



ANNUAL REPORT

13/14

Formerly known as Spastic Children's Association of Singapore, the Cerebral Palsy Alliance Singapore (CPAS) was established in 1957 to provide early intervention, special education, rehabilitation services, day activity centre programmes, vocational training and gainful employment for persons with Cerebral Palsy and related disorders in Singapore.

VISION

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

MISSION

Dedication to:

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

CORE VALUES

HOPE

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

ASPIRATION

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

RESPECT

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

EMPOWERMENT

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

TRUST

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

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02 / SIGNIFICANT MILESTONES

1957

“Field House”

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

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

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

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1984

GROW

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



1985

SCAS started making special seats for clients with CP who had difficulties sitting on ordinary seats or wheelchairs due to their special physical needs.

1986

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

1990

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

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

SCAS provided free clinical consultations with the support of volunteer doctors

1995

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

1998

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

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

1999

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

2000

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



The new SCAS was officially opened by Prime Minister Lee Hsien Loong on 18 September 2004

2001

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

2003

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

2004

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



2005

The Early Intervention Programme for Infants and Children (EIPIIC) was initiated in the new premises. SCAS commissioned Dr Elsie Yu to create a sculpture, which was placed in front of the Cerebral Palsy Centre. The sculpture was unveiled on 14 November by Mrs S R Nathan, wife of the 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 as part of its efforts to cater to clients who were not suitable for open employment or the sheltered workshop. DAC opened with its first intake of clients in February 2006.

2007

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

2008

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

SCAS introduced an outreach initiative for EIPIC named Spastic Children's Outreach Programme

& Education (SCOPE). The mission of SCOPE was to help each EIPIC child maximise his or her potential by training parents, other caregivers, and teachers from mainstream schools in therapeutic techniques individually designed to enhance the child's early development.

2009

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

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

2010

From June to August, 24 therapists from Singapore and overseas participated in the



Neuro-Developmental Treatment (NDT) Workshop organised by SCAS.

2011

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

The Cerebral Palsy Symposium was held from 7 to 10 September at Sheraton Towers Singapore. Workshops and talks were conducted by local and overseas faculties to benefit medical staff,

therapists, teachers and parents who worked closely with persons with CP and other disorders of posture, movement and development.

2012

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

2013

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



BOARD MEMBERS



CHAIRMAN
ASSOCIATE PROFESSOR KEVIN LIM

- School Management Committee (Chairman and Supervisor)
- Staff Sub-Committee (Chairman)
- Nomination Sub-Committee (Chairman)



VICE CHAIR
DR JANICE WONG

- Case & Review Sub-Committee (Chairman)
- Nomination Sub-Committee (Member)



HONORARY SECRETARY
MR SATYAKI SENGUPTA

- Adult Services Sub-Committee (Chairman)
- Staff Sub-Committee (Member)
- Nomination Sub-Committee (Member)
- School Management Committee (Member)



HONORARY TREASURER
MS KOH KOK LOO

- Investment Sub-Committee (Chairman)
- Staff Sub-Committee (Member)
- Nomination Sub-Committee (Member)
- School Management Committee (Member)



ASST HON SECRETARY
MS FOO SIEW FONG, PBM

- Staff Sub-Committee (Member)



ASST HON TREASURER
MR JOHNNY QUAH

- Staff Sub-Committee (Member)
- Investment Sub-Committee (Member)
- Audit Sub-Committee (Member)
- School Management Committee (Member)

BOARD MEMBERS /



MR DHONU CHANDRA BHATTACHARJEE

- Audit Sub-Committee (Member)
- School Management Committee (Member)



ASSOCIATE PROFESSOR LOW BOON YONG, PBM

- Adult Services Sub-Committee (Member)



ASSOCIATE PROFESSOR ONG HIAN TAT

- EIPIC Sub-Committee (Chairman)
- Professional Sub-Committee (Chairman)



DR WU PANG HUNG

- Case & Review Sub-Committee (Member)
- Children's Charities Association (CCA) Representative



DR YOONG SIEW LEE

- Staff Sub-Committee (Member)
- EIPIC Sub-Committee (Member)
- Professional Sub-Committee (Member)



MR CHRISTOPHER LO WENG WAH

- Audit Sub-Committee (Chairman)
- Children's Charities Association (CCA) Representative
- National Council of Social Service (NCSS) Representative

CO-OPTED MEMBERS /



MS CHNG WONG YIN

- IT Sub-Committee (Chairman)
- Audit Sub-Committee (Member)
- School Management Committee (Member)



MS AMELIA TAN

- School Management Committee (Member)

08 / MANAGEMENT TEAM



EXECUTIVE DIRECTOR
MS JESSIE HOLMBERG



CORPORATE
COMMUNICATIONS MANAGER
**MS MELISSA
SHEPHERDSON**



HUMAN RESOURCES MANAGER
MS GERALDINE CHAN



SCHOOL PRINCIPAL
MRS ANGIE ONG



SENIOR EXECUTIVE
ADULT SERVICES
MS JOANNE POON



HEAD OF SOCIAL WORK
DEPARTMENT
MS SANDI TAN



HEAD OF PSYCHOLOGY
DEPARTMENT
**MS PIYALI
CHAKRABARTI**



HEAD OF SPEECH & LANGUAGE
PATHOLOGY DEPARTMENT
**MS SUNITHA
SENDHILNATHAN**



HEAD OF PHYSIOTHERAPY
DEPARTMENT
MS BABY THAN MAUNG



HEAD OF OCCUPATIONAL
THERAPY DEPARTMENT
MS PAMPI GHOSH

**“ALONE WE CAN DO SO
LITTLE; TOGETHER WE
CAN DO SO MUCH”**

CHAIRMAN'S MESSAGE



"FY2013/2014 saw CPAS focus on a number of innovative and major events to reach out to our stakeholders as well as to further create public awareness about the organisation and cerebral palsy."

On 2 October 2013, we officially launched our new name and logo. On the same day, we also held our first ever Wheelathon to celebrate World Cerebral Palsy Day. We were very honoured to have Mr Teo Chee Hean, Deputy Prime Minister, gracing the occasion that saw more than 800 participants, including our clients, taking part.

To recognise and encourage parents' efforts in the care of their children with special needs, CPAS joined Alumni Association of Singapore, National University of Singapore and KK Women's & Children's Hospital to organise its inaugural "Hand in Hand – A Tribute to Parents" project in October 2013.

The other maiden project was the Art Exhibition held on 23 November 2013 at The Plaza, National Library Board (NLB). To recognise NLB's

long-time support, Mrs Elaine Ng, CEO of NLB, was invited as the Guest of Honour for the exhibition that served as a public platform to showcase the talents and creativity of our trainees in the Goodwill, Rehabilitation and Occupational Workshop (GROW).

ENHANCING SUPPORT AND SERVICES

With the change in name, CPAS took the opportunity to renew the look of our Suzy Doll donation boxes. Our iconic Suzy Dolls have been a part of the organisation's history for more than 20 years and the donation boxes were given a complete makeover. Suzy now comes in bright cheery colours and in a table-top version that provides the donor with information on how their donation helps our clients.

CPAS continues to closely engage our volunteers to organise outings and celebrations to bring about different experiences for all our clients. More than 40 varied activities were organised during the year. This worked out to one activity almost every week for our clients! These community integration programmes bring more than just joy to our clients. It also provides invaluable opportunities for them to make new friends and to be exposed to different sights and sounds.

The Early Intervention Programme for Infants and Children (EIPIC)

is one of the pilot centres that adopted the Trans-Disciplinary Approach and Family-Centred Practice as recommended by the National Council of Social Service (NCSS) EIPIC Consultancy Project in 2013. With the support of the Rehabilitation Team, the Trans-Disciplinary Approach was fully implemented in six EIPIC classes in the second semester of 2013. Another six classes followed suit in the second semester of 2014.

On the school front, we were delighted that student Neo Kah Whye was placed fourth in Boccia in the 7th ASEAN Para Games held in Myanmar in January. School teacher Lanny Kwok continued to shine by receiving the '2013 Greatest Women Of Our Time (Education Category)' Award by Singapore Women's Weekly magazine in recognition of her outstanding contributions to education.

GROW under the Adult Services Department launched a new social enterprise, Orange Garden Café in January 2014. The Café was conceived as a training platform for our trainees to acquire and apply barista skills, with trainees involved in every aspect of food and beverage preparation. In line with our rebranding exercise, our Goodwill Thrift Shop was also revamped and renamed CPAS Gift Shop. A section next to the Café was renovated to house the new Gift Shop. These two social enterprises involved more trainees who have subsequently enjoyed an increase in their monthly allowances.

Our Allied Health Professionals from our various rehabilitation departments have also been busy. The Speech and Language Pathology Department (SLP) commemorated the annual Speech Therapy Week with an open house at our Cerebral Palsy Centre, puppet shows and educational talks at the National Library and a PCF kindergarten.

The Occupational Therapy Department (OT) was recognised for its clinical supervision and received the Pre-Employment Clinical Training funding from the Ministry of Health (MOH). During the year, 15 Nanyang Polytechnic students were trained by the department. Representatives from OT were part of the ASEAN Young Professionals Volunteer Corps (AYPVC) to South Sumatra organised by Mercy Relief in August 2013. The contingent provided training and advice to the parents and staff at a special education school.

The Physiotherapy Department (PT) teamed up with Temasek Polytechnic to develop the Interactive Gait Correction and Rehabilitation System and presented it at The Singapore Therapeutic, Assistive & Rehabilitation Technology Centre (START Centre) Students Challenge Project in 2013. The team was one of the top 10 winners and awarded the opportunity to present their project at the iCreate international competition in Korea.

In conjunction with the Art Therapy International Centre, the Psychology Department provided hands-on experience to parents and caregivers of children with special needs to assist their children in communicating their emotions through unconventional and engaging methods. The department also collaborated with Lasalle College of the Arts to deliver art therapy to our students.

FORGING PARTNERSHIPS

In the year, CPAS hosted a number of important guests including one of its founders, Ms Joan Winum who founded CPAS in the late 1950s, the new CEO of NCSS Mr Sim Gim Guan and his management team, Ms Sim Ann, Minister of State, Ministry of Education and Ministry of

Communication and Information, and representatives from the Community Silver Trust.

Owing to our close partnership with the Singapore International Physiotherapy Association, they held their Pre-Congress Workshop at CPAS that was attended by about 20 professionals from Asian countries.

We also had the honour of hosting Er Dr Lee Bee Wah, Member of Parliament, Nee Soon GRC, and GPC Member, Ministry of Social & Family Development, who was the Guest of Honour at the Children's Charities Association's Annual Awards and Cheque Presentation, held in October 2013 at CPAS.

The year under review was a rewarding year for CPAS. With the support of various partners, including the Ministry of Social and Family Development (MSF), NCSS, allied health associations, long supporting corporate partners and educational institutions, we are confident and excited to continue with our good work for our beneficiaries and their families.

**Assoc Prof Kevin Lim
Chairman**

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

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

BRIEF HISTORY OF EIPIC

Established on 1 April 2005, EIPIC serves children diagnosed with different disabilities between the ages of a few months to six years of age. The programme served a total of 229 clients as at March 2014.



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INITIATIVES

CURRICULUM REDESIGN

EIPIC implemented the seamless CPAS checklist in March 2013 to craft the Individualised Educational Plan (IEP). After evaluating the Phase I implementation, the Curriculum Team developed the EIPIC checklist based on the Assessment, Evaluation, and Programming System (AEPS), supplemented by the CPAS checklist.

The new student's checklist was completed in January 2014. It is used to track, verify and monitor specific goals and outcomes since the beginning of March 2014.

EIPIC EXPANSION OF BLK 629

A total of five classes with 38 students officially moved into the Blk 629 premises on 5 August 2013. The programmes provided are mainly for the Functional and Readiness classes. As of March

2014, Blk 629 had a total of eight classes with 64 students. EIPIC has projected a total intake of approximately 300 students in the three premises (Cerebral Palsy Centre, Blk 630 and Blk 629 satellite centres).

EIPIC has projected a total intake of approximately 300 students in the three premises

STAFF DEVELOPMENT AND WELFARE

A new organisation chart for EIPIC was implemented in July 2013 to create a career path for staff.

- Principal
- ▲ Vice Principal
- ▲ Senior Interventionist
- ▲ Lead Interventionist
- ▲ Interventionist
- ▲ Interventionist Aide



Since January 2014, the Annual Leave System was replaced by the School Holiday System, following the MOE gazetted school holidays for primary and secondary schools. EIPIC staff can now enjoy the school holidays with their families.

TRANS-DISCIPLINARY APPROACH AND FAMILY-CENTRED PRACTICE

EIPIC, as one of the pilot centres, adopted the Trans-Disciplinary Approach and Family-Centred Practice as recommended by the NCSS EIPIC Consultancy Project in 2013. Prior to that, the pilot team had undergone training by the consultancy team from KK Women's and Children's Hospital in 2012. EIPIC implemented the Trans-Disciplinary documentation and Initial Assessment procedures for new student intakes since the beginning of 2013.

A group of 10 representatives comprising the Executive Director, various Heads of EIPIC and the Allied Health departments, and teachers attended five days of training on the Trans-Disciplinary

Approach in Hong Kong by the Spastic Association Hong Kong Jockey Club Marion Fang Conductive Learning Centre in June 2013.

Six pilot classes started the Trans-Disciplinary class implementation in the second semester of 2013 and six additional classes will follow suit in the second semester of 2014.

PARTNERSHIPS

EIPIC would like to express our thanks to all stakeholders who have played a part in the welfare of EIPIC students in various meaningful ways. These stakeholders include the Ministry of Social and Family Development (MSF), National Council of Social Service (NCSS), corporations, volunteers and parents.

Our thanks to all stakeholders who have played a part in the welfare of EIPIC students in various meaningful ways

HIGHLIGHTS OF THE YEAR

- **Autism Awareness Day** was held on **2 April 2013** and there was a sharing session on 'Understanding Autistic Friends' and a puppet show in one of the PCF Kindergartens in Pasir Ris.
- **World Play Day** was held on **25 May 2013** at CPAS School Hall. About 150 EIPIC students and their family members participated in this event. The presence of a variety of game and food stalls, as well as Disney mascots such as The Fairy Godmother, Cleopatra and Jack Sparrow helped to make this event a successful one.
- Thirty EIPIC students and their siblings participated in a **two-day camp at Pasir Ris Park** during the **June holidays**. This camp was to enhance the siblings' understanding of the special needs of their brother or sister.
- Children with cerebral palsy are not easy to care for and their parents have been doing so for years without much reward or respite. The event **'Hand in Hand – A Tribute to the Parents'** was held on **12 October 2013** to extend the support they require in terms of knowledge and expertise, and to encourage them on this lifelong journey.
- Since **January 2014**, EIPIC students began wearing new school uniforms as part of the organisation's rebranding exercise.

FUTURE PLANS

EIPIC continues to ensure that the staff receive regular professional training to be equipped to serve and deliver the outcomes of the students. Interventionists and Interventionist Aides have to attend the mandatory courses to empower them with the knowledge of special education.

EIPIC is also looking at supporting our students who are attending a mainstream nursery or kindergarten. Interventionists will work closely with the mainstream teachers to develop suitable intervention strategies for the students.

SCHOOL MANAGEMENT SUB-COMMITTEE REPORT

Chairman & Supervisor	Associate Professor Kevin Lim
Honorary Treasurer	Ms Koh Kok Loo
Members	Mr Satyaki Sengupta
	Mr Johnny Quah
	Mr Dhonu Chandra Bhattacharjee
	Mrs Chng Wong Yin
	Ms Amelia Tan
MOE Representative	Ms Christina Michael
Parent Representative	Mrs Helen Chan
Secretary	Mrs Angie Ong, Principal
Ex-Officio	Ms Jessie Holmberg, Executive Director

HISTORICAL BACKGROUND

Cerebral Palsy Alliance Singapore School provides special education to children between seven and 18 years old with cerebral palsy and other physical disabilities, who are unable to benefit from mainstream education. The school offers a specialised curriculum according to the domains of the Special Education Curriculum framework by the Special Education Branch of the Ministry of Education.

The school offers a specialised curriculum according to the domains of the Special Education Curriculum framework

HIGHLIGHTS OF THE YEAR

CHANGE OF SCHOOL NAME

It was a significant moment in September 2013 when the school sought approval from Ministry of Education for a name change from 'Spastic Children's Association School' to 'Cerebral Palsy Alliance Singapore School'.

This name change was necessary to align with the Association's name change to Cerebral Palsy Alliance Singapore in April of the same year. The Ministry supported the name change given that there is no deviation in disability profile of the students served and the positive portrayal of CPAS' capability to extend its expertise beyond Singapore.

VISIT BY ASSOCIATION FOUNDER

January 2014 was an unforgettable moment when one of the founders of the school, Ms Joan Winum came for a visit.



Accompanied by her daughter Suzanne, spritely 94 years old Ms Winum toured the premise and was visibly impressed by how the association had moved on since the early years when it was founded by a group of volunteers (including herself) in the late 1950s! Ms Winum currently lives in Melbourne where she still leads an active life and drives herself around to do her daily chores!



2013 GREATEST WOMEN OF OUR TIME (EDUCATION & PUBLIC SERVICE CATEGORY)

The Committee is proud to share that school teacher, Mdm Lanny Kwok, was recognised as one of the recipients of this award by Singapore Women's Weekly. This award recognises Lanny's meaningful work as an inspiring woman leader in having worked tirelessly to help many youths with special needs, including a student to be ranked 16th in the world in Boccia!

CHARACTER AND CITIZENSHIP EDUCATION (CCE)

Under girding every member of the school, from pupils to staff, are the beliefs that Everyone is Special, Everyone can Learn and Everyone can Serve. CCE provides a foundation upon which we can build respect for human dignity and create an environment that will empower students to achieve their level best. The school is proud to be part of a pilot project with MOE/Special Education Branch to develop this

foundational area for adoption by all special education schools.

QUOTE OF THE WEEK SHARING

To enhance a conducive environment for all, a 'Quote of the Week' structure was created during the morning assembly to share motivational thoughts that support the school's values of confidence, respect and resilience.

"provides a foundation upon which we can build respect for human dignity and create an environment that will empower students to achieve their level best"

STUDENT OUTCOMES

Students from the school's niche CCA Track and Field team took part in the 41st Para Track & Field

Championship 2013. They did themselves proud by clinching awards for the school. From the niche Boccia Team, the players achieved three gold medals in the 8th National Disability Boccia League 2013.

STAFF DEVELOPMENT

Three teachers successfully graduated with a Diploma in Special Education with the National Institute of Education. One of the teachers, Ms Audrey Ong, was awarded a distinction in practicum in recognition of her strengths in teaching. Indeed, it is a most distinguished accolade! Another five teacher aides were sponsored for the Certificate in Special Education.

In-house professional training and development still remains a cornerstone of the school to raise staff professionalism and competency. The teachers continued to receive specific training to equip them with the knowledge and skills to enhance their professional competence and effectiveness from the allied health professionals and relevant Social Service Institute (SSI) training programmes pertaining to their work.

The teachers continue to receive specific training to equip them with the knowledge and skills to enhance their professional competence and effectiveness

PARTNERSHIPS

The school had benefitted much from its partnerships with volunteers, community partners and corporations on their Corporate Social Responsibility programmes during the year. The support has given opportunities and new experiences for both parties to increase awareness of cerebral palsy and advocacy for this sector. Keen volunteers and organisations had joined hands to help assist with the school's many events such as Sports Day, Children's Day and class outings. The school continues to look forward to further partnerships.

MOVING FORWARD

The school is actively looking into pre-vocational outcomes for its students as part of the transitional programme before they graduate. It will complement the students' individual educational plan so that they are better equipped with more skills to take on the next part of their journey when they moved on from the school. Supporting this area will mean expansion of teacher training and development, acquisition of new resources and networking with more community partners.



17 / ADULT SERVICES SUB-COMMITTEE REPORT

Chairman	Mr Satyaki Sengupta
Vice Chairman	Associate Professor Low Boon Yong, PBM
Secretary	Ms Joanne Poon, Senior Executive
Ex-officio	Ms Jessie Holmberg, Executive Director

GROW (GOODWILL, REHABILITATION AND OCCUPATIONAL WORKSHOP)

The Adult Services department consists of the Goodwill, Rehabilitation and Occupational Workshop (GROW) and the Day Activity Centre (DAC) programmes. 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. As of April 2014, GROW had a total of 85 trainees.

GROW was established in September 1984 and is a sheltered workshop that provides vocational training and sheltered employment for trainees. Its mission is to provide

meaningful vocational activities that fulfill trainees' desire for self-development, improve self-esteem, and as an avenue to reach out socially to the public.

A sheltered workshop that provides vocational training and sheltered employment for trainees

DAC (DAY ACTIVITY CENTRE)

DAC was established in February 2006 with a mission to develop the optimal capabilities of its clients and enrich their lives in its provision of day care for adults aged 16 years and above. As of April 2014, DAC had a total of 50 clients.



FY 2013/2014 can be described as an especially busy year for the department due to the renovations that took place. The toilets were upgraded to include automatic flushing systems, tap and soap dispensers and non-slip flooring to provide greater convenience and safety for our beneficiaries.

Level one was also given a partial face lift with the erection of a new gift shop, café and sensory garden. With the new standalone retail gift shop and café, the department was able to fulfill its objective of enhancing its social enterprise model. Since the café began operations in January 2014, the aroma of freshly brewed coffee, delicious puffs and pastries has been attracting hordes of customers clamoring for more. Sales from the café had increased by approximately three-fold compared to 2013.

Trainees in the café were genuinely excited at the opportunity to brew their own coffee and bake their own puffs. Suffice to say, these opportunities

would not have been possible if they were confined to mundane production work in the workshop.

Trainees in the café were genuinely excited at the opportunity to brew their own coffee and bake their own puffs

Building on improved standard operating procedures introduced last year, DAC continued to improve processes and curriculum for their beneficiaries. Clients from Class Sunflower now have an opportunity to engage in Community Living Skills outings every Monday. Despite the fact that most clients from this class are severely in need of assistance in most domains, training officers persevered to provide opportunities to clients who enjoy the community interaction.

Clients from Class Daisy were also exposed to a form of pet therapy



as the training officer brought in hamsters to teach clients valuable lessons on taking responsibilities. It was heartening to see clients overcoming fear and anxiety, helping to clean up the cages and share the responsibilities of caring for the tiny critters.

In an effort to achieve comprehensive holistic services to the clients, DAC completed their yearly Individual Care Plan goals in tandem with a team of multi-disciplinary professionals, including the occupational therapist and physiotherapist. Under the new pilot project that began in 2014, training officers and therapists seek to achieve a common goal for clients to improve their chances of successfully meeting their training goals.

In the new financial year, the department will strive to set greater administrative standards for others to replicate. While GROW continues to enhance the profitability of existing social enterprises, innovative ideas for the next social enterprise project is already in the works. Renovations have been planned to improve the use of the Art and Craft Showroom and the GROW Workshop. In addition, a face lift to the canteen to improve safety and aesthetics of the premise will be carried out.

To improve effectiveness of the lessons, each DAC classroom will be equipped with an overhead projector, to provide Training

Officers with a greater array of training aids to choose from. A music system will also be installed in the canteen and workshop in an effort to improve working conditions for the beneficiaries.

“beneficiaries were able to go to places of interest they would otherwise not have the opportunity to go”

The Adult Services department is thankful to all corporate partners and volunteers who had contributed time and resources to make 2013/2014 an especially blessed year for beneficiaries. The department was engaged in more than 50 activities for the beneficiaries, sponsored by kind supporters. With the help of long-time partners and friends, beneficiaries were able to go to places of interest they would otherwise not have the opportunity to go. These included the new attractions SEA Aquarium and River Safari, experiencing the thrill of indoor skydiving at iFly Singapore, visits to Science Centre, Army Museum and many more. The beneficiaries were also able to enjoy fun games and good food, thanks to the many kind sponsors.

These community interactions exposed the beneficiaries to not only different experiences, sights and sounds, it also provided the social opportunity to allow them to interact with volunteers, for the beneficiaries to make new friends and to learn social skills, and for the volunteers to learn more about cerebral palsy and to be advocates for persons with special needs. The department hopes to continue the good relationships it has with friends and corporate partners for many years to come.

19 / CASE & REVIEW SUB-COMMITTEE REPORT

Chairman	Dr Janice Wong
Member	Dr Wu Pang Hung
Secretary	Ms Sandi Tan, Head of Social Work Department
Ex-Officio	Ms Jessie Holmberg, Executive Director

INTRODUCTION

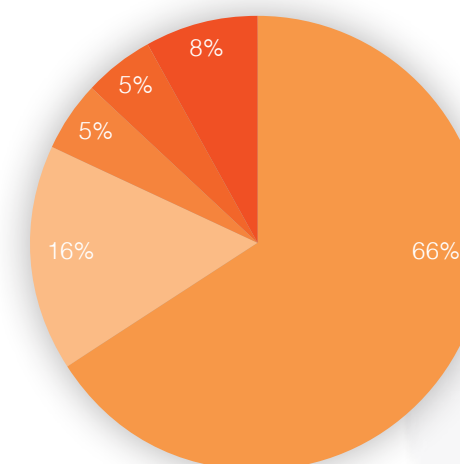
The Case & Review Sub-Committee endorses all referrals for admissions for therapy services, early intervention, special school education and adult services after they are screened and recommended by our trans-disciplinary/multi-disciplinary team. The Committee also recommends the transfer or discharge of clients after reviewing their progress and circumstances.

REFERRALS

CPAS received a total of 167 referrals during the year under review. Of these, 128 were successfully enrolled into the various CPAS programmes; 84 were enrolled into the Early Intervention Programme for Infants and Children (EIPIC), 21 for School, 7 for Goodwill, Rehabilitation and Occupational Workshop (GROW), 6 for Day Activity Centre (DAC) and 10 for Therapy Rehabilitation Centre.

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

6 School students were transferred to GROW, 2 School students were transferred to DAC and 3 EIPIC children, 1 School student and 1 GROW client were transferred to the Outpatient Therapy Programme.



- 8% Therapy Rehab Centre
- 5% Day Activity Centre
- 5% GRO Workshop
- 16% School
- 66% EIPIC

HIGHLIGHTED ISSUES ADDRESSED BY THE SUB-COMMITTEE

MEETING THE NEEDS OF CLIENTS

The health conditions of some of the clients or their caregivers may make it difficult for the clients to come to the Association to receive services. The Committee had recommended for these clients to be transferred and placed in other more suitable programmes to better meet their needs, such as the Home Management Programme.

Social Workers also explore other services in the community for additional resources to better support the clients and their caregivers. Parents and caregivers are encouraged to learn some of the therapy techniques from the therapists which they can easily follow up with their children at home and after their children are discharged from the programmes to ensure continuity of care and interventions. The Committee had also approved the discharge of some clients who had been absent for a period of time due to health conditions and family situations.



OUTSTANDING FEES

Some of the clients had accumulated outstanding programme fees. An installment plan will be worked out with the parents to help them settle their outstanding fees. Social Workers will provide financial assistance to parents who have difficulties paying by installment. The Committee had also granted approvals to waive off the outstanding programme fees for the low-income families to help ease their financial burden.

The Committee had also granted approvals to waive off the outstanding programme fees for the low-income families to help ease their financial burden

FINANCIAL/ PRACTICAL ASSISTANCE

The Committee also grants subsidies from donations to assist low-income families to settle their outstanding fees and to purchase recommended assistive equipment for clients.

Thus, the Committee wishes to express our sincere gratitude and appreciation to the donors of CPAS for their continuous support and enabling the Committee to more effectively serve our clients and their families.

The Committee wishes to express our sincere gratitude and appreciation to the donors of CPAS for their continuous support



21 / PROFESSIONAL SUB-COMMITTEE REPORT

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



willingness to break new ground and to transform established fields, which was much in evidence in 2013.

The allied health departments' greatest strengths are its ability to anticipate and embrace change, and the willingness to break new ground and to transform established fields

INTRODUCTION

The Professional Sub-Committee, chaired by Associate Professor Ong Hian Tat, includes Allied Health Professionals (AHPs) from the Physiotherapy (PT), Occupational Therapy (OT), Speech and Language Pathology (SLP), Psychology, and Social Work departments.

The committee meets once every two months to share updates on new initiatives, research, and projects. The allied health departments' greatest strengths are its ability to anticipate and embrace change, and the

The AHPs embarked on enhancing and extending the clinical services of Feeding and Swallowing, Assistive Technology, and Audiology clinics to clients at CPAS as well as to the community. The AHPs impart their learning and knowledge gained from attending professional trainings, workshops, conferences, and seminar lectures. The committee discusses and plans strategically about the future clinical developments and projects in alignment with the vision and mission of the organisation.

KEY HIGHLIGHTS

PROFESSIONAL REGISTRATION

The AHPs from the PT, OT and SLP departments received their full registrations from the Allied Health Professions Council (AHPC) to practice in Singapore. The AHPs attended the supervisors' training workshop conducted by AHPC and qualified as supervisors for therapists under Conditional Registration.

PEER TRAINING

The SLP Department organised the workshop on "M.O.R.E.: Integrating the Mouth with Sensory and Postural Function" by Eileen Richter and Patricia Oetter, on 18 and 19 November 2013. This workshop attracted a total of 60 OTs and SLPs, including registrants from Hong Kong, Brunei, Malaysia, and Indonesia. The workshop was also granted the Charities Capability Fund (VCF) for participants from Voluntary Welfare Organisations (VWOs).

In collaboration with other VWOs, the OT Department organised a workshop on "Seating and Positioning for Children with Special Needs" on February 2014, which was attended by over 50 participants.



IMPLEMENTATION OF TRANS-DISCIPLINARY (TRANS-D) APPROACH

The AHP departments consolidated the processes and systems for successful implementation of the Trans-D Approach in the EIPIC programme. This approach aims at the sharing of roles across disciplines to facilitate communication, social interaction, mobility skills, Activities of Daily Living (ADL) and collaboration are maximised amongst the team members working on the same outcomes and strategies, so that the consistency and continuity of goals are maintained for better prognosis in children with special needs.

SERVICE RECOGNITION

Mrs Nirmala Gopiendran, Acting Head of Social Work Department was interviewed by the Oral History Centre, National Library Board, to capture her involvement as a social worker in the sphere of Special Needs Education. Her experiences, learning, and work were documented to preserve and disseminate as an inspiration to young emerging social workers in Singapore. Ms Ni Ni Swe, Physiotherapist, represented Singapore at the 7th ASEAN

Para Games in Myanmar, as an International Boccia Classifier, in January 2014.

Ms Ni Ni Swe, Physiotherapist, represented Singapore at the 7th ASEAN Para Games in Myanmar, as an International Boccia Classifier, in January 2014.

COMMENCEMENT OF AUDIOLOGY SERVICES

CPAS commenced the audiology services for in-house clients with the recruitment of an Audiologist in March 2014. CPAS is the only VWO providing hearing assessment and management services in a centre for individuals with multiple disabilities. With this, the children and adults with cerebral palsy receive a more holistic intervention under one roof.

TRAINING PROGRAMMES

AHPs from the various departments not only offer therapy services to clients but also organised and conducted

several training programmes for caregivers, parents, teachers, and Foreign Domestic Workers (FDWs) to equip them with the basic necessary skills to handle clients with Cerebral Palsy, Autism Spectrum Disorders, Developmental Delays, Trisomy 21, and other syndromes.

The trainings conducted by the SLP and Psychology departments were approved for the Caregivers Training Grant (CTG) and Foreign Domestic Workers Grant (FDWG). In utilising this grant, the SLP Department conducted the intensive "Hanen It Takes Two to Talk" (four families) and "More Than Words" (five families) training to equip the 9 families of children with developmental delays and Autism Spectrum Disorders respectively.



In collaboration with SG Enable, the SLP Department organised a workshop by accomplished speakers Eileen Richter and Patricia Oetter, on "Sensori Motor Integration Deficits" which was attended by over 70 parents of children with special needs.

In collaboration with SG Enable, the SLP Department organised a workshop by accomplished speakers Eileen Richter and Patricia Oetter

The OT Department conducted regular trainings for teachers, parents, and caregivers on "Facilitation of Upper Limb and Fine Motor Skills", "Recognising Visual Perception Difficulties", and "Basic Activities of Daily Living and Assistive Devices". Ms Pampi Ghosh, Head of OT Department, was invited by the Social Service Institute to conduct training on "Intervention Strategies for Handwriting Difficulties in Special Education".



The OT and SLP departments jointly conducted a sharing session on "Assistive Technology" to the teachers and interventionists of the school and EIPIC programmes respectively, to promote better understanding and knowledge of the use of assistive technology in the classrooms.

The AHPs at the PT Department shared their skills and knowledge not only with the parents, and caregivers but also volunteers on "Application of Mobility Devices for Children with Cerebral Palsy, and Wheelchair Handling Skills".

In partnership with AIC, the Psychology Department equipped 33 families of children with special needs with various behaviour management strategies.

RESEARCH AND DEVELOPMENT

Owing to the growing needs of social and clinical research in the area of special needs, the research arm was setup in 2013, to promote and coordinate research culture, and to support the research endeavours of all the staff in the organisation.

In November 2013, the SLP and OT department's representative from the Feeding and Swallowing Clinic presented a paper titled "Effectiveness of Trans-Disciplinary Approach in the Management of Children with Feeding and Swallowing Disorders – A Pilot Study" at the 9th Asia Pacific Conference on Speech, Language and Hearing held in Taiwan.

A scientific poster was presented on "The Quality of Life of Singapore Children with Cerebral Palsy - An Exploratory Study" at the Australasian Academy of Cerebral Palsy and Developmental Medicine (AusACPDM) Conference, held in Australia in March 2014.

The staff from PT Department completed a study on "The Effectiveness of Partial Body Weight Support Treadmill Training on Children with Cerebral Palsy" that has been sent for publication in a peer-reviewed journal.

In collaboration with Nanyang Polytechnic, the Physiotherapists commenced a clinical study on "Effects of Virtual Reality Training on Balance in Children with Cerebral Palsy". The PT Department also partnered with the NUS Design and Engineering Department and Xentiq Company for an on-going research project to study the effectiveness of the Leap Frog Assistive Walker for children with cerebral palsy.

The research arm also supported and partnered external organisations such as KK Women's and Children's Hospital, Nanyang Polytechnic, National University of Singapore, and National Council of Social Service to conduct studies pertaining to special needs.

CLINICAL EDUCATION

The Therapy Rehab and the Psychology Departments provided supervision and mentoring to students pursuing their undergraduate or post graduate qualifications with Nanyang Polytechnic, National University of Singapore, Raffles College of Higher Education, and Laselle College of the Arts.

PUBLICITY, OUTREACH AND ADVOCACY

In October 2013, the Social Work Department, in alliance with KK Women's and Children's Hospital, organised the event "Hand in Hand – A Tribute to the Parents" at KK Hospital's Auditorium. This event consisted of talks by therapists and doctors, as well as personal stories by parents and an adult with cerebral palsy, which was attended by over 50 families of children with cerebral palsy.

The event consisted of talks by therapists and doctors, as well as personal stories by parents and an adult with cerebral palsy

The SLP Department commemorated the Speech Therapy Week in November 2013 by reaching out to the general public, and promoted awareness about the SLP profession and role in the community. In collaboration with NLB, a puppet show was conducted which was attended by over 90 children. The event also included public awareness talks on SLP related topics, open-house, and sharing at a PCF Kindergarten.

The OT Department collaborated with the Singapore Association of Occupational Therapists to develop public education videos reflecting the management of challenging behaviours in public places, creating application features and newsletters on Independent Activities of Daily Living, leisure, and social participation, as part of Occupational Therapy Day.



The CPAS Allied Health Professionals would like to express their most sincere appreciation and acknowledgement to the many volunteers, donors, and partners who collaborated with them in clinical studies, scientific projects, advocacy and publicity events, etc. that benefitted the children and adults with cerebral palsy and related disorders of posture, movement and development, Autism Spectrum Disorders, Developmental Delays and other syndromes.

25 / STAFF SUB-COMMITTEE REPORT

Chairman	Associate Professor Kevin Lim
Members	Mr Satyaki Sengupta
	Ms Koh Kok Loo
	Ms Foo Siew Fong, PBM
	Mr Johnny Quah
	Dr Yoong Siew Lee
Secretary	Ms Geraldine Chan, HR Manager
Ex-Officio	Ms Jessie Holmberg, Executive Director

OUR WORK ENVIRONMENT

**DIFFERENT PEOPLE.
DIFFERENT
PERSPECTIVES.
ONE COMMON
COMMITMENT.**

At CPAS, we know we can make a difference in the quality of life for many individuals. We also understand that employees' talent is the key to accomplishing this goal. Much of our achievement comes from the importance we place on fulfilling our mission and values, as well as creating an environment that fosters the growth and development of our people.

Our environment is open, diverse, and truly supportive.

Colleagues are drawn to CPAS because of the challenging and often passionate work we do, our emphasis on commitment, and our industry leadership. They stay at CPAS because of our commitment to their growth and development,

the respect we show them as individuals, and our emphasis on creativity, diversity and inclusion.

As an organisation, we are committed to developing work/life skills, providing tools, resources and a supportive environment for all our employees. At CPAS, employees work with their managers to make choices that assist them in navigating their work and personal life challenges while meeting the needs of the organisation. This reciprocal partnership with employees and a flexible work environment is a hallmark of CPAS' success.



CPAS AS ONE!

We held our annual teambuilding exercise on 23 November 2013 and we had a wonderful and fulfilling day. Our aim was to organise a social team building event where employees could spend quality time together with their colleagues, and improve collaboration, communication and build a stronger sense of team spirit.

Employees were engaged in a day of fun-filled challenging games that allowed them to think creatively and work together as a team. Teams of 7 to 8 members competed against one another to pursue intriguing missions that brought out hidden skills and laughs.



Each challenge was communicated through a tablet/smartphone and included brainteasers, creating and taking photos, hands-on activities, finding codes and much more. Each member in the team contributed to complete the missions. Creativity, teamwork and prioritising were the keys to beat various missions and win the game.

CPAS MOVING AHEAD...

Learning. Growing. Succeeding. This is what a CPAS career is made of.

At CPAS, we have long recognised that our employees are our most important asset. We value our colleagues, recognise their talent, encourage their growth and reward their performance. It is a terrific environment that enables people to contribute, to do their best, and to achieve their potential.

ONBOARDING

To embark on a hire onboarding programme to introduce new employees to their job, coworkers and the organisation, so they

have the resources necessary to successfully produce the desired organisational outputs.

CAREER OPPORTUNITIES

To offer career paths to help employees to succeed in our organisation, including functions in teaching, psychology, physiotherapy, occupational therapy, speech therapy and more. We seek motivated people with passion to succeed and who value diversity.

GROWTH PLANNING AND PERFORMANCE EXCELLENCE

To empower employees to set the path for their future growth within the organisation, employees participate annually in our performance appraisal exercise in which they have open career discussions. To develop processes that set meaningful goals to align with organisation strategies, ensure employee receive continuous feedback on their performance and discuss plans that support individual growth.

HEALTH AND FITNESS

We are passionate about helping our employees lead healthy, productive lives. We have various plans in the pipeline to develop wellness programmes to motivate our employees to be at their best, both physically and mentally.



27 / AUDIT SUB-COMMITTEE REPORT

Chairman	Mr Christopher Lo
Members	Mr Johnny Quah
	Mr Dhonu Chandra Bhattacharjee
	Ms Chng Wong Yin
Secretary	Ms Melissa Shepherdson, Corporate Communications Manager
Ex-Officio	Ms Jessie Holmberg, Executive Director

INTRODUCTION

CPAS set up the Audit Sub-Committee in November 2013 to oversee the implementation of newly developed policies and standard operating procedures (SOPs) within each department and across the entire organisation. The committee also looks into the regular review of the policies and SOPs to ensure transparency and corporate governance as well as to conduct checks to ensure compliance.

to oversee the implementation of newly developed policies and standard operating procedures (SOPs) within each department

AUDIT PHASE I AND II

CPAS awarded Ernst & Young (E&Y) the tender to review the numerous policies and SOPs in November 2013. In January 2014, E&Y started its fieldwork with the process owners from different departments.

PHASE I

Phase I will be completed and implemented by July 2014 and it will involve reviewing the Risk Advisory Work:

- Review and document current process of receipts and collections
- Review and document current process of purchasing and procurement
- Put up recommendations to develop a set of robust internal control processes
- Assist in the documentation of policies, procedures and SOPs.

PHASE II

Phase II will begin in August 2014 and involves the review of

44 existing policies and SOPs to ensure best practice guidelines and to identify any service gaps.

Phase II will include the following scope and deliverables:

- Review the existing policies and SOPs against other established best practices
- Provide recommendations to enhance the control activities
- Propose changes to the policies and SOPs reviewed (where necessary as per the above)
- Interview relevant owners on the proposed recommendations
- Final review on changes made by the relevant owners to ensure alignment with recommendations

E&Y conducted two half-day training workshops for process owners and HODs to familiarise them on the fundamentals of internal controls, corporate governance and audit techniques.

Moving forward, the committee will continue to review and update the internal processes to ensure they are relevant and robust.

ACKNOWLEDGEMENT

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

National Council of Social Service

Ministry of Education

Ministry of Social and Family Development

All our donors, volunteers, friends and well-wishers



FINANCIAL REPORT

FY2013/14



FINANCIAL REPORT

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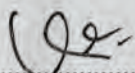
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CEREBRAL PALSY ALLIANCE SINGAPORE**STATEMENT BY EXECUTIVE COMMITTEE**

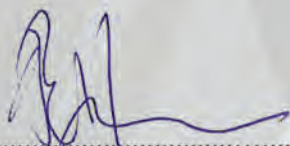
In the opinion of the members of the Executive Committee of Cerebral Palsy Alliance Singapore (the "Association"),

- (a) the financial statements of Cerebral Palsy Alliance Singapore set out on pages 33 to 55 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 state of affairs of the Association's operations as at March 31, 2014 and of the results, 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

September 25, 2014

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, 2014, 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 33 to 55

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 accompanying financial statements are properly drawn up in accordance with the provisions of the Charities Act and Singapore Financial Reporting Standards so as to present fairly, in all material respects, the state of affairs of the Association as at March 31, 2014 and of the results, changes in funds and cash flows of the Association for the year ended on that date.

Report on Other Legal and Regulatory Requirements

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

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

Deloitte & Touche LLP

Public Accountants and
Chartered Accountants
Singapore

September 25, 2014

CEREBRAL PALSY ALLIANCE SINGAPORE

STATEMENT OF FINANCIAL POSITION
March 31, 2014

	Note	2014 \$	2013 \$
TRUST FUNDS	13	<u>59,729</u>	<u>46,245</u>
ACCUMULATED FUNDS		6,525,216	6,650,593
SPECIFIC FUNDS	6	5,522,160	5,013,788
PROGRAMME DEVELOPMENT FUND		<u>271,432</u>	<u>271,432</u>
		<u>12,318,808</u>	<u>11,935,813</u>
REPRESENTED BY:			
NON-CURRENT ASSET			
Property and equipment	7	9,657,690	9,847,603
CURRENT ASSETS			
Due from Cerebral Palsy Alliance Singapore School ("School") - related party		894,159	793,450
Due from Ministry of Social & Family Development ("MSF")	9	562,593	63,392
Debtors, prepayments and deposits	10	155,872	46,030
Cash and cash equivalents	11	<u>11,311,246</u>	<u>12,625,711</u>
		<u>12,923,870</u>	<u>13,528,583</u>
LESS: CURRENT LIABILITIES			
Other payables and accrued expenses	12	482,069	683,093
Due to National Council of Social Service ("NCSS")	8	<u>122,993</u>	<u>909,677</u>
		<u>605,062</u>	<u>1,592,770</u>
NET CURRENT ASSETS		<u>12,318,808</u>	<u>11,935,813</u>
NON-CURRENT LIABILITY			
Deferred capital donation	14	<u>(9,657,690)</u>	<u>(9,847,603)</u>
NET ASSETS		<u>12,318,808</u>	<u>11,935,813</u>
TRUST FUNDS	13	<u>59,729</u>	<u>46,245</u>

See accompanying notes to financial statements.

CEREBRAL PALSY ALLIANCE SINGAPORE

STATEMENT OF COMPREHENSIVE INCOME

Year ended March 31, 2014

	<u>Note</u>	<u>2014</u> \$	<u>2013</u> \$
INCOME:			
Grants and supplementary funding from NCSS			
- Goodwill Rehabilitation & Occupational Workshop ("GROW")		339,198	311,453
- Early Intervention Programme for Infants & Children ("EIPIC")		1,536,885	1,512,243
- Therapy rehabilitation programme		226,652	218,035
- Day Activity Centre ("DAC")		114,660	106,283
- Community silver trust funds		717,286	553,178
- Care and share funds		348,193	-
- Unutilised grants from NCSS	8	-	(1,269,325)
Grants from MSF			
- GROW		247,667	244,000
- EIPIC		1,616,726	1,615,521
- DAC		303,896	218,176
- TOL fee		147,435	147,435
VCF training grants		209,626	103,725
Central Marketing Services ("CMS") profits		106,368	254,238
Cafe project sales		5,640	-
Amortisation of deferred capital donation	14	534,579	558,744
Specific donations		627,197	1,051,891
General donations		266,215	3,690
Programme fee subsidy for DAC clients		-	15,498
Therapy treatment fees		7,780	7,207
Sales of work by GROW workshop trainees (gross)		51,932	45,276
EIPIC programme fees		280,328	268,195
DAC programme fees		139,796	50,875
Membership fees		200	310
Other income			
- Professional fees for services rendered to School		999,000	589,033
- Training and consultancy fees		115,935	-
- Wage credit scheme		251,179	-
- Recharge of expenses to School		124,190	120,095
- Interest income on bank deposits		43,671	17,177
- Recharge of rental income (TOL fee)		678,537	678,537
- Sundry income		11,343	11,264
- Waiver of surplus from NCSS from prior years	8	-	765,825
Total income		<u>10,052,114</u>	<u>8,198,579</u>

CEREBRAL PALSY ALLIANCE SINGAPORE

STATEMENT OF COMPREHENSIVE INCOME (cont'd)

Year ended March 31, 2014

	<u>Note</u>	<u>2014</u> \$	<u>2013</u> \$
EXPENDITURE			
Manpower and related costs			
- Salaries and related costs		5,783,459	4,191,123
- Medical, insurance and welfare expenses		47,840	30,368
- Training and related expenses		134,230	161,289
General and administrative expenses			
- Communications		20,122	15,601
- Insurance		24,590	23,185
- General GST expenses		30,632	27,820
- Audit fees		42,280	7,710
- Transport charges		7,016	7,086
- Supplies and materials		122,130	94,772
- Advertisement expenses		1,444	1,148
- Bank charges		4,893	16,379
- Depreciation	7	534,579	558,744
- Replacement of equipment		6,745	8,283
- Professional rehab fees		407,021	-
- Cafe project expenses		4,472	-
- Miscellaneous expenses		28,028	36,755
Upkeep and utilities			
- Maintenance		141,876	136,841
- Utilities		133,598	96,495
- Motor vehicle expenses		17,456	6,940
Programme/Project expenses			
- GROW workshop expenses		54,569	40,188
- DAC meal expenses		6,838	5,367
- CMS expense		86,702	82,831
Utilisation of specific donations		1,184,304	824,805
Utilisation of unrestricted donations		18,323	-
TOL fee		825,972	825,972
Total expenditure		<u>9,669,119</u>	<u>7,199,702</u>
Operating surplus, representing total comprehensive income for the year		<u>382,995</u>	<u>998,877</u>

See accompanying notes to financial statements.

CEREBRAL PALSY ALLIANCE SINGAPORE

STATEMENT OF CHANGES IN FUNDS

Year ended March 31, 2014

	Specific Funds (Note 6)																
	Furniture and Building				Staff Training and				Assistive Technology			Community Silver		Care	Programme Development	Total	
	Accumulated Funds	Improvement Fund	Equipment Fund		GROW Fund	SAC Fund	DAC Fund	EIPIC Fund	Welfare Fund	Project Fund	Welfare Fund	Clinic Fund	Trust Fund	Share Fund			Subtotal
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Balance as at April 1, 2012	5,884,768	1,060,983	1,010,237	595,097	3,644	207,839	794,062	94,046	68,990	679,091	266,747	-	-	-	4,780,736	271,432	10,936,936
Net surplus (deficit) transferred from statement of comprehensive income	765,825	(17,575)	86,086	(3,184)	(3,644)	246,110	19,104	(13,902)	(41,656)	(33,203)	(5,084)	-	-	-	233,052	-	998,877
Balance as at March 31, 2013	6,650,593	1,043,408	1,096,323	591,913	-	453,949	813,166	80,144	27,334	645,888	261,663	-	-	-	5,013,788	271,432	11,935,813
Net (deficit) surplus transferred from statement of comprehensive income	(125,377)	27,384	(496,716)	89,035	-	316,223	(94,669)	(80,144)	(27,334)	(21,742)	(35,619)	483,761	348,193	-	508,372	-	382,995
Balance as at March 31, 2014	6,525,216	1,070,792	599,607	680,948	-	770,172	718,497	-	-	624,146	226,044	483,761	348,193	271,432	5,522,160	271,432	12,318,808

See accompanying notes to financial statements.

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS

March 31, 2014

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, 2014 were authorised for issue by the Executive Committee on September 25, 2014.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS

March 31, 2014

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

ADOPTION OF NEW AND REVISED STANDARDS - In the current financial year, the Association has adopted all the new and revised FRSs and Interpretations of FRS ("INT FRS") that are relevant to its operations and effective for annual periods beginning on or after April 1, 2013. The adoption of these new/revised FRSs and INT FRSs does not result in changes to the Association's accounting policies and has no material effect on the amounts reported for the current or prior years.

At the date of authorisation of these financial statements, certain FRSs that are relevant to the Association were issued but not effective.

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

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

Effective interest method

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

Financial assets

Cash and cash equivalents

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

CEREBRAL PALSY ALLIANCE SINGAPORE**NOTES TO FINANCIAL STATEMENTS****March 31, 2014****2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)**Loans and receivables

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

Impairment of financial assets

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

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

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

Derecognition of financial assets

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

CEREBRAL PALSY ALLIANCE SINGAPORE**NOTES TO FINANCIAL STATEMENTS****March 31, 2014****2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)****Financial liabilities**

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

Other payables

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

Derecognition of financial liabilities

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

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

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

Building Improvement Fund

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

Furniture and Equipment Fund

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

CEREBRAL PALSY ALLIANCE SINGAPORE**NOTES TO FINANCIAL STATEMENTS****March 31, 2014****2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)****GROW Fund**

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

DAC Fund

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

EIPIC Fund

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

Staff Training and Welfare Fund

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

Project Fund

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

Welfare Fund

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

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS

March 31, 2014

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

Assistive Technology Clinic Fund

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

Community Silver Trust Fund

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

Care and Share Fund

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

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

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

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

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

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS

March 31, 2014

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

PROPERTY AND EQUIPMENT - Property and equipment are stated at cost less accumulated depreciation and impairment loss.

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

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

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

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

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

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

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

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

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS

March 31, 2014

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

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

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

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

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

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

Programme fees are recognised when the services are rendered.

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

Cash donations

Cash donations and membership subscriptions are recognised on a cash basis.

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.

CEREBRAL PALSY ALLIANCE SINGAPORE**NOTES TO FINANCIAL STATEMENTS****March 31, 2014****2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)**Sale of goods

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

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

Rendering of services

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

Interest income

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

Expenditure

Expenditure is accounted for on the accrual basis.

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.

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS

March 31, 2014

3 CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

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

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

Critical judgements in applying the Association's accounting policies

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

Key sources of estimation uncertainty

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

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>2014</u>	<u>2013</u>
	\$	\$
Financial assets		
Loans and receivables (including cash and cash equivalents)	<u>12,897,827</u>	<u>13,524,443</u>
Financial liabilities		
Amortised costs	<u>605,062</u>	<u>1,592,770</u>

CEREBRAL PALSY ALLIANCE SINGAPORE**NOTES TO FINANCIAL STATEMENTS****March 31, 2014****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. The Association is exposed to a concentration of credit risk with respect to amounts due from certain institutions, which represents 92% (2013 : 95%) 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 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 grants from MSF. The Association's overall strategy remains unchanged from 2013.

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS

March 31, 2014

5 RELATED PARTY TRANSACTIONS

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

	<u>2014</u>	<u>2013</u>
	\$	\$
<u>Transactions with School</u>		
Professional fees received/ receivable	(999,000)	(589,033)
Income from recharge of TOL fee	(678,537)	(678,537)
Income from recharge of expenses	<u>(124,190)</u>	<u>(120,095)</u>

Compensation of key management personnel

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

	<u>2014</u>	<u>2013</u>
	\$	\$
Short-term benefits	116,112	105,480
Post employment benefits	<u>13,826</u>	<u>13,012</u>
	<u>129,938</u>	<u>118,492</u>

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS

March 31, 2014

6 SPECIFIC FUNDS

	Building improvement fund	Furniture and equipment fund	GROW fund	SAC fund	DAC fund	EIPIC fund	Staff training and welfare fund	Project fund	Welfare fund	Assistive technology clinic fund	Community silver trust fund	Care and share fund	Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at April 1, 2012	1,060,983	1,010,237	595,097	3,644	207,839	794,062	94,046	68,990	679,091	266,747	-	-	4,780,736
Income													
- Donations received	68,190	357,116	88,249	-	331,943	141,310	56,603	-	7,942	539	-	-	1,051,892
Expenditure	(85,765)	(271,030)	(95,077)	-	(85,833)	(122,206)	(70,505)	(41,656)	(41,145)	(5,623)	-	-	(818,840)
- Specific expenditure	-	-	3,644	(3,644)	-	-	-	-	-	-	-	-	-
- Transfer	-	-	-	-	-	-	-	-	-	-	-	-	-
Net (deficit) surplus transferred from statement of comprehensive income	(17,575)	86,086	(3,184)	(3,644)	246,110	19,104	(13,902)	(41,656)	(33,203)	(5,084)	-	-	233,052
Balance at March 31, 2013	1,043,408	1,096,323	591,913	-	453,949	813,166	80,144	27,334	645,888	261,663	-	-	5,013,788
Income													
- Donations received	127,771	43,314	109,571	-	188,243	90,234	5,999	56,942	150	4,973	-	-	627,197
- Grants received/ accrued	-	-	-	-	-	-	-	-	-	-	717,286	348,193	1,065,479
Expenditure	(100,387)	(160,650)	(184,902)	-	(108,199)	(184,903)	(86,143)	(84,276)	(727)	(40,592)	(233,525)	-	(1,184,304)
- Specific expenditure	-	(379,380)	164,366	-	236,179	-	-	-	(21,165)	-	-	-	-
- Transfer	-	-	-	-	-	-	-	-	-	-	-	-	-
Net surplus (deficit) transferred from statement of comprehensive income	27,384	(496,716)	89,035	-	316,223	(94,669)	(80,144)	(27,334)	(21,742)	(35,619)	483,761	348,193	508,372
Balance at March 31, 2014	1,070,792	599,607	680,948	-	770,172	718,497	-	-	624,146	226,044	483,761	348,193	5,522,160

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

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS

March 31, 2014

7 PROPERTY AND EQUIPMENT

	Leasehold land and building \$	Furniture and equipment \$	Ambulance \$	Computers \$	Office equipment \$	Renovations \$	Total \$
Cost:							
As at April 1, 2012	13,763,496	509,093	189,124	144,478	56,846	-	14,663,037
Additions	11,312	-	161,201	4,994	-	-	177,507
As at March 31, 2013	13,774,808	509,093	350,325	149,472	56,846	-	14,840,544
Additions	-	52,760	21,542	25,425	48,878	196,061	344,666
As at March 31, 2014	13,774,808	561,853	371,867	174,897	105,724	196,061	15,185,210
Accumulated depreciation:							
As at April 1, 2012	3,711,508	449,197	103,023	127,264	43,205	-	4,434,197
Charge for the year	454,568	59,896	13,545	22,208	8,527	-	558,744
As at March 31, 2013	4,166,076	509,093	116,568	149,472	51,732	-	4,992,941
Charge for the year	454,569	4,198	54,785	11,083	7,720	2,224	534,579
As at March 31, 2014	4,620,645	513,291	171,353	160,555	59,452	2,224	5,527,520
Carrying amount:							
As at March 31, 2014	9,154,163	48,562	200,514	14,342	46,272	193,837	9,657,690
As at March 31, 2013	9,608,732	-	233,757	-	5,114	-	9,847,603

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS

March 31, 2014

8 DUE TO NCSS

	<u>2014</u>	<u>2013</u>
	\$	\$
Balance at beginning of year	909,677	544,097
Repayment/(Refund to) from NCSS for prior years' under/(over) funding	136,478	(137,920)
Accruals on grant	(923,162)	-
Net surplus transferred from statement of comprehensive income	-	1,269,325
Surplus from NCSS transferred to statement of comprehensive income	-	(765,825)
Balance at end of year	<u>122,993</u>	<u>909,677</u>

9 DUE FROM MSF

	<u>2014</u>	<u>2013</u>
	\$	\$
Balance at beginning of year	63,392	-
Claims on capital grants during the year	2,168,288	2,141,090
Capital grants received	(1,669,087)	(2,077,698)
Balance at end of year	<u>562,593</u>	<u>63,392</u>

10 DEBTORS, PREPAYMENTS AND DEPOSITS

	<u>2014</u>	<u>2013</u>
	\$	\$
Other debtors	98,790	14,218
Prepayments	26,043	4,140
Deposits	<u>31,039</u>	<u>27,672</u>
	<u>155,872</u>	<u>46,030</u>

Included in other debtors is an amount of interest receivable from fixed deposits of \$12,900 (2013 : \$1,181).

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS

March 31, 2014

11 CASH AND CASH EQUIVALENTS

	<u>2014</u>	<u>2013</u>
	\$	\$
Fixed deposits with banks	8,201,857	8,170,030
Cash at banks	<u>3,109,389</u>	<u>4,455,681</u>
	<u>11,311,246</u>	<u>12,625,711</u>

Included in fixed deposits is deposit amounting to \$192,984 (2013 : \$192,984) which is pledged to a bank as security for issuance of a banker's guarantee provided to the Association.

The fixed deposits bear an effective interest rate ranging between 0.1% to 0.38% (2013 : 0.05% to 0.80%) per annum and mature on various dates within the next 12 months after the end of the reporting period. The deposits are readily convertible to cash at minimal cost.

12 OTHER PAYABLES AND ACCRUED EXPENSES

	<u>2014</u>	<u>2013</u>
	\$	\$
Other creditors	264,847	455,258
Accrued expenses	<u>217,222</u>	<u>227,835</u>
	<u>482,069</u>	<u>683,093</u>

13 TRUST FUNDS

	<u>2014</u>	<u>2013</u>
	\$	\$
Trust funds	<u>59,729</u>	<u>46,245</u>

Trust funds representing specific financial assistance provided by Lee Foundation.

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS

March 31, 2014

13 TRUST FUNDS (cont'd)

Movement of trust funds:

	<u>2014</u>	<u>2013</u>
	\$	\$
Balance at beginning of year	46,245	47,820
Amount received	100,455	84,439
Amount disbursed	<u>(86,971)</u>	<u>(86,014)</u>
Balance at end of year	<u>59,729</u>	<u>46,245</u>

Assets relating to the trust funds comprise cash and bank balances of \$59,729 (2013 : \$46,245).

14 DEFERRED CAPITAL DONATION

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

	<u>2014</u>	<u>2013</u>
	\$	\$
Capital grant and donations received:		
Balance at beginning of year	14,840,544	14,663,037
Additions:		
- Leasehold land and building	-	11,312
- Furniture and equipment	52,760	-
- Ambulance	21,542	161,201
- Computers	25,425	4,994
- Office equipment	48,878	-
- Renovations	<u>196,061</u>	<u>-</u>
Balance at end of year	<u>15,185,210</u>	<u>14,840,544</u>
Accumulated amortisation:		
Balance at beginning of year	4,992,941	4,434,197
Amortisation	<u>534,579</u>	<u>558,744</u>
Balance at end of year	<u>5,527,520</u>	<u>4,992,941</u>
Net	<u>9,657,690</u>	<u>9,847,603</u>

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS

March 31, 2014

15 MANPOWER COSTS

	<u>2014</u>	<u>2013</u>
	\$	\$
Costs of defined contribution plans included in manpower costs	<u>677,667</u>	<u>496,640</u>

16 TAXATION

With effect from the Year of Assessment 2008, the requirement for charities to spend at least 80% of their annual receipts on charitable objects in Singapore within 2 years in order to enjoy income tax exemption has been removed. All registered and exempt charities will enjoy automatic income tax exemption and charities do not need to file income tax effective from Year of Assessment 2008.

17 COMMITMENT

At the end of the reporting period, the Association has outstanding commitments under non-cancellable operating leases, contracted between the Association and the Singapore Land Authority, at a monthly rate of \$64,328, for a period of three years ending December 31, 2016.

The monthly lease payments (including Goods and Services Tax) of \$12,286 and \$56,545 (2013 : \$12,286 and \$56,545) were reimbursed by MSF and MOE to the Association and a related party respectively.

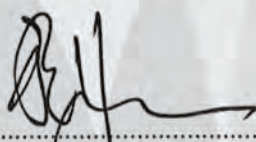
CEREBRAL PALSY ALLIANCE SINGAPORE**STATEMENT BY EXECUTIVE COMMITTEE**

In the opinion of the members of the Executive Committee, the Statement of Comprehensive Income for the year ended March 31, 2014 for the Headquarters is prepared in all material respects, in accordance with the basis of accounting described in Note to the Statement of Comprehensive Income and provisions of the Societies Act and Charities Act.

ON BEHALF OF MEMBERS OF THE
EXECUTIVE COMMITTEE



.....
Dr Kevin Lim
Chairman



.....
Ms Koh Kok Loo
Honorary Treasurer

Singapore
September 25, 2014

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, 2014 as set out on pages 59 and 60.

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, 2014, 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.



Public Accountants and
Chartered Accountants
Singapore

September 25, 2014

CEREBRAL PALSY ALLIANCE SINGAPORE

HEADQUARTERS

STATEMENT OF COMPREHENSIVE INCOME

Year ended March 31, 2014

	2014 \$	2013 \$
INCOME		
Grants		
- Grant from National Council of Social Service ("NCSS")	476,534	460,748
- TOL fee from Ministry of Social & Family Development ("MSF") and Ministry of Education ("MOE")	825,972	825,972
Donations		
- Specific donations	233,640	488,980
- Community Silver Trust	717,286	553,178
- Care and share fund	348,193	-
- General donations	271,724	3,690
- Amortisation of deferred capital donation	534,579	558,744
Membership fees	200	310
Interest income	43,671	17,177
Sundry income	43,538	38,714
VCF training grants	163,877	50,389
Central marketing services income	-	171,883
Wage credit scheme	251,179	-
Total income	<u>3,910,393</u>	<u>3,169,785</u>
EXPENDITURE		
Manpower and related costs		
- Salaries and related costs	707,808	905,769
- Medical, insurance and welfare expenses	24,422	9,484
- Training and related expenses	37,195	16,385
General and administrative expenses		
- Communications	8,910	6,287
- Insurance	10,503	5,740
- General GST expenses	30,632	27,157
- Audit fees	13,196	1,686
- Transport charges	2,860	1,885
- Supplies and materials	33,086	15,534
- Advertisement expenses	1,091	862
- Bank charges	3,993	15,893
- Depreciation	534,579	558,744
- Replacement of equipment	2,209	5,343
- Special assistance to clients	63,035	-
- Miscellaneous expenses	2,868	7,152

CEREBRAL PALSY ALLIANCE SINGAPORE

HEADQUARTERS

STATEMENT OF COMPREHENSIVE INCOME (cont'd)
Year ended March 31, 2014

	2014 \$	2013 \$
Upkeep and utilities		
- Maintenance	42,643	23,015
- Utilities	14,528	14,660
- Motor vehicle expenses	11,564	-
Utilisation of specific donation	706,301	433,022
Utilisation of unrestricted donation	18,323	-
TOL fee	825,972	825,972
Total expenditure	<u>3,095,718</u>	<u>2,874,590</u>
 Operating surplus, representing		
total comprehensive income for the year	814,675	295,195
Transfers from Specific Funds	(393,301)	28,978
Surplus due to NCSS	<u>(421,374)</u>	<u>(324,173)</u>
	<u>-</u>	<u>-</u>

NOTE:

BASIS OF ACCOUNTING

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

1. Income is recognised to the extent that it is probable that the economic benefits will flow to Cerebral Palsy Alliance Singapore and the revenue can be reliably measured.
2. Grants from NCSS, MSF and MOE are included as income on an accrual basis.
3. Expenditure relates only to operating expenses incurred in the running of the Headquarters.
4. Donations are recognised on a cash basis.

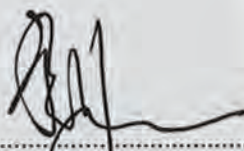
CEREBRAL PALSY ALLIANCE SINGAPORE**STATEMENT BY EXECUTIVE COMMITTEE**

In the opinion of the members of the Executive Committee, the Statement of Comprehensive Income for the year ended March 31, 2014 for the Goodwill, Rehabilitation and Occupational Workshop (the “Workshop”) is prepared in all material respects, in accordance with the basis of accounting described in Note to the Statement of Comprehensive Income and provisions of the Societies Act and Charities Act.

ON BEHALF OF MEMBERS OF THE
EXECUTIVE COMMITTEE



.....
Dr Kevin Lim
Chairman



.....
Ms Koh Kok Loo
Honorary Treasurer

Singapore
September 25, 2014

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

We have audited the accompanying Statement of Comprehensive Income of the Goodwill, Rehabilitation and Occupational Workshop (the "Workshop") for the financial year ended March 31, 2014 as set out on pages 64 and 65.

Management's Responsibility for the Statement of Comprehensive Income

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

Auditors' Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Statement of Comprehensive Income. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Statement of Comprehensive Income, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the Statement of Comprehensive Income in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the Statement of Comprehensive Income.

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

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

Opinion

In our opinion, the Statement of Comprehensive Income for the year ended March 31, 2014, is prepared in all material respects, in accordance with the basis of accounting described in Note to the Statement of Comprehensive Income.

Basis of Accounting and Restriction on Distribution

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

Deloitte & Touche LLP

Public Accountants and
Chartered Accountants
Singapore

September 25, 2014

CEREBRAL PALSY ALLIANCE SINGAPORE

GOODWILL, REHABILITATION AND OCCUPATIONAL WORKSHOP
STATEMENT OF COMPREHENSIVE INCOME

Year ended March 31, 2014

	2014 \$	2013 \$
INCOME		
Grants		
- Grant from National Council of Social Service ("NCSS")	339,198	317,864
- Grant from Ministry of Social & Family Development ("MSF")	247,667	244,000
Donations		
- Specific donations	109,571	88,249
Fees and charges		
- Sales of work by workshop trainees (gross)	49,932	45,276
- Central marketing services income	112,008	82,355
Total income	<u>858,376</u>	<u>777,744</u>
EXPENDITURE		
Manpower and related costs		
- Salaries and related costs	325,233	245,582
- Medical, insurance and welfare expenses	2,803	2,259
- Training and related expenses	5,020	574
General and administrative expenses		
- Communications	1,057	1,305
- Insurance	10,823	1,828
- General GST expenses	-	218
- Audit fees	6,996	1,608
- Professional fees	132,066	89,143
- Transport charges	745	2,313
- Supplies and materials	10,945	7,964
- Bank charges	78	-
- Replacement of equipment	592	-
- Miscellaneous expenses	8,922	8,081
Upkeep and utilities		
- Maintenance	23,365	30,329
- Utilities	32,461	32,409
- Motor vehicle expenses	5,643	5,273
Programme/Project expenses		
- Workshop expenses	54,569	40,188
Central marketing services expenses	86,702	82,831
Recharge of HQ expenses	85,920	83,089
Utilisation of specific donation	184,902	95,077
Total expenditure	<u>978,842</u>	<u>730,071</u>

CEREBRAL PALSY ALLIANCE SINGAPORE

GOODWILL, REHABILITATION AND OCCUPATIONAL WORKSHOP

STATEMENT OF COMPREHENSIVE INCOME (cont'd)

Year ended March 31, 2014

	<u>2014</u>	<u>2013</u>
	\$	\$
Operating (deficit) surplus, representing total comprehensive (loss) income for the year	(120,466)	47,673
Transfers (to) from Specific Funds	(89,035)	3,184
Deficit (Surplus) payable from (to) NCSS	<u>209,501</u>	<u>(50,857)</u>
	-	-

NOTE:

BASIS OF ACCOUNTING

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

1. Income is recognised to the extent that it is probable that the economic benefits will flow to Cerebral Palsy Alliance Singapore and the revenue can be reliably measured.
2. Programme fees are recognised when the services are rendered.
3. Grants from NCSS and MSF are included as income on an accrual basis.
4. Expenditure relates only to operating expenses incurred in the running of the Workshop.
5. Donations are recognised on a cash basis.

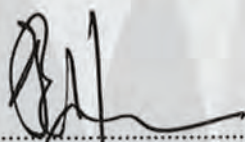
CEREBRAL PALSY ALLIANCE SINGAPORE**STATEMENT BY EXECUTIVE COMMITTEE**

In the opinion of the members of the Executive Committee, the Statement of Comprehensive Income for the year ended March 31, 2014 for the Early Intervention Programme for Infants and Children (the "Programme") is prepared in all material respects, in accordance with the basis of accounting described in Note to the Statement of Comprehensive Income and provisions of the Societies Act and Charities Act.

ON BEHALF OF MEMBERS OF THE
EXECUTIVE COMMITTEE



.....
Dr Kevin Lim
Chairman



.....
Ms Koh Kok Loo
Honorary Treasurer

Singapore
September 25, 2014

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

We have audited the accompanying Statement of Comprehensive Income of the Early Intervention Programme for Infants and Children (the "Programme") for the financial year ended March 31, 2014 as set out on pages 69 and 70.

Management's Responsibility for the Statement of Comprehensive Income

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

Auditors' Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Statement of Comprehensive Income. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Statement of Comprehensive Income, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the Statement of Comprehensive Income in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the Statement of Comprehensive Income.

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

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

Opinion

In our opinion, the Statement of Comprehensive Income for the year ended March 31, 2014, is prepared in all material respects, in accordance with the basis of accounting described in Note to the Statement of Comprehensive Income.

Basis of Accounting and Restriction on Distribution

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

Deloitte & Touche W3

Public Accountants and
Chartered Accountants
Singapore

September 25, 2014

CEREBRAL PALSY ALLIANCE SINGAPORE

EARLY INTERVENTION PROGRAMME FOR INFANTS & CHILDREN

STATEMENT OF COMPREHENSIVE INCOME

Year ended March 31, 2014

	2014	2013
	\$	\$
INCOME		
Grants		
- Grant from National Council of Social Service ("NCSS")	1,536,885	1,512,334
- Grant from Ministry of Social & Family Development ("MSF")	1,616,726	1,615,521
- Sundry income	1,150	-
Donations		
- Specific donations	90,234	142,600
Fees and charges		
- EIPIC Fees	280,328	268,195
VCF training grants	350	40,955
Total income	<u>3,525,673</u>	<u>3,579,605</u>
EXPENDITURE		
Manpower and related costs		
- Salaries and related costs	1,839,183	1,405,593
- Medical, insurance and welfare expenses	8,686	8,833
- Training and related expenses	15,328	87,106
General and administrative expenses		
- Communications	3,426	2,582
- Insurance	2,593	7,556
- General GST expenses	-	153
- Audit fees	6,997	1,608
- Professional fees	1,244,739	579,897
- Transport charges	824	772
- Supplies and materials	28,305	30,387
- Bank charges	164	466
- Replacement of equipment	320	850
- Advertisement expenses	153	-
- Miscellaneous expenses	4,130	31,594
Apportionment of HQ expenses	181,428	175,441
Upkeep and utilities		
- Maintenance	42,641	42,894
- Utilities	59,893	24,532
Utilisation of specific donations	184,903	188,013
Total expenditure	<u>3,623,713</u>	<u>2,588,277</u>

CEREBRAL PALSY ALLIANCE SINGAPORE

EARLY INTERVENTION PROGRAMME FOR INFANTS & CHILDREN

STATEMENT OF COMPREHENSIVE INCOME (cont'd)
Year ended March 31, 2014

	<u>2014</u> \$	<u>2013</u> \$
Operating (deficit) surplus, representing total comprehensive (loss) income for the year	(98,040)	991,328
Transfers from (to) Specific Funds	94,669	(19,104)
Deficit (Surplus) payable from (to) NCSS	<u>3,371</u>	<u>(972,224)</u>
	<u>-</u>	<u>-</u>

NOTE

BASIS OF ACCOUNTING

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

1. Income is recognised to the extent that it is probable that the economic benefits will flow to Cerebral Palsy Alliance Singapore and the revenue can be reliably measured.
2. Programme fees are recognised when the services are rendered.
3. Grants from NCSS and MSF are included as income on an accrual basis.
4. Expenditure relates only to operating expenses incurred in the running of the Programme.
5. Donations are recognised on a cash basis.

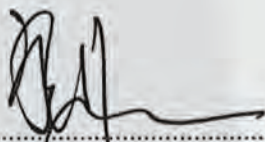
CEREBRAL PALSY ALLIANCE SINGAPORE**STATEMENT BY EXECUTIVE COMMITTEE**

In the opinion of the members of the Executive Committee, the Statement of Comprehensive Income for the year ended March 31, 2014 for the Day Activity Centre (the "Centre") is prepared in all material respects, in accordance with the basis of accounting described in Note to the Statement of Comprehensive Income and provisions of the Societies Act and Charities Act.

ON BEHALF OF MEMBERS OF THE
EXECUTIVE COMMITTEE



.....
Dr Kevin Lim
Chairman



.....
Ms Koh Kok Loo
Honorary Treasurer

Singapore
September 25, 2014

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

We have audited the accompanying Statement of Comprehensive Income of the Day Activity Centre (the "Centre") for the financial year ended March 31, 2014 as set out on pages 74 and 75.

Management's Responsibility for the Statement of Comprehensive Income

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

Auditors' Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Statement of Comprehensive Income. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Statement of Comprehensive Income, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the Statement of Comprehensive Income in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the Statement of Comprehensive Income.

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

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

Opinion

In our opinion, the Statement of Comprehensive Income for the year ended March 31, 2014, is prepared in all material respects, in accordance with the basis of accounting described in Note to the Statement of Comprehensive Income.

Basis of Accounting and Restriction on Distribution

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

Deloitte & Touche LLP

Public Accountants and
Chartered Accountants
Singapore

September 25, 2014

CEREBRAL PALSY ALLIANCE SINGAPORE

DAY ACTIVITY CENTRE

STATEMENT OF COMPREHENSIVE INCOME

Year ended March 31, 2014

	<u>2014</u>	<u>2013</u>
	\$	\$
INCOME		
Grants		
- Grant from National Council of Social Service ("NCSS")	114,660	99,872
- Grant from Ministry of Social & Family Development ("MSF")	303,896	218,176
Donations		
- Specific donations	188,243	331,983
Fees and charges		
- Programme fee subsidy	-	15,498
- DAC fees	139,796	50,875
- Sundry income	<u>1,000</u>	<u>-</u>
Total income	<u>747,595</u>	<u>716,404</u>
EXPENDITURE		
Manpower and related costs		
- Salaries and related costs	305,551	164,934
- Medical, insurance and welfare expenses	2,275	1,679
- Training and related expenses	4,649	3,643
General and administrative expenses		
- Communications	580	366
- Transport charges	-	22
- Supplies and materials	7,314	6,309
- Insurance	492	1,253
- General GST expenses	-	34
- Audit fees	6,996	1,608
- Professional fees	181,590	98,739
- Bank charges	-	20
- Replacement of equipment	-	550
- Miscellaneous expenses	3,980	2,271
Upkeep and utilities		
- Maintenance	5,567	10,952
- Utilities	5,693	4,569
- Motor vehicle expenses	250	-
Programme/Project expenses		
- DAC meal expenses	6,838	5,367
Apportionment of HQ expenses	44,796	43,319
Utilisation of specific donations	<u>108,199</u>	<u>107,572</u>
Total expenditure	<u>684,770</u>	<u>453,207</u>

CEREBRAL PALSY ALLIANCE SINGAPORE

DAY ACTIVITY CENTRE

STATEMENT OF COMPREHENSIVE INCOME (cont'd)

Year ended March 31, 2014

	<u>2014</u>	<u>2013</u>
	\$	\$
Operating surplus, representing		
total comprehensive income for the year	62,825	263,197
Transfers to Specific Funds	(316,223)	(246,110)
Deficit (Surplus) payable from (to) NCSS	<u>253,398</u>	<u>(17,087)</u>

NOTE:

BASIS OF ACCOUNTING

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

1. Income is recognised to the extent that it is probable that the economic benefits will flow to Cerebral Palsy Alliance Singapore and the revenue can be reliably measured.
2. Programme fees are recognised when the services are rendered.
3. Grants from NCSS and MSF are included as income on an accrual basis.
4. Expenditure relates only to operating expenses incurred in the running of the Centre.
5. Donations are recognised on a cash basis.

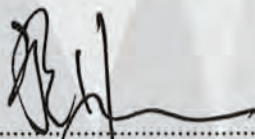
CEREBRAL PALSY ALLIANCE SINGAPORE**STATEMENT BY EXECUTIVE COMMITTEE**

In the opinion of the members of the Executive Committee, the Statement of Comprehensive Income for the year ended March 31, 2014 of the Rehabilitation Centre (the “Centre”) is prepared in all material respects, in accordance with the basis of accounting described in Note to the Statement of Comprehensive Income and provisions of the Societies Act and Charities Act.

ON BEHALF OF MEMBERS OF THE
EXECUTIVE COMMITTEE



.....
Dr Kevin Lim
Chairman



.....
Ms Koh Kok Loo
Honorary Treasurer

Singapore
September 25, 2014

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

We have audited the accompanying Statement of Comprehensive Income of the Rehabilitation Centre (the "Centre") for the financial year ended March 31, 2014 as set out on pages 79 and 80.

Management's Responsibility for the Statement of Comprehensive Income

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

Auditors' Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Statement of Comprehensive Income. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Statement of Comprehensive Income, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the Statement of Comprehensive Income in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the Statement of Comprehensive Income.

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

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

Opinion

In our opinion, the Statement of Comprehensive Income for the year ended March 31, 2014, is prepared in all material respects, in accordance with the basis of accounting described in Note to the Statement of Comprehensive Income.

Basis of Accounting and Restriction on Distribution

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

Deloitte & Touche LLP

Public Accountants and
Chartered Accountants
Singapore

September 25, 2014

CEREBRAL PALSY ALLIANCE SINGAPORE

REHABILITATION CENTRE

STATEMENT OF COMPREHENSIVE INCOME

Year ended March 31, 2014

	2014 \$	2013 \$
INCOME		
Grants		
- Grant from National Council of Social Service ("NCSS")	226,652	218,037
Recharge of rehabilitation expenses	2,513,392	1,455,372
Therapy treatment fees	7,780	7,207
Specific donations	-	80
VCF training grants	45,399	12,381
Training and consultancy fees	115,935	-
Sundry income	30,840	7,064
Total income	<u>2,939,998</u>	<u>1,700,141</u>
EXPENDITURE		
Manpower and related costs		
- Salaries and related costs	2,968,699	1,469,246
- Medical, insurance and welfare expenses	9,653	8,114
- Training and related expenses	72,037	52,384
General and administrative expenses		
- Communications	6,150	5,062
- Insurance	179	6,807
- General GST expenses	-	258
- Audit fees	8,095	1,200
- Professional fees	-	117,751
- Transport charges	2,588	2,095
- Supplies and materials	42,480	34,579
- Advertisement expenses	200	287
- Bank charges	658	-
- Replacement of equipment	3,625	1,540
- Miscellaneous expenses	12,749	2,980
Upkeep and utilities		
- Maintenance	27,660	29,612
- Utilities	21,023	20,325
- Motor vehicle expenses	-	1,707
Recharge of HQ expenses	40,200	38,894
Utilisation of specific donations	-	3,230
Total expenditure	<u>3,215,996</u>	<u>1,796,071</u>

CEREBRAL PALSY ALLIANCE SINGAPORE

REHABILITATION CENTRE

STATEMENT OF COMPREHENSIVE INCOME (cont'd)

Year ended March 31, 2014

	<u>2014</u>	<u>2013</u>
	\$	\$
Operating deficit, representing total comprehensive loss for the year	(275,998)	(95,930)
Deficit payable from NCSS	<u>275,998</u>	<u>95,930</u>
	<u>-</u>	<u>-</u>

NOTE:

BASIS OF ACCOUNTING

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

1. Income is recognised to the extent that it is probable that the economic benefits will flow to Cerebral Palsy Alliance Singapore and the revenue can be reliably measured.
2. Programme fees are recognised when the services are rendered.
3. Grants from NCSS are included as income on an accrual basis.
4. Expenditure relates only to operating expenses incurred in the running of the Centre.
5. Donations are recognised on a cash basis.

**CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL
(FORMERLY KNOWN AS THE SPASTIC CHILDREN'S ASSOCIATION SCHOOL)**

STATEMENT BY THE EXECUTIVE COMMITTEE

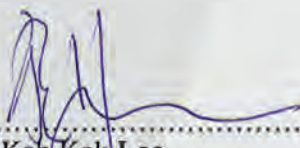
In the opinion of the members of the Executive Committee,

- (a) the financial statements of Cerebral Palsy Alliance Singapore School (formerly known as The Spastic Children's Association School) (the "School") set out on pages 86 to 104 are drawn up in accordance with the provision of the Singapore Societies Act, Chapter 311 (the "Act"), the Singapore Charities Act, Chapter 37, (the "Charities Act") and Singapore Financial Reporting Standards so as to present fairly, in all material respects, the state of affairs of the School's operations as at March 31, 2014 and of the results, changes in funds and reserves and cash flows of the School for the financial 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 use of donation moneys is in accordance with the objectives of the School as required under regulation 16 of the Charities (Institutions 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
September 25, 2014

**INDEPENDENT AUDITORS' REPORT TO THE EXECUTIVE COMMITTEE OF
CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL
(FORMERLY KNOWN AS THE SPASTIC CHILDREN'S ASSOCIATION 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, 2014, 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 86 to 104.

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 the 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
(FORMERLY KNOWN AS THE SPASTIC CHILDREN'S ASSOCIATION SCHOOL)**

Opinion

In our opinion, the financial statements of the School are properly drawn up in accordance with the provisions of Charities Act and Singapore Financial Reporting Standards so as to present fairly, in all material respects, the state of affairs of the School as at March 31, 2014 and of the results, 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 CP

Public Accountants and
Chartered Accountants
Singapore

September 25, 2014

**CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL
(FORMERLY KNOWN AS THE SPASTIC CHILDREN'S ASSOCIATION SCHOOL)**

**STATEMENT OF MONTHLY PUPIL ELIGIBLE FOR FUNDING
Year ended March 31, 2014**

	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, 2013	199	-	199
May 1, 2013 (Note A)	197	-	197
June 1, 2013	196	-	196
July 1, 2013	196	-	196
August 1, 2013	197	-	197
September 1, 2013	197	-	197
October 1, 2013	199	-	199
November 1, 2013	198	-	198
December 1, 2013	198	-	198
January 1, 2014 (Note B)	188	-	188
February 1, 2014	189	-	189
March 1, 2014	189	-	189

Note:

- (A) As May 1, 2013 was a public holiday, the number of pupils on April 30, 2013 was used for pupil enrolment on May 1, 2013.
- (B) As January 1, 2014 and December 31, 2013 were public and school holidays respectively, the number of pupils on December 30, 2013 was used for pupil enrolment on January 1, 2014.

**CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL
(FORMERLY KNOWN AS THE SPASTIC CHILDREN'S ASSOCIATION SCHOOL)**

**STATEMENT OF MONTHLY PUPIL ENROLMENT FOR INTERNATIONAL STUDENTS
Year ended March 31, 2014**

	Number of International Pupils *	Number of International Pupils **	Total Number of Pupils
	(a)	(b)	(c) = (a) + (b)
April 1, 2013	5	-	5
May 1, 2013 (Note A)	5	-	5
June 1, 2013	5	-	5
July 1, 2013	5	-	5
August 1, 2013	5	-	5
September 1, 2013	5	-	5
October 1, 2013	5	-	5
November 1, 2013	5	-	5
December 1, 2013	5	-	5
January 1, 2014 (Note B)	5	-	5
February 1, 2014	5	-	5
March 1, 2014	5	-	5

Note:

- (A) As May 1, 2013 was a public holiday, the number of pupils on April 30, 2013 was used for pupil enrolment on May 1, 2013.
- (B) As January 1, 2014 and December 31, 2013 were public and school holidays respectively, the number of pupils on December 30, 2013 was used for pupil enrolment on January 1, 2014.

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
(FORMERLY KNOWN AS THE SPASTIC CHILDREN'S ASSOCIATION SCHOOL)**

**STATEMENT OF FINANCIAL POSITION
March 31, 2014**

	<u>Note</u>	<u>2014</u> \$	<u>2013</u> \$
NON-CURRENT ASSET			
Equipment	6	187,659	72,698
CURRENT ASSETS			
Cash and cash equivalents		3,237,096	3,374,292
Due from Ministry of Education ("MOE")	8	-	247,048
Due from National Council of Social Service ("NCSS")	9	185,188	112,129
Other receivables and prepayments	7	26,400	10,828
		<u>3,448,684</u>	<u>3,744,297</u>
LESS:			
CURRENT LIABILITIES			
Due to Cerebral Palsy Alliance Singapore ("HQ")		894,159	793,450
Other payables and accrued expenses	10	<u>105,828</u>	<u>154,279</u>
		<u>999,987</u>	<u>947,729</u>
NON-CURRENT LIABILITY			
Deferred capital donation	14	<u>123,978</u>	<u>-</u>
NET ASSETS		<u>2,512,378</u>	<u>2,869,266</u>
Trust fund	11	<u>11,682</u>	<u>2,295</u>
Represented by:			
FUNDS AND RESERVES			
General reserves		1,537,637	1,762,634
Specific funds	12	877,407	1,009,298
Unrestricted funds		94,080	94,080
Programme development funds		<u>3,254</u>	<u>3,254</u>
		<u>2,512,378</u>	<u>2,869,266</u>
Trust fund	11	<u>11,682</u>	<u>2,295</u>

See accompanying notes to financial statements.

**CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL
(FORMERLY KNOWN AS THE SPASTIC CHILDREN'S ASSOCIATION SCHOOL)**

STATEMENT OF COMPREHENSIVE INCOME

Year ended March 31, 2014

	<u>Note</u>	<u>2014</u> \$	<u>2013</u> \$
Income:			
Grant from MOE			
- Temporary occupation license ("TOL") fee		678,537	678,537
- Capitation grant		2,676,209	2,783,917
- Training vote		30,340	3,832
- Opportunity fund		13,590	2,340
- School pocket money fund		-	1,707
- Edusave grant		4,448	36,430
- High Needs Grant		94,177	174,105
- Singapore Students Needy Fund		20,503	15,000
- Secondment fund		116,284	72,451
- School breakfast programme		1,200	-
- Unutilised grant from MOE		-	319,499
Grant from NCSS		1,054,126	926,796
- Tote fund		36,577	-
- Care and share fund		148,611	-
Unutilised grant from NCSS		-	112,129
School fees			
- Local student		55,066	39,822
- Foreign student		30,020	29,108
Donations			
- Corporate community involvement programme		300	-
- Unrestricted funds		4,000	94,080
- Specific donations		10,800	34,666
- Building maintenance and facility fund		139,911	-
- Amortisation of deferred capital donation	14	1,822	-
Miscellaneous income			
- Interest income		124	124
- Miscellaneous income		2,531	6,212
- Minimart sales		4,768	3,743
Total income		<u>5,123,944</u>	<u>5,334,498</u>

**CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL
(FORMERLY KNOWN AS THE SPASTIC CHILDREN'S ASSOCIATION SCHOOL)**

**STATEMENT OF COMPREHENSIVE INCOME (cont'd)
Year ended March 31, 2014**

	<u>Note</u>	<u>2014</u> \$	<u>2013</u> \$
Expenditure:			
Manpower and related costs			
- Other teaching staff		2,450,880	2,478,784
- Professional staff		146,442	607,164
- Support staff		144,956	285,241
- Staff welfare		16,542	22,433
School management expenses			
- Supplies and materials		31,437	22,771
- School function activities		120	390
- HQ expenses recharged		124,190	120,095
General and administrative expenses			
- Professional and other services		621,976	616,872
- Communications		6,391	7,741
- Minimart expenses		4,822	3,191
- Others		2,925	5,026
Upkeep and utilities			
- Repairs and maintenance		119,884	133,355
- Utilities		124,860	132,959
TOL fees recharged		678,537	678,537
Utilisation of specific donation		630,848	389,883
Depreciation		16,845	35,715
Total expenditure		<u>5,121,655</u>	<u>5,540,157</u>
Net loss before waiver		<u>2,289</u>	<u>(205,659)</u>
Waiver			
- Waiver of surplus from MOE from prior years	8	(247,048)	75,004
- Waiver of surplus from NCSS from prior years	9	(112,129)	73,904
Operating deficit, representing total comprehensive income for the year		<u>(356,888)</u>	<u>(56,751)</u>

See accompanying notes to financial statements.

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL (FORMERLY KNOWN AS THE SPASTIC CHILDREN'S ASSOCIATION SCHOOL)

STATEMENT OF CHANGES IN FUNDS AND RESERVES

Year ended March 31, 2014

	Specific Funds (Note 12)																										
	General Reserves	Unrestricted Fund	Building and Facilities Improvement Fund		School Pocket Money Fund	School Functions Fund	Care & Share Fund	Programme Enhancement Fund	Pupil Welfare Fund	Singapore Students		Edusave Grant	Transport Subsidy Fund	Training Votes Fund	Opportunity Fund	High Needs Fund	Total Fund	President Challenge Fund	Trailblazer Special School Fund		Curriculum Enhancement Fund	Children's Charities Association Fund		Programme Development Fund	Total		
			Fund	Fund						Needy Fund	Fund								Fund	Fund		Fund	Fund			Fund	Fund
Balance at April 1, 2012	1,613,726	-	1,124	1,493	66,185	-	207,355	295,544	15,000	52,104	94,903	287,593	6,070	14,754	12,933	10,404	2,856	109,372	131,347	3,254	2,926,017						
Net surplus (deficit) transferred from (to) statement of comprehensive income excluding overfunding	-	94,080	-	(1,493)	(10,226)	-	(10,302)	(79,047)	(15,000)	(23,379)	(94,903)	(23,189)	(3,730)	(14,754)	(7,453)	-	-	(7,848)	(8,415)	-	-	(205,659)					
Surplus from prior year:																											
- FY 11/12 - MSF	73,904	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	73,904					
- FY 11/12 - MOE	75,004	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	75,004					
Balance at March 31, 2013	1,762,634	94,080	1,124	-	55,959	-	197,053	216,497	-	28,725	-	264,404	2,340	5,480	5,480	10,404	2,856	101,524	122,932	3,254	2,869,266						
Net surplus (deficit) transferred from (to) statement of comprehensive income excluding overfunding	134,180	-	4,120	-	(27,227)	148,611	(18,647)	(174,472)	5,903	(28,725)	-	(9,842)	9,334	(3,464)	(3,464)	-	(2,856)	(33,293)	(933)	-	-	2,289					
Deficit from prior year:																											
- FY 12/13 - NCSS	(112,129)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(112,129)					
- FY 12/13 - MOE	(247,048)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(247,048)					
Balance at March 31, 2014	1,537,637	94,080	5,244	-	28,732	148,611	178,406	42,025	5,903	-	-	254,562	11,674	2,016	2,016	10,404	-	68,231	121,999	3,254	2,512,378						

See accompanying notes to financial statements.

**CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL
(FORMERLY KNOWN AS THE SPASTIC CHILDREN'S ASSOCIATION SCHOOL)**

STATEMENT OF CASH FLOWS

Year ended March 31, 2014

	<u>2014</u>	<u>2013</u>
	\$	\$
Operating activities		
Operating deficit	(356,888)	(56,751)
Adjustments for:		
Deficit (Waiver of surplus) from MOE from prior years	247,048	(75,004)
Deficit (Waiver of surplus) from NCSS from prior years	112,129	(73,904)
Amortisation of deferred capital donation	(1,822)	-
Depreciation	16,845	35,715
Operating cash flow before movements in working capital	17,312	(169,944)
Other receivables and prepayments	(15,572)	80,714
Due from MOE	-	(247,048)
Due from NCSS	(185,188)	(112,129)
Due to HQ	100,709	(335,953)
Other payables and accrued expenses	(48,451)	(41,140)
Net cash used in operating activities	<u>(131,190)</u>	<u>(825,500)</u>
Investing activity		
Purchase of equipment, representing net cash used in investing activity	<u>(131,806)</u>	<u>(11,419)</u>
Financing activity		
Increase in deferred capital donation, representing net cash from financing activity	<u>125,800</u>	<u>-</u>
Net decrease in cash and cash equivalents	(137,196)	(836,919)
Cash and cash equivalents at beginning of year	<u>3,374,292</u>	<u>4,211,211</u>
Cash and cash equivalents at end of year	<u>3,237,096</u>	<u>3,374,292</u>

See accompanying notes to financial statements.

**CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL
(FORMERLY KNOWN AS THE SPASTIC CHILDREN'S ASSOCIATION SCHOOL)**

NOTES TO FINANCIAL STATEMENTS

March 31, 2014

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, 2014 were authorised for issue by the Executive Committee on September 25, 2014.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

**CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL
(FORMERLY KNOWN AS THE SPASTIC CHILDREN'S ASSOCIATION SCHOOL)**

NOTES TO FINANCIAL STATEMENTS

March 31, 2014

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

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, 2013. The adoption of these new/revised FRSs and INT FRSs does not result in changes to the School's accounting policies and has no material effect on the amounts reported for the current or prior years.

At the date of authorisation of these financial statements, certain FRSs that are relevant to the School were issued but not effective.

The School Management Committee anticipates that the adoption of the new/revised FRSs, INT FRSs and amendments to FRS that were issued at the date of authorisation of these financial statements but effective only in future periods will not have a material impact on the financial statements of the School in the period of their initial adoption.

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.

**CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL
(FORMERLY KNOWN AS THE SPASTIC CHILDREN'S ASSOCIATION SCHOOL)**

NOTES TO FINANCIAL STATEMENTS

March 31, 2014

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

Financial assets

Cash and cash equivalents

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

Loans and receivables

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

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

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 other 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.

**CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL
(FORMERLY KNOWN AS THE SPASTIC CHILDREN'S ASSOCIATION SCHOOL)**

NOTES TO FINANCIAL STATEMENTS

March 31, 2014

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

Derecognition of financial assets

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

Financial liabilities

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

Other payables

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

Derecognition of financial liabilities

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

DEFERRED CAPITAL DONATIONS/GRANTS - Donations for the acquisition of capital assets are taken to the deferred capital donation account and recognised as income over the useful lives of the assets to match 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 School.

**CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL
(FORMERLY KNOWN AS THE SPASTIC CHILDREN'S ASSOCIATION SCHOOL)**

NOTES TO FINANCIAL STATEMENTS

March 31, 2014

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

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:

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

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.

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NOTES TO FINANCIAL STATEMENTS

March 31, 2014

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

GENERAL RESERVES - This arises from the excess monies not required to be refunded to the MOE and the NCSS and from net operating surpluses generated.

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

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

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

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

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

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

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

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

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NOTES TO FINANCIAL STATEMENTS

March 31, 2014

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

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

Expenditure is accounted for on an accrual basis.

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

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

**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.

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL
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NOTES TO FINANCIAL STATEMENTS

March 31, 2014

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

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.

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>2014</u>	<u>2013</u>
	\$	\$
Financial assets		
Loans and receivables (including cash and cash equivalents)	<u>3,437,124</u>	<u>3,741,659</u>
Financial liabilities		
Amortised cost	<u>988,593</u>	<u>945,874</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 88% (2013 : 97%) 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.

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
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NOTES TO FINANCIAL STATEMENTS

March 31, 2014

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

(c) Capital risk management policies and objectives

The School reviews its capital structure at least annually to ensure that the School will be able to continue as a going concern. The capital structure of the School comprises only grants from MOE, NCSS and its general reserves. The School's overall strategy remains unchanged from 2013.

5 RELATED PARTY TRANSACTIONS

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

	<u>2014</u>	<u>2013</u>
	\$	\$
<u>Transactions with HQ</u>		
Professional fee paid/payable	591,981	589,033
TOL fees recharged	678,537	678,537
HQ expenses recharged	<u>124,190</u>	<u>120,095</u>

Compensation of key management personnel

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

	<u>2014</u>	<u>2013</u>
	\$	\$
Short-term benefits	153,117	118,888
Post-employment benefits	<u>24,037</u>	<u>22,751</u>
	<u>177,154</u>	<u>141,639</u>

**CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL
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NOTES TO FINANCIAL STATEMENTS

March 31, 2014

6 EQUIPMENT

	<u>Furniture and fittings</u>	<u>Computers</u>	<u>Office equipment</u>	<u>Total</u>
	\$	\$	\$	\$
Cost:				
As at April 1, 2012	25,306	61,890	59,483	146,679
Additions	11,419	-	-	11,419
As at March 31, 2013	36,725	61,890	59,483	158,098
Additions	129,128	-	2,678	131,806
As at March 31, 2014	<u>165,853</u>	<u>61,890</u>	<u>62,161</u>	<u>289,904</u>
Accumulated depreciation:				
As at April 1, 2012	7,327	37,765	4,593	49,685
Depreciation for the year	3,357	24,125	8,233	35,715
As at March 31, 2013	10,684	61,890	12,826	85,400
Depreciation for the year	7,621	-	9,224	16,845
As at March 31, 2014	<u>18,305</u>	<u>61,890</u>	<u>22,050</u>	<u>102,245</u>
Carrying amount:				
As at March 31, 2014	<u>147,548</u>	<u>-</u>	<u>40,111</u>	<u>187,659</u>
As at March 31, 2013	<u>26,041</u>	<u>-</u>	<u>46,657</u>	<u>72,698</u>

7 OTHER RECEIVABLES AND PREPAYMENTS

	<u>2014</u>	<u>2013</u>
	\$	\$
Fees in arrears	14,840	8,190
Prepayments	<u>11,560</u>	<u>2,638</u>
	<u>26,400</u>	<u>10,828</u>

8 DUE FROM MOE

	<u>2014</u>	<u>2013</u>
	\$	\$
Balance at beginning of year	(247,048)	75,004
Net deficit transferred from statement of comprehensive income	-	(247,048)
Deficit (Surplus) from prior years transferred to statement of comprehensive income	<u>247,048</u>	<u>(75,004)</u>
Balance at end of year	<u>-</u>	<u>(247,048)</u>

**CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL
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NOTES TO FINANCIAL STATEMENTS

March 31, 2014

9 DUE FROM NCSS

	<u>2014</u>	<u>2013</u>
	\$	\$
Balance at beginning of year	(112,129)	73,904
Net deficit transferred from statement of comprehensive income	-	(112,129)
Accruals for claims	(185,188)	-
Deficit (Surplus) from prior years transferred to statement of comprehensive income	<u>112,129</u>	<u>(73,904)</u>
Balance at end of year	<u>(185,188)</u>	<u>(112,129)</u>

10 OTHER PAYABLES AND ACCRUED EXPENSES

	<u>2014</u>	<u>2013</u>
	\$	\$
Other creditors	65,884	23,800
Fees received in advance	11,394	1,855
Accrued expenses	<u>28,550</u>	<u>128,624</u>
	<u>105,828</u>	<u>154,279</u>

11 TRUST FUND

	<u>2014</u>	<u>2013</u>
	\$	\$
Lee Foundation - Special Financial Assistance Fund	<u>11,682</u>	<u>2,295</u>

Trust fund represents specific financial assistance provided by Lee Foundation.

Movement of trust fund:

	<u>2014</u>	<u>2013</u>
	\$	\$
Balance at beginning of year	2,295	6,749
Amount received	15,800	12,792
Amount disbursed	<u>(6,413)</u>	<u>(17,246)</u>
Balance at end of year	<u>11,682</u>	<u>2,295</u>

Assets relating to the trust funds comprise cash and bank balances of \$11,682 (2013 : \$2,295).

**CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL
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**NOTES TO FINANCIAL STATEMENTS
March 31, 2014**

12 SPECIFIC FUNDS

	Building and Facilities Improvement Fund	School Pocket Money Fund	School Functions Grant	Programme Enhancement Fund	Care & Share Fund	Pupil Welfare Fund	Edusave Grant	Singapore Students Needy Fund	Transport Subsidy Fund	Training Votes Fund	Opportunity Fund	High Needs Fund	Total Fund	President Challenge Fund	Trailblazer Special School Fund	Curriculum Enhancement Fund	Children's Charities Association Fund	Total \$
Balance as at April 1, 2012	1,124	1,493	66,185	207,355	-	295,544	52,104	15,000	94,903	287,593	6,070	14,754	12,933	10,404	2,856	109,372	131,347	1,309,037
Grant received from MOE	-	1,707	-	-	-	-	36,430	15,000	-	-	2,340	-	-	-	-	-	-	55,477
Donations received	-	-	9,486	100	-	25,080	-	-	-	-	-	-	-	-	-	-	-	34,666
Expenditure	-	(3,200)	(19,712)	(10,402)	-	(104,127)	(59,809)	(30,000)	(94,903)	(23,189)	(6,070)	(14,754)	(7,453)	-	-	(7,848)	(8,415)	(389,882)
Net (deficit) surplus transferred from statement of comprehensive income	-	(1,493)	(10,226)	(10,302)	-	(79,047)	(23,379)	(15,000)	(94,903)	(23,189)	(3,730)	(14,754)	(7,453)	-	-	(7,848)	(8,415)	(299,739)
Balance as at March 31, 2013	1,124	-	55,959	197,053	-	216,497	28,725	-	-	264,404	2,340	-	5,480	10,404	2,856	101,524	122,932	1,009,298
Grant received from MOE/NCSS	-	-	-	-	148,611	-	4,448	20,503	-	30,340	13,590	94,177	36,577	-	-	-	-	348,246
Donations received	139,911	-	-	5,000	-	5,000	-	-	-	-	-	-	-	-	-	-	800	150,711
Expenditure	(135,791)	-	(27,227)	(23,647)	-	(182,328)	(33,173)	(15,000)	-	(40,182)	(4,256)	(94,177)	(40,041)	-	-	(33,293)	(1,733)	(630,848)
Transfers	-	-	-	-	-	2,856	-	-	-	-	-	-	-	-	(2,856)	-	-	-
Net surplus (deficit) transferred from statement of comprehensive income	-	-	(27,227)	(18,647)	148,611	(174,472)	(28,725)	5,503	-	(9,842)	9,334	-	(3,464)	-	(2,856)	(33,293)	(933)	(131,891)
Balance as at March 31, 2014	5,244	-	28,732	178,406	148,611	42,025	-	5,503	-	254,562	11,674	-	2,016	10,404	-	68,231	121,999	877,407

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

**CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL
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NOTES TO FINANCIAL STATEMENTS

March 31, 2014

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.

Pupil Welfare Fund

This fund is used to help the financially needy students in subsidising their fees and welfare needs.

Training Votes Fund

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

Children's Charities Association Fund

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

Curriculum Enhancement Fund

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

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NOTES TO FINANCIAL STATEMENTS

March 31, 2014

13 MANPOWER COSTS

	<u>2014</u>	<u>2013</u>
	\$	\$
Cost of defined contribution plans included in manpower costs	<u>369,214</u>	<u>438,322</u>

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>2014</u>	<u>2013</u>
	\$	\$
Capital grant and donations received:		
Balance at beginning of year	-	-
Additions:		
- Furniture and equipment	<u>125,800</u>	-
Balance at end of year	<u>125,800</u>	-
Accumulated amortisation:		
Balance at beginning of year	-	-
Amortisation	<u>1,822</u>	-
Balance at end of year	<u>1,822</u>	-
Carrying amount	<u>123,978</u>	-

15 INCOME TAX

With effect from the Year of Assessment 2008, the requirement for charities to spend at least 80% of their annual receipts on charitable objects in Singapore within 2 years in order to enjoy income tax exemption has been removed. 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.

Governance Evaluation Checklist

Year Ended 31 March 2014

S/No.	Code Description	Code ID	Compliance	Explanation (if the Code guideline is not complied to or not applicable)
	BOARD GOVERNANCE			
A	Are there Board members holding staff appointments? (Skip items 1 and 2 if "No")		No	
1	If the governing instrument permits staff to become Board members, they should comprise not more than one-third of the Board.	1.1.2		
2	Staff does not chair the Board.	1.1.2		
3	There is a maximum limit of four consecutive years for the Treasurer position (or equivalent, e.g. Finance Committee Chairman).	1.1.6	Complied	
4	The Board has an audit committee (or designated Board members) with documented terms of reference.	1.2.1	Complied	
5	The Board meets regularly with a quorum of at least one-third or at least three members, whichever is greater (or as required by the governing instrument).	1.3.1	Complied	
	CONFLICT OF INTEREST			
6	There are documented procedures for Board members and staff to declare actual or potential conflicts of interest to the Board.	2.1	Complied	
7	Board members do not vote or participate in decision-making on matters where they have a conflict of interest.	2.4	Complied	
	STRATEGIC PLANNING			
8	The Board reviews and approves the vision and mission of the charity. They are documented and communicated to its members and the public.	3.1.1	Complied	

Governance Evaluation Checklist

Year Ended 31 March 2014

9	The Board approves and reviews a strategic plan for the charity to ensure that the activities are in line with its objectives.	3.2.2	Complied	
	HUMAN RESOURCE MANAGEMENT			
10	The Board approves documented human resource policies for staff.	5.1	Complied	
11	There are systems for regular supervision, appraisal and professional development of staff.	5.6	Complied	
	FINANCIAL MANAGEMENT AND CONTROLS			
12	The Board ensures internal control systems for financial matters are in place with documented procedures.	6.1.2	Complied	
13	The Board ensures reviews on the charity's controls, processes, key programmes and events.	6.1.3	Complied	
14	The Board approves an annual budget for the charity's plans and regularly monitors its expenditure.	6.2.1	Complied	
15	The charity discloses its reserves policy in the annual report.	6.4.1	Complied	
B	Does the charity invest its reserves? (Skip item 16 if "No")		Yes	
16	The charity invests its reserves in accordance with an investment policy approved by the Board. It obtains advice from qualified professional advisors, if deemed necessary by the Board.	6.4.3	Complied	
	FUNDRAISING PRACTICES			
17	Donations collected are properly recorded and promptly deposited by the charity.	7.2.2	Complied	
	DISCLOSURE AND TRANSPARENCY			
18	The charity makes available to its stakeholders an annual report that includes information on its programmes, activities, audited financial statements, Board members and executive management.	8.1	Complied	

Governance Evaluation Checklist

Year Ended 31 March 2014

C	Are Board members remunerated for their Board services? (Skip items 19 and 20 if "No")		No	
19	No Board member is involved in setting his or her own remuneration.	2.2		
20	The charity discloses the exact remuneration and benefits received by each Board member in the annual report.	8.2		
D	Does the charity employ paid staff? (Skip items 21 and 22 if "No")		Yes	
21	No staff is involved in setting his or her own remuneration.	2.2	Complied	
22	The charity discloses in its annual report the annual remuneration of its three highest paid staff who each receives remuneration exceeding \$100,000, in bands of \$100,000. If none of its top three highest paid staff receives more than \$100,000 in annual remuneration each, the charity discloses this fact.	8.3	Complied	
PUBLIC IMAGE				
23	The charity accurately portrays its image to its members, donors and the public.	9.1	Complied	

CEREBRAL PALSY ALLIANCE SINGAPORE

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