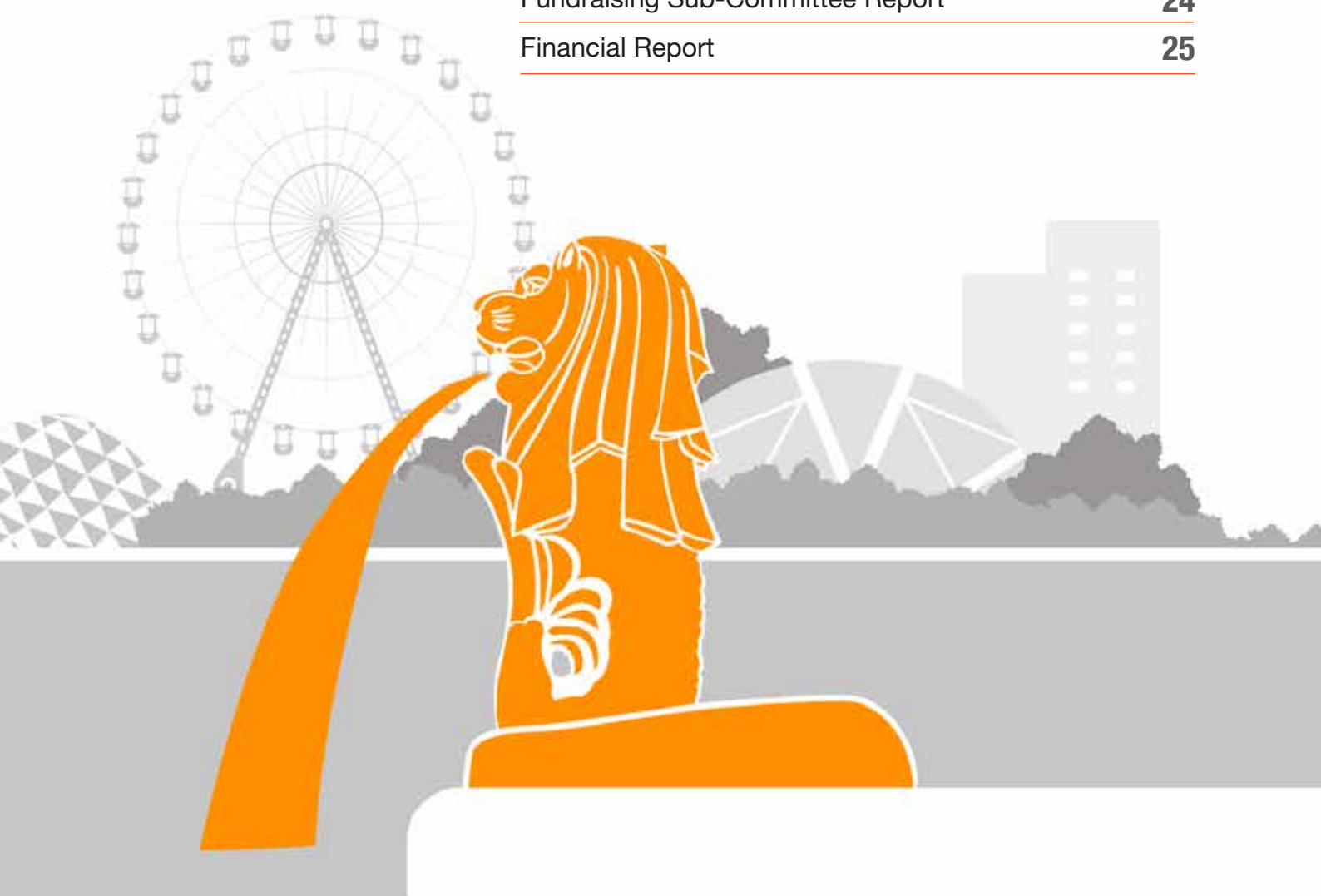


Trust:

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

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Significant Milestones

1957

The Rotary Club of Singapore invited Ms Paulette Leaning, who has cerebral palsy (CP), from New Zealand to give a talk on CP at its premises on 10 October 1956. Ms Leaning's inspiring talk prompted the members from the club and the medical profession to form an interim committee to study the possibility of starting an establishment to specially cater to the needs of children with CP in Singapore.

A small group of volunteers started a class of 10 children with CP on 5 September 1957. A month later, an inaugural meeting was held to form an association. The Constitution and Rules were approved and Spastic Children's Association of Singapore (SCAS) was officially launched.

The headquarters of SCAS was known as "Field House" and it was located at 25 Gilstead Road, Singapore 309070. It was named after paediatrician Professor Elaine Field, who was part of that small group of dedicated persons instrumental in forming SCAS.

1984

The Goodwill, Rehabilitation and Occupational Workshop (GROW) was set up as a sheltered workshop at 17 McNair Road. Its objective was to provide vocational training and employment opportunities for adults with CP. GROW also provided vocational training to its beneficiaries who had completed their education.

1985

SCAS started making special seats for beneficiaries with CP who had difficulties sitting on ordinary seats or wheelchairs.

1986

SCAS became a member of the Community Chest. This helped to fund its programmes and to continue providing quality services to people with CP.

1990

A pilot project for rehabilitation professionals and volunteers to visit homebound beneficiaries was initiated. The project was later known as the Home Management Programme (HMP). This initiative aimed to help severely disabled beneficiaries who were unable to travel to SCAS for treatment due to their mobility difficulties.

SCAS provided free clinical consultations with the support of volunteer doctors in many aspects of medical healthcare, including orthopaedic, splinting, neurosurgical, spinal, hands, eye and dental care.

1995

A pilot project was initiated to make customised moulded special seats called Foam-In-Place (FIP), for children with CP with postural problems. The project proved to be a success and beneficial as SCAS had beneficiaries referred from other associations, hospitals and abroad from Indonesia, Malaysia to Vietnam. Due to the long waiting list for admission to the special school, coupled with the lack of space at Gilstead Road, one of the rooms at GROW's premises was converted into two classrooms.

1998

Two more classrooms were added at GROW by shifting the storeroom and the gymnasium to a specially constructed shed at the back of the premises. There were now 30 classes serving the needs of children with CP aged five to 18 years old.

1999

A Paediatric Neurology Clinic and a Feeding and Dysphasia Clinic were introduced. SCAS received sponsorship on dental consumables from Baxter Healthcare (Asia) Pte Ltd.

2000

The Ministry of Education granted SCAS a 0.85-hectare plot of land at Pasir Ris Drive 1. Although the Government funded 90% of the capital cost, the cost of various aspects had to be borne by SCAS, such as the headquarters, non-standard items, equipment, furniture and facilities. This amounted to almost 60% of the total building cost.

2001

Construction work began on a four-storey centre that would accommodate all existing facilities, including new programmes such as the Paediatric Development Unit, Early Intervention Programme and Day Activity Centre.

2003

Headquarters and GROW moved to the new premises in November 2003, and the School and Rehabilitation Centre shifted in on December 2003, in time for the school re-opening in January 2004. Designed for persons with disabilities, the current site was bigger, with the capacity to expand as our services increased.

2004

The new SCAS located at Cerebral Palsy Centre, 65 Pasir Ris Drive 1 was officially opened by Prime Minister Lee Hsien Loong on 18 September 2004.

2005

The Early Intervention Programme for Infants and Children (EIPIC) was initiated in the new premises. SCAS commissioned Dr Elsie Yu to create a sculpture, which was placed in front of the Cerebral Palsy Centre. The sculpture was unveiled on 14 November by Mrs S. R. Nathan, wife of the former President of the Republic of Singapore.

2006

The Ministry of Community Development, Youth and Sports (MCYS) approved the setup and support of the Day Activity Centre (DAC) in SCAS as part of its efforts to cater to beneficiaries who were not suitable for open employment or the sheltered workshop. DAC opened with its first intake of beneficiaries in February 2006.

2007

EIPIC had expanded exponentially to meet the needs of the younger population of infants and children. The programme had 90 children at the end of 2007, a figure that was expected to grow.

2008

SCAS aimed to establish itself as a Mega-Therapy Hub that will act as a one-stop centre for physiotherapy, occupational therapy, speech & language pathology, medical and psychological services for its beneficiaries, along with members of the public who face issues related to CP and other disorders of movement, posture and development.

SCAS introduced an outreach initiative for EIPIC named Spastic Children's Outreach Programme & Education (SCOPE). The mission of SCOPE was to help each EIPIC child maximise his or her potential by training parents, other caregivers, and teachers from mainstream schools in therapeutic techniques individually designed to enhance the child's early development.

2009

To provide a one-stop centre for rehabilitation services at SCAS, a collaboration with Tan Tock Seng Hospital was initiated. This collaboration produced the Assistive Technology Clinic, Neuro Development Clinic, Sensory Integration Clinic and Combined Hand and Ortho Clinic.

In-line with its aim to establish SCAS as a Mega-Therapy Hub, a Seating and Positioning Workshop for managing critical back issues was held for rehabilitation professionals.

2010

From June to August, 24 therapists from Singapore and overseas participated in the Neuro-Developmental Treatment (NDT) Workshop organised by SCAS.

2011

EIPIC satellite unit was initiated at Block 630 opposite the Cerebral Palsy Centre in July. This unit catered to the growing population of EIPIC students at the Centre and enabled SCAS to extend its services to those who had been waiting patiently for a place in the programme.

The Cerebral Palsy Symposium was held from 7 to 10 September at Sheraton Towers Singapore. Workshops and talks were conducted by local and overseas faculties to benefit medical staff, therapists, teachers and parents who worked closely with persons with CP and other disorders of posture, movement and development.

2012

SCAS celebrated its first World CP Day on 4 September. Following a global theme 'Change My World in One Minute' that aimed to gather ideas from the CP community and the wider community that would make a difference in the lives of persons with CP. The most popular ideas would be invented and the prize money would be offered to the inventor/creator.

2013

To better reflect its programmes and services to assist persons with CP and related disorders as well as to give an improved name to safeguard the dignity of people with CP, the organisation changed its name from "Spastic Children's Association of Singapore" to "Cerebral Palsy Alliance Singapore" (CPAS) with effect from 15 April 2013.

2014

CPAS initiated the Spare Your Change Day to commemorate World Cerebral Palsy Day on 1 October 2014. A total of 21 corporate partners had 50 Suzy Doll Donation Boxes at their premise encouraging staff to drop their spare change to raise funds for our beneficiaries.

Of the 48 countries involved this year in celebrating World Cerebral Palsy Day, Singapore topped the ideas count winning the World CP Day 2014 Ideas Award of US\$10,000.

Chairman's Message

The financial year 2014/2015 has been a stupendous one for CPAS. Board and management have worked hard to further enhance our services and programmes, empower our employees, and strengthen our operations at CPAS.

We are indeed very grateful to have a team of committed staff who will go the extra mile for our beneficiaries and children. With the guidance and support of MSF, MOE, NCSS and the CPAS Board, we will continue to break new ground and do even better for our beneficiaries and children.

Enhancing our Services

In January 2015, the Early Intervention Programme for Infants and Children (EIPIC) team successfully implemented the Tran-Disciplinary (Trans-D) approach and family-centred practice in all of its 32 EIPIC classes. As one of the national pilot centres, CPAS EIPIC continues to develop family-centred, integrated services for children with special needs.

One of many initiatives launched by CPAS School in 2014 was the CCA October Fest. This was a platform for students from the school's eleven CCAs to showcase their range of talents and abilities. For swimming and boccia, our students participated at both national and international competitions.

This past year, CPAS Adult Services took great steps in improving the living spaces and community environments of our beneficiaries. The Goodwill, Rehabilitation and Occupational Workshop (GROW), Art Room, Day Activity Centre (DAC) classrooms, and canteen underwent significant refurbishment; the areas on level 1 are now more functional and have a better ambience.

We also launched the equipment loan library in November 2014. The library enables our beneficiaries to loan equipment for trial before purchase or use after surgery. We hope this initiative will empower our beneficiaries to make more informed decisions and choose equipment best suited to their needs.

CPAS also had several events for our parents and caregivers. Organised by our Allied Health Professionals (AHP) Departments, these included: Parents' Room, Dads for Life, Respite Care R&R Day, Hand in Hand, and several others.

Empowering our Employees

Training and development was also a key focus for all our staff at CPAS. Our staff members accumulated a total of 4476 training hours through their attendance at over 102 training courses. Several staff underwent professional certification courses to upgrade their skills.

As of previous years, our allied health colleagues were invited to present at various workshops and forums in Singapore and abroad. At CPAS, they conducted training and workshops for our caregivers, volunteers, parents and staff, so as to equip these people with the necessary skills to better care for their loved ones with special needs.

We would also like to congratulate Ms Ni Ni Swe, for receiving the 'Best Oral Presenter' award at the Singapore Rehabilitation Conference. In addition, a randomised controlled trial conducted at CPAS, "Over ground walking and body weight supported walking improve mobility equally in Cerebral Palsy" (by Ms Ni Ni Swe and Ms Sunitha Sendhilnathan), has been written and accepted for publication in the peer-reviewed Journal of Clinical Rehabilitation (UK).

Strengthening Our Operations

To affirm our commitment towards transparency and good corporate governance, CPAS has carried out internal audits in two phases this year. Areas for improvement have been identified and acted upon; no major deficiencies were identified.

An ad-hoc fundraising sub-committee was formed to develop the fundraising strategy for CPAS. We can look forward to a series of new fundraising projects in the coming financial year. These include: September, Art on the Move, and Spare Your Change. We hope to expand our services and reach, as well as strengthen CPAS' position as the national centre for cerebral palsy.

We are One, a Co-operative spirit

In October 2014, CPAS represented Singapore and clinched the World Cerebral Palsy Day Ideas Award of US\$10,000. Out of 48 countries, we submitted the highest number of ideas. I am heartened by this collective show of creativity and it shows that our aspirations for people with cerebral palsy are unbounded. It is also a humble reminder that while much has been achieved, there is still work to be done. It is encouraging to know that while each department and programme at CPAS is a unique microcosm with different functions, our vision unites us and we can always count on the support of our colleagues to achieve results and scale new heights.

We are grateful to all our partners, corporate sponsors, donors, and volunteers who have journeyed with us this past year. Your efforts continue to make a positive impact on our beneficiaries' lives.

I have no doubt that FY 2015/2016 will be another rewarding year for CPAS. The board, staff, partners and volunteers will continue to work closely together to better the lives of those with cerebral palsy.

**Associate Professor
Kevin Lim, PBM**
Chairman



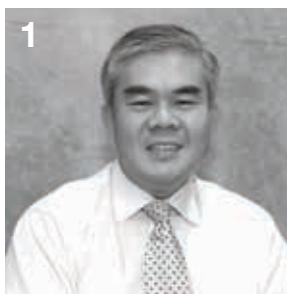
Hand in Hand 2014:

Associate Professor Kevin Lim, PBM (right) presents a token of appreciation to Dr Lam Kai Yet from the Singapore Orthopaedic Association.

**“Our vision unites us and we
can always count on the
support of our colleagues to
achieve results.”**

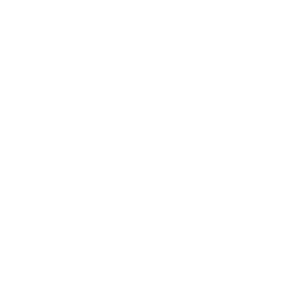
Board Members

- 1. Chairman**
Associate Professor
Kevin Lim, PBM
- 2. Vice-Chair**
Dr Janice Wong
- 3. Honorary Secretary**
Mr Satyaki Sengupta
- 4. Honorary Treasurer**
Ms Koh Kok Loo
- 5. Assistant Honorary Secretary**
Ms Foo Siew Fong, PBM
- 6. Assistant Honorary Treasurer**
Mr Johnny Quah
- 7. Board Member**
Mr Dhonu Chandra
Bhattacharjee
- 8. Board Member**
Associate Professor Ong
Hian Tat
- 9. Board Member**
Dr Wu Pang Hung
- 10. Board Member**
Dr Yoong Siew Lee
- 11. Board Member**
Mr Christopher Lo
Weng Wah
- 12. Board Member**
Ms Chng Wong Yin
- 13. Co-Opted Member**
Ms Tan Yee Deng



Management Team

1. **Executive Director**
Ms Jessie Holmberg
2. **Manager, Finance and Admin**
Ms Nickie Ang
3. **Manager, Corporate Communications**
Ms Melissa Shepherdson
4. **Assistant Manager, Human Resources Department**
Ms Angie Tiu Boon Kian
(photo not shown)
5. **Manager, Adult Services**
Ms Joanne Poon
6. **Principal, CPAS School**
Mrs Angie Ong
7. **Principal, Early Intervention Programme for Infants and Children (EIPIC)**
Ms Latha Kutty
8. **Acting Head, Social Work Department**
Mrs Nirmala Gopiendran
9. **Training Advisor, Training and Consultancy Department**
Mr D Senthil Kumar
10. **Head, Occupational Therapy Department**
Ms Pampi Ghosh
11. **Head, Physiotherapy Department**
Ms Baby Than Maung
12. **Head, Psychology Department**
Ms Piyali Chakrabarti
13. **Head, Speech & Language Pathology Department**
Ms Sunitha Sendhilnathan



Early Intervention Programme for Infants and Children (EIPIC) Sub-Committee Report

ORGANISATIONAL STRUCTURE

Chairman	: Associate Professor Ong Hian Tat
Vice Chairman	: Dr Yoong Siew Lee
Secretary	: Ms Latha Kutty, Principal, EIPIC
Ex-Officio	: Ms Jessie Holmberg, Executive Director

Overview of Programme

Established on 1 April 2005, EIPIC provides early intervention for children diagnosed with different disabilities between the ages of a few months to six years old. EIPIC also equips and prepares them for admission into either a Special school or a mainstream school.

Enhancing Our Services

Full Implementation of Trans-Disciplinary (Trans-D) Approach

By January 2015, all EIPIC classes have fully adopted the Trans-D Approach. A team from the Spastics Association of Hong Kong (SAHK) conducted training for 25 interventionists at our centre in June 2014.

WHAT IS THE TRANS-DISCIPLINARY APPROACH?



Trans-Disciplinary models of practice are designed to provide more family-centered, coordinated, and integrated services to meet the needs of children with disabilities and their families. The Trans-Disciplinary Approach has been recognised as a best practice for early intervention. In contrast to other service delivery approaches, research has shown that Trans-D approaches reduce fragmentation in services, lower the likelihood of conflicting and confusing reports and communications with families, and enhance service coordination.



Fee Adjustments

In accordance with the new fee structure guidelines from the Ministry of Social and Family Development (MSF), EIPIC fees have been raised with effect from 1 January 2015. Our new fees now align closely to other EIPIC centres in Singapore. The fee hike will go towards covering growing programme costs, manpower training and development, and improving our services.

Work Hard, Play Hard

Autism Awareness Day

Autism Awareness Day was held on 2 April 2014. EIPIC Cove and Garden were decorated with blue ribbons and lights. Six EIPIC students visited each department at CPAS to

promote Autism Awareness by giving out brochures, coloured ribbons and badges to all staff and parents.

June Holiday Programme

36 EIPIC Garden students participated in a three-day Creative Music, Dance & Art session held in school during the June 2014 holidays, while 24 EIPIC Cove students took part in a two-day 'Blast to the Past' event where students explored items used back in the 1960s to 1980s.

Children's Day

155 EIPIC students and families celebrated Children's Day with an outing to River Safari on 1 October 2014. Each family received a goodie bag and a fast food meal. Students took part in games such as Treasure Hunt while touring around the attraction.

Graduation day

Graduation Day is an annual ceremony for both CPAS School and EIPIC students to acknowledge their achievements. It was held on 14 November 2014 and the theme was 'Our Shining Stars'. 68 EIPIC students graduated in year of 2014.

Sports day

EIPIC is proud to be the organisers for Sports Day 2014. Held at Meridian Junior College, it was a day of teamwork and sporting activities.

THANK YOU

EIPIC would like to express our thanks to all stakeholders, organisations and volunteers who have played a part in enhancing the welfare of our EIPIC students. Your generous contribution of time and resources has smoothened EIPIC's running of special programmes and activities for our students. We would like to thank CIC, HSBC, Matco Pacific (S) Pte Ltd, NTUC Club, Singapore Airlines Engineering Division, Singapore Institute of Technology and Temasek Polytechnic, for organising and sponsoring events and outings for our students in FY 14/15.

Cerebral Palsy Alliance Singapore School (CPASS) Management Committee Report

ORGANISATIONAL STRUCTURE

Chairman and Supervisor: Associate Professor
Kevin Lim, PBM

Honourary Treasurer : Ms Koh Kok Loo

Members:

Mrs Chng Wong Yin

Mr Johnny Quah

Mr Satyaki Sengupta

Mr Dhonu Chandra Bhattacharjee

Ms Jessie Holmberg, Executive Director

MOE Representative: Ms Christina Michael

Parent Representatives:

Mrs Helen Chan

Mr Remy Choo

Secretary: Mrs Angie Ong, Principal, CPASS

Quality Learning Experiences to Nurture the Whole Child

Curriculum Review

To provide support for the training and development of its teachers, the school reviewed its curriculum framework with the assistance of the consultant. The review involved in four main stages:

- Exploration and review
- Analysis and planning
- Training and development
- Evaluation

Partnership with National Arts Council (NAC)

The teaching and learning experiences were expanded with the adoption of two NAC grants. They were: the Artist-in-School Scheme, and Arts Education Programme. Three potential NAC coaches were hired for the following CCA groups :

- Sensory Stimulation Club
- Music & Movement Club

CCA October Fest 2014

The CCA October Fest 2014 was a new initiative that was launched in October 2014. The objective is to showcase students' talents and abilities in all our 11 CCA groups. Each CCA group performed an item of their choice. Students demonstrated their skills ranging from dance to videography.

Overview of Programme

The school takes in special needs children ranging from ages 7 years to 18 years with multiple disabilities. It offers the Special Education (SPED) Curriculum, as recommended by the Ministry of Education. In this curriculum, students pursue learning outcomes in three areas: Living, Learning and Working.



Student Athletes Shine on International and National Platforms

Student Neo Kah Whye was nominated to participate in the 2014 Incheon Para Asian Games (Seoul, Korea) in October for Boccia. On another international platform, students Neo Kah Whye and Juraimi Quek participated in a Boccia competition held at Ma On Shan Sports Centre (Hong Kong). Both excelled in their performances, winning a bronze medal each.

2014 PSLE

Three students, Abdul Matin Bin Mustafa, Chen Yi Xiang, and Ahmad Syaathiriy Bin Mohd Taufit, successfully cleared the 2014 PSLE and have been enrolled into a secondary school of their choice.

Developing Our Skills As Educators

National Institute of Education (NIE) Training

Three teachers attended an eight-month full-time Diploma in Special Education at NIE where they gained deeper insight in special education. Another teacher was also nominated for the Advanced Diploma in Special Education.

In addition, the school's Senior Teachers attended the mandatory Management and Leadership in Schools – a full time four month-course at NIE.

2014 Overseas Conferences

A team of three teachers led by Vice-Principal, Mr Sebastian Koh, attended the 2014 Council for Exceptional Children Conference (CEC) in Philadelphia, Pennsylvania, USA. The international exposure gave the team many opportunities to learn from the various presenters and fellow educators in the same sector.

Another team of two teachers attended the Inclusive Learning Technologies Conference (Spectronics) in Queensland, Australia.

2014 Special Education (SPED) Conference 'Staying Rooted, Soaring High'

All school staff and Allied Health Professionals serving school students attended the bi-annual SPED Conference conference. Organised by Special Education Branch (MOE), the conference saw many presentations covering a wide range of topics and research areas in line with the theme, 'Staying Rooted, Soaring High.'



THANK YOU

Partnerships with volunteers, the community and corporations continue to be a core arm of support for the school. We would like to thank all the volunteers and organisations that have joined hands to help assist with the school's many events such as Sports Day, Children's Day and class outings. The rapport we build is invaluable and would serve to increase understanding and advocacy for persons with CP and the sector as a whole.

Adult Services Sub-Committee Report

ORGANISATIONAL STRUCTURE

Chairman : Mr Satyaki Sengupta
Vice Chairman : Dr Wu Pang Hung
Secretary : Ms Joanne Poon,
Head of Adult Services Department
Ex-Officio : Ms Jessie Holmberg, Executive Director

Overview of Programme

The Adult Services Department comprises of the Goodwill Rehabilitation and Occupational Workshop (GROW) and the Day Activity Centre (DAC). Formalised during the 54th CPAS Annual General Meeting in FY 2011/2012, the department serves beneficiaries aged 16 to 55 years with CP and related disabilities.



GROW

GROW was established in September 1984 and is a sheltered workshop that provides vocational training as well as employment for trainees. Its mission is to provide meaningful vocational activities that fulfil trainees’ desire for self-development and to improve their self-esteem. As of April 2015, GROW has a total of 83 trainees.



DAC

DAC was established in February 2006 with a mission to develop the optimal capabilities of its beneficiaries and enrich their lives in its provision of day care for adults aged 16 years and above. As of April 2015, DAC has a total of 50 beneficiaries.



Uplifting the Spirits, Enriching Lives of our Beneficiaries

Renovations at GROW and DAC

Renovations were carried out to improve the functionality of the Art room and GROW. New additions included display panels for art pieces, new flooring, new sinks and built-in cabinets. The canteen was renovated, primarily to install safety features such as anti-slip flooring, chairs with back rest, a new coat of paint, decorative plants, and a PA system to pipe in music so that our beneficiaries can now enjoy a soothing and welcoming ambience.

Each DAC classroom was also equipped with an overhead projector which has enabled Training Officers to use a greater array of training aids and media.

Home Improvement Works for Beneficiaries

With the support of corporate sponsor, YTL PowerSeraya and an individual sponsor, beneficiaries in the low-income group saw their homes transformed with new paintwork and electrical wiring. This has enhanced the ambience and functionality of their living spaces.

A Growing Community

Reaching out to Corporate Partners and Volunteers

The Adult Services Department continues to closely engage our community and corporate partners and

volunteers such as the Pasir Ris Elias Community Club, YTL PowerSeraya, Tong Sian Tng Temple, Institute of Technical Education, Lions Club, SIA Engineering, Charles & Keith to better integrate our beneficiaries with the larger community. There were more than 50 outings, activities and celebrations for beneficiaries carried out in FY14/15. With our partners and volunteers' help, our beneficiaries were able to visit places of interest that they might otherwise not have had the opportunity to go.

Our Beneficiaries' Achievements

Certified Food Handlers

All five trainees from our social enterprise, Orange Garden Cafe, completed a Basic Food Hygiene course as required by the National Environment Agency. We are proud that all our social enterprise trainees are now certified food handlers.

Athletes on an International Stage

GROW trainee Ms Ng Xiu Zhen came in second when she represented Singapore for a sailing competition at Peterborough, England. Ms Ng was also featured in the Marie France Magazine Asia which showcased her grit and courage in overcoming odds to train hard and achieve much honour for herself and for Singapore.

Ms Ng and DAC beneficiary Mr Ng Pei Feng represented Singapore in sailing and boccia respectively at the 2014 Asian Para Games in Incheon, Korea.

THANK YOU

The Adult Services Department would like to express our gratitude to our corporate partners and volunteers for their generous support, commitment and dedication to our beneficiaries. We hope to continue this good relationship and partnership for many years to come so that, together, we can make a significant difference to the lives of our adults with CP in Singapore.

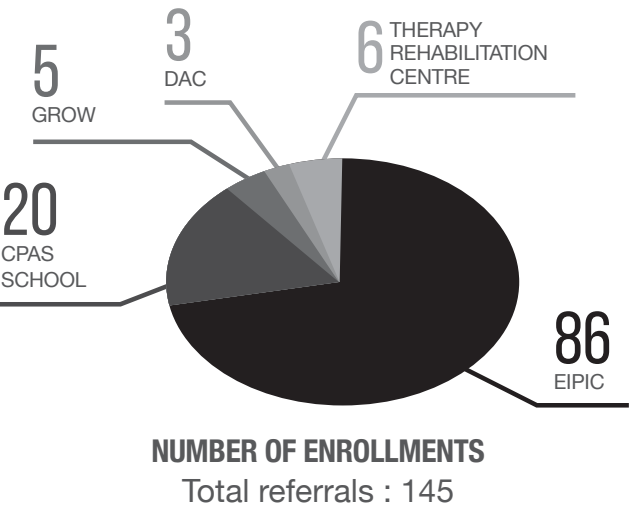
Case and Review Sub-Committee Report

ORGANISATIONAL STRUCTURE

Chairman	: Dr Janice Wong
Vice Chairman	: Dr Wu Pang Hung
Secretary	: Mrs Nirmala Gopiendran, Acting Head, Social Work Department
Ex-Officio	: Ms Jessie Holmberg, Executive Director

Referrals

CPAS received a total of 145 referrals in FY 14/15. Of these, there were 120 enrollments into the various programmes, and the breakdown is as follows:



Some of the beneficiaries were transferred from one programme to another in order to better meet their developmental needs. Specifically, 17 EIPIC children were transferred to School.

Fees waiver:
To help ease the burden of a group of low-income families, the Committee has granted approvals to waive off their outstanding programme fees.

Financial/practical assistance:
The generous financial assistance provided by corporate organisations include:

- 1. Aerospace Partners: \$500 NTUC vouchers were donated to each of the 56 needy families.
- 2. SMRT – London Cab: \$5000 worth of taxi vouchers were donated to beneficiaries across all programmes.

THANK YOU

The Committee also granted subsidies from donated funds to assist low-income families to settle their outstanding fees and to purchase recommended assistive equipment for beneficiaries. It is only through the continuous support of donors of CPAS that the Committee is able to more effectively serve our beneficiaries and their families. The Committee wishes to express our sincere gratitude and appreciation towards our donors for making this possible.

Professional Sub-Committee Report

ORGANISATIONAL STRUCTURE

Chairman	: Associate Professor Ong Hian Tat
Vice Chairman	: Dr Yoong Siew Lee
Secretary	: Ms Sunitha Sendhilnathan, Head of Speech and Language Pathology Department
Ex-Officio	: Ms Jessie Holmberg, Executive Director

Introduction

The CPAS Professional Sub-Committee ensures that professional staff members remain up to date with the latest developments in the field of rehabilitation. Allied health professionals (AHPs) from the various departments meet once every two months to share knowledge from training and workshops they have attended, and to highlight their future training plans. The Committee also updates the departments on new initiatives, research, projects, staff movement and student supervision.

CPAS Allied Health Departments



Engaging the Public, Beneficiaries, Parents and Caregivers

Launch of Equipment Loan Library

CPAS OT, PT, and SLP departments have launched the "Equipment loan library" for beneficiaries at CPAS to loan equipment for trial before purchase or use after surgery, during outings etc. The library began its operations in November 2014.

Speech Therapy Week

In its advocacy efforts to raise and promote awareness about the SLP profession and its role in the community, the SLP department commemorated Speech Therapy Week between 25 October and 1 November 2014. A puppet show was held in collaboration with North East Community Development Council, at Sengkang Community Club.

In addition, a Public Forum led by a panel of different speakers covered a multitude of topics regarding the domains of speech and language pathology. The forum was held at the National Volunteer and Philanthropy Centre (NVPC).

Parents Room

The SW Department successfully spearheaded the setting up of Parents Room. The Room is open every Wednesday on Level 4 (Initial Screening Room) for parents to have their own leisure time. Moving forward, the SW department hopes to build stronger rapport with parents with the future formation an official Parent Support Group.



Hand in Hand

Organised by the SW Department in collaboration with the Singapore Orthopaedic Association, Hand in Hand was held for the second year running on 25 October 2014. This event was dedicated to recognising the tireless efforts of parents and caregivers in taking care of their child with special needs. Professionals gave talks to provide practical tips for care giving and emotional management.

Dads For Life

An initiative by the SW Department, “Dads for Life” was held on 5 July 2014. Held for the first time, the objective was to create an awareness of the importance of a father’s role, and inspire and involve fathers in their children’s lives.



Respite Care – R&R Day

The inaugural Respite Care – R & R day was held on 22 November 2014. The objective of the event was to provide an opportunity for parents and caregivers of our Adult Services beneficiaries to enjoy some respite, as well as entertainment for our adult beneficiaries. Activities like games and performances were planned specially for parents and caregivers. 26 beneficiaries from Adults Services department were joined by 25 volunteers from the Singapore Civil Defence Force (SCDF) for half a day of fun and recreation.

World Mental Health Day

The Psych Department celebrated CPAS’ first World Mental Health Day on 8 October 2014. Held annually on 10 October, the event is celebrated in more than 150 countries. Its aim is to raise awareness of mental health issues around the world in support of mental well-being and provides an opportunity for stakeholders in the mental health field to share their work and advocate the importance of mental health care.

External Clinical Presentations and Workshops

Our AHPs were honoured to have opportunities to share their professional skills and knowledge with others on various public and professional platforms. In FY 14/15, the workshops led by our AHPs were:

DEPARTMENT	PLATFORM	TOPIC
PHYSIOTHERAPY	Singapore International Physiotherapy Pre-Congress workshop	Application of Wii in a Home-based setting and the Implementation of Physical activities for Persons with Disabilities
	Educational Training for Singapore Disabled Sports Council	Lifting, Carrying and Transferring Persons with Cerebral Palsy and Back Care tips
OCCUPATIONAL THERAPY	National Occupational Therapy conference	Quality of Life for Adults with Cerebral Palsy
	Social Service Institute Workshop	Strategies for Development of Hand Functions, Pre-writing, and Handwriting Skills
	Educational Workshops for Occupational Therapists under various VWOs and hospitals.	Neurodevelopmental Technique Workshop
		Sensory Integration Workshop
SOCIAL WORK	Singapore Rehabilitation Conference	Measurement of Outcome after Provision of Assistive Technology Devices to Selected Beneficiaries with Cerebral Palsy in Special Education
	Principal Social Workers’ Seminar organised by Ministry of Social and Family Development	Multi-disciplinary Approaches in Case Management and Reviews

Internal Training Programmes for Caregivers, Volunteers and Staff

In FY 14/15, AHPs from various departments conducted regular training sessions for staff and caregivers to equip them with necessary knowledge and skills. An internal survey was carried out to identify the key areas of interest.

The trainings conducted by each department are as follows:

DEPARTMENT	PARTICIPANTS	TOPIC
PHYSIOTHERAPY	CPAS Boccia team, Singapore Boccia Team, Singapore Sports Council volunteers	Muscle-Stretching and Warm Up Exercises
	High Support Programme CPAS School Teachers, and Caregivers	Physical Management of Beneficiaries with Cerebral Palsy
OCCUPATIONAL THERAPY	CPAS School Teachers	Use of Adaptive Daily Living Devices
	EIPIC Teachers, Parents and Caregivers	Handwriting Without Tears
	EIPIC Teachers, Parents and Caregivers	Upper Limb Facilitation, Hand Function and Fine Motor Skills
	Parents and Caregivers	Caregivers Hands-on Training and Distribution of Customised Home Programme
	EIPIC Teachers and Adult Services Executives	Recognising Visual Perception Difficulties: Nurturing Visual Perception Skills
	EIPIC Teachers	How to Help Treat Motor Planning Difficulties for Children with Special Needs
	Parents and Caregivers	Hands-on Transfer Techniques
	EIPIC Teachers, Parents and Caregivers	Fundamental Principles of Seating and Positioning for Children with Physical Disabilities
	CPAS School Teachers	Hands-on Transfer Techniques
SPEECH AND LANGUAGE PATHOLOGY	Parents, Caregivers, and CPAS staff members	Foundational Skills for Handling Beneficiaries with Food Refusal Issues, Language and Communication Disorders, Eating, Drinking and Swallowing Issues
		Use of Visual Supports for Children with Special Needs to Facilitate Communication and Socialisation
		Hanen More Than Words (Adapted version)



Grooming the Next Generation of AHPs

The OT department continued to receive funding from Ministry of Health to supervise Nanyang Polytechnic (NYP) Occupational Therapy students. Three OT staff members are also undergoing NYP clinical supervision courses to pursue supervisory roles.

The SLP department provided supervision and mentoring to students pursuing their Masters of Speech and Language Pathology with the National University of Singapore (NUS).

In addition, the PT Department collaborated with NYP to provide a clinical observation programme. 38 NYP final-year Physiotherapy students attended the CPAS hydrotherapy programme from 7 January to 29 January 2015. CPAS Physiotherapists shared their knowledge on how to handle children with physical disabilities in water-based activities.

In 2014, the Psych Department delivered art therapy through an agreement with Lasalle College of the Arts, where selected Masters of Arts (Art Therapy) students were given opportunities to work with students and beneficiaries of CPAS. The Psychology Department accepted selected individuals in psychology programmes from local universities for internships.

Meaningful Collaborations and Projects

The PT team collaborated with NYP final year physiotherapy students on their project entitled “Duration of Virtual Reality for Balance training in children with Cerebral Palsy”. Two groups of CPAS students in GMFCS I-II participated in the project from 18 August till 14 November 2014.

Another on-going project under the PT department is collaboration with the NUS Design and Engineering department and company XentiQ Pte Ltd. Together, they set out to design a Leap Frog Assistive Walker for children with CP.

In addition, the OT and SLP departments were also involved in projects with Cummin Power Generation Pte Ltd and ITE East to design assistive technology equipment for CPAS beneficiaries.

Special Mentions

At the Singapore Rehabilitation Conference held from 26 to 27 March 2015, CPAS Senior Physiotherapist, Ms Ni Ni Swe, received an award for Best Oral Presenter.

In addition, Ms Ni Ni Swe and SLP Head of Department Ms Sunitha Sendhilnathan’s randomised controlled trial - “Over ground walking and body weight supported walking improve mobility equally in Cerebral Palsy” - has been accepted for publication in the peer-reviewed Journal of Clinical Rehabilitation (UK).

THANK YOU

All AHP departments have engaged with visitors from other voluntary welfare organisations, corporate partners, donors and visitors from other countries. AHPs have taken the opportunity to explain more about their services and develop partnerships with corporate sectors, donors and professional volunteers.

The CPAS Allied Health professionals would like to express their most sincere appreciation to the many volunteers, donors, and partners who have rendered their professional help, and in obtaining world-class equipment in order to raise the service standard and quality of life for beneficiaries at CPAS.

Staff Sub-Committee Report



ORGANISATIONAL STRUCTURE

Chairman: Associate Professor Kevin Lim, PBM

Members: Mr Satyaki Sengupta
Ms Koh Kok Loo
Ms Foo Siew Fong, PBM
Mr Johnny Quah
Dr Yoong Siew Lee
Ms Tan Yee Deng

Secretary : Ms Angie Tiu, Assistant Manager,
Human Resources Department

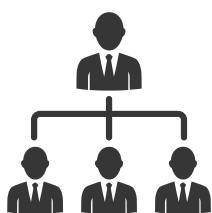
Ex-officio : Ms Jessie Holmberg,
Executive Director

Introduction

At CPAS, we strive to create an environment that is open, diverse and supportive. Our emphasis is on industry leadership, nurturing dedication and passion towards our work, and fostering the growth and development of our people.

Increasing Our Strength

CPAS staff strength grew from 183 to 194. This is mainly due to the expansion of our EIPIC programme.



183
STAFF MEMBERS
IN FY 13/14



194
STAFF MEMBERS
IN FY 14/15

Developing Talents, Enhancing Manpower Skills

Staff members were sponsored to upgrade their qualifications in the area of their specialty. A total of 102 training courses were attended by staff members. Our total training hours worked out to be 4476 hours.



4476

TOTAL TRAINING HOURS



102

TOTAL TRAINING COURSES

The training courses attended by our staff members are as follow:

TRAINING COURSES ATTENDED	
Working with Children with Special Needs: An Overview of Intellectual Disabilities, Multiple disabilities & Development Delay	Activity Therapy for Persons with Special Need (Adult Years)
Working with Children with Special Needs: Fundamental of Learning Disability Fundamentals of Autism	Understanding Creative Play & Development for Early Intervention
Providing Positive Behaviour Support to Students with Complex Emotional & Behavioral Disorders	Imparting Life Skills
Promoting Active Learner Engagement in Students with Complex Emotional & Behavioral Oral Placement Therapy - Assessment & Program Planning	Art Therapy in Action Workshop
Neuromuscular Electrical Stimulation Application in a Neurological Setting	Hanen More Than Words
Caring for your Wheelchairs and Pressure Relief	Oral Placement Therapy - Assessment & Program Planning
Certificate in Foundation of Play Therapy	Picture Exchange Communication System (PECS) for Autism - Basics and Advance
Creative Therapy for Working with Persons with Special Needs	Engaging Children with special Needs in Learning Functional Numeracy of Money Skill
Handling Sensory Issues in The Classroom	
PROFESSIONAL CERTIFICATION COURSES	
Diploma in Special Education	
Advanced Diploma in Special Education	
Advanced Diploma in Early Childhood Education (SPED)	
Higher Certificate in Therapy Services	
Certificate in Autism	

Ensuring Our Employees' Wellbeing

In order to let staff members unwind after a hard day of work, recreational activities held specially for staff members in FY 14/15 included: aqua aerobics, badminton, table tennis, jamming, and dancing.

Valuing Our Employees

We do not forget just how important and valuable our employees are! In recognition of our staff members hard work, CPAS organised the following in FY14/15:

- Bi-monthly Birthday celebrations
- Fathers' Day Luncheon
- Mothers' Day Luncheon
- Annual Staff Appreciation Night

Audit Sub-Committee Report

ORGANISATIONAL STRUCTURE

Chairman : Mr Christopher Lo

Members : Mr Johnny Quah
Mr Dhonu Chandra Bhattacharjee
Ms Chng Wong Yin

Secretary : Ms Melissa Shepherdson, Manager,
Corporate Communications

Ex-officio : Ms Jessie Holmberg, Executive Director

Introduction

The Audit Sub-Committee was formed in November 2013 to provide the strategic direction to ensure transparency and corporate governance, as well as compliance with regulatory bodies. Internal auditor, Ernst & Young, conducted a review of our policies and standard operating procedures (SOPs).

Progress for FY 14/15

Phase I

Phase I involved the reviewing the Risk Advisory Work on policies and Standard of Procedures (SOPs). The policies and SOPs were rolled out in April 2014.

Phase II

Phase II involved the review of 44 existing policies and SOPs to ensure best practices and to identify any services gaps. CPAS will look into strengthening the following focus areas:

FOCUS AREAS

Setting up of the Whistle Blowing Policy

Enhancing the security of the volunteer database

Collection/storage of funds from fundraising activities

Procurement/payment and official documentation of conflict of interest declaration.

Demonstrating Leadership and Teambuilding in the Audit Journey

The Chairman of the committee appreciates the team's commitment to conducting the audit and documenting the findings. The effort put into the exercise goes above and beyond the individual members' current workload.

The Chairman of the committee reiterated that the intent for the staff participation in the audit exercise was as much about demonstrating leadership and teambuilding in going through the audit journey as it was about the staff being educated on the standards expected from Institutions of a Public Character (IPCs).



Moving forward

CPAS will look into:

- Forming mini audit teams within each department
- Flagging out high-risk items and keeping the committee informed
- Uploading of policies to the CPAS shared drive for staff dissemination upon approval of Phase II

Fundraising Sub-Committee Report

ORGANISATIONAL STRUCTURE

Chairman : Mr Christopher Lo

Members : Mr Johnny Quah
Ms Nickie Ang, Manager,
Finance and Admin
Ms Chng Wong Yin

Secretary: Ms Melissa Shepherdson, Manager,
Corporate Communications

Ex-officio: Ms Jessie Holmberg,
Executive Director



Introduction

The Sub-Committee was set up in February 2015 with the following objectives:

- Develop the fundraising strategy for CPAS.
- Implement, monitor and evaluate the fundraising 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.

The Sub-Committee meets once every two months to oversee fundraising efforts.

In the Works

Under the new Sub-Committee, a series of new fundraising projects were planned for the coming financial year 2015/16. These include: September, Art on the Move and Spare Your Change.



Cerebral Palsy Alliance Singapore

Financial Report FY2014/15



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CEREBRAL PALSY ALLIANCE SINGAPORE

(Charity Registration No. 00073 and Societies
Registration No. 0283/1957WEL)

REPORT AND FINANCIAL STATEMENTS


YEAR ENDED MARCH 31, 2015


CEREBRAL PALSY ALLIANCE SINGAPORE**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 4 to 27 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, 2015 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


.....
Dr Kevin Lim
Chairman


.....
Ms Koh Kok Loo
Honorary Treasurer

Date: 18 SEP 2015



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

Report on the Financial Statements

We have audited the accompanying financial statements of Cerebral Palsy Alliance Singapore (the "Association") which comprise the statement of financial position as at March 31, 2015, and the statement of comprehensive income, statement of changes in funds and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information, as set out on pages 4 to 27.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these 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 Singapore Financial Reporting Standards and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Singapore Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



**INDEPENDENT AUDITORS' REPORT TO THE EXECUTIVE COMMITTEE OF
CEREBRAL PALSY ALLIANCE SINGAPORE**

Opinion

In our opinion, the financial statements of the Association are properly drawn up in accordance with the provisions of the Charities Act and Singapore Financial Reporting Standards so as to present fairly, in all material respects, the financial position of the Association as at March 31, 2015 and the financial performance, changes in funds and cash flows of the Association for the year ended on that date.

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 LLP

Public Accountants and
Chartered Accountants
Singapore

September 18, 2015

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CEREBRAL PALSY ALLIANCE SINGAPORE**STATEMENT OF FINANCIAL POSITION****March 31, 2015**

	<u>Note</u>	<u>2015</u> \$	<u>2014</u> \$
TRUST FUNDS	13	<u>43,147</u>	<u>59,729</u>
ACCUMULATED FUNDS		8,325,477	6,525,216
SPECIFIC FUNDS	6	5,342,353	5,522,160
PROGRAMME DEVELOPMENT FUND		271,432	271,432
		<u>13,939,262</u>	<u>12,318,808</u>
REPRESENTED BY:			
NON-CURRENT ASSET			
Property and equipment	7	9,629,001	9,657,690
CURRENT ASSETS			
Due from Cerebral Palsy Alliance Singapore School ("School") - related party		14,648	894,159
Due from Ministry of Social & Family Development ("MSF")	9	30	562,593
Debtors, prepayments and deposits	10	203,232	155,872
Cash and cash equivalents	11	<u>14,477,360</u>	<u>11,311,246</u>
		<u>14,695,270</u>	<u>12,923,870</u>
LESS: CURRENT LIABILITIES			
Other payables and accrued expenses	12	478,793	482,069
Due to National Council of Social Service ("NCSS")	8	<u>277,215</u>	<u>122,993</u>
		<u>756,008</u>	<u>605,062</u>
NET CURRENT ASSETS		<u>13,939,262</u>	<u>12,318,808</u>
NON-CURRENT LIABILITY			
Deferred capital donation	14	<u>(9,629,001)</u>	<u>(9,657,690)</u>
NET ASSETS		<u>13,939,262</u>	<u>12,318,808</u>
TRUST FUNDS	13	<u>43,147</u>	<u>59,729</u>

See accompanying notes to financial statements.

CEREBRAL PALSY ALLIANCE SINGAPORE**STATEMENT OF COMPREHENSIVE INCOME****Year ended March 31, 2015**

	<u>Note</u>	<u>2015</u> \$	<u>2014</u> \$
INCOME:			
Grants and supplementary funding from NCSS			
- Goodwill Rehabilitation & Occupational Workshop ("GROW")		367,773	339,198
- Early Intervention Programme for Infants & Children ("EIPIC")		1,511,957	1,536,885
- Therapy rehabilitation programme		226,920	226,652
- Day Activity Centre ("DAC")		149,644	114,660
- Community silver trust funds		102,156	717,286
- Care and share funds		-	348,193
Grants from MSF			
- GROW		280,749	247,667
- EIPIC		2,310,589	1,616,726
- DAC		410,124	303,896
- Headquarter		37,500	-
- Temporary Occupation License fee ("TOL fee")		147,435	147,435
VCF training grants		18,138	209,626
Central Marketing Services ("CMS") profits		95,699	106,368
Cafe project sales		56,262	5,640
Amortisation of deferred capital donation	14	599,787	534,579
Specific donations		973,130	627,197
General donations		1,359,164	266,215
Therapy treatment fees		7,095	7,780
Sales of work by GROW workshop trainees (gross)		54,372	51,932
EIPIC programme fees		328,777	280,328
DAC programme fees		107,767	139,796
Membership fees		200	200
Other income			
- Professional fees for services rendered to School		1,024,411	999,000
- Training and consultancy fees		126,439	115,935
- Wage credit scheme		357,067	251,179
- Recharge of expenses to School		125,994	124,190
- Interest income on bank deposits		29,586	43,671
- Recharge of rental income (TOL fee)		678,537	678,537
- Event collection		81,188	-
- SG Enable for transport subsidy		188,142	-
- Sundry income		460	11,343
Total income		<u>11,757,062</u>	<u>10,052,114</u>

CEREBRAL PALSY ALLIANCE SINGAPORE**STATEMENT OF COMPREHENSIVE INCOME (cont'd)****Year ended March 31, 2015**

	<u>Note</u>	<u>2015</u> \$	<u>2014</u> \$
EXPENDITURE			
Manpower and related costs			
- Salaries and related costs		6,263,849	5,783,459
- Medical, insurance and welfare expenses		115,706	47,840
- Training and related expenses		6,608	134,230
General and administrative expenses			
- Communications		20,288	20,122
- Insurance		17,406	24,590
- General GST expenses		-	30,632
- Audit fees		49,015	42,280
- Transport charges		5,951	7,016
- Supplies and materials		113,545	122,130
- Advertisement expenses		1,184	1,444
- Bank charges		7,610	4,893
- Depreciation	7	599,787	534,579
- Replacement of equipment		12,721	6,745
- Professional rehab fees		-	407,021
- Cafe project expenses		769	4,472
- Miscellaneous expenses		49,619	28,028
Upkeep and utilities			
- Maintenance		187,087	141,876
- Utilities		152,867	133,598
- Motor vehicle expenses		15,769	17,456
Programme/Project expenses			
- GROW workshop expenses		54,405	54,569
- DAC meal expenses		9,603	6,838
- CMS expense		95,947	86,702
- SG Enable Transport subsidy		188,142	-
- Event expenses		81,188	-
- Public education/ campaigns		5,326	-
Utilisation of specific donations		1,255,093	1,184,304
Utilisation of unrestricted donations		1,151	18,323
TOL fee		825,972	825,972
Total expenditure		<u>10,136,608</u>	<u>9,669,119</u>
Operating surplus, representing total comprehensive income for the year		<u>1,620,454</u>	<u>382,995</u>

See accompanying notes to financial statements.

CEREBRAL PALSY ALLIANCE SINGAPORE

STATEMENT OF CHANGES IN FUNDS
Year ended March 31, 2015

	Specific Funds (Note 6)																													
	Accumulated Improvement Funds		Building and Equipment Fund		Furniture and Equipment Fund		GROW Fund		DAC Fund		EIPIC Fund		Staff Training and Welfare Fund		Project Fund		Welfare Fund		Assistive Technology Clinic Fund		Community Silver Trust Fund		Care and Share Fund		Subtotal		Programme Development Fund		Total	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Balance as at April 1, 2013	6,650,593	1,043,408	1,096,323	591,913	453,949	813,166	80,144	27,334	645,888	261,663	-	-	5,013,788	271,432	11,935,813															
Net (deficit) surplus representing total comprehensive (loss)/income for the year	(125,377)	27,384	(496,716)	89,035	316,223	(94,669)	(80,144)	(27,334)	(21,742)	(35,619)	483,761	348,193	508,372	-	382,995															
Balance as at March 31, 2014	6,525,216	1,070,792	599,607	680,948	770,172	718,497	-	-	624,146	226,044	483,761	348,193	5,522,160	271,432	12,318,808															
Net surplus (deficit) representing total comprehensive (loss)/income for the year	1,800,261	57,774	(95,794)	36,459	14,985	62,711	62,855	190,185	100,606	(10,812)	(422,621)	(176,155)	(179,807)	-	1,620,454															
Balance as at March 31, 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															

See accompanying notes to financial statements.

CEREBRAL PALSY ALLIANCE SINGAPORE**STATEMENT OF CASH FLOWS**
Year ended March 31, 2015

	<u>2015</u> \$	<u>2014</u> \$
Operating activities		
Operating surplus	1,620,454	382,995
Adjustments for:		
Depreciation	599,787	534,579
Interest income	(29,586)	(43,671)
Amortisation of deferred capital donation	(599,787)	(534,579)
Waiver of surplus from NCSS from prior years	-	-
Operating surplus before movements in working capital	<u>1,590,868</u>	<u>339,324</u>
Due from School - related party	879,511	(100,709)
Due to NCSS	154,222	(923,162)
Due from MSF	(2,916,997)	(2,168,288)
Debtors, prepayments and deposits	(59,288)	(98,123)
Other payables and accrued expenses	<u>(3,276)</u>	<u>(201,024)</u>
Cash used in operations	<u>(354,960)</u>	<u>(3,151,982)</u>
Interest received	<u>41,514</u>	<u>31,952</u>
Net cash used in operating activities	<u>(313,446)</u>	<u>(3,120,030)</u>
Investing activity		
Purchase of property and equipment representing net cash used in investing activity	<u>(571,098)</u>	<u>(344,666)</u>
Financing activities		
Capital grant received from MSF	3,479,560	1,669,087
Prior years' under funding from NCSS	-	136,478
Increase in deferred capital donation	571,098	344,666
Net cash from financing activities	<u>4,050,658</u>	<u>2,150,231</u>
Net increase (decrease) in cash and cash equivalents	3,166,114	(1,314,465)
Cash and cash equivalents at beginning of year	<u>11,311,246</u>	<u>12,625,711</u>
Cash and cash equivalents at end of year (Note 11)	<u><u>14,477,360</u></u>	<u><u>11,311,246</u></u>

See accompanying notes to financial statements.

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS

March 31, 2015

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.

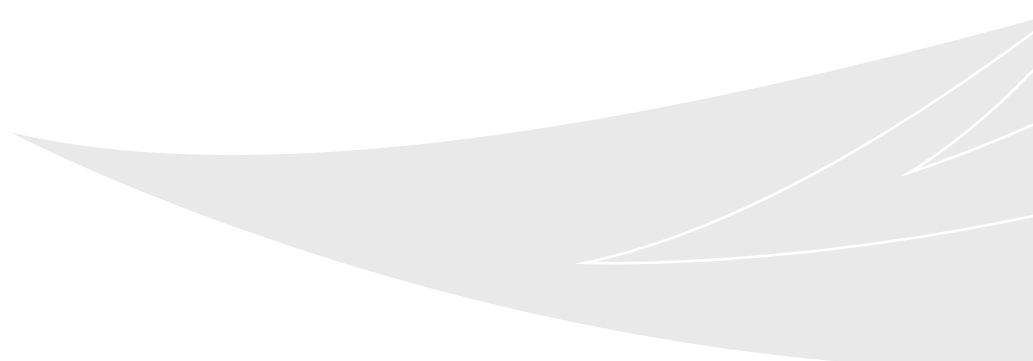
The financial statements of the Association for the year ended March 31, 2015 were authorised for issue by the Executive Committee on September 18, 2015.

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.



CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS

March 31, 2015

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

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, 2014. 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, certain FRSs that are relevant to the Association were issued but not effective.

- FRS 115 *Revenue from Contracts with Customers* ¹
- Amendments to FRS 1 Presentation of Financial Statements: Disclosure Initiative ³
- Improvements to Financial Reporting Standards (January 2014 and February 2014) ²
- Improvements to Financial Reporting Standards (November 2014) ³

¹ Applies to annual periods beginning on or after January 1, 2017, with early application permitted.

² Applies to annual periods beginning on or after July 1, 2014, with early application permitted.

³ Applies to annual periods beginning on or after January 1, 2016, with early application permitted.

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

Management anticipates that the adoption of the FRSs, INT 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.

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.

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS

March 31, 2015

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

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.

Management is currently evaluating the potential impact of the above amendments to FRS 115 on the financial statements of the company in the period of initial application.

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.

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS

March 31, 2015

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

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 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 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.

Derecognition of financial assets

The Association 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 Association neither transfers nor retains substantially all the risks and rewards of ownership and continues to control the transferred asset, the Association recognises its retained interest in the asset and an associated liability for amounts it may have to pay. If the Association retains substantially all the risks and rewards of ownership of a transferred financial asset, the Association continues to recognise the financial asset and also recognises a collateralised borrowing for the proceeds received.

CEREBRAL PALSY ALLIANCE SINGAPORE**NOTES TO FINANCIAL STATEMENTS****March 31, 2015**

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)**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.

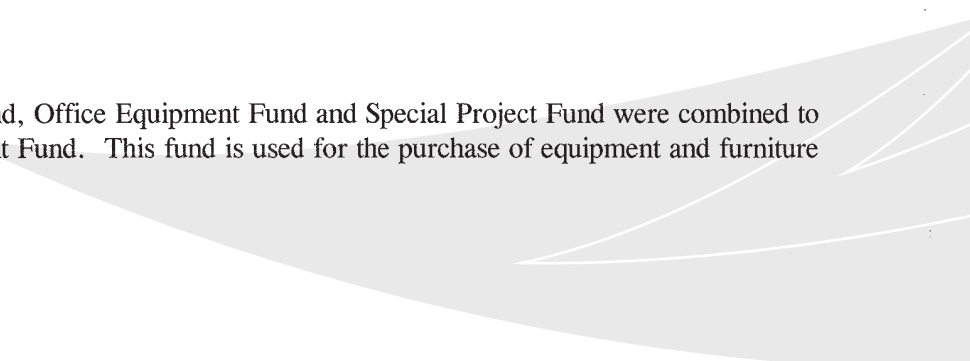
SPECIFIC FUNDS - The funds comprise the cumulative operating surplus or deficit arising from the specific income and expenditure account.

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.



CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS

March 31, 2015

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

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 aids 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.

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS

March 31, 2015

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

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.

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 unsolicited 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.

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS

March 31, 2015

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

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%

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.

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS

March 31, 2015

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

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.

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 and membership subscriptions are recognised on a cash basis.

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS

March 31, 2015

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

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.

Expenditure

Expenditure is accounted for on the accrual basis.

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS

March 31, 2015

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

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.

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.

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS March 31, 2015

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:

	<u>2015</u>	<u>2014</u>
	\$	\$
Financial assets		
Loans and receivables (including cash and cash equivalents)	<u>14,685,321</u>	<u>12,897,827</u>
Financial liabilities		
Amortised cost	<u>756,008</u>	<u>605,062</u>

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 2014, the Association was exposed to a concentration of credit risk with respect to amounts due from certain institutions, which represented 92% 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 only interest-bearing asset 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.

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS

March 31, 2015

4 FINANCIAL INSTRUMENTS, FINANCIAL RISK AND CAPITAL RISK MANAGEMENT (cont'd)

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 2014.

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.

	<u>2015</u> \$	<u>2014</u> \$
<u>Transactions with School</u>		
Professional fees received/ receivable	(1,024,411)	(999,000)
Income from recharge of TOL fee	(678,537)	(678,537)
Income from recharge of expenses	<u>(125,994)</u>	<u>(124,190)</u>

Compensation of key management personnel

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

	<u>2015</u> \$	<u>2014</u> \$
Short-term benefits	124,473	116,112
Post employment benefits	<u>14,141</u>	<u>13,826</u>
	<u>138,614</u>	<u>129,938</u>

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS

March 31, 2015

6 SPECIFIC FUNDS

	Balance at April 1, 2013	Building improvement fund	Furniture and equipment fund	GROW fund	DAC fund	EIPIC fund	Staff training and welfare fund	Project fund	Welfare fund	Assistive technology clinic fund	Community silver trust fund	Care and share fund	Total
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at April 1, 2013	1,043,408	1,096,323	591,913	453,949	813,166	80,144	27,334	645,888	261,663	-	-	-	5,013,788
Income													
- Donations received	127,771	43,314	109,571	188,243	90,234	5,999	56,942	150	4,973	-	-	-	627,197
- Grants received/ accrued	-	-	-	-	-	-	-	-	-	-	717,286	348,193	1,065,479
Expenditure													
- Specific expenditure	(100,387)	(160,650)	(184,902)	(108,199)	(184,903)	(86,143)	(84,276)	(727)	(40,592)	(233,525)	-	-	(1,184,304)
- Transfer	-	(379,380)	164,366	236,179	-	-	-	(21,165)	-	-	-	-	-
Net surplus (deficit) representing total comprehensive income/ (loss) for the year	27,384	(496,716)	89,035	316,223	(94,669)	(80,144)	(27,334)	(21,742)	(35,619)	483,761	348,193	-	508,372
Balance at March 31, 2014	1,070,792	599,607	680,948	770,172	718,497	-	-	624,146	226,044	483,761	348,193	-	5,522,160
Income													
- Donations received	91,664	86,713	173,516	69,971	159,207	62,855	220,605	101,200	7,400	102,156	-	-	1,075,287
- Grants received/ accrued	-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure													
- Specific expenditure	(33,890)	(182,507)	(137,057)	(54,986)	(96,496)	-	(30,420)	(594)	(18,212)	(524,777)	(176,155)	(176,155)	(1,255,094)
- Transfer	-	-	-	-	-	-	-	-	-	-	-	-	-
Net surplus (deficit) representing total comprehensive income/ (loss) for the year	57,774	(95,794)	36,459	14,985	62,711	62,855	190,185	100,606	(10,812)	(422,621)	(176,155)	(176,155)	(179,807)
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	172,038	5,342,353

The assets held under each funds mainly comprise cash and cash equivalents.

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS March 31, 2015

7 PROPERTY AND EQUIPMENT

	Leasehold land and building \$	Furniture and equipment \$	Ambulance \$	Computers \$	Office equipment \$	Renovations \$	Total \$
Cost:							
As at April 1, 2013	13,774,808	509,093	350,325	149,472	56,846	-	14,840,544
Additions	-	52,760	21,542	25,425	48,878	196,061	344,666
As at March 31, 2014	13,774,808	561,853	371,867	174,897	105,724	196,061	15,185,210
Additions	-	32,142	-	33,466	115,258	390,232	571,098
As at March 31, 2015	13,774,808	593,995	371,867	208,363	220,982	586,293	15,756,308
Accumulated depreciation:							
As at April 1, 2013	4,166,076	509,093	116,568	149,472	51,732	-	4,992,941
Charge for the year	454,569	4,198	54,785	11,083	7,720	2,224	534,579
As at March 31, 2014	4,620,645	513,291	171,353	160,555	59,452	2,224	5,527,520
Charge for the year	454,569	10,500	37,187	36,909	12,395	48,227	599,787
As at March 31, 2015	5,075,214	523,791	208,540	197,464	71,847	50,451	6,127,307
Carrying amount:							
As at March 31, 2015	8,699,594	70,204	163,327	10,899	149,135	535,842	9,629,001
As at March 31, 2014	9,154,163	48,562	200,514	14,342	46,272	193,837	9,657,690

CEREBRAL PALSY ALLIANCE SINGAPORE**NOTES TO FINANCIAL STATEMENTS****March 31, 2015**

8	DUE TO NCSS	<u>2015</u>	<u>2014</u>
		\$	\$
	Balance at beginning of year	122,993	909,677
	Repayment from NCSS for prior years' under funding	-	136,478
	Accruals on grant	<u>154,222</u>	<u>(923,162)</u>
	Balance at end of year	<u>277,215</u>	<u>122,993</u>
9	DUE FROM MSF	<u>2015</u>	<u>2014</u>
		\$	\$
	Balance at beginning of year	562,593	63,392
	Claims on capital grants during the year	2,916,997	2,168,288
	Capital grants received	<u>(3,479,560)</u>	<u>(1,669,087)</u>
	Balance at end of year	<u>30</u>	<u>562,593</u>
10	DEBTORS, PREPAYMENTS AND DEPOSITS	<u>2015</u>	<u>2014</u>
		\$	\$
	Other debtors	114,130	98,790
	Prepayments	9,949	26,043
	Deposits	<u>79,153</u>	<u>31,039</u>
		<u>203,232</u>	<u>155,872</u>

Included in other debtors is an amount of interest receivable from fixed deposits of \$972 (2014 : \$12,900).

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS

March 31, 2015

11 CASH AND CASH EQUIVALENTS

	<u>2015</u>	<u>2014</u>
	\$	\$
Fixed deposits with banks	8,243,247	8,201,857
Cash at banks	<u>6,234,113</u>	<u>3,109,389</u>
	<u>14,477,360</u>	<u>11,311,246</u>

Included in fixed deposits is deposit amounting to \$192,984 (2014 : \$192,984) which is pledged to a bank as security for issuance of a banker's guarantee provided to the Association.

The fixed deposits bear an effective interest rate ranging between 0.1% to 0.38% (2014 : 0.1% to 0.38%) per annum and mature on various dates within the next 12 months after the end of the reporting period. The deposits are readily convertible to cash at minimal cost.

12 OTHER PAYABLES AND ACCRUED EXPENSES

	<u>2015</u>	<u>2014</u>
	\$	\$
Other creditors	246,517	264,847
Accrued expenses	<u>232,276</u>	<u>217,222</u>
	<u>478,793</u>	<u>482,069</u>

13 TRUST FUNDS

	<u>2015</u>	<u>2014</u>
	\$	\$
Trust funds	<u>43,147</u>	<u>59,729</u>

Trust funds representing specific financial assistance provided by Lee Foundation.

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS

March 31, 2015

13 TRUST FUNDS (cont'd)

Movement of trust funds:

	<u>2015</u>	<u>2014</u>
	\$	\$
Balance at beginning of year	59,729	46,245
Amount received	(118,740)	100,455
Amount disbursed	<u>102,158</u>	<u>(86,971)</u>
Balance at end of year	<u>43,147</u>	<u>59,729</u>

Assets relating to the trust funds comprise cash and bank balances of \$43,147 (2014 : \$59,729).

14 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.

	<u>2015</u>	<u>2014</u>
	\$	\$
Capital grant and donations received:		
Balance at beginning of year	15,185,210	14,840,544
Additions:		
- Furniture and equipment	32,142	52,760
- Ambulance	-	21,542
- Computers	33,466	25,425
- Office equipment	115,258	48,878
- Renovations	<u>390,232</u>	<u>196,061</u>
Balance at end of year	<u>15,756,308</u>	<u>15,185,210</u>
Accumulated amortisation:		
Balance at beginning of year	5,527,520	4,992,941
Amortisation	<u>599,787</u>	<u>534,579</u>
Balance at end of year	<u>6,127,307</u>	<u>5,527,520</u>
Net	<u>9,629,001</u>	<u>9,657,690</u>

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS

March 31, 2015

15 MANPOWER COSTS

	<u>2015</u>	<u>2014</u>
	\$	\$
Costs of defined contribution plans included in manpower costs	<u>806,751</u>	<u>677,667</u>

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.

17 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, 2016.

The monthly lease payments (including Goods and Services Tax) of \$12,286 and \$56,545 (2014 : \$12,286 and \$56,545) were reimbursed by MSF and MOE to the Association and a related party respectively.



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, 2015

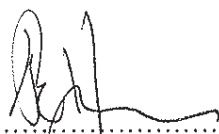
CEREBRAL PALSY ALLIANCE SINGAPORE**STATEMENT BY EXECUTIVE COMMITTEE**

In the opinion of the members of the Executive Committee, the Statement of Comprehensive Income for the year ended March 31, 2015 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 Societies Act and Charities Act.

ON BEHALF OF MEMBERS OF THE
EXECUTIVE COMMITTEE



.....
Dr Kevin Lim
Chairman



.....
Ms Koh Kok Loo
Honorary Treasurer

Singapore
Date: 18 SEP 2015



INDEPENDENT AUDITORS' REPORT TO THE EXECUTIVE COMMITTEE CEREBRAL PALSY ALLIANCE SINGAPORE ON HEADQUARTERS

We have audited the accompanying Statement of Comprehensive Income of the Headquarters for the financial year ended March 31, 2015 as set out on pages 4 and 5.

Management's Responsibility for the Statement of Comprehensive Income

Management is responsible for the preparation of the Statement of Comprehensive Income in accordance with the basis of accounting described in Note to the Statement of Comprehensive Income and for such internal control as management determines is necessary to enable the preparation of the Statement of Comprehensive Income that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the Statement of Comprehensive Income based on our audit. We conducted our audit in accordance with Singapore Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Statement of Comprehensive Income is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Statement of Comprehensive Income. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Statement of Comprehensive Income, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the Statement of Comprehensive Income 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the Statement of Comprehensive Income.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



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

Opinion

In our opinion, the Statement of Comprehensive Income for the year ended March 31, 2015, is prepared in all material respects, in accordance with the basis of accounting described in Note to the Statement of Comprehensive Income.

Basis of Accounting and Restriction on Distribution

Without modifying our opinion, we draw attention to Note to the Statement of Comprehensive Income, 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.

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Public Accountants and
Chartered Accountants
Singapore

September 18, 2015

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CEREBRAL PALSY ALLIANCE SINGAPORE

HEADQUARTERS

STATEMENT OF COMPREHENSIVE INCOME

Year ended March 31, 2015

	2015 \$	2014 \$
INCOME		
Grants		
- Grant from National Council of Social Service ("NCSS")	618,367	476,534
- 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	37,500	-
Donations		
- Specific donations	570,437	233,640
- Community Silver Trust	102,156	717,286
- Care and share fund	-	348,193
- General donations	1,359,164	271,724
- Amortisation of deferred capital donation	599,787	534,579
Home Management Programme and Outpatient therapy fees ("HMP/OP")	7,095	-
Membership fees	200	200
Interest income	29,585	43,671
Sundry income	-	43,538
VCF training grants	8,218	163,877
Events collection	81,188	-
Wage credit scheme	357,066	251,179
Total income	<u>4,596,735</u>	<u>3,910,393</u>
EXPENDITURE		
Manpower and related costs		
- Salaries and related costs	806,867	707,808
- Medical, insurance and welfare expenses	79,429	24,422
- Training and related expenses	1,990	37,195
General and administrative expenses		
- Communications	7,851	8,910
- Insurance	7,568	10,503
- General GST expenses	-	30,632
- Audit fees	2,662	13,196
- Transport charges	5,059	2,860
- Supplies and materials	34,794	33,086
- Advertisement expenses	634	1,091
- Bank charges	7,465	3,993
- Depreciation	599,787	534,579
- Replacement of equipment	3,791	2,209
- Special assistance to clients	-	63,035
- Professional fees	41,345	-
- Miscellaneous expenses	9,695	2,868
- Event expenses	81,187	-

CEREBRAL PALSY ALLIANCE SINGAPORE

HEADQUARTERS

STATEMENT OF COMPREHENSIVE INCOME (cont'd)
Year ended March 31, 2015

	2015 \$	2014 \$
- Professional rehab fees	297,097	-
Upkeep and utilities		
- Maintenance	35,428	42,643
- Utilities	322	14,528
- Motor vehicle expenses	13,526	11,564
Allocation of HMP/OP expenses	40,805	-
Activities/Campaign/Public education	50	-
Utilisation of specific donation	966,804	706,301
Utilisation of unrestricted donation	1,151	18,323
TOL fee	825,972	825,972
Total expenditure	<u>3,871,279</u>	<u>3,095,718</u>
Operating surplus, representing		
total comprehensive income for the year	725,456	814,675
Transfers to Specific Funds	(293,962)	(393,301)
Surplus payable to NCSS	<u>(431,494)</u>	<u>(421,374)</u>
	<u>-</u>	<u>-</u>

NOTE:

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.

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. Grants from NCSS, MSF and MOE are included as income on an accrual basis.
3. Expenditure relates only to operating expenses incurred in the running of the Headquarters.
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 GOODWILL,
REHABILITATION AND OCCUPATIONAL WORKSHOP AND
STATEMENT OF COMPREHENSIVE INCOME**

YEAR ENDED MARCH 31, 2015

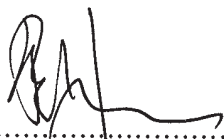
CEREBRAL PALSY ALLIANCE SINGAPORE**STATEMENT BY EXECUTIVE COMMITTEE**

In the opinion of the members of the Executive Committee, the Statement of Comprehensive Income for the year ended March 31, 2015 for the Goodwill, Rehabilitation and Occupational Workshop (the “Workshop”) 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 Societies Act and Charities Act.

ON BEHALF OF MEMBERS OF THE
EXECUTIVE COMMITTEE



.....
Dr Kevin Lim
Chairman



.....
Ms Koh Kok Loo
Honorary Treasurer

Singapore

Date: 18 SEP 2015





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

We have audited the accompanying Statement of Comprehensive Income of the Goodwill, Rehabilitation and Occupational Workshop (the "Workshop") for the financial year ended March 31, 2015 as set out on pages 4 and 5.

Management's Responsibility for the Statement of Comprehensive Income

Management is responsible for the preparation of the Statement of Comprehensive Income in accordance with the basis of accounting described in Note to the Statement of Comprehensive Income and for such internal control as management determines is necessary to enable the preparation of the Statement of Comprehensive Income that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the Statement of Comprehensive Income based on our audit. We conducted our audit in accordance with Singapore Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Statement of Comprehensive Income is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Statement of Comprehensive Income. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Statement of Comprehensive Income, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the Statement of Comprehensive Income 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the Statement of Comprehensive Income.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



OFFICIAL PROFESSIONAL
SERVICES PARTNER



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

Opinion

In our opinion, the Statement of Comprehensive Income for the year ended March 31, 2015, is prepared in all material respects, in accordance with the basis of accounting described in Note to the Statement of Comprehensive Income.

Basis of Accounting and Restriction on Distribution

Without modifying our opinion, we draw attention to Note to the Statement of Comprehensive Income, which describes the basis of accounting. Our report is solely to assist the Workshop 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.

Deloitte & Touche

Public Accountants and
Chartered Accountants
Singapore

September 18, 2015

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CEREBRAL PALSY ALLIANCE SINGAPORE**GOODWILL, REHABILITATION AND OCCUPATIONAL WORKSHOP****STATEMENT OF COMPREHENSIVE INCOME****Year ended March 31, 2015**

	<u>2015</u>	<u>2014</u>
	\$	\$
INCOME		
Grants		
- Grant from National Council of Social Service ("NCSS")	367,773	339,198
- Grant from Ministry of Social & Family Development ("MSF")	280,749	247,667
- SG Enable for transport subsidy	67,140	-
Donations		
- Specific donations	173,516	109,571
Fees and charges		
- Sales of work by workshop trainees (gross)	54,372	49,932
- Central marketing services income	95,699	112,008
- Cafe income	56,262	-
- Miscellaneous income	20	-
Total income	<u>1,095,531</u>	<u>858,376</u>
EXPENDITURE		
Manpower and related costs		
- Salaries and related costs	379,470	325,233
- Medical, insurance and welfare expenses	5,141	2,803
- Training and related expenses	(124)	5,020
General and administrative expenses		
- Communications	1,211	1,057
- Insurance	1,869	10,823
- Audit fees	1,360	6,996
- Professional fees	114,766	132,066
- Transport charges	92	745
- Supplies and materials	6,803	10,945
- Bank charges	-	78
- Replacement of equipment	2,582	592
- SG Enable transport subsidy	67,140	-
- Miscellaneous expenses	8,043	8,922
Upkeep and utilities		
- Maintenance	23,052	23,365
- Utilities	20,532	32,461
- Motor vehicle expenses	2,242	5,643
Programme/Project expenses		
- Workshop expenses	54,405	54,569
Central marketing services expenses	95,947	86,702
Café Project Expense	769	-
Recharge of HQ expenses	87,171	85,920
Utilisation of specific donation	<u>137,057</u>	<u>184,902</u>
Total expenditure	<u>1,009,528</u>	<u>978,842</u>

CEREBRAL PALSY ALLIANCE SINGAPORE**GOODWILL, REHABILITATION AND OCCUPATIONAL WORKSHOP****STATEMENT OF COMPREHENSIVE INCOME (cont'd)****Year ended March 31, 2015**

	<u>2015</u>	<u>2014</u>
	\$	\$
Operating surplus (deficit), representing total comprehensive income (loss) for the year	86,003	(120,466)
Transfers to Specific Funds	(36,459)	(89,035)
(Surplus) Deficit (payable to) receivable from NCSS	<u>(49,544)</u>	<u>209,501</u>
	<u>-</u>	<u>-</u>

NOTE:**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.

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.



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**

YEAR ENDED MARCH 31, 2015

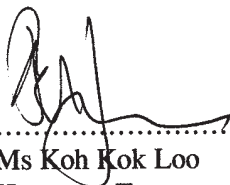
CEREBRAL PALSY ALLIANCE SINGAPORE**STATEMENT BY EXECUTIVE COMMITTEE**

In the opinion of the members of the Executive Committee, the Statement of Comprehensive Income for the year ended March 31, 2015 for the Early Intervention Programme for Infants and Children (the “Programme”) 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 Societies Act and Charities Act.

ON BEHALF OF MEMBERS OF THE
EXECUTIVE COMMITTEE

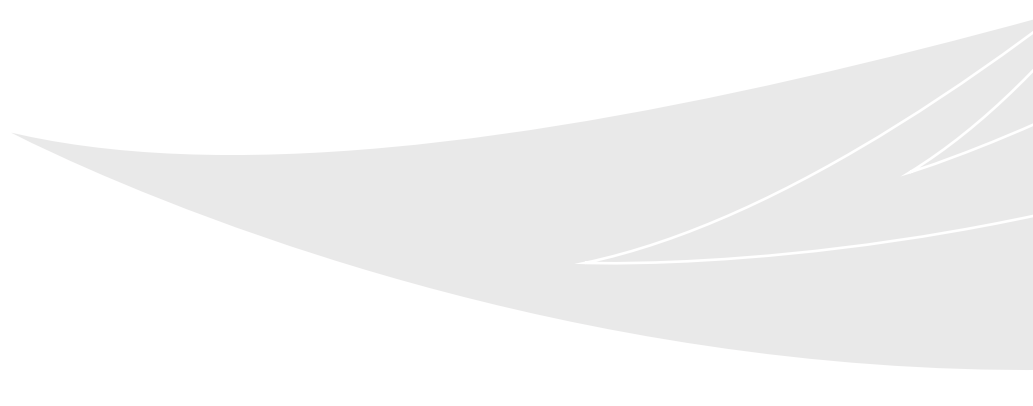


.....
Dr Kevin Lim
Chairman



.....
Ms Koh Kok Loo
Honorary Treasurer

Singapore
Date: 18 SEP 2015





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

We have audited the accompanying Statement of Comprehensive Income of the Early Intervention Programme for Infants and Children (the "Programme") for the financial year ended March 31, 2015 as set out on pages 4 and 5.

Management's Responsibility for the Statement of Comprehensive Income

Management is responsible for the preparation of the Statement of Comprehensive Income in accordance with the basis of accounting described in Note to the Statement of Comprehensive Income and for such internal control as management determines is necessary to enable the preparation of the Statement of Comprehensive Income that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the Statement of Comprehensive Income based on our audit. We conducted our audit in accordance with Singapore Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Statement of Comprehensive Income is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Statement of Comprehensive Income. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Statement of Comprehensive Income, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the Statement of Comprehensive Income 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the Statement of Comprehensive Income.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



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

Opinion

In our opinion, the Statement of Comprehensive Income for the year ended March 31, 2015, is prepared in all material respects, in accordance with the basis of accounting described in Note to the Statement of Comprehensive Income.

Basis of Accounting and Restriction on Distribution

Without modifying our opinion, we draw attention to Note to the Statement of Comprehensive Income, which describes the basis of accounting. Our report is solely to assist the Programme 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.

Deloitte & Touche CP

Public Accountants and
Chartered Accountants
Singapore

September 18, 2015

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CEREBRAL PALSY ALLIANCE SINGAPORE**EARLY INTERVENTION PROGRAMME FOR INFANTS & CHILDREN****STATEMENT OF COMPREHENSIVE INCOME****Year ended March 31, 2015**

	<u>2015</u>	<u>2014</u>
	\$	\$
INCOME		
Grants		
- Grant from National Council of Social Service ("NCSS")	1,511,957	1,536,885
- Grant from Ministry of Social & Family Development ("MSF")	2,310,589	1,616,726
- Sundry income	-	1,150
Donations		
- Specific donations	159,207	90,234
Fees and charges		
- Early Intervention Programme for Infants & Children Fees	328,777	280,328
VCF training grants	-	350
SG Enable for transport subsidy	<u>57,210</u>	<u>-</u>
Total income	<u>4,367,740</u>	<u>3,525,673</u>
EXPENDITURE		
Manpower and related costs		
- Salaries and related costs	2,117,548	1,839,183
- Medical, insurance and welfare expenses	10,441	8,686
- Training and related expenses	200	15,328
General and administrative expenses		
- Communications	3,326	3,426
- Insurance	3,737	2,593
- Audit fees	1,359	6,997
- Professional fees	1,136,110	1,244,739
- Transport charges	412	824
- Supplies and materials	30,126	28,305
- Bank charges	49	164
- Replacement of equipment	3,048	320
- Advertisement expenses	-	153
- SG Enable for transport expense	57,210	-
- Miscellaneous expenses	17,981	4,130
Apportionment of Headquarters expenses	92,030	181,428
Upkeep and utilities		
- Maintenance	71,327	42,641
- Utilities	97,460	59,893
Utilisation of specific donations	<u>96,495</u>	<u>184,903</u>
Total expenditure	<u>3,738,859</u>	<u>3,623,713</u>

CEREBRAL PALSY ALLIANCE SINGAPORE**EARLY INTERVENTION PROGRAMME FOR INFANTS & CHILDREN****STATEMENT OF COMPREHENSIVE INCOME (cont'd)****Year ended March 31, 2015**

	<u>2015</u>	<u>2014</u>
	\$	\$
Operating surplus (deficit), representing total comprehensive income (loss) for the year	628,881	(98,040)
Transfers (to) from Specific Funds	(62,712)	94,669
(Surplus) Deficit (payable to) receivable from NCSS	<u>(566,169)</u>	<u>3,371</u>
	<u>-</u>	<u>-</u>

NOTE:**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.

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 Programme.
5. 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 DAY ACTIVITY CENTRE AND
STATEMENT OF COMPREHENSIVE INCOME**

YEAR ENDED MARCH 31, 2015

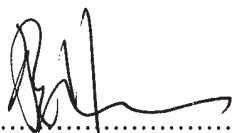
CEREBRAL PALSY ALLIANCE SINGAPORE**STATEMENT BY EXECUTIVE COMMITTEE**

In the opinion of the members of the Executive Committee, the Statement of Comprehensive Income for the year ended March 31, 2015 for the Day Activity Centre (the “Centre”) 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 Societies Act and Charities Act.

ON BEHALF OF MEMBERS OF THE
EXECUTIVE COMMITTEE

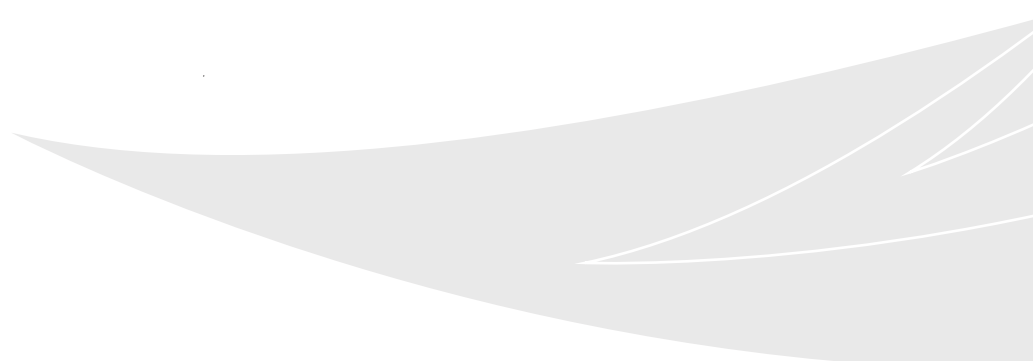


.....
Dr Kevin Lim
Chairman



.....
Ms Koh Kok Loo
Honorary Treasurer

Singapore
Date: 18 SEP 2015





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

We have audited the accompanying Statement of Comprehensive Income of the Day Activity Centre (the "Centre") for the financial year ended March 31, 2015 as set out on pages 4 and 5.

Management's Responsibility for the Statement of Comprehensive Income

Management is responsible for the preparation of the Statement of Comprehensive Income in accordance with the basis of accounting described in Note to the Statement of Comprehensive Income and for such internal control as management determines is necessary to enable the preparation of the Statement of Comprehensive Income that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the Statement of Comprehensive Income based on our audit. We conducted our audit in accordance with Singapore Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Statement of Comprehensive Income is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Statement of Comprehensive Income. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Statement of Comprehensive Income, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the Statement of Comprehensive Income 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the Statement of Comprehensive Income.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



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

Opinion

In our opinion, the Statement of Comprehensive Income for the year ended March 31, 2015, is prepared in all material respects, in accordance with the basis of accounting described in Note to the Statement of Comprehensive Income.

Basis of Accounting and Restriction on Distribution

Without modifying our opinion, we draw attention to Note to the Statement of Comprehensive Income, which describes the basis of accounting. Our report is solely to assist the Centre 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.

Deloitte & Touche LLP

Public Accountants and
Chartered Accountants
Singapore

September 18, 2015

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CEREBRAL PALSY ALLIANCE SINGAPORE**DAY ACTIVITY CENTRE
STATEMENT OF COMPREHENSIVE INCOME
Year ended March 31, 2015**

	<u>2015</u> \$	<u>2014</u> \$
INCOME		
Grants		
- Grant from National Council of Social Service ("NCSS")	149,644	114,660
- Grant from Ministry of Social & Family Development ("MSF")	410,124	303,896
Donations		
- Specific donations	69,971	188,243
Fees and charges		
- Programme fee subsidy	63,792	-
- Day Activity Centre ("DAC") fees	107,767	139,796
- Sundry income	-	1,000
Total income	<u>801,298</u>	<u>747,595</u>
EXPENDITURE		
Manpower and related costs		
- Salaries and related costs	344,595	305,551
- Medical, insurance and welfare expenses	5,931	2,275
- Training and related expenses	-	4,649
General and administrative expenses		
- Communications	549	580
- Transport charges	53	-
- Supplies and materials	4,897	7,314
- Insurance	1,190	492
- Audit fees	1,360	6,996
- Professional fees	229,648	181,590
- Replacement of equipment	1,198	-
- Miscellaneous expenses	8,376	3,980
- SG Enable transport subsidy	63,792	-
Upkeep and utilities		
- Maintenance	20,693	5,567
- Utilities	20,533	5,693
- Motor vehicle expenses	-	250
Programme/Project expenses		
- DAC meal expenses	9,603	6,838
Apportionment of Headquarters expenses	45,447	44,796
Utilisation of specific donations	<u>54,737</u>	<u>108,199</u>
Total expenditure	<u>812,602</u>	<u>684,770</u>

CEREBRAL PALSY ALLIANCE SINGAPORE

DAY ACTIVITY CENTRE

STATEMENT OF COMPREHENSIVE INCOME (cont'd)

Year ended March 31, 2015

	<u>2015</u>	<u>2014</u>
	\$	\$
Operating surplus, representing		
total comprehensive income for the year	(11,304)	62,825
Transfers to Specific Funds	(14,985)	(316,223)
Deficit receivable from NCSS	<u>26,289</u>	<u>253,398</u>
	<u>-</u>	<u>-</u>

NOTE:

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.

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 Centre.
5. 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 REHABILITATION CENTRE AND
STATEMENT OF COMPREHENSIVE INCOME**

YEAR ENDED MARCH 31, 2015

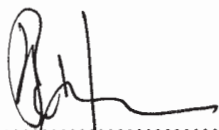
CEREBRAL PALSY ALLIANCE SINGAPORE**STATEMENT BY EXECUTIVE COMMITTEE**

In the opinion of the members of the Executive Committee, the Statement of Comprehensive Income for the year ended March 31, 2015 of the Rehabilitation Centre (the "Centre") 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 Societies Act and Charities Act.

ON BEHALF OF MEMBERS OF THE
EXECUTIVE COMMITTEE



.....
Dr Kevin Lim
Chairman



.....
Ms Koh Kok Loo
Honorary Treasurer

Singapore

Date: 18 SEP 2015



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

We have audited the accompanying Statement of Comprehensive Income of the Rehabilitation Centre (the "Centre") for the financial year ended March 31, 2015 as set out on pages 4 and 5.

Management's Responsibility for the Statement of Comprehensive Income

Management is responsible for the preparation of the Statement of Comprehensive Income in accordance with the basis of accounting described in Note to the Statement of Comprehensive Income and for such internal control as management determines is necessary to enable the preparation of the Statement of Comprehensive Income that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the Statement of Comprehensive Income based on our audit. We conducted our audit in accordance with Singapore Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Statement of Comprehensive Income is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Statement of Comprehensive Income. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Statement of Comprehensive Income, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the Statement of Comprehensive Income 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the Statement of Comprehensive Income.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



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

Opinion

In our opinion, the Statement of Comprehensive Income for the year ended March 31, 2015, is prepared in all material respects, in accordance with the basis of accounting described in Note to the Statement of Comprehensive Income.

Basis of Accounting and Restriction on Distribution

Without modifying our opinion, we draw attention to Note to the Statement of Comprehensive Income, which describes the basis of accounting. Our report is solely to assist the Centre 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.

Deloitte & Touche LLP

Public Accountants and
Chartered Accountants
Singapore

September 18, 2015

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CEREBRAL PALSY ALLIANCE SINGAPORE
REHABILITATION CENTRE
STATEMENT OF COMPREHENSIVE INCOME
Year ended March 31, 2015

	<u>2015</u>	<u>2014</u>
	\$	\$
INCOME		
Grants		
- Grant from National Council of Social Service ("NCSS")	-	226,652
Recharge of rehabilitation expenses	2,802,032	2,513,392
Therapy treatment fees	-	7,780
VCF training grants	9,920	45,399
Training and consultancy fees	126,439	115,935
Sundry income	440	30,840
Total income	<u>2,938,831</u>	<u>2,939,998</u>
EXPENDITURE		
Manpower and related costs		
- Salaries and related costs	2,615,370	2,968,699
- Medical, insurance and welfare expenses	14,764	9,653
- Training and related expenses	4,542	72,037
General and administrative expenses		
- Communications	7,350	6,150
- Insurance	3,042	179
- Audit fees	931	8,095
- Professional fees	-	-
- Transport charges	334	2,588
- Supplies and materials	36,924	42,480
- Advertisement expenses	550	200
- Bank charges	97	658
- Replacement of equipment	2,102	3,625
- Miscellaneous expenses	5,525	12,749
Upkeep and utilities		
- Maintenance	36,587	27,660
- Utilities	14,018	21,023
Recharge of Headquarters expenses	-	40,200
Activities/Campaign/Public education	5,276	-
Total expenditure	<u>2,747,412</u>	<u>3,215,996</u>

CEREBRAL PALSY ALLIANCE SINGAPORE**REHABILITATION CENTRE****STATEMENT OF COMPREHENSIVE INCOME (cont'd)****Year ended March 31, 2015**

	<u>2015</u>	<u>2014</u>
	\$	\$
Operating surplus (deficit), representing total comprehensive income (loss) for the year	191,419	(275,998)
(Surplus) Deficit (payable to) receivable from NCSS	<u>(191,419)</u>	<u>275,998</u>
	<u>-</u>	<u>-</u>

NOTE:**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.

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 are included as income on an accrual basis.
4. Expenditure relates only to operating expenses incurred in the running of the Centre.
5. 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 REHABILITATION CENTRE AND
GOVERNMENT EVALUATION CHECKLIST REPORT AND
FINANCIAL STATEMENTS**

YEAR ENDED MARCH 31, 2015

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL**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 6 to 26 are drawn up in accordance with the provisions of the Singapore Societies Act, Chapter 311 (the "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 School's operations as at March 31, 2015 and the financial performance, changes in funds and cash flows of the School for the year then ended;
- b) 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;
- c) 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



Dr Kevin Lim
Chairman



Ms Koh Kok Loo
Honorary Treasurer

Singapore
Date: 18 SEP 2015



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

Report on the Financial Statements

We have audited the accompanying financial statements of Cerebral Palsy Alliance Singapore School (the "School") which comprise the statement of financial position as at March 31, 2015, and the statement of comprehensive income, statement of changes in funds and reserves and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information, as set out on pages 6 to 26.

School Management Committee's Responsibility for the Financial Statements

The School Management Committee is responsible for the preparation and fair presentation of these financial statements in accordance with the provisions of the Singapore Societies Act, Chapter 311 (the "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 and for such internal control as School Management Committee determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Singapore Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the School Management Committee, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



OFFICIAL PROFESSIONAL
SERVICES PARTNER



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

Opinion

In our opinion, the financial statements of the School are properly drawn up in accordance with the provisions of Charities Act and Singapore Financial Reporting Standards so as to present fairly, in all material respects, the financial position of the School as at March 31, 2015 and the financial performance, changes in funds and reserves and cash flows of the School for the year ended on that date.

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,

- (i) 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 LLP

Public Accountants and
Chartered Accountants
Singapore

September 18, 2015

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

STATEMENT OF MONTHLY PUPIL ELIGIBLE FOR FUNDING Year ended March 31, 2015

	Number of Pupils By Disability Group - Multiple Disabilities	Number of Pupils Under Mainstream Secondary/ Pre-Vocational Tracks	Total Number of Pupils
	(a)	(b)	(c) = (a) + (b)
April 1, 2014	190	-	190
May 1, 2014 (Note A)	190	-	190
June 1, 2014	190	-	190
July 1, 2014	190	-	190
August 1, 2014	189	-	189
September 1, 2014	191	-	191
October 1, 2014	190	-	190
November 1, 2014	189	-	189
December 1, 2014	189	-	189
January 1, 2015 (Note B)	178	-	178
February 1, 2015	177	-	177
March 1, 2015	177	-	177

Note:

- (A) As May 1, 2014 was a public holiday, the number of pupils on April 30, 2014 was used for pupil enrolment on May 1, 2014.
- (B) As January 1, 2015 and December 31, 2014 were public and school holidays respectively, the number of pupils on December 30, 2014 was used for pupil enrolment on January 1, 2015.

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

STATEMENT OF MONTHLY PUPIL ENROLMENT FOR INTERNATIONAL STUDENTS Year ended March 31, 2015

	Number of International Pupils*	Number of International Pupils**	Total Number of Pupils
	(a)	(b)	(c) = (a) + (b)
April 1, 2014	5	-	5
May 1, 2014 (Note A)	5	-	5
June 1, 2014	5	-	5
July 1, 2014	5	-	5
August 1, 2014	5	-	5
September 1, 2014	5	-	5
October 1, 2014	4	-	4
November 1, 2014	4	-	4
December 1, 2014	4	-	4
January 1, 2015 (Note B)	4	-	4
February 1, 2015	3	-	3
March 1, 2015	3	-	3

Note:

- (A) As May 1, 2014 was a public holiday, the number of pupils on April 30, 2014 was used for pupil enrolment on May 1, 2014.
- (B) As January 1, 2015 and December 31, 2014 were public and school holidays respectively, the number of pupils on December 30, 2014 was used for pupil enrolment on January 1, 2015.

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.

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL
STATEMENT OF FINANCIAL POSITION
March 31, 2015

	<u>Note</u>	<u>2015</u> \$	<u>2014</u> \$
NON-CURRENT ASSET			
Equipment	6	168,609	187,659
CURRENT ASSETS			
Cash and cash equivalents		2,583,291	3,237,096
Due from Ministry of Education ("MOE")	8	77,753	-
Due from National Council of Social Service ("NCSS")	9	156,046	185,188
Other receivables and prepayments	7	6,708	26,400
		<u>2,823,798</u>	<u>3,448,684</u>
LESS:			
CURRENT LIABILITIES			
Due to Cerebral Palsy Alliance Singapore ("HQ")		14,648	894,159
Other payables and accrued expenses	10	218,330	105,828
		<u>232,978</u>	<u>999,987</u>
NON-CURRENT LIABILITY			
Deferred capital donation	14	108,501	123,978
NET ASSETS		<u>2,650,928</u>	<u>2,512,378</u>
Trust fund	11	<u>6,782</u>	<u>11,682</u>
Represented by:			
FUNDS AND RESERVES			
General reserves		1,861,200	1,537,637
Specific funds	12	691,294	877,407
Unrestricted funds		95,180	94,080
Programme development funds		3,254	3,254
		<u>2,650,928</u>	<u>2,512,378</u>
Trust fund	11	<u>6,782</u>	<u>11,682</u>

See accompanying notes to financial statements

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

STATEMENT OF COMPREHENSIVE INCOME Year ended March 31, 2015

	<u>Note</u>	<u>2015</u> \$	<u>2014</u> \$
Income:			
Grant from MOE			
- Temporary occupation license ("TOL") fee		678,537	678,537
- Capitation grant		2,921,815	2,676,209
- Training vote		97,213	30,340
- Opportunity fund		2,980	13,590
- Edusave grant		26,275	4,448
- High Needs Grant		145,542	94,177
- Singapore Students Needy Fund		17,000	20,503
- Secondment fund		103,302	116,284
- School breakfast programme		3,861	1,200
- NAC Tote Board Fund		19,031	2,700
- Provision of Administrative Manager		84,349	-
- Contract Teaching Resources		98,933	-
Grant from NCSS		1,205,271	1,054,126
- Tote Fund		7,435	33,877
- Care & Share Fund		-	148,611
Grant from MSF			
- SG Enable for transport subsidy		65,845	-
School fees			
- Local student		33,340	55,066
- Foreign student		87,304	30,020
Donations			
- Corporate community involvement programme		-	300
- Unrestricted funds		1,100	4,000
- Specific donations		76,064	10,800
- Building maintenance and facility fund		-	139,911
- Amortisation of deferred capital donation		19,469	1,822
Miscellaneous income			
- Interest income		124	124
- Miscellaneous income		2,531	2,531
- Minimart sales		4,359	4,768
Total income		<u>5,701,680</u>	<u>5,123,944</u>

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

STATEMENT OF COMPREHENSIVE INCOME (cont'd)
Year ended March 31, 2015

	Note	2015 \$	2014 \$
Expenditure:			
Manpower and related costs			
- MOE Seconded staff		182,434	-
- Other teaching staff		2,201,412	2,450,880
- Professional staff		56,502	146,442
- Support staff		303,883	144,956
- Staff welfare		17,619	16,542
School management expenses			
- Supplies and materials		29,943	31,437
- School function activities		2,700	120
- SPED Financial Assistance Scheme		3,101	-
- HQ expenses recharged	5	125,994	124,190
General and administrative expenses			
- Professional and other services		1,086,508	621,976
- Communications		6,821	6,391
- Minimart expenses		4,106	4,822
- Others		2,388	2,925
Transport subsidy		65,845	-
Upkeep and utilities			
- Repairs and maintenance		101,843	119,884
- Utilities		77,873	124,860
TOL fees recharged	5	678,537	678,537
Utilisation of specific donation		577,654	630,848
Depreciation		37,967	16,845
Total expenditure		5,563,130	5,121,655
Net gain before waiver		138,550	2,289
Waiver			
- Waiver of deficit from MOE from prior years	8	-	(247,048)
- Waiver of deficit from NCSS from prior years	9	-	(112,129)
Operating surplus (deficit), representing total comprehensive income (loss) for the year		138,550	(356,888)

See accompanying notes to financial statements.

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

STATEMENT OF CHANGES IN FUNDS AND RESERVES
Year ended March 31, 2015

	Specific Funds (Note 12)																										
	General Reserves	Unrestricted Fund	Building and Facilities Improvement		Trail Blazer Special School		School Functions	Programme Enhancement		Pupil Welfare	Singapore Students Needy		Edusave Grant	Training Votes		Opportunity	NCSS Total		President Challenge	Care And Share		Curriculum Enhancement		Children's Charities Association		Programme Development	Total
			Fund	\$	Fund	\$		Fund	\$		Fund	\$		Fund	\$		Fund	\$		Fund	\$	Fund	\$	Fund	\$		
Balance at April 1, 2013	1,762,634	94,080	1,124	2,856	55,959	197,053	216,497	-	28,725	264,404	2,340	5,480	10,404	-	101,524	122,932	3,254	2,869,266									
Net surplus (deficit) transferred from (to) statement of comprehensive income excluding overfunding	134,180	-	4,120	(2,856)	(27,227)	(18,647)	(174,472)	5,503	(28,725)	(9,842)	9,334	(3,464)	-	148,611	(33,293)	(933)	-	2,289									
Deficit from Prior Year:																											
* FY12/13 - NCSS	(112,129)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(112,129)	-	-	-	-	-	-	(112,129)	
* FY12/13 - MOE	(247,048)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(247,048)	-	-	-	-	-	-	(247,048)	
Balance as at March 31, 2014	1,537,637	94,080	5,244	-	28,732	178,406	42,025	5,503	-	254,562	11,674	2,016	10,404	148,611	68,231	121,999	3,254	2,512,378									
Net surplus (deficit) transferred from (to) statement of comprehensive income excluding overfunding	322,563	1,100	(5,244)	-	15,115	(21,643)	2,983	-	1,232	(45,044)	(2,511)	(684)	(5,276)	-	(30,711)	(94,330)	-	138,550									
Balance at March 31, 2015	1,860,200	95,180	-	-	43,847	156,763	45,008	5,503	1,232	209,518	9,163	1,332	5,128	148,611	37,520	27,669	3,254	2,650,928									

See accompanying notes to financial statements.

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL**STATEMENT OF CASH FLOWS****Year ended March 31, 2015**

	<u>2015</u> \$	<u>2014</u> \$
Operating activities		
Operating surplus (deficit)	138,550	(356,888)
Adjustments for:		
Deficit from MOE from prior years	-	247,048
Deficit from NCSS from prior years	-	112,129
Amortisation of deferred capital donation	(19,468)	(1,822)
Depreciation	<u>37,967</u>	<u>16,845</u>
Operating cash flow before movements in working capital	157,049	17,312
Other receivables and prepayments	19,692	(15,572)
Due from MOE	(77,753)	-
Due from NCSS	29,142	(185,188)
Due to HQ	(879,511)	100,709
Other payables and accrued expenses	<u>112,502</u>	<u>(48,451)</u>
Net cash used in operating activities	<u>(638,879)</u>	<u>(131,190)</u>
Investing activity		
Purchase of equipment, representing cash used in investing activity	<u>(18,917)</u>	<u>(131,806)</u>
Financing activity		
Increase in deferred capital donation, representing cash from financing activity	<u>3,991</u>	<u>125,800</u>
Net decrease in cash and cash equivalents	(653,805)	(137,196)
Cash and cash equivalents at beginning of year	<u>3,237,096</u>	<u>3,374,292</u>
Cash and cash equivalents at end of year	<u><u>2,583,291</u></u>	<u><u>3,237,096</u></u>

See accompanying notes to financial statements.

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL**NOTES TO FINANCIAL STATEMENTS****March 31, 2015**

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, 2015 were authorised for issue by the Executive Committee on September 18, 2015.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

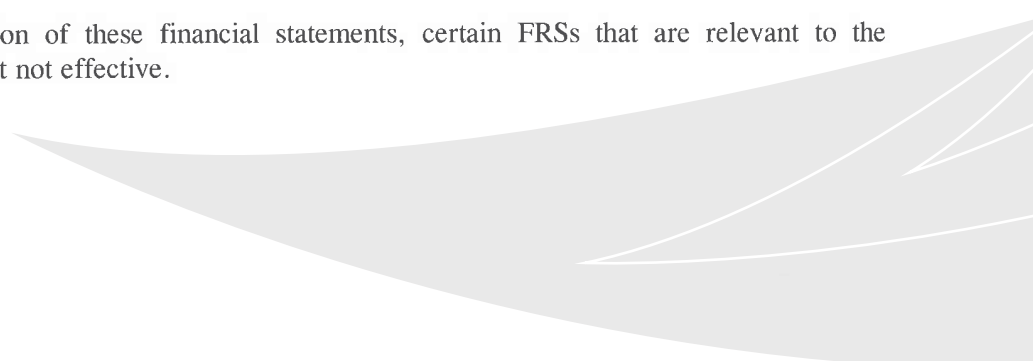
BASIS OF PREPARATION - The financial statements are prepared in accordance with the historical cost basis, except as disclosed in the accounting policies below, and are drawn up in accordance with the Singapore Financial Reporting Standards ("FRS") and Charities Act, Cap. 37.

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 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, 2014. 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, certain FRSs that are relevant to the Association were issued but not effective.



CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

NOTES TO FINANCIAL STATEMENTS

March 31, 2015

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

- FRS 115 *Revenue from Contracts with Customers* ¹
- Amendments to FRS 1 Presentation of Financial Statements: Disclosure Initiative ³
- Improvements to Financial Reporting Standards (January 2014 and February 2014) ²
- Improvements to Financial Reporting Standards (November 2014) ³

¹ Applies to annual periods beginning on or after January 1, 2017, with early application permitted.

² Applies to annual periods beginning on or after July 1, 2014, with early application permitted.

³ Applies to annual periods beginning on or after January 1, 2016, with early application permitted.

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

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.

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL**NOTES TO FINANCIAL STATEMENTS****March 31, 2015**

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

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.

The School Management Committee is currently evaluating the impact of the above FRS 115 on the financial statements of the School in the period of initial application.

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.

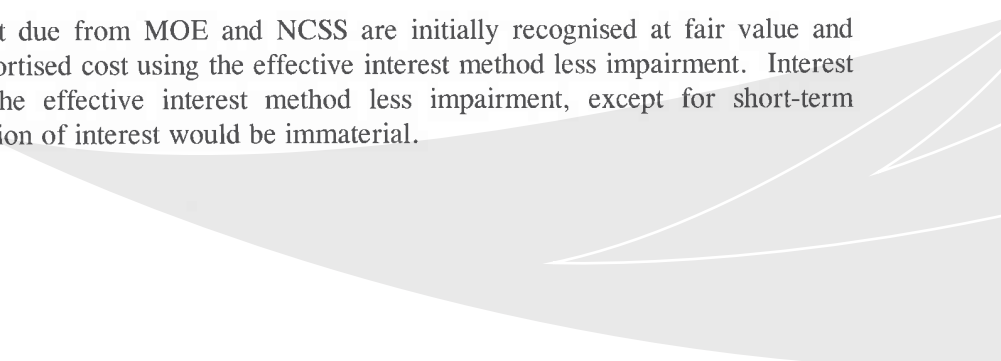
Financial assetsCash and cash equivalents

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



CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL**NOTES TO FINANCIAL STATEMENTS****March 31, 2015**

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)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.

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.

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

NOTES TO FINANCIAL STATEMENTS
March 31, 2015

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

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.

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%

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

NOTES TO FINANCIAL STATEMENTS

March 31, 2015

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

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.

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 is computed based on 50% of unsolicited donations, or 5% of total operating expenditure whichever is lower.

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL**NOTES TO FINANCIAL STATEMENTS****March 31, 2015**

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

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 on a cash basis. Amounts not utilised are accumulated in the specific funds.

UNRESTRICTED FUNDS - The funds comprise of 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.



CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

NOTES TO FINANCIAL STATEMENTS

March 31, 2015

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

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.

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.

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

NOTES TO FINANCIAL STATEMENTS

March 31, 2015

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:

	<u>2015</u>	<u>2014</u>
	\$	\$
Financial assets		
Loans and receivables (including cash and cash equivalents)	<u>2,821,470</u>	<u>3,437,124</u>
Financial liabilities		
Amortised cost	<u>160,103</u>	<u>988,593</u>

(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. The School is exposed to a concentration of credit risk with respect to amounts due from reputable institutes, which represents 98% (2014 : 93%) 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 only interest-bearing asset relates to cash at bank. There are no foreign currency transactions.

All financial liabilities as at March 31, 2015 and March 31, 2014 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.

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

NOTES TO FINANCIAL STATEMENTS

March 31, 2015

4 FINANCIAL INSTRUMENTS, FINANCIAL RISKS AND CAPITAL RISK MANAGEMENT (cont'd)

(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 2013.

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.

	<u>2015</u>	<u>2014</u>
	\$	\$
<u>Transactions with HQ</u>		
Professional fee paid/payable	1,024,411	591,981
TOL fees recharged	678,537	678,537
HQ expenses recharged	<u>125,994</u>	<u>124,190</u>

Compensation of key management personnel

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

	<u>2015</u>	<u>2014</u>
	\$	\$
Short-term benefits	157,700	153,117
Post-employment benefits	<u>24,734</u>	<u>24,037</u>
	<u>182,434</u>	<u>177,154</u>

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

NOTES TO FINANCIAL STATEMENTS

March 31, 2015

6 EQUIPMENT

	<u>Furniture and fittings</u>	<u>Computers</u>	<u>Office equipment</u>	<u>Total</u>
	\$	\$	\$	\$
Cost:				
As at April 1, 2013	36,725	61,890	59,483	158,098
Additions	<u>129,128</u>	<u>-</u>	<u>2,678</u>	<u>131,806</u>
As at March 31, 2014	165,853	61,890	62,161	289,904
Additions	<u>3,991</u>	<u>4,796</u>	<u>10,130</u>	<u>18,917</u>
As at March 31, 2015	<u>169,844</u>	<u>66,686</u>	<u>72,291</u>	<u>308,821</u>
Accumulated depreciation:				
As at April 1, 2013	10,684	61,890	12,826	85,400
Depreciation for the year	<u>7,621</u>	<u>-</u>	<u>9,224</u>	<u>16,845</u>
As at March 31, 2014	18,305	61,890	22,050	102,245
Depreciation for the year	<u>25,477</u>	<u>2,398</u>	<u>10,092</u>	<u>37,967</u>
As at March 31, 2015	<u>43,782</u>	<u>64,288</u>	<u>32,142</u>	<u>140,212</u>
Carrying amount:				
As at March 31, 2015	<u>126,062</u>	<u>2,398</u>	<u>40,149</u>	<u>168,609</u>
As at March 31, 2014	<u>147,548</u>	<u>-</u>	<u>40,111</u>	<u>187,659</u>

7 OTHER RECEIVABLES AND PREPAYMENTS

	<u>2015</u>	<u>2014</u>
	\$	\$
Fees in arrears	4,380	14,840
Prepayments	<u>2,328</u>	<u>11,560</u>
	<u>6,708</u>	<u>26,400</u>

8 DUE FROM MOE

	<u>2015</u>	<u>2014</u>
	\$	\$
Balance at beginning of year	-	247,048
Accruals for claims	77,753	-
Deficit from prior years transferred to statement of comprehensive income	<u>-</u>	<u>(247,048)</u>
Balance at end of year	<u>77,753</u>	<u>-</u>

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL
NOTES TO FINANCIAL STATEMENTS
March 31, 2015

9	DUE FROM NCSS	<u>2015</u> \$	<u>2014</u> \$
	Balance at beginning of year	185,188	112,129
	Accruals for claims	-	185,188
	Claims recovered during the year	(29,142)	-
	Deficit from prior years transferred to statement of comprehensive income	-	(112,129)
	Balance at end of year	<u>156,046</u>	<u>185,188</u>
10	OTHER PAYABLES AND ACCRUED EXPENSES	<u>2015</u> \$	<u>2014</u> \$
	Other creditors	15,568	65,884
	Fees received in advance	16,330	11,394
	Advances from MOE	56,545	-
	Accrued expenses	<u>129,887</u>	<u>28,550</u>
		<u>218,330</u>	<u>105,828</u>
11	TRUST FUND	<u>2015</u> \$	<u>2014</u> \$
	Lee Foundation - Special Financial Assistance Fund	<u>6,782</u>	<u>11,682</u>
	Trust fund represents specific financial assistance provided by Lee Foundation.		
	Movement of trust fund:		
		<u>2015</u> \$	<u>2014</u> \$
	Balance at beginning of year	11,682	2,295
	Amount received	2,400	15,800
	Amount disbursed	<u>(7,300)</u>	<u>(6,413)</u>
	Balance at end of year	<u>6,782</u>	<u>11,682</u>

Assets relating to the trust funds comprise cash and bank balances of \$6,782 (2014 : \$11,682).

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

NOTES TO FINANCIAL STATEMENTS

March 31, 2015

12 SPECIFIC FUNDS

	Building and Facilities Improvement Fund	School Functions Grant	Programme Enhancement Fund	Care & Share Fund	Pupil Welfare Fund	Edusave Grant	Singapore Students Needy Fund	Transport Subsidy Fund	Training Votes Fund	Opportunity Fund	High Needs Fund	NCSS Tote Fund	President Challenge Fund	Trailblazer Special School Fund	Curriculum Enhancement Fund	Children's Charities Association Fund	Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance as at March 31, 2013	1,124	55,959	197,053	-	216,497	28,725	-	-	264,404	2,340	-	5,480	10,404	2,856	101,524	122,932	1,009,298
Grant received from MOE/NCSS	-	-	-	148,611	-	4,448	20,503	-	30,340	13,590	94,177	36,577	-	-	-	-	348,246
Donations received	139,911	-	5,000	-	5,000	-	-	-	-	-	-	-	-	-	-	800	150,711
Expenditure	(135,791)	(27,227)	(23,647)	-	(182,328)	(33,173)	(15,000)	-	(40,182)	(4,256)	(94,177)	(40,041)	-	-	(33,293)	(1,753)	(630,848)
Transfers	-	-	-	-	2,856	-	-	-	-	-	-	-	-	(2,856)	-	-	-
Net surplus (deficit) transferred from statement of comprehensive income	4,120	(27,227)	(18,647)	-	(174,472)	(28,725)	5,503	-	(9,842)	9,334	-	(3,464)	-	(2,856)	(33,293)	(933)	(131,891)
Balance as at March 31, 2014	5,244	28,732	178,406	148,611	42,025	-	5,503	-	254,562	11,674	-	2,016	10,404	-	68,231	121,999	877,407
Grant received from MOE/NCSS	-	-	-	-	-	26,275	17,000	-	97,213	2,980	145,542	26,466	-	-	18,000	-	333,476
Donations received	-	30,000	3,850	-	13,143	-	-	11,071	-	-	-	-	-	-	-	-	58,064
Expenditure	(5,244)	(14,885)	(25,495)	-	(10,160)	(25,043)	(17,000)	(11,071)	(142,257)	(5,491)	(145,542)	(27,150)	(5,276)	-	(48,711)	(94,330)	(577,653)
Net surplus (deficit) transferred from statement of comprehensive income	(5,244)	15,115	(21,643)	-	2,983	1,232	-	-	(45,044)	(2,511)	-	(684)	(5,276)	-	(30,711)	(94,330)	(186,113)
Balance as at March 31, 2015	-	43,847	156,763	148,611	45,008	1,232	5,503	-	209,518	9,163	-	1,332	5,128	-	37,520	27,669	691,294

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

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL**NOTES TO FINANCIAL STATEMENTS****March 31, 2015**

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 & 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.

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

NOTES TO FINANCIAL STATEMENTS

March 31, 2015

12 SPECIFIC FUNDS (cont'd)

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.

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 March 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.

13 MANPOWER COSTS

	<u>2015</u>	<u>2014</u>
	\$	\$
Cost of defined contribution plans included in manpower costs	<u>372,987</u>	<u>369,214</u>

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

NOTES TO FINANCIAL STATEMENTS

March 31, 2015

14 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.

	<u>2015</u>	<u>2014</u>
	\$	\$
Capital grant and donations received:		
Balance at beginning of year	125,800	-
Additions:		
- Furniture and equipment	<u>3,991</u>	<u>125,800</u>
Balance at end of year	<u>129,791</u>	<u>125,800</u>
Accumulated amortisation:		
Balance at beginning of year	1,822	-
Amortisation	<u>19,468</u>	<u>1,822</u>
Balance at end of year	<u>21,290</u>	<u>1,822</u>
Carrying amount	<u>108,501</u>	<u>123,978</u>

15 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.

Acknowledgments

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

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

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