

# CEREBRAL PALSY ALLIANCE SINGAPORE

Cerebral Palsy Symposium 2015  
on and Functional Independence  
14-15 Nov 2015, 10:00 AM - 5:00 PM

ANNUAL REPORT  
2015/16





Cerebral Palsy Alliance Singapore (CPAS) is dedicated to serving children and adults with cerebral palsy (CP) and multiple disabilities.

Our fully-integrated programmes and services were conceived to meet the developmental needs of persons with cerebral palsy and maximise functional independence at every stage of life.

# ABOUT US

Established in 1957, CPAS was formerly known as Spastic Children's Association of Singapore.

## Our Vision

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

## 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 to only enhance the lives of our beneficiaries, but also our services 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

## Our Mission

We are dedicated to:

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

Member of



Supported by



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## SIGNIFICANT MILESTONES

### ■ 1957

The Spastic Children's Association of Singapore (SCAS) was officially launched, headquarters located at 25 Gilstead Road, also known as the 'Field House'.

### ■ 1984

The Goodwill, Rehabilitation and Occupational Workshop (GROW) was set up, providing vocational training and employment opportunities for adults with Cerebral Palsy.

The iconic Suzy Doll, a little girl carrying a bear in one hand and donation box in the other, was officially launched. 30 dolls were brought in from Britain.

### ■ 1986

SCAS became a member of the community chest, helping to fund its programmes and continue in providing quality services for persons with Cerebral Palsy.

### ■ 1990

An initiative known as the Home Management Programme (HMP) was set up to help severely disabled clients who were unable to travel to SCAS for treatment, due to mobility difficulties. Provided free clinical consultations with the support of volunteer doctors and staffs.

### ■ 1995

A pilot project called Foam-In-Place (FIP) was initiated to make customized moulded special seats for children with Cerebral Palsy and postural problems. The outreach of the FIP initiative managed to reach to overseas clients as far as Indonesia, Malaysia and Vietnam.

### ■ 1998

Two more classrooms were added at GROW, adding to the total amount of 30 classes.

### ■ 2000

SCAS was granted a 0.85-hectare plot of land at Pasir Ris Drive 1 by The Ministry of Education.

### ■ 2004

The new SCAS was officially opened by Prime Minister Lee Hsien Loong on 18 September 2004, following construction work to accommodate existing facilities, new programmes and services.

### ■ 2005

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

### ■ 2006

The Ministry of Community Development, Youth and Sports (MCYS) approved the set up and support of the Day Activity Centre (DAC) in SCAS.

### ■ 2007

EIPIC expanded exponentially to meet the needs of the younger population – programme had 90 children at the end of the year.

### ■ 2008

SCAS aimed to establish itself as a Mega-Therapy Hub, acting as a one-stop centre. They also introduced an outreach initiative for EIPIC named Spastic Children's Outreach Programme & Education (SCOPE), to help each child maximise their potential.

**■ 2009**

Collaboration with Tan Tock Seng Hospital was initiated – producing the Assistive Technology Clinic, Neuro Development Clinic, Sensory Integration Clinic and Combined Hand and Ortho Clinic.

**■ 2010**

Therapists from Singapore and overseas participated in the Neuro-Developmental Treatment (NDT) Workshop organized by SCAS.

**■ 2011**

The Cerebral Palsy Symposium was held from 7 to 10 September, where workshops and talks were conducted by local and overseas faculties to benefit medical staff, therapists, teachers and parents who worked closely with persons with Cerebral Palsy.

**■ 2012**

SCAS celebrated the first World CP Day on 4 September, with the theme of 'Change My World in One Minute' – aimed to gather ideas from the Cerebral Palsy community and the wider community to make a difference in the lives of persons with Cerebral Palsy.

**■ 2013**

SCAS officially changed its name to Cerebral Palsy Alliance Singapore (CPAS) to better reflect its programmes and services to assist persons with Cerebral Palsy and related disorders, as well as to safeguard the dignity of people with the condition, with effect from 15 April 2013.

**■ 2014**

A new social enterprise, the Orange Garden Café was launched in January 2014. The café serves as a training platform for the CPAS Goodwill, Rehabilitation and Occupational Workshop (GROW) trainees to acquire and practise barista skills. Our trainees are involved in the different aspects of managing a café, from cashiering, inventory management, to food and beverage preparation. This has enhanced our trainees' exposure and skill sets; they have also enjoyed a subsequent increase in their monthly allowances!

**■ 2015**

CPAS officially launched its seven Specialised Clinics that are run by our professionals in the Rehabilitation Departments. These clinics are:

- Audiology Clinic
- Assistive Technology Clinic
- Feeding and Swallowing Clinic
- Hand Clinic
- Neuro Developmental Treatment Clinic
- Seating Clinic
- Sensory Integration Clinic

This is the first time CPAS is extending its Feeding and Swallowing Clinic and Audiology Clinic to members of the public, to help provide such services to more people in need.

CPAS also launched its Equipment Loan Library this year which provided beneficiaries the opportunity to try new equipment to check its effectiveness across various situational context, before making their purchase. The beneficiaries, their parents and caregivers can now choose the best device that suit their needs and provide the beneficiary with the most benefit.

CPAS launched its first fundraising event, Steptember. It is a health and wellness initiative designed to improve fitness and in turn raise funds for people living with cerebral palsy. The Steptember project challenges people to take 10,000 steps a day, for 28 days, in the month of September.

## CHAIRMAN'S MESSAGE



CPAS has had another stupendous year. New programmes and services have been implemented, and we continue to break new ground on many fronts. Indeed, we have worked hard and achieved much this past year, with much to be proud of and celebrate.

In April 2015, Mr Teo Ser Luck, Minister of State, Minister of Trade and Industry, and Mayor of the North East District, launched the CPAS Specialist Clinics and Equipment Loan Library. Our Allied Health Professionals run these seven specialist clinics, where persons with cerebral palsy and related disabilities benefit from comprehensive, multidisciplinary and integrated care.

In response to long waiting times at restructured hospitals, two of our seven specialised clinics are extended to serve individuals with no affiliation to CPAS. Indeed, demand for expertise for feeding and swallowing-related issues is high, as is the demand for audiological evaluation. These clinics at CPAS will help with the long waiting times for these services at restructured hospitals, and improve accessibility for our beneficiaries.

In September 2015, CPAS hosted the 8th Cerebral Palsy Symposium. Allied health professionals, educators, parents and caregivers from the region came together to share new information and to exchange ideas and experiences. Permanent Secretary for Ministry of Social and Family Development (MSF), Mr Chan Heng Kee, was Guest-of-Honour. The faculty, comprising international and local domain experts and thought leaders, put together a comprehensive programme for our participants. Feedback from participants was very positive.

Also in September 2015, we launched 'Steptember', our first fundraising campaign. Steptember challenged participants to take 10,000 steps a day for the entire month, while raising funds for our cause. The event was a resounding success and we were encouraged to have raised over \$160,000. This money will be put to good use – starting new programmes and enhancing current ones, with the ultimate goal of empowering the lives of our beneficiaries at CPAS. We are excited to steer this global campaign in Singapore, and will encourage everyone to join us again for next year's Steptember!

### Celebrating Abilities

2015 was a particularly exciting year for sports; the ASEAN Para Games was held in Singapore. Our athletes from CPAS School as well as Adult Services continue to excel in sports such as table tennis, boccia and sailing. Performers from the CPAS School Music and Dance CCA impressed everyone with a splendid performance at the Games' official opening ceremony.

In November 2015, 87 students graduated from the Early Intervention Programme for Infants and Children (EIPIC) and CPAS School. Looking immaculate in their graduation gowns, they received their certificates in the presence of their proud parents, teachers and schoolmates. We hope that the skills they have learnt will help them overcome challenges and achieve everything they wish for in the years to come.

Investing in our people remains one of CPAS' key drivers. We fund and support our staff on courses so that they acquire new knowledge and skill-sets, so they can better serve our beneficiaries. Overall, CPAS staff clocked 2,316 hours in training, participating in 108 training courses.

Building up of skills is equally important for parents and caregivers. As a form of family support, our Allied Health Professional Team continues to be deeply committed to sharing their knowledge through training and workshops throughout the year.

I would like to congratulate to Mrs Nirmala Gopiendran, Acting Head of the CPAS Social Work department, on being awarded the Pioneer Social Worker Award on Social Workers' Day. Mrs Gopiendran has contributed significantly to the social work sector in Singapore, particularly in the areas of Special Education and the professional development of social workers for the past 31 years. Mrs Gopiendran is the quintessential social worker, and we are proud to have her in CPAS.

### Cultivating Partnerships

Public trust and confidence is an important cornerstone and CPAS continues to look at ways to strengthen our operations. A Whistle Blowing Policy and Committee were set up last year. We continue to review existing policies and Standard Operating Procedures to ensure strong governance and compliance.

In tandem with enhancing our services, CPAS has also been active in its outreach to raise public awareness and understanding about cerebral palsy. We are excited by the opportunities to engage volunteers, schools, corporations and various community groups through different activities and events. We hope that the interaction with persons with disabilities will provide a better understanding of some of the challenges our beneficiaries face.

I am grateful to the management and staff of CPAS for their hard work and commitment to the cause. Their dedication and professionalism are second to none.

I wish also to thank our many partners, donors, and stakeholders for their kindness and generosity. As we work together, I am confident we can do even more for our beneficiaries and students. Together, we will build a more inclusive society in Singapore; and in doing so, we will ensure a brighter future for our beneficiaries and their families.



Cerebral Palsy Symposium 2015: CPAS Chairman A/P Kevin Lim (left) presents a token of appreciation to the Guest-of-honour Mr Chan Heng Kee

# BOARD MEMBERS



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- 1 **CHAIRMAN** - Associate Professor Kevin Lim, PBM
  - Staff Sub-Committee (Chairman)
  - School Management Committee (Chairman and Supervisor)
  - Nomination Sub-Committee (Chairman)
- 2 **VICE CHAIR** - Dr Janice Wong
  - Case and Review Sub-Committee (Chair)
  - Nomination Sub-Committee (Member)
- 3 **HONORARY SECRETARY** - Mr Satyaki Sengupta
  - Adult Services Sub-Committee (Chairman)
  - Staff Sub-Committee (Member)
  - School Management Committee (Member)
  - Nomination Sub-Committee (Member)
- 4 **HONORARY TREASURER** - Ms Koh Kok Loo
  - Finance-Investment Sub-Committee (Chair)
  - School Management Committee (Honorary Treasurer)
  - Staff Sub-Committee (Member)
  - Nomination Sub-Committee (Member)
- 5 **ASSISTANT HONORARY SECRETARY** - Ms Foo Siew Fong, PBM
  - Staff Sub-Committee (Member)
- 6 **ASSISTANT HONORARY TREASURER** - Mr Johnny Quah
  - Staff Sub-Committee (Member)
  - School Management Committee (Member)
  - Finance-Investment Sub-Committee (Member)
  - Audit Sub-Committee (Member)
- 7 **MEMBER** - Associate Professor Ong Hian Tat
  - Professional Sub-Committee (Chairman)
  - EIPIC Sub-Committee (Chairman)
- 8 **MEMBER** - Mr Dhonu Chandra Bhattacharjee
  - School Management Committee (Member)
  - Audit Sub-Committee (Member)
  - Fundraising Sub-Committee (Ad-hoc) (Member)
- 9 **MEMBER** - Dr Yoong Siew Lee
  - Professional Sub-Committee (Member)
  - EIPIC Sub-Committee (Member)
- 10 **MEMBER** - Mr Christopher Lo
  - Audit Sub-Committee (Chairman)
  - Fundraising Sub-Committee (Ad-hoc) (Chairman)
  - The Children's Charities Association of Singapore (CCA) Representative (Chairman)
- 11 **MEMBER** - Ms Chng Wong Yin
  - IT Sub-Committee (Ad-hoc) (Chair)
  - Audit Sub-Committee (Member)
  - National Council of Social Service (NCSS) Representative
- 12 **MEMBER** - Ms Tan Yee Deng
  - Staff Sub-Committee (Member)
- 13 **CO-OPTED MEMBER** - Dr Wu Pang Hung
  - Adult Services Sub-Committee (Member)
  - The Children's Charities Association of Singapore (CCA) Representative



# MANAGEMENT TEAM



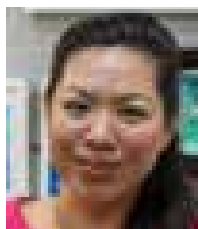
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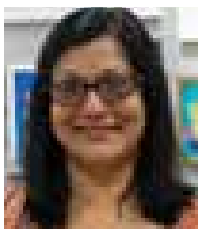
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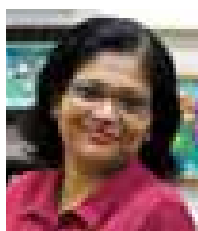
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- 1 **EXECUTIVE DIRECTOR**  
- Ms Jessie Holmberg
- 2 **MANAGER, FINANCE AND ADMIN**  
- Ms Nickie Ang
- 3 **MANAGER, HUMAN RESOURCES**  
- Mr Raymond Lim
- 4 **ACTING HEAD OF DEPARTMENT, ADVOCACY AND MARKETING**  
- Ms Eudora Chew
- 5 **PRINCIPAL, EARLY INTERVENTION PROGRAMME FOR INFANTS AND CHILDREN (EIPIC)**  
- Ms Latha Kutty
- 6 **PRINCIPAL, CPAS SCHOOL**  
- Mrs Koh-Lim Ai Lay
- 7 **MANAGER, ADULT SERVICES**  
- Ms Joanne Poon
- 8 **HEAD OF DEPARTMENT, PHYSIOTHERAPY**  
- Mrs Baby Than Maung
- 9 **HEAD OF DEPARTMENT, OCCUPATIONAL THERAPY**  
- Ms Pampi Ghosh
- 10 **HEAD OF DEPARTMENT, SPEECH AND LANGUAGE THERAPY**  
- Ms Sunitha Sendhilnathan
- 11 **HEAD OF DEPARTMENT, SOCIAL WORK**  
- Ms Shelly Loh
- 12 **HEAD OF DEPARTMENT, PSYCHOLOGY**  
- Ms Piyali Chakrabarti
- 13 **TRAINING ADVISOR, TRAINING AND CONSULTANCY**  
- Mr D.S Kumar

# HIGHLIGHTS

## Launch of Specialised Clinics

In line with CPAS' strategic initiatives of extension and expansion of the specialised clinics, the CPAS rehabilitation departments organised the launch of CPAS Specialised Clinics followed by an Open House was held on 30 April 2015. This event saw 60 invited guests including corporate partners, research organisations, Allied Health Professionals, SPED school leaders, government organizations, and hospitals. Mr Teo Ser Luck, Minister of Trade and Finance, was the Guest-of-Honour.



## 8th Cerebral Palsy Symposium

The 8th Cerebral Palsy Symposium 2015 was held from 9 to 12 September at the MAX Atria @ Singapore Expo. Guest-of-Honour, Permanent Secretary for Ministry of Social & Family Development (MSF), Mr Chan Heng Kee, graced the opening of the event.

Themed 'Integration and Functional Independence', the symposium brought together allied healthcare professionals, educators, parents and caregivers, from all over the region to share new information and exchanged ideas and experiences in the field of cerebral palsy.

"By involving experts and participants from different countries, this event facilitates cross-border sharing and learning," said Mr Chan. "I also commend CPAS for recognising the important roles that different stakeholders play in the lives of people with cerebral palsy. Bringing together healthcare professionals, educators, planners and administrators, beneficiaries and caregivers will help us develop more well-rounded perspectives."

## Launch of Steptember Singapore

A global fundraising and fitness initiative organised locally by CPAS, Steptember debuts in Singapore: participants join their counterparts in countries like Australia, Canada, and the United Kingdom to take 10,000 steps a day in the month of September while raising funds for children and adults with cerebral palsy. Over 1000 local participants stepped up to the challenge to get healthier for a good cause in 2015.

An official launch was held on 22 July 2015 at the Cerebral Palsy Centre. All at CPAS, corporate partners, volunteers were invited to join in the kick-off with personal sharings and an energetic K-pop work out. Talents like football legend Mr Fandi Ahmad and Mediacorp artistes Ben Yeo, Hayley and Jayley Woo, Nick Xu and Jeffrey Xu also lent their warm support.



# EARLY INTERVENTION PROGRAMME FOR INFANTS AND CHILDREN (EIPIC) SUB-COMMITTEE REPORT

<b>Chairman</b>	Associate Professor Ong Hian Tat
<b>Vice Chair</b>	Dr Young Siew Lee
<b>Secretary</b>	Ms Latha Kutty, EIPIC Principal
<b>Ex-Officio</b>	Ms Jessie Holmberg, Executive Director

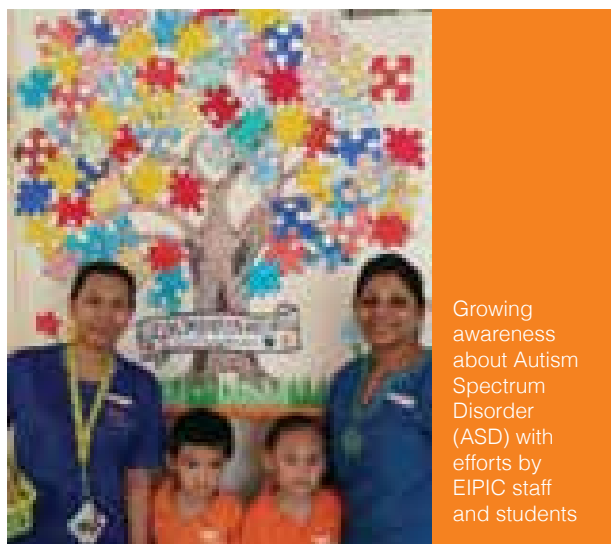
## About CPAS EIPIC

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

## In FY2015/16

### Lighting up in Blue for Autism Awareness Day

Between 6 to 9 April 2015, CPAS EIPIC (Garden and Cove) commemorated Autism Awareness Week by lighting up in blue to raise awareness. The premises of EIPIC Garden and Cove were decorated in blue and several outreach activities were organised. Students and teachers distributed educational materials together within CPAS and in the neighbourhood. The theme for the year was: "Grow Your Awareness"



Growing awareness about Autism Spectrum Disorder (ASD) with efforts by EIPIC staff and students



Learning through play at World Play Day

### World Play Day

The highly anticipated World Play Day with the theme "Live Life, Play More" was celebrated on 9 May 2015 at CPAS to emphasise the importance of play and promote parent-child interaction.

Besides games stations, a bouncy castle, yoga and a photo booth, there was an informative cooking demonstration by Ms Susan Lee – NTUC Cooking Contest winner 2014. The demonstration taught parents how to prepare dishes based on healthy cooking practices so they may incorporate healthy eating in their daily diets.

### June Holiday Programme: EIPIC CAMP ROCKS

The June Holiday programme, EIPIC CAMP ROCKS, was held from 3 June to 4 June 2015. There were 40 participants across all the EIPIC classes.

EIPIC CAMP ROCKS is designed to provide the same camp spirit and atmosphere found in mainstream children's camps. The activities were held over two days.

### ■ Day 1: Science Rocks

The programme has provided opportunities for campers to learn about science through interactive and hands-on activities.

The little EIPIC learners were amazed when they made new discoveries through the following experiments and explorations:

- Soap Making Workshop
- Chemistry Magic
- Dinosaur Fossil Excavation
- Volcano Power



Dinosaur Fossil Excavation: Campers learnt about the types of dinosaurs and had the experience of being a young palaeontologist.



Chemistry Magic: Campers are enthralled by how colour changes with just red, yellow and blue!

### ■ Day 2: Sports Fest

Campers learnt the fundamentals of different sports which develop and enhance their gross and fine motor skills in a fun, social and supportive environment. The programme was hosted by trained, reliable and dynamic external instructors.



The day's activities were specially tailored to cater to the children's attention span, learning curves and physical capabilities.

### Graduation Day

The CPAS EIPIC Graduation Ceremony was held on 20 November 2015, at the school hall. This memorable occasion was organised in honour of our graduating students and to celebrate their achievements.

A total of 87 students graduated from EIPIC, and received their leaving certificates in the presence of their proud parents, relatives, friends, teachers and our partners.

# CPAS SCHOOL MANAGEMENT SUB-COMMITTEE REPORT

<b>Chairman</b>	A/P Kevin Lim, PBM
<b>Supervisor</b>	A/P Kevin Lim, PBM
<b>Honorary Treasurer</b>	Ms Koh Kok Loo
<b>Members</b>	Mr Johnny Quah Mr Satyaki Sengupta Mr Dhonu Chandra Bhattacharjee Ms Jessie Holmberg
<b>MOE Representative</b>	Ms Christina Michael
<b>NCSS Representative</b>	Mr Sallim Bin Abdul Kadir, PBM
<b>Parent Representative</b>	Mrs Helen Chan (between April 2015 to November 2015) Mr Remy Choo
<b>Secretary</b>	Mrs Koh-Lim Ai Lay (Principal)

## About CPAS School

The school enrolls students ages between seven and 18 years old with multiple disabilities. The school curriculum is guided by the Ministry of Education Special Education (SPED) Curriculum which maps the students' learning outcomes in three areas: Living, Learning and Working. Within three areas, there are six domains namely Social-Emotional, Academic (Literacy, Numeracy and Science), Daily Living, Vocational, Physical Education and Sports and The Arts. Every student has the opportunity to participate in a Co-Curricular Activities (CCA).

The school runs two sessions under three learning tracks: the Academic, Functioning and High Support. Rehabilitative support such as speech therapy, physiotherapy and occupational therapy is provided for all students.

## In FY2015/16

### Curriculum Development

The school has embarked on a journey of curriculum development in 2015. Teachers are grouped by the six domains to design unit plans and lesson plans guided by the Brigrance® IED III Standardized Tool. Lesson plans are tried and tested by the teachers from each domain.

### Trans Disciplinary Approach

Moving into its second year of implementation in 2016, six more classes are implementing the Trans-Disciplinary (Trans-D) approach, in addition to the two pilot classes which had it implemented in 2015.

Some positive feedback received from the teaching staff and AHPs from these eight classes included a closer working relationship between the teachers and AHPs as they are required to identify common goals when planning each student's Individual Educational Plan (IEP). There was also greater involvement from the caregivers during the classroom intervention as the Trans-D approach is based on the students' as well as the family's needs and preferences. The Trans-D approach will be fully implemented in all classes from 2017.



At the end of 2015, a team of nine school teachers and three Allied Health Professionals (AHPs) visited three Special Education Schools in Hong Kong to learn more about the Trans-D approach.

## Staff Development

Identified staff attended key training programmes which included the Certificate of Education Studies (CIES), Standard First Aid course and the Diploma in Special Education Course. Four teachers have also gone on board the journey to learn the Universal Design for Learning (UDL), a framework to deliver the curriculum more effectively. Regular in-house training and sharing for staff were also conducted during the weekly Professional Development Time (PDT) and Contact Time. Sharing included good classroom practices or strategies and the use of new Assistive Technology (AT) devices.

Emphasis has also been placed on providing more opportunities for staff to bond and build a more caring school culture.



Staff capacity building is one of the key thrusts of the school.

## Student Engagement

The school believes in providing varied modes of engagement for our students. Besides the yearly celebrations of special events such as the International Friendship Day, National Day and Children's Day, the teachers also brought their classes on learning journeys to places such as the Gardens by the Bay, Bird Park, the indoor gymnasium and musicals.

2015 also proved to be an exciting year for our Boccia players who participated in the 8th ASEAN Para Games, Singapore. Students from the Music & Dance CCA were part of the official opening ceremony and they put up a splendid performance. Participations in such events generated valuable experiences for these students and there was a significant increase in their self-esteem and self-confidence.



8th ASEAN Para Games: Our student athletes gain experience on the international stage.



Backstage: The Music and Dance CCA students get ready for the 8th ASEAN Para Games' official opening ceremony.

# CPAS ADULT SERVICES SUB-COMMITTEE REPORT

<b>Chairman</b>	Mr Satyaki Sengupta
<b>Vice Chairman</b>	Dr Wu Pang Hung
<b>Secretary</b>	Ms Joanne Poon, Adult Services Manager
<b>Ex-Officio</b>	Ms Jessie Holmberg, Executive Director

## About CPAS Adult Services Programme

The Adult Services Department consists 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 cerebral palsy and other associated disability conditions.

GROW was established in September 1984. It is a sheltered workshop that provides vocational training and employment for trainees. Its mission is to provide meaningful vocational activities that fulfil trainees' desire for self-development and to enhance their self-esteem. As of April 2016, GROW has a total of 80 trainees.

DAC was established in February 2006 with a mission to develop the capabilities of its clients and enrich their lives through its provision of day care for adults aged sixteen years and above. As of April 2016, DAC has a total of 50 clients.

## In FY2015/16

### CPAS GROW Art Goes Places

The CPAS GROW artists have been diligently honing their artistic skills, with their works gaining increasing recognition in the local community. Their art works have been put up for auction at various fundraising events, and were warmly supported by patrons. Some of the events include:

- The Aerospace Partners Golf Tournament
- The SIA Technical Representatives Get-Together Dinner
- The Motorola Golf Tournament

The Art Social Enterprise programme is one way where our trainees have built greater confidence that they have skills and talents that are useful to society through dignified ways whereby they can contribute to their own livelihood.



Motorola Golf Tournament 2015: CPAS GROW Artist Mr Ang Wei Lun presents his painting to a supporter

### Giving New Life to Pre-loved Items

The CPAS GROW Gift Shop embarked on a fresh recycling initiative in collaboration with YTL Power Seraya and Rolls Royce Singapore. Through the 'Give Your Trash a Second Life' project, a large volume of pre-loved items donated by employees were collected, sorted and then sold at the CPAS Gift shop by the trainees.

### CPAS Trainee and National Para-athlete Makes Waves at the Sea

CPAS is proud of GROW trainee Ng Xiu Zhen for representing Singapore in sailing at the 2015 Asian Para Games. She surpassed ten other trialists at a selection race to earn a spot in Singapore's seven-strong sailing contingent. Being part of the games has given her valuable experience and she looks forward to more future participation.



GROW trainee Ms Ng Xiu Zhen represented Singapore this year at the 8th ASEAN Para Games 2015

### Refurbishing Our Working Environment

AS tapped on the Ministry of Social and Family Development One-Off Furniture & Equipment Funding to purchase \$26,133.05 worth of essential furniture and equipment. The new furniture and equipment has contributed greatly in enhancing the safety and working environment for the CPAS clients, trainees and staff.

### Thank You

The Adult Services Department continues to closely engage our community and corporate partners and volunteers as part of our efforts to integrate our clients with the larger community.

There were over 40 outings, activities and celebrations in FY15/16. With our partners and volunteers' help, our clients were able to go to places of interest that they may otherwise not have the opportunity to visit. The clients were also able to enjoy fun, games, good food and company, thanks to the many kind sponsors.



With the support of our partners and volunteers, our clients were able to go to places of interest that they would otherwise not have the opportunity to visit.



# CASE AND REVIEW SUB-COMMITTEE REPORT

<b>Chairman</b>	Dr Janice Wong
<b>Secretary</b>	Mrs Nirmala Gopiendran, Head of Social Work Department
<b>Ex-Officio</b>	Ms Jessie Holmberg, Executive Director

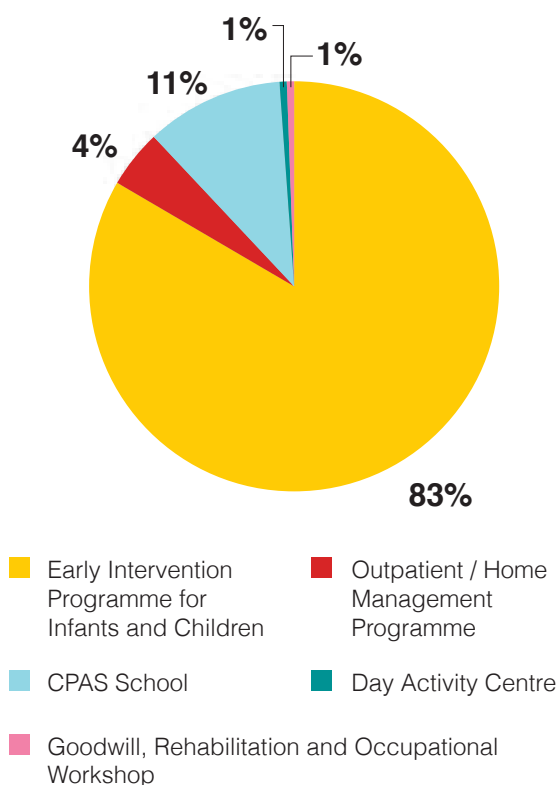
## About the Case and Review Sub-Committee

The Case and Review sub-committee endorses all referrals for admissions for programmes and therapy services after they are screened by a trans-disciplinary team. It also recommends the transfer or discharge of clients after reviewing their progress and circumstances.

## In FY2015/16

### Referrals

CPAS received a total of 175 referrals. The breakdown of referrals to the various programmes is as follows:



### Waiver of Fees

To ease the financial burden of low-income families, the Committee has granted approvals to waive off the outstanding programme fees for 40 beneficiaries.

### Financial Assistance

Through various projects and initiatives, the following financial assistance were offered to needy beneficiaries:

Project / Initiative	Amount	Number of beneficiaries
NTUC Founders Day	\$10,000	97
Mervyn Sirisena Community Fund	\$2000	3
SMRT London Cab vouchers	\$5000	50
MDIS Bursary	Variable	3
School Bursary Project (Sept 2015)	\$6000	20
School Bursary Project (Mar 2016)	\$6000	20

# PROFESSIONAL SUB-COMMITTEE REPORT

<b>Chairman</b>	Associate Professor Ong Hian Tat
<b>Members</b>	Dr Yoong Siew Lee
<b>Secretary</b>	Mrs Baby Than Maung, Head of Department, Physiotherapy
<b>Ex-Officio</b>	Ms Jessie Holmberg, Executive Director

## About the Professional Sub-Committee

The committee meets once every two months to share updates on initiatives, research and strategic plans about clinical development. All AHPs are committed to learning about developments in the medical field and upgrading professional skills.

The CPAS Allied Health Professionals comprise of the:

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

## In FY2015/16

### Pioneer Social worker Award 2016



The award was presented by Minister of State Mr Tan Chuan-Jin at the annual Social Workers Conference 2015.

Mrs Nirmala Gopiendran received the Pioneer Social Worker award on Social Workers' Day in March 2016. Mrs Nirmala has contributed to the social work sector for 31 years notably in the area of SPED and professional development of social workers. She has also left an indelible mark in the early development of the special needs sector.

## Communication Strategies at Parents' Fingertips



"Strategies for Language and Communication" is partly funded by SG Enable and is available to parents and caregivers for FREE at the CPAS SLP Department.

The SLP department has compiled a booklet titled "Strategies for Language and Communication" for parents and caregivers. The booklet covers strategies for typically developing children as well as children with special needs. Its aim is to inform parents and caregivers about strategies to help their children communicate better.

## Peer Training

CPAS was honoured to work with the following distinguished partners and organisations in the field to exchange knowledge and upgrade our skills as AHPs:

Department	Programme	Partners
OT	Seating Workshop	Attended by AHPs from CPAS, Rainbow Centre, Thye Hwa Kwan, AWWA, Cheshire home, and local hospitals.
PT	Orientation and Professional Exchange with international	In partnership with the Singapore Physiotherapy Association, CPAS PT department hosted delegates an exchange session with the delegates from the World Confederation for Physiotherapy Congress
SLP	Advanced Hanen Certification course	A two-day workshop conducted by Hanen Programme Director, Ms Janice Greenberg

## Training Programmes and Caregiver Workshops

In FY2015/16, the various AHP departments continue to offer different workshops and trainings to impart skills and share tips with parents and caregivers.

### Occupational Therapy Department

Programme / Project	Participants / Partners
Seating Workshop	Parents, caregivers
Splinting Workshop	Occupational therapists, CP Symposium participants
Project: "Portable Robotic Rehabilitation Device for Training Fine Motor Skills"	Reviewed by Ms Pampi Ghosh and Mr Dedi Suhandi, the project was submitted to MOE TIF Funding by Mr Cheong Chun Wai of Republic Polytechnic, School of Engineering and was approved by MOE.



Cerebral Palsy Symposium 2015: Splinting Workshop with Dr Jodie Copley

### Physiotherapy Department

Programme / Project	Participants / Partners
8th ASEAN Para Games Volunteer Training	Volunteers
Maintenance and Handling of Wheelchairs	Parents and caregivers
Volunteer training: Interacting with HMP Clients, Communication methods	HMP Befrienders, volunteers



8th ASEAN Para Game volunteer training: participants learn about the different impairments related to cerebral palsy

### Social Work Department

Programme / Project	Participants / Partners
Parent Support Group	Parents and caregivers
Social Workers' Day celebration: Introducing the roles of social workers	CPAS Staff
Volunteer training: Resources and Communication skills	HMP Befrienders, volunteers



Inaugural Parent Support Group session: pastor Michael Yeong shares his experience growing up and overcoming challenges with cerebral palsy

### Psychology Department

Programme / Project	Participants / Partners
Behaviour Matters	Teachers
Basic Steps to Cognitive Behaviour Therapy	Parents and caregivers
Signposts for Building Better Behaviour	Parents and caregivers
Preparation for Puberty	Teachers, parents and caregivers
Personal Safety for Young Children	Teachers, parents and caregivers
Puberty for Girls	Teachers, parents and caregivers
Supporting Transition Beyond 18	Parents and caregivers
World Mental Health Day: Managing Stress	CPAS Staff



World Mental Health Day 2015: Participants learn basic relaxation and meditation techniques

### Speech and Language Pathology Department

Programme / Project	Participants / Partners
Emergent Literacy, Speech Sound Disorders	Teachers
Introduction to Alternative and Augmentative Communication	Parents and caregivers
Hanen ABC and Beyond	Parents and caregivers
Foundation Skills for Handling Clients with Communications disorders	Parents and caregivers



Caregiver Workshop: Foundation Skills for Handling Clients with Communication Disorders

### Professional Development

CPAS AHPs continue to upgrade themselves through higher education programmes. In particular, we are proud of Occupational therapist Ms Siti Juliana who has completed degree conversion. Senior Physiotherapist Mr D Senthil Kumar is also attending the post graduate programme Master in Health Science (Management) – University of Northumbria, UK from MDIS.

Two more CPAS Speech Pathologists were granted Full Registration by the Allied Health Professions Council, Singapore to be able to practice independently. Two SLPs completed and were certified as the Basic DIR-Floortime Provider, a first-of-its-kind in CPAS.

# STAFF SUB-COMMITTEE REPORT

<b>Chairman</b>	A/P Kevin Lim, PBM
<b>Members</b>	Mr Satyaki Sengupta Ms Koh Kok Loo Ms Foo Siew Fong Mr Johnny Quah Ms Tan Yee Deng
<b>Secretary</b>	Mr Raymond Lim, Manager, Human Resources
<b>Ex-Officio</b>	Ms Jessie Holmberg, Executive Director

## About the Staff Sub-Committee

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

## In FY2015/16

### Staff Training

CPAS believes in investing in human capital by providing our staff with the opportunities for ongoing professional training and development.



**A total of 2316 training hours were clocked**



**11 hours per staff**

In FY2015/16 a total of 2,316 training hours were clocked, which translated to 11 training hours for each staff. All in all, our staff have attended a total of 108 training courses in FY15/16.

The courses that our staff members have attended include:

### Training Courses Attended

- Making Sense: An Introduction to Fund-Raising
- How To Turn A Non-Profit Organisation (NPO) Into A Strong Brand
- Positive Behaviour Support & Management for People with Disabilities: Introduction
- Promoting Protective Behaviour & Sexuality Education for Children & People with Disabilities
- Develop Personal Effectiveness at Supervisory Level Managing Transition from School to Adult Life for Persons with Disabilities
- The Power of Word & Story: Literacy Development thru spoken arts
- Activity Therapy for Persons with Special Needs Wheeled Mobility Skills Training
- Effective Supervisory Skills for NPO Manager Assessment, Evaluating & Programming System for Infants & Children
- PECS Basic
- Brigance Inventory of Early Development (IED) for individualized Education Planning: From Assessment to Evaluation
- Singapore Families: Risk and Protective Factors
- Survey Research and Quantitative Analysis
- Hanen ABC & Beyond Workshop (Certification)
- DIR 201 Promoting Basic Functional Emotional
- Developmental Capacities - A Live Online Course

Staff members were also sponsored to upgrade their qualifications pertaining to their specialisation. These courses include:

#### Professional Certification Courses

- Certificate in Autism
- Certificate in Education Studies (Special Education)
- Diploma in Special Education
- Management & Leadership in School Programme (MLS)
- Bachelor of Social Work
- Bachelor Degree in Occupational Therapy

#### Staff Appreciation

On 27 November 2015, the annual CPAS Staff Appreciation Night was held at Hotel Jen (Tanglin). Themed 'Reminiscing the Yester-Years', the celebration brought staff and board members together for a kampung night of fun and games, and most importantly to express appreciation for everyone's hard work within the past year.

With effect January 2016, Staff Appreciation Night would be held on alternate year.



All were dressed to impress.



Our talented colleagues put up various traditional dance performances



The audience was entertained by light-hearted stage games

#### Celebrating You

In February 2016, CPAS launched the "Celebrating You" (a whole day event) initiative. This one-day event is dedicated to celebrating the birthdays of our staff on a quarterly basis. It is held in conjunction with an all-staff training. This aims to facilitate interactions amongst staff from different departments.



The CPAS Band entertains the crowd with a diverse selection of oldies

#### CPAS HEART Awards

The CPAS HEART Awards is also in the pipelines for the year. This award gives special recognition to employees for their extra efforts and special contributions through his or her performance, attitude, behavior and actions which embraces the CPAS core values.

# AUDIT SUB-COMMITTEE REPORT

<b>Chairman</b>	Mr Christopher Lo
<b>Members</b>	Mr Johnny Quah Mr Dhonu Chandra B Ms Chng Wong Yin
<b>Executive Director</b>	Ms Jessie Holmberg
<b>Finance Manager</b>	Ms Nickie Ang
<b>HR Manager</b>	Mr Raymond Lim
<b>Assistant Admin Manager</b>	Ms Rozita Ng
<b>Admin Executive</b>	Ms Susan Tan

## About the Audit Sub-Committee

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.

## In FY2015/16

### Staff Training

#### Corporate Governance & Transparency

Completed works from 1 April 2015 to 31 March 2016 include:

- The Whistle Blowing Policy and Committee were set up in April 2015.
- Existing policies and Standard Operating Procedures (SOPs) were reviewed to ensure best practices and to identify any service gaps.
- Policies and SOPs were uploaded to the CPAS shared drive for HoDs and staff dissemination in November 2015.
- Procurement/payment processes was strengthened and documented in 4 January 2016.
- The official conflict of interest declarations were documented in January 2016.
- Appointed Deloitte & Touche LLP to audit CPAS's financial accounts for FY 2015/16 on 18 March 2016.
- Appointed Shared Services for Charities Ltd to review the effectiveness of CPAS's internal controls, policies and procedures on 18 March 2016.

## Moving forward

CPAS will look into:

- Forming an internal audit team and conducting internal training
- Conducting mini audits within each department
- Implementing SOP on the auditors selection process
- Volunteer management
- Donor & Donation management



# FUNDRAISING SUB-COMMITTEE REPORT

<b>Chairman</b>	Mr Christopher Lo
<b>Members</b>	Mr Dhonu Chandra B
<b>Finance Manager</b>	Ms Nickie Ang, Finance Manager
<b>Secretary</b>	Ms Eudora Chew, Assistant Manager, Advocacy and Marketing Department
<b>Ex-officio</b>	Ms Jessie Holmberg, Executive Director

## About the Fundraising Sub-Committee

Established in February 2015, the fundraising sub-committee steers fundraising initiatives and projects at CPAS. Its key objectives are to:

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

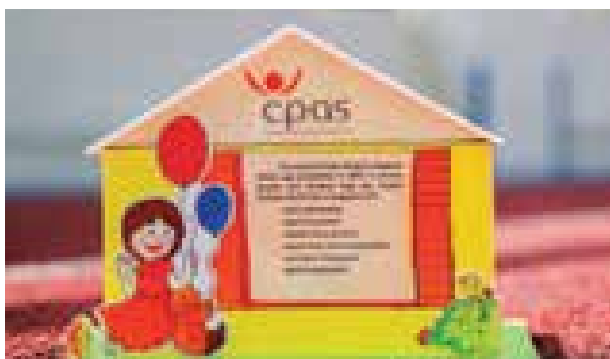
## In FY2015/16

### September 2015

September, CPAS' first fundraising initiative, kicked off with an event launch held in July 2015. Engaging over 1,050 participants, Year 1 of September Singapore raised a total of \$161,977.44. The encouraging results surpassed expectations.

Other key fundraising initiatives carried out by CPAS in FY 2015/16:

- Spare Your Change



Spare Your Change 2016 brought the iconic Suzy Doll donation box into our corporate partners' offices for a day, encouraging employees to empty their coin purses in the spirit of charity.

- Art on the Move



Art on the Move 2015 was a travelling showcase of artwork by GROW Artists. It aims to raise awareness about cerebral palsy while raising funds through the sale of the paintings to the general public. Art on the Move has made its way into various hotels and food and beverage chains, including Kith Café, W Hotel, the Cheese Steak Shop.



Moving forward, CPAS is excited to explore the following projects for FY2016/17:

- Charity Dinner
- Champions of Possibilities





# FINANCIAL REPORT FY2015/16

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CEREBRAL PALSY  
ALLIANCE SINGAPORE

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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, 2016

**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 28 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, 2016 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

August 31, 2016





## **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, 2016, 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 28.

### **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 Societies Act, 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, 2016 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

August 31, 2016



## CEREBRAL PALSY ALLIANCE SINGAPORE

## STATEMENT OF FINANCIAL POSITION

March 31, 2016

	<u>Note</u>	<u>2016</u> \$	<u>2015</u> \$
TRUST FUNDS	13	<u>117,073</u>	<u>43,147</u>
ACCUMULATED FUNDS		8,395,725	8,325,477
SPECIFIC FUNDS	6	6,306,899	5,342,353
PROGRAMME DEVELOPMENT FUND		<u>271,432</u>	<u>271,432</u>
		<u>14,974,056</u>	<u>13,939,262</u>
REPRESENTED BY:			
NON-CURRENT ASSET			
Property and equipment	7	9,142,314	9,629,001
CURRENT ASSETS			
Due from Cerebral Palsy Alliance Singapore School ("School") - related party		339,277	14,648
Due from Ministry of Social & Family Development ("MSF")	9	747,030	30
Debtors, prepayments and deposits	10	178,670	203,232
Cash and cash equivalents	11	<u>14,996,592</u>	<u>14,477,360</u>
		<u>16,261,569</u>	<u>14,695,270</u>
LESS: CURRENT LIABILITIES			
Other payables and accrued expenses	12	523,358	478,793
Due to National Council of Social Service ("NCSS")	8	<u>764,155</u>	<u>277,215</u>
		<u>1,287,513</u>	<u>756,008</u>
NET CURRENT ASSETS		<u>14,974,056</u>	<u>13,939,262</u>
NON-CURRENT LIABILITY			
Deferred capital donation	14	<u>(9,142,314)</u>	<u>(9,629,001)</u>
NET ASSETS		<u>14,974,056</u>	<u>13,939,262</u>
TRUST FUNDS	13	<u>117,073</u>	<u>43,147</u>

See accompanying notes to financial statements.



## CEREBRAL PALSY ALLIANCE SINGAPORE

## STATEMENT OF COMPREHENSIVE INCOME

Year ended March 31, 2016

	<u>Note</u>	<u>2016</u> \$	<u>2015</u> \$
<b>INCOME:</b>			
Grants and supplementary funding from NCSS			
- Goodwill Rehabilitation & Occupational Workshop ("GROW")		401,618	367,773
- Early Intervention Programme for Infants & Children ("EIPIC")		885,832	1,511,957
- Therapy rehabilitation programme		246,820	226,920
- Day Activity Centre ("DAC")		167,428	149,644
- Community silver trust funds		492,554	102,156
- Care and share funds		553,196	-
Grants from MSF			
- GROW		366,922	280,749
- EIPIC		2,739,868	2,310,589
- DAC		420,478	410,124
- Headquarter		197,885	37,500
- Temporary Occupation License fee ("TOL fee")		147,435	147,435
VCF training grants		-	18,138
Central Marketing Services ("CMS") profits		129,559	95,699
Cafe project sales		46,869	56,262
Amortisation of deferred capital donation	14	623,374	599,787
Specific donations		812,673	973,130
General donations		158,569	1,359,164
Therapy treatment fees		7,990	7,095
Sales of work by GROW workshop trainees (gross)		58,106	54,372
EIPIC programme fees		449,334	328,777
DAC programme fees		106,033	107,767
Membership fees		-	200
Other income			
- Professional fees for services rendered to School		955,465	1,024,411
- Training and consultancy fees		93,762	126,439
- Wage credit scheme		539,590	357,067
- Recharge of expenses to School		125,673	125,994
- Interest income on bank deposits		50,312	29,586
- Recharge of rental income (TOL fee)		678,537	678,537
- Event collection		87,447	81,188
- SG Enable for transport subsidy		283,540	188,142
- CP Symposium Collections		152,276	-
- September expenses		166,652	-
- Sundry income		2,584	460
<b>Total income</b>		<u>12,148,381</u>	<u>11,757,062</u>



**CEREBRAL PALSY ALLIANCE SINGAPORE****STATEMENT OF COMPREHENSIVE INCOME (cont'd)****Year ended March 31, 2016**

	<u>Note</u>	<u>2016</u> \$	<u>2015</u> \$
<b>EXPENDITURE</b>			
Manpower and related costs			
- Salaries and related costs		7,085,437	6,263,849
- Medical, insurance and welfare expenses		114,930	115,706
- Training and related expenses		21,385	6,608
General and administrative expenses			
- Communications		19,852	20,288
- Insurance		34,061	17,406
- Audit fees		26,922	49,015
- Transport charges		6,417	5,951
- Supplies and materials		130,385	113,545
- Advertisement expenses		1,992	1,184
- Bank charges		13,691	7,610
- Depreciation	7	623,374	599,787
- Replacement of equipment		87,381	12,721
- Cafe project expenses		-	769
- Miscellaneous expenses		80,070	49,619
Upkeep and utilities			
- Maintenance		174,665	187,087
- Utilities		167,031	152,867
- Motor vehicle expenses		17,761	15,769
Programme/Project expenses			
- GROW workshop expenses		51,022	54,405
- DAC meal expenses		11,253	9,603
- CMS expense		97,246	95,947
- SG Enable Transport subsidy		283,540	188,142
- Event expenses		87,447	81,188
- Public education/ campaigns		6,250	5,326
Utilisation of specific funds		893,876	1,255,093
CP symposium expenses		133,921	-
Steptember expenses		39,174	-
Internal services rendered exp		435	-
CST – Operating expenses		77,679	-
Utilisation of unrestricted donations		418	1,151
TOL fee		825,972	825,972
Total expenditure		<u>11,113,587</u>	<u>10,136,608</u>
Operating surplus, representing total comprehensive income for the year		<u>1,034,794</u>	<u>1,620,454</u>

See accompanying notes to financial statements.

## CEREBRAL PALSY ALLIANCE SINGAPORE

STATEMENT OF CHANGES IN FUNDS  
Year ended March 31, 2016

	Specific Funds (Note 6)												Subtotal	Programme Development Fund	Total
	Accumulated Funds	Building Improvement Fund	Furniture and Equipment Fund	GROW Fund	DAC Fund	EIPPC Fund	Staff Training and Welfare Fund	Project Fund	Welfare Fund	Assistive Technology Clinic Fund	Community Silver Trust Fund	Care Share Fund			
Balance as at April 1, 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,
Net (deficit) surplus 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,
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,
Net surplus (deficit) representing total comprehensive income/ (loss) for the year	70,248	58,509	(54,065)	(7,858)	604	8,862	-	27,952	169,001	5,480	431,414	324,647	964,546	-	1,034,
Balance as at March 31, 2016	8,395,725	1,187,075	449,748	709,549	785,761	790,070	62,855	218,137	893,753	220,712	492,554	496,685	6,306,899	271,432	14,974,

See accompanying notes to financial statements.

**CEREBRAL PALSY ALLIANCE SINGAPORE****STATEMENT OF CASH FLOWS****Year ended March 31, 2016**

	<u>2016</u> \$	<u>2015</u> \$ (Restated)
<b>Operating activities</b>		
Operating surplus	1,034,794	1,620,454
Adjustments for:		
Depreciation	623,374	599,787
Interest income	(50,312)	(29,586)
Amortisation of deferred capital donation	(623,374)	(599,787)
Operating surplus before movements in working capital	<u>984,482</u>	<u>1,590,868</u>
Due from School - related party	(324,629)	879,511
Due to NCSS	(282,000)	(531,269)
Due from MSF	(3,725,153)	(2,916,997)
Debtors, prepayments and deposits	25,492	(59,288)
Other payables and accrued expenses	44,565	(3,276)
Cash used in operations	<u>(3,277,243)</u>	<u>(1,040,451)</u>
Interest received	<u>49,382</u>	<u>41,514</u>
Net cash used in operating activities	<u>(3,227,861)</u>	<u>(998,937)</u>
<b>Investing activity</b>		
Purchase of property and equipment representing net cash used in investing activity	<u>(136,687)</u>	<u>(571,098)</u>
<b>Financing activities</b>		
Capital grant received from MSF	2,978,153	3,479,560
Prior years' under funding from NCSS	73,553	114,255
Prior years' claims received from NCSS	695,387	571,236
Increase in deferred capital donation	136,687	571,098
Net cash from financing activities	<u>3,883,780</u>	<u>4,736,149</u>
Net increase in cash and cash equivalents	519,232	3,166,114
Cash and cash equivalents at beginning of year	<u>14,284,376</u>	<u>11,118,262</u>
Cash and cash equivalents at end of year (Note 11)	<u>14,803,608</u>	<u>14,284,376</u>

See accompanying notes to financial statements.

**CEREBRAL PALSY ALLIANCE SINGAPORE****NOTES TO FINANCIAL STATEMENTS****March 31, 2016****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, 2016 were authorised for issue by the Executive Committee on August 31, 2016.

**2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

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

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

**ADOPTION OF NEW AND REVISED STANDARDS** - In the current financial year, the Association has adopted all the new and revised FRSs and Interpretations of FRS ("INT FRS") that are relevant to its operations and effective for annual periods beginning on or after April 1, 2015. 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.



## CEREBRAL PALSY ALLIANCE SINGAPORE

### NOTES TO FINANCIAL STATEMENTS

March 31, 2016

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

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

- Amendments to FRS 1 *Presentation of Financial Statements: Disclosure Initiative*<sup>1</sup>
  - Improvements to Financial Reporting Standards (November 2015)<sup>1</sup>
  - Amendments to FRS 7 *Statement of Cash Flows: Disclosure Initiative*<sup>2</sup>
  - FRS 115 *Revenue from Contracts with Customers*<sup>3</sup>
  - Amendments to FRS 115 *Clarifications to FRS 115 Revenue from Contracts with Customers*<sup>3</sup>
- <sup>1</sup> Applies to annual periods beginning on or after January 1, 2016, with early application permitted.  
<sup>2</sup> Applies prospectively to annual periods beginning on or after January 1, 2017, with early application permitted.  
<sup>3</sup> Applies to annual periods beginning on or after January 1, 2018, with early application permitted.

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

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

#### FRS 115 *Revenue from Contracts with Customers*

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



## CEREBRAL PALSY ALLIANCE SINGAPORE

### NOTES TO FINANCIAL STATEMENTS

March 31, 2016

#### 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.

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

Management 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.

#### Amendments to FRS 7 Statement of Cash Flows: Disclosure Initiative

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

Management is currently evaluating the potential impact of the above amendments to FRS 7 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.



**CEREBRAL PALSY ALLIANCE SINGAPORE****NOTES TO FINANCIAL STATEMENTS****March 31, 2016****2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)**Effective interest method

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

**Financial assets**Cash and cash equivalents

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

Loans and receivables

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

Impairment of financial assets

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

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

**CEREBRAL PALSY ALLIANCE SINGAPORE****NOTES TO FINANCIAL STATEMENTS****March 31, 2016****2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)**

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.

**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.



## CEREBRAL PALSY ALLIANCE SINGAPORE

### NOTES TO FINANCIAL STATEMENTS

March 31, 2016

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

**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.

##### 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.

**CEREBRAL PALSY ALLIANCE SINGAPORE****NOTES TO FINANCIAL STATEMENTS****March 31, 2016****2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)**Staff Training and Welfare Fund

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

Project Fund

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

Welfare Fund

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

Assistive Technology Clinic Fund

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

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.



## CEREBRAL PALSY ALLIANCE SINGAPORE

### NOTES TO FINANCIAL STATEMENTS

March 31, 2016

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

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

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

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

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

**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.

**CEREBRAL PALSY ALLIANCE SINGAPORE****NOTES TO FINANCIAL STATEMENTS****March 31, 2016****2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)**

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

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

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

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

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

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

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





**CEREBRAL PALSY ALLIANCE SINGAPORE****NOTES TO FINANCIAL STATEMENTS****March 31, 2016****2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)**

**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.

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.

**CEREBRAL PALSY ALLIANCE SINGAPORE****NOTES TO FINANCIAL STATEMENTS****March 31, 2016****2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)**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.

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

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

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

**3 CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY**

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



## CEREBRAL PALSY ALLIANCE SINGAPORE

### NOTES TO FINANCIAL STATEMENTS

March 31, 2016

#### 3 CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY (cont'd)

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.

#### 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>2016</u>	<u>2015</u>
	\$	\$
<b>Financial assets</b>		
Loans and receivables (including cash and cash equivalents)	<u>16,248,762</u>	<u>14,685,321</u>
<b>Financial liabilities</b>		
Amortised cost	<u>1,287,513</u>	<u>756,008</u>

**CEREBRAL PALSY ALLIANCE SINGAPORE****NOTES TO FINANCIAL STATEMENTS****March 31, 2016****4 FINANCIAL INSTRUMENTS, FINANCIAL RISK AND CAPITAL RISK MANAGEMENT (cont'd)****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 2016, the Association was exposed to a concentration of credit risk with respect to amounts due from certain institutions, which represented 89% (2015 : 11%) 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.

**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 2015.



## CEREBRAL PALSY ALLIANCE SINGAPORE

## NOTES TO FINANCIAL STATEMENTS

March 31, 2016

## 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>2016</u>	<u>2015</u>
	\$	\$
<u>Transactions with School</u>		
Professional fees received/ receivable	(955,465)	(1,024,411)
Income from recharge of TOL fee	(678,537)	(678,537)
Income from recharge of expenses	<u>(125,673)</u>	<u>(125,994)</u>

Compensation of key management personnel

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

	<u>2016</u>	<u>2015</u>
	\$	\$
Short-term benefits	130,381	124,473
Post employment benefits	<u>13,719</u>	<u>14,141</u>
	<u>144,100</u>	<u>138,614</u>

## CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS  
March 31, 2016

## 6 SPECIFIC FUNDS

	Building improvement fund	Furniture and equipment fund	GROW fund	DAC fund	EIPPC fund	Staff training and welfare fund	Project fund	Welfare fund	Assistive technology clinic fund	Community silver trust fund	Care and share fund	Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Balance at April 1, 2014</b>	<b>1,070,792</b>	<b>599,607</b>	<b>680,948</b>	<b>770,172</b>	<b>718,497</b>	-	-	<b>624,146</b>	<b>226,044</b>	<b>483,761</b>	<b>348,193</b>	<b>5,522,160</b>
<b>Income</b>												
- Donations received	91,664	86,713	173,516	69,971	159,207	62,855	220,605	101,200	7,400	102,516	-	1,075,287
- Grants received/ accrued	-	-	-	-	-	-	-	-	-	-	-	-
<b>Expenditure</b>												
- Specific expenditure	(33,890)	(182,507)	(137,057)	(54,986)	(96,496)	-	(30,420)	(594)	(18,212)	(524,777)	(176,155)	(1,255,094)
- Transfer	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net surplus (deficit) representing total comprehensive income/ (loss) for the year</b>	<b>57,774</b>	<b>(95,794)</b>	<b>36,459</b>	<b>14,985</b>	<b>62,711</b>	<b>62,855</b>	<b>190,185</b>	<b>100,606</b>	<b>(10,812)</b>	<b>(422,621)</b>	<b>(176,155)</b>	<b>(179,807)</b>
<b>Balance at March 31, 2015</b>	<b>1,128,566</b>	<b>503,813</b>	<b>717,407</b>	<b>785,157</b>	<b>781,208</b>	<b>62,855</b>	<b>190,185</b>	<b>724,752</b>	<b>215,232</b>	<b>61,140</b>	<b>172,038</b>	<b>5,342,353</b>
<b>Income</b>												
- Donations received	100,801	115,044	138,191	42,542	123,152	-	49,712	219,227	24,003	492,554	553,196	1,858,422
- Grants received/ accrued	-	-	-	-	-	-	-	-	-	-	-	-
<b>Expenditure</b>												
- Specific expenditure	(42,292)	(169,109)	(146,049)	(41,938)	(114,290)	-	(21,760)	(50,226)	(18,523)	(61,140)	(228,549)	(893,876)
- Transfer	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net surplus (deficit) representing total comprehensive income/ (loss) for the year</b>	<b>58,509</b>	<b>(54,065)</b>	<b>(7,858)</b>	<b>604</b>	<b>8,862</b>	-	<b>27,952</b>	<b>169,001</b>	<b>5,480</b>	<b>431,414</b>	<b>324,647</b>	<b>964,546</b>
<b>Balance at March 31, 2016</b>	<b>1,187,075</b>	<b>449,748</b>	<b>709,549</b>	<b>785,761</b>	<b>790,070</b>	<b>62,855</b>	<b>218,137</b>	<b>893,753</b>	<b>220,712</b>	<b>492,554</b>	<b>496,685</b>	<b>6,306,899</b>

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

## CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS  
March 31, 2016

## 7 PROPERTY AND EQUIPMENT

	Leasehold land and building \$	Furniture and equipment \$	Ambulance \$	Computers \$	Office equipment \$	Renovations \$	Total \$
Cost:							
As at April 1, 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
Additions	-	9,133	-	42,838	55,055	29,661	136,687
As at March 31, 2016	13,774,808	603,128	371,867	251,201	276,037	615,954	15,892,995
Accumulated depreciation:							
As at April 1, 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
Charge for the year	454,569	13,176	37,187	32,360	26,259	59,823	623,374
As at March 31, 2016	5,529,783	536,967	245,727	229,824	98,106	110,274	6,750,681
Carrying amount:							
As at March 31, 2016	8,245,025	66,161	126,140	21,377	177,931	505,680	9,142,314
As at March 31, 2015	8,699,594	70,204	163,327	10,899	149,135	535,842	9,629,001

## CEREBRAL PALSY ALLIANCE SINGAPORE

## NOTES TO FINANCIAL STATEMENTS

March 31, 2016

## 8 DUE TO NCSS

	<u>2016</u> \$	<u>2015</u> \$ (Restated)
Balance at beginning of year	277,215	122,993
Repayment from NCSS for prior years' under funding	73,553	114,255
Prior year claims received during the year	695,387	571,236
Accruals on grant	<u>(282,000)</u>	<u>(531,269)</u>
Balance at end of year	<u>764,155</u>	<u>277,215</u>

## 9 DUE FROM MSF

	<u>2016</u> \$	<u>2015</u> \$
Balance at beginning of year	30	562,593
Claims on capital grants during the year	3,725,153	2,916,997
Capital grants received	<u>(2,978,153)</u>	<u>(3,479,560)</u>
Balance at end of year	<u>747,030</u>	<u>30</u>

## 10 DEBTORS, PREPAYMENTS AND DEPOSITS

	<u>2016</u> \$	<u>2015</u> \$
Other debtors	136,150	114,130
Prepayments	12,807	9,949
Deposits	<u>29,713</u>	<u>79,153</u>
	<u>178,670</u>	<u>203,232</u>

Included in other debtors is an amount of interest receivable from fixed deposits of \$42 (2015 : \$972).

## CEREBRAL PALSY ALLIANCE SINGAPORE

## NOTES TO FINANCIAL STATEMENTS

March 31, 2016

## 11 CASH AND CASH EQUIVALENTS

	<u>2016</u> \$	<u>2015</u> \$
Fixed deposits with banks	8,292,732	8,243,247
Cash at banks	<u>6,703,860</u>	<u>6,234,113</u>
	14,996,592	14,477,360
Fixed deposits under pledge	<u>(192,984)</u>	<u>(192,984)</u>
	<u>14,803,608</u>	<u>14,284,376</u>

The fixed deposits bear an effective interest rate ranging between 0.1% to 0.79% (2015 : 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.

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

## 12 OTHER PAYABLES AND ACCRUED EXPENSES

	<u>2016</u> \$	<u>2015</u> \$
Other creditors	284,380	246,517
Accrued expenses	<u>238,978</u>	<u>232,276</u>
	<u>523,358</u>	<u>478,793</u>

## 13 TRUST FUNDS

	<u>2016</u> \$	<u>2015</u> \$
Trust funds	<u>117,073</u>	<u>43,147</u>

Trust funds represent specific financial assistance provided by Lee Foundation.

## CEREBRAL PALSY ALLIANCE SINGAPORE

## NOTES TO FINANCIAL STATEMENTS

March 31, 2016

## 13 TRUST FUNDS (cont'd)

Movement of trust funds:

	2016 \$	2015 \$
Balance at beginning of year	43,147	59,729
Amount disbursed	(55,247)	(118,740)
Amount received	129,173	102,158
Balance at end of year	<u>117,073</u>	<u>43,147</u>

Assets relating to the trust funds comprise cash and bank balances of \$117,073 (2015 : \$43,147).

## 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.

	2016 \$	2015 \$
Capital grant and donations received:		
Balance at beginning of year	15,756,308	15,185,210
Additions:		
- Furniture and equipment	9,133	32,142
- Ambulance	-	-
- Computers	42,838	33,466
- Office equipment	55,055	115,258
- Renovations	29,661	390,232
Balance at end of year	<u>15,892,995</u>	<u>15,756,308</u>
Accumulated amortisation:		
Balance at beginning of year	6,127,307	5,527,520
Amortisation	623,374	599,787
Balance at end of year	<u>6,750,681</u>	<u>6,127,307</u>
Net	<u>9,142,314</u>	<u>9,629,001</u>

## 15 MANPOWER COSTS

	2016 \$	2015 \$
Costs of defined contribution plans included in manpower costs	<u>885,109</u>	<u>806,751</u>



# CEREBRAL PALSY ALLIANCE SINGAPORE

## NOTES TO FINANCIAL STATEMENTS

March 31, 2016

### 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, 2018.

The monthly lease payments (including Goods and Services Tax) of \$12,286 and \$56,545 (2015 : \$12,286 and \$56,545) were reimbursed by MSF and MOE to the Association and a related party respectively.

### 18 RECLASSIFICATIONS AND COMPARATIVE FIGURES

Certain reclassifications have been made to the prior year's financial statements to enhance comparability with the current year's financial statements. These are in relation to the presentation of the movement in due to NCSS.

As a result, certain line items have been amended in the statements of cash flow, and the related notes to the financial statements. Comparative figures have been adjusted to conform to the current year's presentation.

The items were reclassified as follows:

	Previously reported 2015 \$	After reclassification 2015 \$
<u>Statement of cash flows</u>		
Due to NCSS	154,222	(531,269)
Prior years' under funding from NCSS	-	114,255
Prior years' claims received from NCSS	-	571,236
<u>Note 8: Due to NCSS</u>		
Repayment from NCSS for prior years' under funding	-	114,255
Prior year claims received during the year	-	571,236
Accruals on grant	154,222	(531,269)



## **CEREBRAL PALSY ALLIANCE SINGAPORE**

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

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

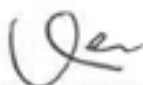
**YEAR ENDED MARCH 31, 2016**




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

In the opinion of the members of the Executive Committee, the Statement of Comprehensive Income and Statement of Reserves for the year ended March 31, 2016 for the Early Intervention Programme for Infants and Children (the "EIPIC") are prepared in all material respects, in accordance with the basis of accounting described in Notes to the Statements and provisions of the Singapore Societies Act, Chapter 311 (the "Societies Act") and the Singapore Charities Act, Chapter 37 (the "Charities Act").

ON BEHALF OF MEMBERS OF THE  
EXECUTIVE COMMITTEE



.....  
Dr Kevin Lim  
Chairman



.....  
Ms Koh Kok Loo  
Honorary Treasurer

Singapore  
August 31, 2016



**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 and Statement of Reserves (the "Statements") of the Early Intervention Programme for Infants and Children (the "EIPIC") for the financial year ended March 31, 2016 as set out on pages 4 to 7.

**Management's Responsibility for the Statements**

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

**Auditors' Responsibility**

Our responsibility is to express an opinion on the 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 Statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the 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 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 ON THE EARLY INTERVENTION PROGRAMME FOR  
INFANTS AND CHILDREN**

**Opinion**

In our opinion, the Statement of Comprehensive Income and Statement of Reserves for the year ended March 31, 2016, are prepared in all material respects, in accordance with the basis of accounting described in Notes to the Statements.

**Basis of Accounting and Restriction on Distribution**

Without modifying our opinion, we draw attention to Notes to the Statements, which describes the basis of accounting. Our report is solely to assist the EIPIC in its reporting of its Statement of Comprehensive Income and Statement of Reserves to the National Council of Social Service ("NCSS") and Ministry of Social & Family Development ("MSF") and is not to be used for any other purpose or to be distributed to any other parties other than NCSS and MSF.

*Deloitte & Touche LLP*

Public Accountants and  
Chartered Accountants  
Singapore

August 31, 2016



**CEREBRAL PALSY ALLIANCE SINGAPORE****EARLY INTERVENTION PROGRAMME FOR INFANTS & CHILDREN****STATEMENT OF COMPREHENSIVE INCOME**

Year ended March 31, 2016

	<u>2016</u> \$	<u>2015</u> \$
<b>INCOME</b>		
Grants		
- Grant from National Council of Social Service ("NCSS")	885,832	1,511,957
- Grant from Ministry of Social & Family Development ("MSF")	2,739,868	2,310,589
- Sundry income	100	-
Donations		
- Specific donations	123,152	159,207
Fees and charges		
- Early Intervention Programme for Infants & Children Fees	449,334	328,777
VCF training grants	-	-
SG Enable for transport subsidy	86,955	57,210
Total income	<u>4,285,241</u>	<u>4,367,740</u>
<b>EXPENDITURE</b>		
Manpower and related costs		
- Salaries and related costs	2,475,173	2,117,548
- Medical, insurance and welfare expenses	13,639	10,441
- Training and related expenses	480	200
General and administrative expenses		
- Communications	3,420	3,326
- Insurance	2,743	3,737
- Audit fees	4,196	1,359
- Professional fees	1,117,075	1,136,110
- Transport charges	410	412
- Supplies and materials	44,053	30,126
- Bank charges	-	49
- Replacement of equipment	39,305	3,048
- SG Enable for transport expense	86,955	57,210
- Miscellaneous expenses	22,888	17,980
- Activities/ Campaign	3,466	-
Apportionment of Headquarters expenses	183,591	92,030
Upkeep and utilities		
- Maintenance	76,554	71,327
- Utilities	105,186	97,460
Utilisation of specific donations	114,290	96,496
Total expenditure	<u>4,293,424</u>	<u>3,738,859</u>

**CEREBRAL PALSY ALLIANCE SINGAPORE****EARLY INTERVENTION PROGRAMME FOR INFANTS & CHILDREN****STATEMENT OF COMPREHENSIVE INCOME (cont'd)****Year ended March 31, 2016**

	<u>2016</u>	<u>2015</u>
	\$	\$
Operating (deficit)/surplus, representing total comprehensive (loss) income for the year	(8,183)	628,881
Transfers to Specific Funds	(8,862)	(62,711)
Deficit (surplus) receivable from NCSS	<u>17,045</u>	<u>(566,170)</u>
	<u>-</u>	<u>-</u>

**CEREBRAL PALSY ALLIANCE SINGAPORE****EARLY INTERVENTION PROGRAMME FOR INFANTS & CHILDREN****STATEMENT OF RESERVES****Year ended March 31, 2016**

	<u>Accumulated reserves</u> \$	<u>EIPIC Fund</u> \$	<u>Total</u> \$
Balance at April 1, 2014	1,887,588	718,497	2,606,085
Surplus for the year	<u>566,170</u>	<u>62,711</u>	<u>628,881</u>
Balance at March 31, 2015	2,453,758	781,208	3,234,966
Deficit (surplus) for the year	<u>(17,045)</u>	<u>8,862</u>	<u>(8,183)</u>
Balance at March 31, 2016	<u>2,436,713</u>	<u>790,070</u>	<u>3,226,783</u>

**CEREBRAL PALSY ALLIANCE SINGAPORE****EARLY INTERVENTION PROGRAMME FOR INFANTS & CHILDREN****NOTES TO THE STATEMENTS****Year ended March 31, 2016****BASIS OF ACCOUNTING**

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

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



## **CEREBRAL PALSY ALLIANCE SINGAPORE**

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

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

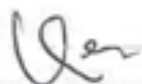
YEAR ENDED MARCH 31, 2016



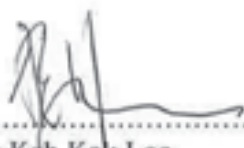
**CEREBRAL PALSY ALLIANCE SINGAPORE****STATEMENT BY EXECUTIVE COMMITTEE**

In the opinion of the members of the Executive Committee, the Statement of Comprehensive Income and Statement of Reserves for the year ended March 31, 2016 for the Goodwill, Rehabilitation and Occupational Workshop (the "Workshop") are prepared in all material respects, in accordance with the basis of accounting described in Notes to the Statements and provisions of the Singapore Societies Act, Chapter 311 (the "Societies Act") and the Singapore Charities Act, Chapter 37 (the "Charities Act").

ON BEHALF OF MEMBERS OF THE  
EXECUTIVE COMMITTEE



.....  
Dr Kevin Lim  
Chairman



.....  
Ms Koh Kok Loo  
Honorary Treasurer

Singapore  
August 31, 2016



**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 and Statement of Reserves of the Goodwill, Rehabilitation and Occupational Workshop (the "Workshop") for the financial year ended March 31, 2016 as set out on pages 4 to 7.

**Management's Responsibility for the Statement of Comprehensive Income and Statement of Reserves**

Management is responsible for the preparation of the Statement of Comprehensive Income and Statement of Reserves in accordance with the basis of accounting described in Notes to the Statements and for such internal control as management determines is necessary to enable the preparation of the Statement of Comprehensive Income and Statement of Reserves 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 and Statement of Reserves 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 and Statement of Reserves are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Statement of Comprehensive Income and Statement of Reserves. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Statement of Comprehensive Income and Statement of Reserves, 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 and Statement of Reserves 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 and Statement of Reserves.

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 GOODWILL, REHABILITATION AND  
OCCUPATIONAL WORKSHOP**

**Opinion**

In our opinion, the Statement of Comprehensive Income and Statement of Reserves for the year ended March 31, 2016, are prepared in all material respects, in accordance with the basis of accounting described in Notes to the Statements.

**Basis of Accounting and Restriction on Distribution**

Without modifying our opinion, we draw attention to Notes to the Statements, which describes the basis of accounting. Our report is solely to assist the Workshop in its reporting of its Statement of Comprehensive Income and Statement of Reserves to the National Council of Social Service ("NCSS") and Ministry of Social & Family Development ("MSF") and is not to be used for any other purpose or to be distributed to any other parties other than NCSS and MSF.

A handwritten signature in black ink that reads "Deloitte &amp; Touche LLP".

Public Accountants and  
Chartered Accountants  
Singapore

August 31, 2016



## CEREBRAL PALSY ALLIANCE SINGAPORE

## GOODWILL, REHABILITATION AND OCCUPATIONAL WORKSHOP

## STATEMENT OF COMPREHENSIVE INCOME

Year ended March 31, 2016

	2016 \$	2015 \$
<b>INCOME</b>		
Grants		
- Grant from National Council of Social Service ("NCSS")	401,618	367,773
- Grant from Ministry of Social & Family Development ("MSF")	366,922	280,749
- SG Enable for transport subsidy	103,429	67,140
Donations		
- Specific donations	138,191	173,516
Fees and charges		
- Sales of work by workshop trainees (gross)	58,106	54,372
- Central marketing services income	129,559	95,699
- Cafe income	46,869	56,262
- Miscellaneous income	-	20
Total income	<u>1,244,694</u>	<u>1,095,531</u>
<b>EXPENDITURE</b>		
Manpower and related costs		
- Salaries and related costs	424,105	379,470
- Medical, insurance and welfare expenses	5,218	5,141
- Training and related expenses	320	(124)
General and administrative expenses		
- Communications	1,279	1,211
- Insurance	652	1,869
- Audit fees	4,196	1,360
- Professional fees	138,764	114,766
- Transport charges	156	92
- Supplies and materials	3,990	6,803
- Bank charges	-	-
- Replacement of equipment	31,652	2,582
- SG Enable transport subsidy	103,429	67,140
- Miscellaneous expenses	11,909	8,043
Upkeep and utilities		
- Maintenance	20,948	23,052
- Utilities	23,058	20,532
- Motor vehicle expenses	1,865	2,242
Programme/Project expenses		
- Workshop expenses	51,022	54,405
Central marketing services expenses	97,246	95,947
Café Project Expense	-	769
Recharge of HQ expenses	86,949	87,171
Utilisation of specific donation	146,049	137,057
Total expenditure	<u>1,152,807</u>	<u>1,009,528</u>

**CEREBRAL PALSY ALLIANCE SINGAPORE****GOODWILL, REHABILITATION AND OCCUPATIONAL WORKSHOP****STATEMENT OF COMPREHENSIVE INCOME (cont'd)****Year ended March 31, 2016**

	<u>2016</u>	<u>2015</u>
	\$	\$
Operating surplus, representing total comprehensive income for the year	91,887	86,003
Transfers from (to) Specific Funds	7,858	(36,459)
Surplus payable to NCSS	<u>(99,745)</u>	<u>(49,544)</u>
	<u>-</u>	<u>-</u>

**CEREBRAL PALSY ALLIANCE SINGAPORE****GOODWILL, REHABILITATION AND OCCUPATIONAL WORKSHOP****STATEMENT OF RESERVES****Year ended March 31, 2016**

	<u>Accumulated Reserves</u> \$	<u>GROW Fund</u> \$	<u>Total</u> \$
Balance at April 1, 2014	(215,037)	680,948	465,911
Surplus for the year	<u>49,544</u>	<u>36,459</u>	<u>86,003</u>
Balance at March 31, 2015	(165,493)	717,407	551,914
Surplus (Deficit) for the year	<u>99,745</u>	<u>(7,858)</u>	<u>91,887</u>
Balance at March 31, 2016	<u>(65,748)</u>	<u>709,549</u>	<u>643,801</u>



**CEREBRAL PALSY ALLIANCE SINGAPORE****GOODWILL, REHABILITATION AND OCCUPATIONAL WORKSHOP****NOTES TO THE STATEMENTS****Year ended March 31, 2016****BASIS OF ACCOUNTING**

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

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





## **CEREBRAL PALSY ALLIANCE SINGAPORE**

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

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

YEAR ENDED MARCH 31, 2016



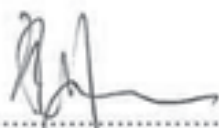
**CEREBRAL PALSY ALLIANCE SINGAPORE****STATEMENT BY EXECUTIVE COMMITTEE**

In the opinion of the members of the Executive Committee, the Statement of Comprehensive Income and Statement of Reserves for the year ended March 31, 2016 for the Day Activity Centre (the "Centre") are prepared in all material respects, in accordance with the basis of accounting described in Notes to the Statements and provisions of the Singapore Societies Act, Chapter 311 (the "Societies Act") and the Singapore Charities Act, Chapter 37 (the "Charities Act").

ON BEHALF OF MEMBERS OF THE  
EXECUTIVE COMMITTEE



.....  
Dr Kevin Lim  
Chairman



.....  
Ms Koh Kpk Loo  
Honorary Treasurer

Singapore  
August 31, 2016



## **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 and Statement of Reserves (the "Statements") of the Day Activity Centre (the "Centre") for the financial year ended March 31, 2016 as set out on pages 4 to 7.

### **Management's Responsibility for the Statements**

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

### **Auditors' Responsibility**

Our responsibility is to express an opinion on the 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 Statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the 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 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 ON THE DAY ACTIVITY CENTRE**

**Opinion**

In our opinion, the Statement of Comprehensive Income and Statement of Reserves for the year ended March 31, 2016 are prepared in all material respects, in accordance with the basis of accounting described in Notes to the Statements.

**Basis of Accounting and Restriction on Distribution**

Without modifying our opinion, we draw attention to Notes to the Statements, which describes the basis of accounting. Our report is solely to assist the Centre in its reporting of its Statement of Comprehensive Income and Statement of Reserves to the National Council of Social Service ("NCSS") and Ministry of Social & Family Development ("MSF") and is not to be used for any other purpose or to be distributed to any other parties other than NCSS and MSF.

*Deloitte + Touche CP*

Public Accountants and  
Chartered Accountants  
Singapore

August 31, 2016



**CEREBRAL PALSY ALLIANCE SINGAPORE****DAY ACTIVITY CENTRE****STATEMENT OF COMPREHENSIVE INCOME**

Year ended March 31, 2016

	<u>2016</u> \$	<u>2015</u> \$
<b>INCOME</b>		
Grants		
- Grant from National Council of Social Service ("NCSS")	167,428	149,644
- Grant from Ministry of Social & Family Development ("MSF")	420,478	410,124
Donations		
- Specific donations	42,542	69,971
Fees and charges		
- Programme fee subsidy	93,156	63,792
- Day Activity Centre ("DAC") fees	106,033	107,767
- Sundry income	-	-
Total income	<u>829,637</u>	<u>801,298</u>
<b>EXPENDITURE</b>		
Manpower and related costs		
- Salaries and related costs	394,142	344,595
- Medical, insurance and welfare expenses	4,765	5,931
- Training and related expenses	-	-
General and administrative expenses		
- Communications	683	549
- Transport charges	180	53
- Supplies and materials	4,331	4,897
- Insurance	535	1,190
- Audit fees	4,196	1,360
- Professional and other services	206,427	229,648
- Replacement of equipment	557	1,198
- Miscellaneous expenses	12,426	8,376
- SG Enable transport subsidy	93,156	63,792
Upkeep and utilities		
- Maintenance	21,650	20,693
- Utilities	23,058	20,533
- Motor vehicle expenses	-	-
Programme/Project expenses		
- DAC meal expenses	11,253	9,603
Apportionment of Headquarters expenses	45,331	45,447
Utilisation of specific donations	41,938	54,737
Total expenditure	<u>864,628</u>	<u>812,602</u>

## CEREBRAL PALSY ALLIANCE SINGAPORE

## DAY ACTIVITY CENTRE

## STATEMENT OF COMPREHENSIVE INCOME (cont'd)

Year ended March 31, 2016

	<u>2016</u>	<u>2015</u>
	\$	\$
Operating deficit, representing total comprehensive loss for the year	(34,991)	(11,304)
Transfers to Specific Funds	(604)	(14,985)
Deficit receivable from NCSS	<u>35,595</u>	<u>26,289</u>
	<u>-</u>	<u>-</u>



## CEREBRAL PALSY ALLIANCE SINGAPORE

## DAY ACTIVITY CENTRE

## STATEMENT OF RESERVES

Year ended March 31, 2016

	<u>Accumulated Reserves</u> \$	<u>DAC Fund</u> \$	<u>Total</u> \$
Balance at April 1, 2014	(67,696)	770,172	702,476
(Deficit) surplus for the year	<u>(26,289)</u>	<u>14,985</u>	<u>(11,304)</u>
Balance at March 31, 2015	(93,985)	785,157	691,172
(Deficit) surplus for the year	<u>(35,595)</u>	<u>604</u>	<u>(34,991)</u>
Balance at March 31, 2016	<u>(129,580)</u>	<u>785,761</u>	<u>656,181</u>

## CEREBRAL PALSY ALLIANCE SINGAPORE

### DAY ACTIVITY CENTRE

#### NOTES TO THE STATEMENTS

March 31, 2016

#### BASIS OF ACCOUNTING

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

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



## **CEREBRAL PALSY ALLIANCE SINGAPORE**

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

### **SPECIAL PURPOSE REPORT ON HEADQUARTERS AND STATEMENT OF COMPREHENSIVE INCOME**

YEAR ENDED MARCH 31, 2016



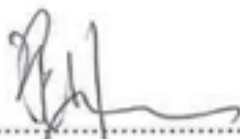
**CEREBRAL PALSY ALLIANCE SINGAPORE****STATEMENT BY EXECUTIVE COMMITTEE**

In the opinion of the members of the Executive Committee, the Statement of Comprehensive Income for the year ended March 31, 2016 for the Headquarters is prepared in all material respects, in accordance with the basis of accounting described in Note to the Statement of Comprehensive Income and provisions of the Singapore Societies Act, Chapter 311 (the "Societies Act") and the Singapore Charities Act, Chapter 37 (the "Charities Act").

ON BEHALF OF MEMBERS OF THE  
EXECUTIVE COMMITTEE



.....  
Dr Kevin Lim  
Chairman



.....  
Ms Koh Kok Loo  
Honorary Treasurer

Singapore  
August 31, 2016



**INDEPENDENT AUDITORS' REPORT TO THE EXECUTIVE COMMITTEE OF  
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, 2016 as set out on pages 4 to 6.

**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, 2016 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.

A handwritten signature in black ink that reads "Deloitte &amp; Touche LLP".

Public Accountants and  
Chartered Accountants  
Singapore

August 31, 2016





## CEREBRAL PALSY ALLIANCE SINGAPORE

## HEADQUARTERS

## STATEMENT OF COMPREHENSIVE INCOME

Year ended March 31, 2016

	<u>2016</u> \$	<u>2015</u> \$
<b>INCOME</b>		
Grants		
- Grant from National Council of Social Service ("NCSS")	482,245	618,367
- 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	197,885	37,500
Donations		
- Specific donations	508,788	570,437
- Community Silver Trust	492,554	102,156
- Care and share fund	553,196	-
- General donations	158,569	1,359,164
- Amortisation of deferred capital donation	623,374	599,787
Home Management Programme and Outpatient therapy fees ("HMP/OP")	-	7,095
Membership fees	-	200
Interest income	50,312	29,585
Sundry income	2,584	-
Internal services rendered	2,761	-
VCF training grants	-	8,218
Events collection	87,447	81,188
Steptember collection	166,652	-
Wage credit scheme	539,590	357,066
<b>Total income</b>	<u>4,691,929</u>	<u>4,596,735</u>

**CEREBRAL PALSY ALLIANCE SINGAPORE****HEADQUARTERS****STATEMENT OF COMPREHENSIVE INCOME (cont'd)****Year ended March 31, 2016**

	<u>2016</u> \$	<u>2015</u> \$
<b>EXPENDITURE</b>		
Manpower and related costs		
- Salaries and related costs	817,346	806,867
- Medical, insurance and welfare expenses	72,522	79,429
- Training and related expenses	11,686	1,990
General and administrative expenses		
- Communications	7,267	7,851
- Insurance	28,046	7,568
- General GST expenses	-	-
- Audit fees	4,642	2,662
- Transport charges	2,910	5,059
- Supplies and materials	46,454	34,794
- Advertisement expenses	1,891	634
- Bank charges	13,651	7,465
- Depreciation	623,374	599,787
- Replacement of equipment	10,129	3,791
- Professional fees	-	41,345
- Miscellaneous expenses	26,439	9,695
- Event expenses	87,447	81,187
- Steptember expenses	39,174	-
- Professional rehab fees	-	297,097
Upkeep and utilities		
- Maintenance	30,145	35,428
- Utilities	-	322
- Motor vehicle expenses	15,896	13,526
Allocation of HMP/OP expenses	-	40,805
Activities/Campaign/Public education	1,307	50
Utilisation of specific donation	591,599	966,804
Utilisation of unrestricted donation	418	1,151
CST operating expense	77,679	-
TOL fee	<u>825,972</u>	<u>825,972</u>
Total expenditure	<u>3,335,994</u>	<u>3,871,279</u>
 Operating surplus, representing total comprehensive income for the year	 1,355,935	 725,456
Transfer to Specific Funds	(962,938)	(293,962)
Surplus payable to NCSS	<u>(392,997)</u>	<u>(431,494)</u>
	<u>-</u>	<u>-</u>

**CEREBRAL PALSY ALLIANCE SINGAPORE****HEADQUARTERS****NOTE TO THE STATEMENT OF COMPREHENSIVE INCOME**  
**March 31, 2016****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 National Council of Social Service, Ministry of Social & Family Development and Ministry of Education are included as income on an accrual basis.
3. Expenditure relates only to operating expenses incurred in the running of the Headquarters recognised on an accrual basis.
4. Donations are recognised on a cash basis.



## **CEREBRAL PALSY ALLIANCE SINGAPORE**

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


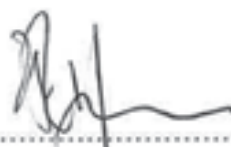
### **SPECIAL PURPOSE REPORT ON REHABILITATION CENTRE AND STATEMENT OF COMPREHENSIVE INCOME AND STATEMENT OF RESERVES**

**YEAR ENDED MARCH 31, 2016**

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

In the opinion of the members of the Executive Committee, the Statement of Comprehensive Income and Statement of Reserves for the year ended March 31, 2016 of the Rehabilitation Centre (the "Centre") are prepared in all material respects, in accordance with the basis of accounting described in Notes to the Statements and provisions of the Singapore Societies Act, Chapter 311 (the "Societies Act") and the Singapore Charities Act, Chapter 37 (the "Charities Act").

ON BEHALF OF MEMBERS OF THE  
EXECUTIVE COMMITTEE

  
.....  
Dr Kevin Lim  
Chairman  
.....  
Ms Koh Kok Loo  
Honorary Treasurer

Singapore  
August 31, 2016



## **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 and Statement of Reserves (the "Statements") of the Rehabilitation Centre (the "Centre") for the financial year ended March 31, 2016 as set out on pages 4 to 6.

### **Management's Responsibility for the Statements**

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

### **Auditors' Responsibility**

Our responsibility is to express an opinion on the 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 Statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the 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 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 ON THE REHABILITATION CENTRE**

**Opinion**

In our opinion, the Statement of Comprehensive Income and Statement of Reserves for the year ended March 31, 2016 are prepared in all material respects, in accordance with the basis of accounting described in Notes to the Statements.

**Basis of Accounting and Restriction on Distribution**

Without modifying our opinion, we draw attention to Notes to the Statements, which describes the basis of accounting. Our report is solely to assist the Centre in its reporting of its Statement of Comprehensive Income and Statement of Reserves to the National Council of Social Service ("NCSS") and Ministry of Social & Family Development ("MSF") and is not to be used for any other purpose or to be distributed to any other parties other than NCSS and MSF.

A handwritten signature in black ink that reads "Deloitte &amp; Touche LLP".

Public Accountants and  
Chartered Accountants  
Singapore

August 31, 2016



## CEREBRAL PALSY ALLIANCE SINGAPORE

## REHABILITATION CENTRE

## STATEMENT OF COMPREHENSIVE INCOME

Year ended March 31, 2016

	<u>2016</u> \$	<u>2015</u> \$
<b>INCOME</b>		
Recharge of rehabilitation expenses	2,985,734	2,802,032
VCF training grants	-	9,920
Training and consultancy fees	-	126,439
Sundry income	-	440
Total income	<u>2,985,734</u>	<u>2,938,831</u>
<b>EXPENDITURE</b>		
Manpower and related costs		
- Salaries and related costs	2,933,704	2,615,370
- Medical, insurance and welfare expenses	18,482	14,764
- Training and related expenses	864	4,542
General and administrative expenses		
- Communications	7,161	7,350
- Insurance	2,086	3,042
- Audit fees	9,692	931
- Transport charges	1,108	334
- Supplies and materials	31,240	36,924
- Advertisement expenses	100	550
- Bank charges	30	97
- Replacement of equipment	5,740	2,102
- Miscellaneous expenses	7,512	5,525
Upkeep and utilities		
- Maintenance	25,367	36,587
- Utilities	15,728	14,018
Activities/Campaign/Public education	1,476	5,276
Total expenditure	<u>3,060,290</u>	<u>2,747,412</u>
 Operating (deficit) surplus, representing total comprehensive (loss) income for the year	 <u>(74,556)</u>	 <u>191,419</u>

## CEREBRAL PALSY ALLIANCE SINGAPORE

## REHABILITATION CENTRE

## STATEMENT OF RESERVES

Year ended March 31, 2016

	Accumulated reserves	Total
Balance at April 1, 2014	(879,039)	(879,039)
Surplus for the year	191,419	191,419
Balance at March 31, 2015	(687,620)	(687,620)
Deficit for the year	(74,556)	(74,556)
Balance at March 31, 2016	<u>(762,176)</u>	<u>(762,176)</u>

**CEREBRAL PALSY ALLIANCE SINGAPORE****REHABILITATION CENTRE****NOTES TO THE STATEMENTS****March 31, 2016****BASIS OF ACCOUNTING**

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

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



## **CEREBRAL PALSY ALLIANCE SINGAPORE**

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

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

YEAR ENDED MARCH 31, 2016




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

In the opinion of the members of the Executive Committee, the Statement of Comprehensive Income and Statement of Reserves for the year ended March 31, 2016 of the Therapy Rehabilitation are prepared in all material respects, in accordance with the basis of accounting described in Notes to the Statements and provisions of the Singapore Societies Act, Chapter 311 (the "Societies Act") and the Singapore Charities Act, Chapter 37 (the "Charities Act").

ON BEHALF OF MEMBERS OF THE  
EXECUTIVE COMMITTEE



.....  
Dr Kevin Lim  
Chairman



.....  
Ms Koh Kok Loo  
Honorary Treasurer

Singapore  
August 31, 2016





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

We have audited the accompanying Statement of Comprehensive Income and Statement of Reserves (the "Statements") of the Therapy Rehabilitation (the "Centre") for the financial year ended March 31, 2016 as set out on pages 4 to 6.

### **Management's Responsibility for the Statements**

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

### **Auditors' Responsibility**

Our responsibility is to express an opinion on the 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 Statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the 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 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 ON THE THERAPY REHABILITATION**

**Opinion**

In our opinion, the Statement of Comprehensive Income and Statement of Reserves for the year ended March 31, 2016, are prepared in all material respects, in accordance with the basis of accounting described in Notes to the Statements.

**Other matter**

The Statements of the Centre for the year ended March 31, 2015 was unaudited as the Centre has taken the alternative option of certifying the Statements with a declaration statement.

**Basis of Accounting and Restriction on Distribution**

Without modifying our opinion, we draw attention to Notes to the Statements, which describes the basis of accounting. Our report is solely to assist the Centre in its reporting of its Statement of Comprehensive Income and Statement of Reserves to the National Council of Social Service ("NCSS") and Ministry of Social & Family Development ("MSF") and is not to be used for any other purpose or to be distributed to any other parties other than NCSS and MSF.

*Deloitte + Touche LLP*

Public Accountants and  
Chartered Accountants  
Singapore

August 31, 2016



## CEREBRAL PALSY ALLIANCE SINGAPORE

## THERAPY REHABILITATION

## STATEMENT OF COMPREHENSIVE INCOME

Year ended March 31, 2016

	<u>2016</u> \$	<u>2015</u> \$ (Unaudited)
<b>INCOME</b>		
Grant from National Council of Social Service ("NCSS")	246,820	226,920
Therapy treatment fees	<u>7,990</u>	<u>7,095</u>
Total income	<u>254,810</u>	<u>234,015</u>
<b>EXPENDITURE</b>		
Manpower and related costs		
- Salaries and related costs	35,038	361,066
General and administrative expenses		
- Professional fees	500,932	-
- Transport charges	1,595	2,749
Recharge of Headquarters expenses	<u>40,701</u>	<u>40,805</u>
Total expenditure	<u>578,266</u>	<u>404,620</u>
Operating deficit, representing total comprehensive loss for the year	<u>(323,456)</u>	<u>(170,605)</u>

## CEREBRAL PALSY ALLIANCE SINGAPORE

## THERAPY REHABILITATION

## STATEMENT OF RESERVES

Year ended March 31, 2016

	<u>Accumulated reserves</u>
Balance at April 1, 2014 (Unaudited)	(221,678)
Deficit for the year	<u>(170,605)</u>
Balance at March 31, 2015 (Unaudited)	(392,283)
Deficit for the year	<u>(323,456)</u>
Balance at March 31, 2016	<u>(715,739)</u>

**CEREBRAL PALSY ALLIANCE SINGAPORE****THERAPY REHABILITATION****NOTES TO THE STATEMENTS**

Year ended March 31, 2016

**BASIS OF ACCOUNTING**

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

1. Income is recognised to the extent that it is probable that the economic benefits will flow to Cerebral Palsy Alliance Singapore and the revenue can be reliably measured.
2. Programme fees are recognised when the services are rendered.
3. Grants from National Council of Social Service are included as income on an accrual basis.
4. Expenditure relates only to operating expenses incurred in the running of the Centre and recognised on an accrual basis.
5. Donations are recognised on a cash basis.
6. The Accumulated Reserves ending balance of the year as indicated above is restricted for the operations of this programme only, for the benefit of its intended clients. In keeping with the funder/donors intent for the use of monies, the Reserves will not be transferred out of the programme for other purposes.
7. The statements which cover the period from April 1, 2014 to March 31, 2015 were unaudited as the Centre has taken the alternative option of certifying the financial statements with a declaration statement.





## **CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL**

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

### **REPORT AND FINANCIAL STATEMENTS**

YEAR ENDED MARCH 31, 2016



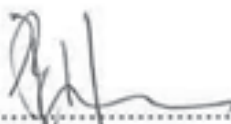


**CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL****STATEMENT BY THE EXECUTIVE COMMITTEE**

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 "Societies Act"), the Singapore Charities Act, Chapter 37, (the "Charities Act"), Singapore Financial Reporting Standards and the rules and regulations issued by the Ministry of Education so as to present fairly, in all material respects, the financial position of the School's operations as at March 31, 2016 and the financial performance, changes in funds and reserves 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  
August 31, 2016



## **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, 2016, 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 "Societies Act"), the Singapore Charities Act, Chapter 37, (the "Charities Act"), Singapore Financial Reporting Standards and the Rules and Regulations issued by the Ministry of Education 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.



**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 the Societies Act, 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, 2016 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

August 31, 2016



## CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

STATEMENT OF MONTHLY PUPIL ELIGIBLE FOR FUNDING  
Year ended March 31, 2016

	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, 2015	174	-	174
May 1, 2015 (Note A)	174	-	174
June 1, 2015	174	-	174
July 1, 2015	174	-	174
August 1, 2015	173	-	173
September 1, 2015	173	-	173
October 1, 2015	173	-	173
November 1, 2015	173	-	173
December 1, 2015	173	-	173
January 1, 2016 (Note B)	176	-	176
February 1, 2016	178	-	178
March 1, 2016	179	-	179

Note:

- (A) As May 1, 2015 was a public holiday, the number of pupils on April 30, 2015 was used for pupil enrolment on May 1, 2015.
- (B) As January 1, 2016 and December 31, 2015 were public and school holidays respectively, the number of pupils on December 30, 2015 was used for pupil enrolment on January 1, 2016.

**CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL****STATEMENT OF MONTHLY PUPIL ENROLMENT FOR INTERNATIONAL STUDENTS**  
**Year ended March 31, 2016**

	Number of International Pupils*	Number of International Pupils**	Total Number of Pupils
	(a)	(b)	(c) = (a) + (b)
April 1, 2015	3	-	3
May 1, 2015 (Note A)	3	-	3
June 1, 2015	3	-	3
July 1, 2015	2	-	2
August 1, 2015	2	-	2
September 1, 2015	2	-	2
October 1, 2015	2	-	2
November 1, 2015	2	-	2
December 1, 2015	2	-	2
January 1, 2016 (Note B)	1	-	1
February 1, 2016	1	-	1
March 1, 2016	2	-	2

Note:

- (A) As May 1, 2015 was a public holiday, the number of pupils on April 30, 2015 was used for pupil enrolment on May 1, 2015.
- (B) As January 1, 2016 and December 31, 2015 were public and school holidays respectively, the number of pupils on December 30, 2015 was used for pupil enrolment on January 1, 2016.

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, 2016**

	<u>Note</u>	<u>2016</u> \$	<u>2015</u> \$
<b>NON-CURRENT ASSET</b>			
Equipment	6	251,052	168,609
<b>CURRENT ASSETS</b>			
Cash and cash equivalents		3,507,927	2,583,291
Due from Ministry of Education ("MOE")	8	-	77,753
Due from National Council of Social Service ("NCSS")	9	3,615	156,046
Other receivables and prepayments	7	10,677	6,708
		<u>3,522,219</u>	<u>2,823,798</u>
<b>LESS:</b>			
<b>CURRENT LIABILITIES</b>			
Due to Cerebral Palsy Alliance Singapore ("HQ")		339,276	14,648
Other payables and accrued expenses	10	218,513	218,330
		<u>557,789</u>	<u>232,978</u>
<b>NON-CURRENT LIABILITY</b>			
Deferred capital donation	14	198,530	108,501
<b>NET ASSETS</b>			
		<u>3,016,952</u>	<u>2,650,928</u>
Trust fund	11	8,100	6,782
<b>Represented by:</b>			
<b>FUNDS AND RESERVES</b>			
General reserves		2,293,756	1,861,200
Specific funds	12	624,147	691,294
Unrestricted funds		95,795	95,180
Programme development funds		3,254	3,254
		<u>3,016,952</u>	<u>2,650,928</u>
Trust fund	11	8,100	6,782

See accompanying notes to financial statements.



**CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL****STATEMENT OF COMPREHENSIVE INCOME****Year ended March 31, 2016**

	<u>2016</u> \$	<u>2015</u> \$
<b>Income:</b>		
Grant from MOE		
- Temporary occupation license ("TOL") fee	678,537	678,537
- Capitation grant	3,252,134	2,921,815
- Training vote	14,182	97,213
- Opportunity fund	11,466	2,980
- Edusave grant	24,125	26,275
- High Needs Grant	52,823	145,542
- Singapore Students Needy Fund	16,320	17,000
- Secondment fund	96,979	103,302
- School breakfast programme	2,567	3,861
- NAC Tote Board Fund	10,542	19,031
- Provision of Administrative Manager	89,124	84,349
- Contract Teaching Resources	9,828	98,933
- Parent Support Group	2,040	-
- SPG - Public Transport Subsidy	240	-
Grant from NCSS	1,332,568	1,205,271
- ICT Tier 3 Fund	145,399	7,435
Grant from MSF		
- SG Enable for transport subsidy	132,992	65,845
School fees		
- Local student	49,024	33,340
- Foreign student	29,034	87,304
Donations		
- Unrestricted funds	615	1,100
- Specific donations	120,320	76,064
- Building maintenance and facility fund	26,800	-
- Amortisation of deferred capital donation	48,955	19,469
Miscellaneous income		
- Interest income	124	124
- Miscellaneous income	1,000	2,531
- Minimart sales	3,426	4,359
- Others	1,494	-
<b>Total income</b>	<u>6,152,658</u>	<u>5,701,680</u>

**CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL****STATEMENT OF COMPREHENSIVE INCOME (cont'd)****Year ended March 31, 2016**

	<u>Note</u>	<u>2016</u> <u>S</u>	<u>2015</u> <u>S</u>
<b>Expenditure:</b>			
Manpower and related costs			
- MOE Seconded staff		187,487	182,434
- Other teaching staff		2,442,672	2,201,412
- Professional staff		53,888	56,502
- Support staff		319,406	303,883
- Staff welfare		20,004	17,619
School management expenses			
- Supplies and materials		19,520	29,943
- School function activities		9,549	2,700
- SPED Financial Assistance Scheme		2,441	3,101
- HQ expenses recharged	5	125,673	125,994
- Parent Support Group Expense		557	-
- Public Transport Subsidy		240	-
General and administrative expenses			
- Professional and other services		1,011,058	1,086,508
- Communications		7,157	6,821
- Minimart expenses		3,408	4,106
- Others		1,271	2,388
Transport subsidy		132,992	65,845
Upkeep and utilities			
- Repairs and maintenance		124,127	101,843
- Utilities		84,975	77,873
TOL fees recharged	5	678,537	678,537
Utilisation of specific donation		489,124	577,654
Depreciation	6	72,548	37,967
<b>Total expenditure</b>		<u>5,786,634</u>	<u>5,563,130</u>
<b>Operating surplus, representing</b>			
<b>total comprehensive income for the year</b>		<u>366,024</u>	<u>138,550</u>

See accompanying notes to financial statements.



**CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL****STATEMENT OF CASH FLOWS****Year ended March 31, 2016**

	<u>2016</u> \$	<u>2015</u> \$
<b>Operating activities</b>		
Operating surplus	366,024	138,550
Adjustments for:		
Interest income	(124)	(124)
Amortisation of deferred capital donation	(48,955)	(19,468)
Depreciation	<u>72,548</u>	<u>37,967</u>
Operating cash flows before movements in working capital	389,493	156,925
Other receivables and prepayments	(3,969)	19,692
Due from MOE	77,753	(77,753)
Due from NCSS	152,431	29,142
Due to HQ	324,628	(879,511)
Other payables and accrued expenses	183	112,502
Interest received	<u>124</u>	<u>124</u>
Net cash from (used in) operating activities	<u>940,643</u>	<u>(638,879)</u>
<b>Investing activity</b>		
Purchase of equipment, representing net cash used in investing activity	<u>(154,991)</u>	<u>(18,917)</u>
<b>Financing activity</b>		
Increase in deferred capital donation, representing net cash from financing activity	<u>138,984</u>	<u>3,991</u>
Net increase (decrease) in cash and cash equivalents	924,636	(653,805)
Cash and cash equivalents at beginning of year	<u>2,583,291</u>	<u>3,237,096</u>
Cash and cash equivalents at end of year	<u>3,507,927</u>	<u>2,583,291</u>

See accompanying notes to financial statements.

**CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL****NOTES TO FINANCIAL STATEMENTS****March 31, 2016****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, 2016 were authorised for issue by the Executive Committee on August 31, 2016.

**2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

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

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

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

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





## CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

### NOTES TO FINANCIAL STATEMENTS

March 31, 2016

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

- Amendments to FRS 1 *Presentation of Financial Statements: Disclosure Initiative*<sup>1</sup>
- Improvements to Financial Reporting Standards (November 2015)<sup>1</sup>
- Amendments to FRS 7 *Statement of Cash Flows: Disclosure Initiative*<sup>2</sup>
- FRS 115 *Revenue from Contracts with Customers*<sup>3</sup>
- Amendments to FRS 115 *Clarifications to FRS 115 Revenue from Contracts with Customers*<sup>3</sup>

<sup>1</sup> Applies to annual periods beginning on or after January 1, 2016, with early application permitted.

<sup>2</sup> Applies prospectively to annual periods beginning on or after January 1, 2017, with early application permitted.

<sup>3</sup> Applies to annual periods beginning on or after January 1, 2018, with early application permitted.

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

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, 2016

#### 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.

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

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

#### Amendments to FRS 7 Statement of Cash Flows: Disclosure Initiative

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

Management is currently evaluating the potential impact of the above amendments to FRS 7 on the financial statements of the company 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 assets**

##### Cash and cash equivalents

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





**CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL****NOTES TO FINANCIAL STATEMENTS****March 31, 2016****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 "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 losses. Interest is recognised by applying the effective interest method less impairment, except for short-term receivables when the recognition of interest would be immaterial.

Impairment of financial assets

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

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, 2016

#### 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, 2016****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 and is restricted for the operation of this programme only.

**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 unrestricted donations, or 5% of total operating expenditure whichever is lower.



**CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL****NOTES TO FINANCIAL STATEMENTS****March 31, 2016****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 for on a cash basis. The specific funds are utilised in accordance with its intended purpose. Amounts not utilised are accumulated in the specific funds.

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

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

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

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

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

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

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

Expenditure is accounted for on an accrual basis.



**CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL****NOTES TO FINANCIAL STATEMENTS****March 31, 2016****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, 2016

## 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>2016</u> \$	<u>2015</u> \$
<b>Financial assets</b>		
Loans and receivables (including cash and cash equivalents)	<u>3,519,606</u>	<u>2,821,470</u>
<b>Financial liabilities</b>		
Amortised cost	<u>481,745</u>	<u>160,103</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 31 % (2015 : 98 %) 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, 2016 and March 31, 2015 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, 2016

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 2015.

## 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>2016</u> \$	<u>2015</u> \$
<u>Transactions with HQ</u>		
Professional fee paid/payable	955,465	1,024,411
TOL fees recharged	678,537	678,537
HQ expenses recharged	<u>125,673</u>	<u>125,994</u>

Compensation of key management personnel

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

	<u>2016</u> \$	<u>2015</u> \$
Short-term benefits	164,235	157,700
Post-employment benefits	<u>23,252</u>	<u>24,734</u>
	<u>187,487</u>	<u>182,434</u>



## CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

## NOTES TO FINANCIAL STATEMENTS

March 31, 2016

## 6 EQUIPMENT

	Furniture and fittings \$	Computers \$	Office equipment \$	Total \$
Cost:				
As at April 1, 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	169,844	66,686	72,291	308,821
Additions	<u>-</u>	<u>32,205</u>	<u>122,786</u>	<u>154,991</u>
As at March 31, 2016	<u>169,844</u>	<u>98,891</u>	<u>195,077</u>	<u>463,812</u>
Accumulated depreciation:				
As at April 1, 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	43,782	64,288	32,142	140,212
Depreciation for the year	<u>25,477</u>	<u>24,620</u>	<u>22,451</u>	<u>72,548</u>
As at March 31, 2016	<u>69,259</u>	<u>88,908</u>	<u>54,593</u>	<u>212,760</u>
Carrying amount:				
As at March 31, 2016	<u>100,585</u>	<u>9,983</u>	<u>140,484</u>	<u>251,052</u>
As at March 31, 2015	<u>126,062</u>	<u>2,398</u>	<u>40,149</u>	<u>168,609</u>

## 7 OTHER RECEIVABLES AND PREPAYMENTS

	2016 \$	2015 \$
Fees in arrears	8,064	4,380
Prepayments	<u>2,613</u>	<u>2,328</u>
	<u>10,677</u>	<u>6,708</u>

## 8 DUE FROM MOE

	2016 \$	2015 \$
Balance at beginning of year	77,753	-
Claims recovered during the year	(77,753)	-
Accruals for claims	<u>-</u>	<u>77,753</u>
Balance at end of year	<u>-</u>	<u>77,753</u>

## CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

## NOTES TO FINANCIAL STATEMENTS

March 31, 2016

## 9 DUE FROM NCSS

	<u>2016</u> \$	<u>2015</u> \$
Balance at beginning of year	156,046	185,188
Claims recovered during the year	(152,431)	(29,142)
Balance at end of year	<u>3,615</u>	<u>156,046</u>

## 10 OTHER PAYABLES AND ACCRUED EXPENSES

	<u>2016</u> \$	<u>2015</u> \$
Other creditors	12,692	15,568
Fees received in advance	18,864	16,330
Advances from MOE	56,545	56,545
Transport fees in advance	635	-
Accrued expenses	<u>129,777</u>	<u>129,887</u>
	<u>218,513</u>	<u>218,330</u>

## 11 TRUST FUND

	<u>2016</u> \$	<u>2015</u> \$
Lee Foundation - Special Financial Assistance Fund	<u>8,100</u>	<u>6,782</u>

Trust fund represents specific financial assistance provided by Lee Foundation.

Movement of trust fund:

	<u>2016</u> \$	<u>2015</u> \$
Balance at beginning of year	6,782	11,682
Amount received	14,248	2,400
Amount disbursed	(12,930)	(7,300)
Balance at end of year	<u>8,100</u>	<u>6,782</u>

Assets relating to the trust funds comprise cash and bank balances of \$8,100 (2015 : \$6,782).

# CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

## NOTES TO FINANCIAL STATEMENTS

March 31, 2016

### 12 SPECIFIC FUNDS

	Building and Facilities Improvement Fund	School Functions Grant	Programme Enhancement Fund	Care & Share Fund	Pupil Welfare Fund	Educative Grant	Singapore Students' Needs Fund	Transport Subsidy Fund	Training Voucher Fund	Opportunity Fund	High Needs Fund	NCCSS Total Fund	President Challenge Fund	Curriculum Enhancement Fund	Children's Charities Association Fund	Total
Balance as at April 1, 2014	\$ 5,244	\$ 24,732	\$ 174,406	\$ 148,611	\$ 42,625	\$ -	\$ 5,503	\$ -	\$ 254,562	\$ 11,674	\$ -	\$ 2,016	\$ 20,454	\$ 68,233	\$ 121,099	\$ 822,402
Grant received from MOE/NCCSS	-	-	-	-	-	\$ 26,275	\$ 17,000	-	\$ 97,213	\$ 2,990	\$ 145,542	\$ 26,466	-	\$ 18,000	-	\$ 333,476
Donations received	-	\$ 30,000	\$ 3,810	-	\$ 13,143	-	-	\$ 11,071	-	-	-	-	-	-	-	\$ 58,064
Expenditure	\$ (5,244)	\$ (14,885)	\$ (25,493)	-	\$ (10,168)	\$ (25,043)	\$ (17,000)	\$ (11,071)	\$ (142,257)	\$ (5,491)	\$ (145,542)	\$ (27,156)	\$ (5,276)	\$ (48,711)	\$ (94,350)	\$ (577,653)
Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net surplus (deficit) transferred from statement of comprehensive income	\$ (5,244)	\$ 15,115	\$ (21,643)	\$ -	\$ 2,583	\$ 1,232	\$ -	\$ -	\$ (45,044)	\$ (2,513)	\$ -	\$ (654)	\$ (5,276)	\$ (30,711)	\$ (94,350)	\$ (186,113)
Balance as at March 31, 2015	\$ -	\$ 43,847	\$ 156,763	\$ 148,611	\$ 45,008	\$ 1,232	\$ 5,503	\$ -	\$ 209,518	\$ 9,161	\$ -	\$ 1,332	\$ 5,128	\$ 37,520	\$ 27,669	\$ 661,294
Grant received from MOE/NCCSS	-	-	-	-	-	\$ 24,125	\$ 16,330	-	\$ 14,182	\$ 11,466	\$ 52,823	\$ 155,941	-	\$ 32,480	-	\$ 307,337
Donations received	\$ 26,800	\$ 500	\$ 5,000	-	\$ 120	-	-	\$ 82,220	-	-	-	-	-	-	-	\$ 114,440
Expenditure	-	\$ (26,179)	\$ (72,673)	-	\$ (738)	\$ (15,390)	\$ (21,833)	\$ (24,852)	\$ (77,044)	\$ (90,113)	\$ (52,823)	\$ (146,146)	\$ (300)	\$ (15,066)	\$ (27,669)	\$ (489,124)
Net surplus (deficit) transferred from statement of comprehensive income	\$ 26,800	\$ (25,679)	\$ (67,673)	\$ -	\$ (618)	\$ 8,425	\$ (5,903)	\$ 27,368	\$ (62,952)	\$ 1,352	\$ -	\$ 9,801	\$ (300)	\$ 19,394	\$ (27,669)	\$ (67,147)
Balance as at March 31, 2016	\$ 26,800	\$ 18,168	\$ 89,133	\$ 148,611	\$ 44,390	\$ 9,657	\$ -	\$ 27,368	\$ 146,566	\$ 20,516	\$ -	\$ 11,133	\$ 4,828	\$ 56,914	\$ -	\$ 624,547

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

**CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL****NOTES TO FINANCIAL STATEMENTS****March 31, 2016****12 SPECIFIC FUNDS (cont'd)**

The more significant Specific Funds are described below:

Programme Enhancement Fund

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

Pupil Welfare Fund

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

Training Votes Fund

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

Opportunity Fund

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

Edusave Grant

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

Children's Charities Association Fund

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

## CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

## NOTES TO FINANCIAL STATEMENTS

March 31, 2016

## 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>2016</u>	<u>2015</u>
	\$	\$
Cost of defined contribution plans included in manpower costs	<u>410,571</u>	<u>372,987</u>

# CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

## NOTES TO FINANCIAL STATEMENTS

March 31, 2016

### 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>2016</u>	<u>2015</u>
	\$	\$
Capital grant and donations received:		
Balance at beginning of year	129,791	125,800
Additions:		
- Furniture and equipment	<u>138,984</u>	<u>3,991</u>
Balance at end of year	<u>268,775</u>	<u>129,791</u>
Accumulated amortisation:		
Balance at beginning of year	21,290	1,822
Amortisation	<u>48,955</u>	<u>19,468</u>
Balance at end of year	<u>70,245</u>	<u>21,290</u>
Carrying amount	<u>198,530</u>	<u>108,501</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.

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

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

**Cerebral Palsy Centre**

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