

ANNUAL REPORT

FINANCIAL YEAR 2018/19

About Us

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



Our Vision

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

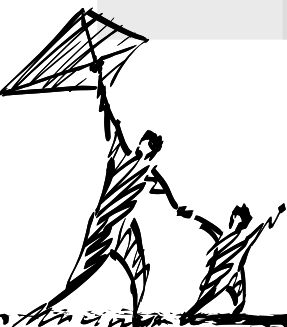
Our Mission

We are dedicated to:

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

Core Values

HOPE	EMPOWERMENT	ASPIRATION	RESPECT	TRUST
We seek to inspire hope in the hearts of our clients.	Our aim is to empower our clients to overcome their challenges and live a life without limits.	Never content with the status quo, we aspire to not only enhance the lives of our clients, but also our service and capabilities.	Respect is a fundamental value that guides the actions of our staff.	Above all, we value the trust that clients place in our organisation's programmes and services.



Member of



Supported by





CONTENTS

2	Chairman's Message
3	Executive Director's Message
4	Board Members
5	Management Team
6	Our Programmes
7	Our Services
8	Snapshot
9-10	Meet Our Clients
11-13	New Initiatives to Build A Brighter Tomorrow
14	Enriching Lives through The Trans-Disciplinary Approach
15-16	Preparing Our Clients For Employment
17	Supporting Caregivers & Families
18	Awards & Achievements
19	Events
20	Raising Awareness In The Community
21	Art & Performances
22	Training & Education
23	Future Plans
24-25	Financial Statements



CHAIRMAN'S MESSAGE

2018 ushered in another exciting year of progress for CPAS. New services and initiatives have been implemented to advance our clients' quality of life. Our clients and staff continue to make advances in their competencies and knowledge and we have much to celebrate and be thankful for.

Breaking New Ground

We are proud to announce that in 2018, we became the first social service agency in Singapore to fully implement the Trans-Disciplinary Approach in all of our Early Intervention and Special Education programmes. We are now working to share our knowledge and deepen our experience using this productive framework.

Two years ago, we launched the first National Cerebral Palsy Registry to improve the overall understanding of cerebral palsy in Singapore. We now have over 70 people enrolled in the registry, which will provide crucial insight on the issues that people with cerebral palsy face over the lifespan, so that we can continue to provide the best services they need.

We have also established a new Assistive Technology Hub in our centre. This Hub will gather a team of therapy and rehabilitation specialists and special educators to provide comprehensive assessments for clients. They will make recommendations for suitable assistive and adaptive devices to improve our clients' independence, learning and quality of life.

Celebrating Achievements

It is my pleasure to share that one of our CPAS School students, Mohamed Aiman Bin Abdullah, was awarded the Lee Kuan Yew Exemplary Student Award (LKY-ESA) in 2018. Aiman is a student leader who demonstrated great perseverance and strength in all his school activities. Congratulations, Aiman!

My heartfelt congratulations also to Ms Gena Tan, who received the Outstanding Special Education Teacher Award by MOE and NCSS. Gena joins Ms Lanny Kwok, a Head of Programme at CPAS School who also won the award in 2012.

In striving to provide the best care to our clients, we invest in the training and development for over 200 staff. Our staff underwent 9,500 hours of valuable training and skills development in the last year. Among our staff are domain experts and thought leaders who are regularly invited to teach locally and overseas. In Singapore, they sit on national committees and task forces and they contribute and influence the way forward in the social service sector.



In Appreciation

Our achievements could not have been possible without our incredible network of support. I would like to express my gratitude to all of our partners, donors, volunteers and stakeholders for their kindness and generosity, and for working tirelessly with us to empower our clients to live their best lives. I thank the Board, management and staff at CPAS for their dedication and commitment towards serving our clients.

As we move forward, we will continue to break new ground and strive towards greater heights. Together, we can make our society a kinder and more inclusive one for all.

A handwritten signature in black ink, appearing to be 'K. Lim'.

Associate Professor Kevin Lim, BBM, PBM
Chairman

EXECUTIVE DIRECTOR'S MESSAGE

We see every one of our clients trying their very best every day. Whether in learning, developing work skills, or training their core muscles to support walking, every small step they make is only possible because of their relentless efforts.

Every child and adult we serve at CPAS is an important and valued member of society with dignity and worth, with a right to education and opportunities to improve their quality of life. That is why we prioritise improving and expanding our services to meet evolving needs.

Our Allied Health Professionals (AHPs) form the Physiotherapy, Occupational Therapy, Speech & Language Pathology, Psychology and Social Work departments. Together, they provide specialised expertise and support inside and outside the classroom and sheltered workshop so that children and adults with cerebral palsy or multiple disabilities can reach their potential.

AHPs work with teachers and interventionists in the Trans-Disciplinary Approach so that therapy is integrated in daily activities. This approach is vastly promising for improving client outcomes. AHPs continually enhance their services as well. Among many of the new initiatives are new psycho-educational and diagnostic services, modification of diet consistencies, trial of eye-gaze devices and new equipment for physiotherapy and pain relief.

Employability

Finding paid work makes a huge difference to students, clients and their families. We have streamlined the School-to-Work Transition Programme for CPAS School students so that they can start work experience earlier, thereby gaining more skills and experience while exploring their interests sooner. Students are supported by AHPs as well. Occupational therapists assist them in finding the right assistive aids and practicing their skills, and physiotherapists equip students to deal with accessibility challenges they may encounter in their workplaces. We also hired a new staff member to provide job coaching to adult trainees in our sheltered workshop, GROW.

Family and Community

Another important pillar of our work is supporting caregivers and families. Respite care, skills training, support groups and resources are key to this goal. We recently published a comprehensive caregiver



resource guide, providing information on the types of services available for children and adults with cerebral palsy and multiple disabilities. CPAS has also been recognised as an Approved Training Provider for Caregivers by the Agency of Integrated Care for the 8th consecutive year.

In tandem with our mission to raise awareness of cerebral palsy and other disabilities in the community, CPAS has been active in its outreach efforts in the community and private sector, building close ties with companies and mainstream schools like Park View Primary School and Cherie Hearts.

Forging Ahead

I thank our clients and their families for putting their faith in us. We endeavour to do our best to assist our clients in building a brighter future. I express my grateful thanks to our Board and staff, generous donors, volunteers, partners and supporters. We look forward to another year of progress in empowering children and adults with cerebral palsy and multiple disabilities to reach their full potential.

A handwritten signature in black ink, which reads "Latha Kutty". The signature is fluid and cursive.

Ms Latha Kutty
Executive Director

BOARD MEMBERS



As of the Annual General Meeting on 20 September 2018

1 Dr Yoong Siew Lee

Member

Audit Subcommittee (Member)
Fundraising Subcommittee (Member)
Programmes Subcommittee (Member)

2 Dr Janice Wong

Honorary Secretary

Audit Subcommittee (Member)
Nomination Subcommittee (Member)
School Management Committee (Member)
Staff Subcommittee (Member)
The Children's Charities Association of Singapore (CCA) Representative

3 Mr Remy Choo

Member

Programmes Subcommittee (Member)
School Management Committee (Member)

4 Mr Sallim Bin Abdul Kadir, BBM, PBM, JP

Member

Audit Subcommittee (Chairman)
Finance-Investment Subcommittee (Member)
National Council of Social Service (NCSS) Representative

5 Ms Yvonne Chan

Honorary Treasurer

Finance-Investment Subcommittee (Chairman)
School Management Committee (Honorary Treasurer)
Staff Subcommittee (Member)

6 Associate Professor Ong Hian Tat

Member

Programmes Subcommittee (Chairman)
Nomination Subcommittee (Member)

7 Mr Satyaki Sengupta

Member

Nomination Subcommittee (Member)
School Management Committee (Member)
Programmes Subcommittee (Member)

8 Associate Professor Kevin Lim, BBM, PBM

Chairman

School Management Committee (Chairman / Supervisor)
Nomination Subcommittee (Chairman)
Staff Subcommittee (Member)

9 Ms Koh Kok Loo

Assistant Honorary Treasurer

Audit Subcommittee (Member)
Finance-Investment Subcommittee (Member)

10 Ms Foo Siew Fong, PBM

Member

Audit Subcommittee (Member)
Staff Subcommittee (Member)

11 Ms Chng Wong Yin

Co-opted Member

IT Workgroup (Chairman)

12 Mr Mervyn Sirisena, PBM

Assistant Honorary Secretary

Fundraising Subcommittee (Chairman)
Nomination Subcommittee (Member)
Staff Subcommittee (Member)
The Children's Charities Association of Singapore (CCA) Representative

13 Ms Tan Yee Deng

Vice Chairman

Staff Subcommittee (Chairman)
Fundraising Subcommittee (Member)

MANAGEMENT TEAM



1 Ms Latha Kutty
Executive Director

2 Ms Nickie Ang
Finance Manager

3 Ms Foo Mui Leng
Human Resources Manager

4 Ms Catherine Wee
Advocacy & Marketing Manager

5 Ms Cathryn Ang
EIPIC Principal

6 Mrs Koh-Lim Ai Lay
School Principal

7 Ms Betty Tse Wai Chan
Adult Services Manager

8 Ms Shelly Loh
Head of Social Work Department

9 Ms Pampi Ghosh
Head of Occupational Therapy Department

10 Mr D. Senthil Kumar
Head of Physiotherapy Department

11 Mr Parandaman s/o Thechanamurthi
Head of Psychology Department

12 Ms Sunitha Sendhilnathan
Head of Speech & Language Pathology Department

OUR PROGRAMMES

Early Intervention Programme for Infants and Children (EIPIIC)

For children up to 6 years old

EIPIIC provides early intervention for children with identified needs between the ages of a few months to six years old. A Trans-Disciplinary Approach is integrated into the curriculum. A multi-disciplinary team collaborates with caregivers to provide holistic education and support to help each child maximise his or her developmental growth.

CPAS School (CPASS)

For children between 7 and 18 years old

CPAS School is a double-session Special Education (SPED) school serving students with moderate to severe multiple disabilities. We offer the SPED Curriculum as recommended by the Ministry of Education. Through our mission of equipping our students with a holistic education to live meaningfully, learn continuously and work productively, they learn and develop in six domains. For selected students with good motor and functional skills, their curriculum includes pre-vocational training.

Adult Services

- **Goodwill, Rehabilitation, and Occupational Workshop (GROW)**

For adults 18 years old and above

GROW is a sheltered workshop that provides vocational training and sheltered employment through various projects and social enterprise initiatives. GROW provides an environment for self-development, and nurtures skills for community integration.

- **Day Activity Centre (DAC)**

For adults 18 years old and above

DAC provides day care for persons who require higher support. The primary aim is to nurture self-help skills through a balanced and structured curriculum of daily living, social skills training, therapy rehabilitation care and recreational activities.

- **CPAS Connect Alumni Programme**

CPAS Connect is an alumni programme that engages former students and clients through social activities and sports.

Home Management Programme (HMP)

Therapists provide home-based therapy and social intervention at the homes of people with cerebral palsy who are severely disabled and in need of therapy but are unable to travel to our centre.

Outpatient Programme (OP)

The Outpatient Programme provides therapy and social interventions at our centre for clients with cerebral palsy and other physical disabilities. Therapies provided include speech and language therapy, physiotherapy and occupational therapy.



OUR SERVICES

Our **Allied Health Professionals (AHPs)** extend a comprehensive range of specialised healthcare and support to our clients.



Occupational Therapy

Our Occupational Therapists address the use of purposeful activities and a variety of treatment methods to obtain the desired level of functioning in self-care, work and leisure.



Physiotherapy

Our physiotherapists provide assessment, treatment, rehabilitation and prevention of movement disorders, pain, injury, or any other physical dysfunction.



Psychology

Our team of psychologists have different specialties providing services which address pediatric needs. We provide a broad array of psycho-diagnostic treatments/testing and consultation services for a range of behavioural, developmental and learning needs. We focus on the developmental and behavioural needs, as well as the psychosocial and emotional well-being of children and adolescents.



Social Work

Social Workers assist clients and their families to cope with issues resulting from disabilities and help the clients realise their full potential through the following services:

- Information and Referrals
- Home Visitations
- Link with Community Resources
- Agency Visits
- Casework and Counseling
- Financial Assistance
- Parents and Caregivers Support



Speech Therapy

Our Speech Therapists focus on the assessment and management of speech, language, communication, literacy, as well as feeding and swallowing skills. Intervention through Augmentative and Alternative Communication (AAC) is also provided by using low and high tech devices for those with complex communication needs and reduced speech intelligibility.

CPAS runs a range of specialist and medical clinics, as well as an Equipment Loan Library. Each clinic offers specialised care by allied health professionals and medical professionals.

SPECIALISED CLINICS

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

MEDICAL CLINICS

- Orthopaedic Clinic
- Paediatric Neurology Clinic
- Medical and Dental Clinics

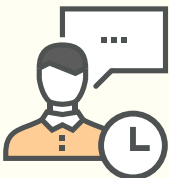
SNAPSHOT



Over
700
clients



238
staff



9,569
hours
of training attended by staff



265
EIPIC students

Clients' diagnoses: ASD, GDD, Down Syndrome, Speech and Language Delay, CP and others



50,308

teaching hours in early intervention



209
CPAS School students

- 12 students graduated from CPAS School in end 2018
- 4 classes in Academic Programme
- 14 classes in Functional Programme
- 17 classes in High Support Programme



50
clients in
Day Activity
Centre



79
trainees in the
Goodwill, Rehabilitation
& Occupational
Workshop



2,000+
hours of speech & language
therapy provided to clients
every month



316
units of oro-motor tools
and feeding equipment
given or loaned to clients

31,392

HOURS
of occupational therapy
provided to clients

134

CLIENTS' CAREGIVERS
received training under
our customised
home programme

22,496

HOURS
of physiotherapy provided
to clients

153

INITIAL SCREENINGS
conducted by Social Work

MEET OUR CLIENTS

Desireena

When she first joined CPAS, she could barely speak. Now, she is as expressive as her peers.



Desireena is a 4-year-old girl who joined CPAS EIPIC in July 2016. She is a cheerful girl with a beautiful and infectious smile. She is helpful towards her teachers and peers, always ready to lend her hand. Over the course of a year, Desireena has progressed from being able to use only 1 to 2 words in conversation, to being more expressive in her communication with adults. Now, Desireena can confidently inform others, make comments and ask questions. She is also able to comprehend more complex instructions.

Desireena has also made significant improvements in her balance and motor planning skills. She was using a kaye walker and one-hand support while walking, but she is now able to walk independently under supervision. Desireena's bilateral coordination skills have also improved. She has demonstrated the ability to recognise some uppercase letters and is learning how to write them.

Syed Abdul Kadir

Silent no longer – how speech therapy helped a young man find his own voice

Day Activity Centre client Syed Abdul Kadir used to be a shy young man who used his communication book to communicate with his friends and Training Officer in class. With the amount of time it takes for him to flip the pages to find the correct pictures and words to express himself, he grew frustrated.

A CPAS speech therapist began working with him in 2018, training him to use an iPad with an Augmentative and Alternative Communication (AAC) app that he can easily use to express how he feels. Now, communicating with his friends and Training Officer is a breeze. He has gained a great deal of confidence, even becoming co-emcee for an event attended by 200 participants at the Disability Applied Research Forum in 2019.

Mustaqim

Searching for independence



Mustaqim is a pleasant and cheerful 10-year-old boy living with spastic diplegia, a form of cerebral palsy. He values independence, always being the first to say “Teacher, I want to try by myself”.

Since joining CPAS School, he has learnt to feed himself with an adapted bowl and spoon and actively partakes in his lessons. He also enjoys engaging in social activities. He loves to communicate with his friends and teachers and expresses himself well, constantly articulating new words that he has learnt in school.

With a new specialised seating system, Mustaqim has gained more independence in his mobility. The self-propelling manual seating system has given him the opportunity to move around the school compound more freely and easily. He has shown improvement in his ability to maintain his upright sitting balance and is working on supported standing and improving his strength and coordination. There are times when he feels tired from propelling, but with a “never give up” attitude and constant encouragement from his family, peers, teachers and therapists in school, he continues to persevere in all aspects of his life.

Aloysius

Aloysius’ world is getting bigger... with independent mobility using motorised wheelchair!

Aloysius is a 13-year-old boy diagnosed with cerebral palsy. He has fair head and trunk control thus having difficulty maintaining stable posture. He has considerable involuntary movements which caused him to require assistance in all Activities of Daily Living (ADLs), including transfers and mobility. He is able to walk with one person support or by using kaye-walker.

Due to involuntary movements, he gets tired easily when walking, so he used a manual wheelchair. With a manual wheelchair, he realised that he still relies on others to push him around.

Aloysius hoped for a motorised wheelchair, so that he can move around independently. With his determination and training by his parents, CPAS therapists and teachers, he learned to drive a motorized wheelchair and received one through donated funds. He underwent further training to improve his driving skills. Since last year, he has been able to use it independently in school premises.

Following the Trans-D team’s goal this year, Aloysius has started undergoing training to use his motorised wheelchair not only within CPAS, but to go outside to the neighboring school with limited supervision to buy food from their canteen. With the motorised wheelchair, excellent motivation and persistence, Aloysius is gradually able to perform more skills independently.

NEW INITIATIVES TO BUILD A BRIGHTER TOMORROW

Primary 1 Transition Programme for EIPIC Students

Transiting from kindergarten to primary school is a huge step in a child's life. To facilitate this transition for our young students in EIPIC, we organised a Primary 1 Transition Programme in collaboration with Park View Primary School (PVPS).

Our EIPIC students were invited to step into the shoes of a Primary 1 student, attending classes and activities with PVPS student leaders and exploring the various facilities of the school such as the Art, Science and Music classrooms.

The programme helped our students to adjust to the school environment and ensure a smooth transition. We are grateful to Park View Primary School's teachers and student leaders for their generous assistance and hospitality.



Social Communication Group for EIPIC Students

Our Speech & Language Pathology Department introduced a Social Communication Group to prepare EIPIC students for mainstream schools. Over two days, six children received intensive social communication training to strengthen their social skills, such as understanding non-verbal cues, understanding another person's perspective and learning to collaborate with others.

Inaugural Assistive Technology Games Day

To promote understanding of the opportunities offered by assistive technology, CPAS School staff organised our first Assistive Technology Games Day. Students, parents, caregivers and staff learned about the various adapted devices and mobility equipment available through games and activities.

Alumni Engagement

To engage former clients who have graduated from our programmes, we organised an Alumni Camp in December 2018. 21 alumni members took part in fun group activities including dance, outdoor cooking and a campfire. We also organised a Chinese New Year party for alumni, with cultural performances, games and food.



New Psycho-Educational and Diagnostic Services

Our Psychology department began offering Psycho-Educational/Diagnostic testing services, which provide a broad sampling of an individual's thinking, reasoning, cognition and higher cortical functions. These services also determine developmental diagnoses to understand how clients are impaired in diverse environments, enabling us to plan targeted clinical interventions to achieve better clinical outcomes.

The new testing services include:

- Autism Assessment
- Psycho-Educational Assessment
(including cognitive testing and school readiness assessment)
- Neurodevelopmental Assessment (evaluation of a child's neuro-developmental weaknesses and strengths to optimise a child's ability to learn)
- Attention Deficit Hyperactive Disorder (ADHD) Investigation
- Evaluation of Adaptive Functioning
- Mental Capacity Assessment (Statutory)
- Dynamic Testing



Launch of Brave Young Hearts Book

In commemoration of World Mental Health Day 2018, the Psychology department launched a narrative-informed book, *Brave Young Hearts*, that shares narratives of children with special needs and the common challenges that they face in life. The book represents their thoughts, dreams and resilience in the face of adversity, thus providing a platform for students to inspire others, encourage inclusion and advocate for themselves.

The book is available at www.cpas.org.sg/brave-young-hearts

NCSS Grant: Psychology Department

The National Council of Social Service awarded a capacity building grant to our Psychology Department, to upskill the clinical expertise of our psychologists. With the help of the grant, an experienced consultant psychologist from the United Kingdom will provide the department with directions and consultations weekly for 18 months.

Advances in Speech & Language Therapy for CPAS School students

- **Choking Protocol:** Our Speech & Language Therapists began working with our SPED Teachers to explore and assess the different diet consistencies of each client, and to follow up with teachers on students' feeding and swallowing skills in order to make recommendations on safe feeding. This will reduce the risk of choking and swallowing problems.
- **Modification of Diet Consistencies:** Our Speech & Language Department has begun to use the International Dysphagia Diet Standardization Initiative (IDDSI) to manage students' diet consistencies, in order to improve patient safety.

Pilot Physiotherapy Projects with Nanyang Polytechnic

Our Physiotherapy Department collaborated with Nanyang Polytechnic's Nursing students to develop programmes for adults with physical disabilities. Our physiotherapists designed and managed the projects, and supervised the students during the two-week implementation period. The results were promising and further research is needed with a larger sample size to substantiate the outcomes.

One project was aimed at promoting an active lifestyle among adults with cerebral palsy and four clients participated in the trial. We found that these clients' functional reach, flexibility of the trunk and general reaction time improved by an average of 5%, after nine one-hour sessions of physical activity. This activity was performed while seated, to accommodate clients with limited mobility. Following the project, we have produced an exercise video to enable GROW trainees to engage in these exercises easily under supervision.

Another project examined the benefits of using wind instruments as part of clients' rehabilitation exercises to improve function among adults with cerebral palsy. Eight clients took part in the project, and 75% of this test group showed improvement in functional lung capacity after using wind instruments as part of therapy exercises.

Successful Trial of Eye-Gaze Devices

The Speech & Language Pathology Department worked with DNR Wheels Pte Ltd to successfully trial the Tobii eye-gaze device for a few of our Adult Services clients.

The eye-gaze device replaces the computer mouse, allowing a person to control a computer using only their eyes. This technology allows people with cerebral palsy who experience limited hand function to access personal computers, opening up a world of communication, recreation, learning and even work.

The next step is to facilitate the purchase of these devices. To date, we have successfully helped a few clients purchase these devices through the help of donors and the Assistive Technology Fund.

Financial Literacy Mobile Application

CPAS School worked with SmartCo on the development of a new mobile application, "CPASS Adventure". This app adopts a fun and interactive approach to teach money-related mathematics useful for daily living. Teachers used this app to teach financial literacy, enabling our students to apply the concepts learnt in class in a virtual reality.

Improvement of Physiotherapy Facilities

To accommodate new physiotherapy equipment and improve clients' experience in physiotherapy, our physiotherapy gym was renovated to maximise space. An automatic door and air-conditioning were also installed. New therapy equipment such as an ultrasound machine for pain relief and a Kaye Suspension Walker were procured for clients' use.



ENRICHING LIVES THROUGH THE TRANS-DISCIPLINARY APPROACH

Advancing Client Outcomes with the Trans-Disciplinary Approach

We have successfully implemented the Trans-Disciplinary Approach into our early intervention and special education programmes, and a pilot programme is underway for our Day Activity Centre clients.

The Trans-D approach is a family-centred approach that maximises client development by integrating learning opportunities in their daily activities.

Under this approach, teams of teachers and Allied Health Professionals (AHPs) collaborate with parents and caregivers to create shared goals for each client.

Each team comprising the class teacher or interventionist and AHPs, including an Occupational Therapist, Physiotherapist, Speech Therapist, Social Worker and Psychologist, sets and implements individual goals for the client.

They brainstorm individualised strategies and recommend suitable assistive devices. This integrated approach replaces the previous approach that used pull-out sessions and separated interventions by discipline, in order to enhance holistic development and deliver better results for our clients.

CPAS School

CPAS School students are categorised into five groups according to their gross motor abilities using the Gross Motor Function Classification System. Each group has different sets of exercise regimes catering to the needs of the group.

Twice a week, physiotherapists and occupational therapists lead group exercises, with the frequency increased to thrice a week in 2019. Teachers and teacher aides are also involved.

Occupational therapists have trained teachers to use therapy equipment and introduced a classroom visual chart for clients in EIPIIC and CPAS School. These initiatives have been well-received by clients.

Speech and language therapists contribute in co-teaching sessions, craft lesson plans with teachers, provide assessment and recommendations for clients in the Feeding and Swallowing Clinic and implement the intervention plans in the classroom through teachers and caregivers.

CPAS School worked closely with the Physiotherapy and Occupational Therapy departments to purchase new therapeutic equipment to better engage students in class, including:

- **Mini Standy** for students to maintain a safe standing position, which encourages active class participation while improving their strength and respiration
- **Tilt Table** for students using wheelchairs who are unable to support their own weight, to help them transit from a horizontal to a vertical position, thereby improving their skeletal development, decreasing joint and muscle contractions, improving their range of motion and enhancing their cardiovascular system

Parents have given positive feedback on the new Trans-D approach. Parents were also invited to a Trans-D lesson so that they can better understand the framework and work closely with the team in tracking their child's progress in the coming school terms.

Day Activity Centre

AHPs have begun co-treatment with adult clients in the Day Activity Centre, accompanying them on community mobility activities. This helps our clients to apply therapy skills contextually outside the classroom.



PREPARING OUR CLIENTS FOR EMPLOYMENT

Former Student Rachael's Success Story

Rachael graduated from CPAS School in 2018. She was an active member of the Performing Arts CCA and participated in local and overseas competitions. Rachael was also an active contributor to society, raising funds and donating rice bags to needy families as part of the Community Involvement Programme in school.

In her last two years at CPAS School, she was given the opportunity to experience jobs in various industries such as retail services, hydroponics, laundry services, leather craft-making and administrative services. With the support of her dedicated teachers and job coaches, Rachael became the very first CPASS student to be selected for the School-to-Work Programme under MOE and SG Enable.

Rachael did well in her 6-month internship with Foreword Coffee in 2018 and was subsequently offered a position at the company. She now has a steady job as a full-time staff at Foreword Coffee.



1st Sustained Employment Award

We introduced the Sustained Employment Award in 2018 to recognise and encourage CPASS graduates who have made a sustained effort to stay employed. Four of our 2017 graduates received the first awards, in recognition of their successful employment at social enterprises.

New Job Coach for GROW Trainees

To improve our GROW trainees' employability, a job coach was hired in the beginning of April 2018. Two of our trainees have successfully secured long-term employment in 2018 under the careful support and supervision of their job coach.

The job coach guides trainees on taking public transport and accompanies them in their first week at work. The job coach also discusses modifications for the job with the company to ensure successful employment, and visits the trainees weekly at their workplace for six months to evaluate their progress.

Advancements in Preparing Students for Employment

- ✓ The School-to-Work Transition Programme has been streamlined. Work experience now begins a year earlier, at age 16, with school-based work experience. At age 17, students embark on community-based work experience, and at age 18, they can progress to an external internship.
- ✓ A new class was set up to prepare students between the ages of 17 and 18 for sheltered workshop employment.
- ✓ We worked with Onesimus Garden to conduct a hydroponics course for our 16-year-old students and to set up a hydroponics frame in CPAS School.
- ✓ 16 CPASS students received a certification from Workforce Skills Qualifications (WSQ) course on Basic Food Hygiene.



Enhancing Student Employment

To facilitate students' work attachments, occupational therapists provide strategies to modify work tasks to support students' individual needs. These include providing assistive aids and suggesting ways to re-organise their physical surroundings to support their work performance. Occupational therapists work closely with employers, sharing students' occupational strengths and the areas of challenges that they may face in the workplace, along with ways to support the students in their work attachments. They also conduct extra practice sessions for students who require more assistance to build the skills required for their jobs.

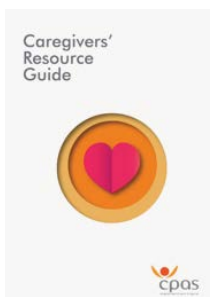
Our physiotherapists visited potential job sites to assess accessibility challenges in order to train clients to overcome these challenges. They also provided attachments to the department for students to train their soft and hard skills, and conducted mock interviews.

SUPPORTING CAREGIVERS & FAMILIES

Caregivers' Resource Guide

We published a comprehensive Caregivers' Resource Guide in December 2018, available online at www.cpas.org.sg/caregivers-resource-guide.

This guide is a directory for parents and caregivers of CPAS clients, providing information on services and programmes available for children and adults with disabilities. Various resources are listed, including education, respite care, transport services and play and recreation.



Parents' Initiative Programme

Since 2016, parents of CPAS clients can also join the Parents' Initiative Programme which provides opportunities for them to relax and bond with fellow caregivers over craft activities.



Financial Literacy Workshops 2018

We organised two financial literacy workshops for over 70 parents and caregivers of our clients, in collaboration with the NUS Pro Bono Centre and Clinical Legal Education, Institute of Financial Literacy and the Special Needs Trust Co.

Hand in Hand & Respite Care Day 2018

CPAS organises an annual Hand-in-Hand and Respite Care Day Event to provide respite to caregivers. Our October 2018 event was organised with the CPAS Parents' Connection group. Caregivers attended informative talks and fun activities, while clients were occupied with engaging activities under the care of CPAS staff and volunteers.

Parent Support Group (PSG) Sessions

We conducted three Parent Support Group (PSG) sessions in 2018. The sessions covered healthy lifestyle and diet, parenting, special needs and marriage, and self-care.

Stronger Together - Bonding Event 2018

CPAS conducted a Father-Child Bonding Event on Saturday, 7 April 2018. Fathers of children in CPAS attended the half day event which included fun activities such as balloon sculpting and a magic show, as well as a talk.



Agency Visits 2019

SW briefed caregivers about the Post-School Transition process and organised agency visits to day activity centres and sheltered workshops for caregivers of graduating students to explore post-school options.

Siblings Workshop 2019

CPAS is organising a workshop to provide an opportunity for siblings of our students with disabilities to meet other siblings in a relaxed, recreational setting and to discuss common joys and concerns. They will also be able to learn how others handle situations commonly experienced by siblings of children with disabilities. CPASS is the first SPED School to work with licensed Sibshop facilitators.

AWARDS & ACHIEVEMENTS



Outstanding Special Education Teacher Award

CPAS School Teacher Ms Gena Tan was awarded the MOE-NCSS Outstanding Special Education Teacher Award in 2018, in recognition of her outstanding contributions in educating students with special needs.

Ms Gena Tan strongly believes that all her students are capable of achieving their aspirations when the right opportunities are made available. She has worked tirelessly to provide numerous opportunities for CPASS students to stretch the limits of their abilities.

Her passion is reflected in the events that she conducted for students in neighbouring schools to educate them on students with special needs and SPED in Singapore. Her heart for helping students with special needs has truly made a difference in the lives of many.



Lee Kuan Yew - Exemplary Student Award

We are proud of CPAS School student Mohamed Aiman Bin Abdullah, who was awarded the Lee Kuan Yew - Exemplary Student Award (LKY-ESA) in 2018, in recognition of the strength and perseverance he demonstrated in his co-curricular activities and the Student Leadership Programme. Aiman also possesses qualities reflective of the school values of Confidence, Respect, Resilience and Integrity. The LKY-ESA celebrates students who have risen above the odds to be exemplary role models to their peers.

CPAS Alumni's Boccia Achievement

CPAS alumni Jeralyn Tan clinched a bronze medal at the 2018 Boccia Regional Competition in Taipei, successfully beating competitors from Iraq, Taipei, Australia and Thailand.

Long Service Award 2018

In 2018, 28 CPAS staff members received Long Service Awards, including 4 staff members who received 25-year or 30-year awards. CPAS thanks them for their dedicated service.

EVENTS



CPAS Charity Dinner 2018

We held our 3rd Charity Dinner on 25th August 2018 with event sponsor Marina Bay Sands. Donors contributed over \$200,000 to fund CPAS programmes and services. We are grateful to our donors and sponsors for their strong support.

September Fundraising Campaign 2018

In September 2018, we held our fourth *September* health and wellness fundraising event. *September* is a worldwide fundraising campaign to raise funds for children and adults with cerebral palsy. Members of the public sign up for an interactive four-week challenge to take 10,000 steps a day for the month of September while raising funds. We raised over \$130,000 to fund CPAS programmes and services. We thank our donors and participants for their contributions.

World Play Day 2018

Every year, we organise an event to celebrate World Play Day. In 2018, we collaborated with the North East Community Development Council and the Pasir Ris Elias Community Club to create opportunities for children living with multiple disabilities and residents of the North East community to meet and play together. The event featured carnival games, craft-making and inclusive sports including Boccia and adaptive table tennis. The event was graced by Deputy Prime Minister, Mr Teo Chee Hean and Mayor Mr Desmond Choo.



RAISING AWARENESS IN THE COMMUNITY



EIPIC Integration Programme with Preschool Partner

To promote integration between children with and without disabilities, we collaborated with our long-time partner Cherie Hearts (Elias Mall) Kidz Campus.

From April to December 2018, our EIPIC students joined Cherie Hearts students twice a month in their mainstream classroom setting. We used adaptations such as social stories to prepare our students for the transition, and visual supports such as a schedule and picture communication cards during the integration programme.

Individualised facilitations were also used to assist our students. For instance, a child with sensory difficulties may use other materials that they are familiar with, instead of what his peers used. However, teachers would still encourage our students to explore materials that they are not comfortable or familiar with.

Students, teachers and leaders from both centres benefited greatly from the programme, learning strategies and preparing for challenges in developing an inclusive preschool environment. We thank Cherie Hearts for developing this initiative with us.

Autism Awareness Day Talk with Preschool Partner

In commemoration of Autism Awareness Day, CPAS held sharing sessions with parents and students of Cherie Hearts Kidz Campus at Elias Mall in March 2019. The first session helped parents understand the needs of children with autism and the support that EIPIC's early interventions can provide. The second session helped children understand their autistic friends who may think and act differently.

ART & PERFORMANCES

True Colours Festival

As part of the CPAS School Project-Based Learning Approach, our students were given the opportunity to sell their crafts at the True Colours Festival, Singapore's first festival for artistes with disabilities.

CPAS GROW Artists' Achievements

- Five of our artists from GROW had their artworks selected for the Marina Bay Countdown 2019 Project and projected on the Art Science Museum in the lead-up to the new year celebrations.
- Our GROW artists were invited to showcase their artwork and art merchandise at Chinatown Heritage Centre from October to December 2018.
- GROW trainees learned new forms of handicraft through a jewellery workshop conducted by Longue Vue, learning to make accessories such as bracelets and necklaces using baked clay.
- Our GROW trainees' handicrafts are now available for sale on Shopee as part of an initiative by the North East CDC and Shopee.

Extra Ordinary Celebration

In November 2018, CPAS School students from the Performing Arts CCA collaborated with students from the Singapore Chinese Girls' School Band in a performance for the Extra Ordinary Celebration at Resorts World Theatre.



Christmas on A Great Street Light Up Ceremony

CPAS EIPIIC students performed at the Community Chest Christmas On A Great Street Light-up Ceremony 2018, graced by President Halimah Yacob and Minister of Social and Family Development Mr Desmond Lee.

Our students live with various disabilities, from autism or speech delay to physical disabilities, which makes it more challenging for them to coordinate their body movements and remember their dance steps. They worked hard in rehearsals and their diligent efforts paid off when they successfully put up a beautiful dance performance to rousing applause.



TRAINING & EDUCATION

CPAS has been recognised as the Approved Training Provider for Caregivers by the Agency of Integrated Care for the 8th consecutive year, to conduct trainings and workshops for caregivers, parents, and family members of persons with special needs.

We are pleased to report that we have had two more trainings approved for the Caregivers' Training Grant, bringing our total number of trainings approved for the grant to eight. This grant helps caregivers build their capabilities so that they are better able to care for the physical and socio-emotional needs of persons with disabilities and the elderly.

CPAS also worked with various government agencies including the National Council of Social Service, Workforce Singapore and Learn SG to secure grants for other trainings.

We organised trainings for our SPED teachers, EIPIC interventionists, Adult Services staff, Allied Health Professionals and caregivers to develop their skills in caring for and working with children and adults with disabilities.

These trainings covered varied topics, including:

- Seating and posture management
- Activities of Daily Living
- Upper and lower limb management
- Hydrotherapy
- Speech, language and communication
- Literacy
- Assistive technology
- Usage of mobility devices
- Gross Motor Functional Classification System
- Oral placement therapy
- Feeding and swallowing
- Managing burnout and stress

Some of these trainings were also attended by professionals and caregivers from other disability organisations, including a 24 hour posture management training and a communication training on Hanen Target Word.



FUTURE PLANS

Trans-Disciplinary Approach: Co-Teaching

CPAS School will be engaging in co-teaching with our Allied Health Professionals once a month. Co-teaching is a teaching strategy involving two or more professionals working in the same environment to co-plan, co-instruct, and co-assess a group of learners.

The Trans-D team consisting of the SPED teacher, and AHPs (Speech & Language Therapist, Occupational Therapist and Physiotherapist) will work together to co-teach a lesson in the classroom. This will allow us to capitalise on the various strategies proposed by the AHPs for the students to advance in living and learning.

CPAS School Curriculum Development

We are developing a student-profile based curriculum for each programme (Functional & High Support). Head-of-Programme staff & Senior Teachers are leading the respective programme teachers in reviewing the Scope & Sequence as well as Scheme Of Work (SOW) for the respective programmes. In 2018, the Daily Living Domain team completed the SOW and rolled out lesson plans for the teachers of both programmes.

CPAS Physiotherapy-B2B Project

Our Physiotherapy Department was awarded Back to Basic (B2B) Project (\$100,000) in Nov 2018. The project started in March 2019 and is expected to complete in March 2021. The objective of the project is to increase productivity of our staff through process review, job-redesign and adaption of technology.

Planned outcomes include:

- Increasing therapeutic interventions with the same number of therapists, thereby leading to better client outcomes.
- Redesigning processes, job scopes and responsibilities to achieve productivity gains
- Identifying and procuring suitable technology and equipment to support interventions for clients, such as Alter-G.

Assistive Technology Hub

CPAS will be setting up an Assistive Technology Hub in our centre with collaboration from Occupational Therapy Department to increase our capacity to propose assistive technology solutions to address our clients' needs and improve their independence and quality of life.

24-Hour Posture Management

To ensure that posture care management is in place for clients 24 hours a day, and not only in the daytime, we will be starting to set up this service, order equipment and develop an assessment framework.

Tekscan Gait Analysis System

To enhance our existing evidence-based practice in physiotherapy, we will be procuring the Tekscan Gait Analysis System in 2019. This will facilitate therapists to assess client's gait accurately and provide appropriate intervention strategies to achieve better functional outcomes.

Research and Guidebooks by Psychology Department

Our Psychology Department will be conducting a pilot study on the lived experiences of children with special needs who have neuro-typical siblings.

The Department is also launching two guidebooks for parents, caregivers and professionals. One guidebook explores developmental aggression and how to manage it, and the other explores attachment styles to assist parents and caregivers in developing secure attachment with children.

SUMMARISED FINANCIAL STATEMENTS - CPAS

Statement of Financial Position For year ended 31st March 2019

	FY18/19	FY17/18
	S\$	S\$
Assets		
Non-Current Assets	8,070,949	8,308,058
Current Assets	17,678,725	17,549,126
	25,749,674	25,857,184
Liabilities and Funds		
Current Liabilities	1,341,839	1,602,959
Deferred capital donation	8,034,156	8,303,828
Funds	16,373,679	15,950,397
	25,749,674	25,857,184

Statement of Comprehensive Income For year ended 31st March 2019

	FY18/19	FY17/18
	S\$	S\$
Income		
Government Grants	6,684,557	6,160,727
Specific Donations	1,208,592	493,380
General Donations	334,111	527,400
Programmes/ Therapy Treatment fees	719,841	677,728
Others	3,872,389	3,475,456
TOL fee	825,972	825,972
	13,645,462	12,160,663
Expenditure		
Manpower	8,299,073	7,808,574
General & Administrative cost	1,186,624	1,025,119
Upkeep and utilities	371,367	346,142
Utilisation of specific fund	1,737,659	1,289,994
TOL fee	825,972	825,972
Others	801,485	663,090
Total Expenditure	13,222,180	11,958,891
Surplus	423,282	201,772

SUMMARISED FINANCIAL STATEMENTS - CPAS SCHOOL

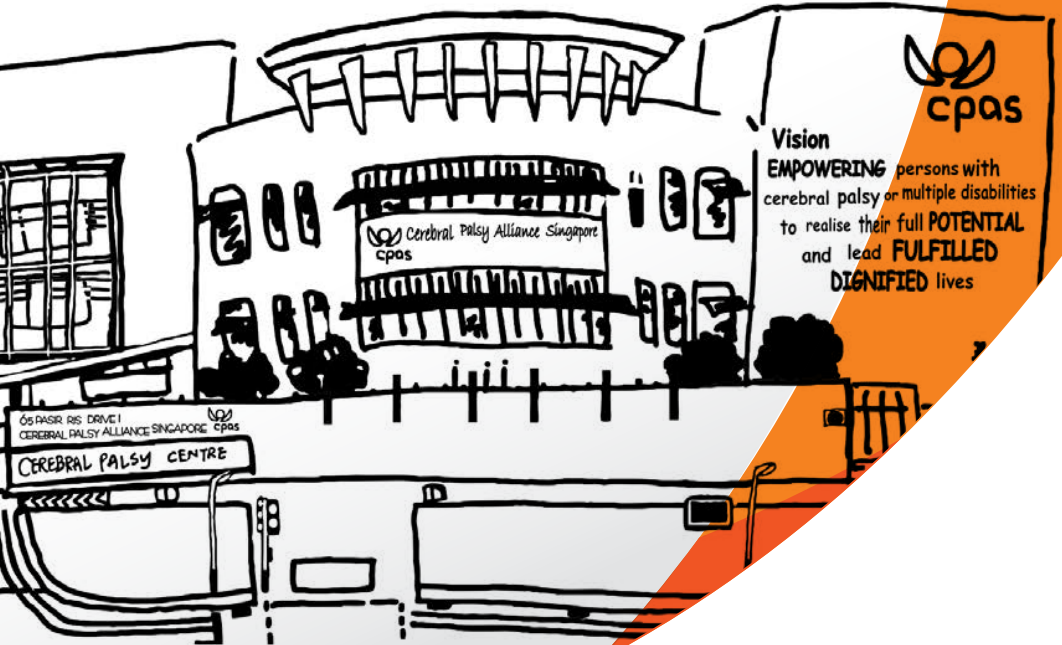
Statement of Financial Position For year ended 31st March 2019

	FY18/19	FY17/18
	S\$	S\$
Assets		
Non-Current Assets	889,288	641,991
Current Assets	4,091,185	3,926,493
	4,980,473	4,568,484
Liabilities and Funds		
Current Liabilities	755,833	482,036
Deferred capital donation	552,389	521,354
Funds	3,672,251	3,565,094
	4,980,473	4,568,484

Statement of Comprehensive Income For year ended 31st March 2019

	FY18/19	FY17/18
	S\$	S\$
Income		
Government Grants	7,034,169	6,232,253
Specific Donations	23,292	166,610
General Donations	10,265	15,500
Programmes fees	76,065	44,003
Others	127,978	93,504
TOL fee	676,041	678,537
	7,947,810	7,230,407
Expenditure		
Manpower	3,919,218	3,598,954
General & Administrative cost	1,944,824	1,634,234
Upkeep and utilities	229,013	200,573
Utilisation of specific fund	920,628	736,692
TOL fee	676,041	678,537
Others	150,929	116,509
Total Expenditure	7,840,653	6,965,499
Surplus	107,157	264,908

For our full annual report and financial statements for FY2018/2019, please visit our website at www.cpas.org.sg.
We sincerely thank all donors, volunteers, supporters, friends and well-wishers who have helped make a difference in the lives of our clients



CORPORATE GOVERNANCE

HUMAN RESOURCES MANAGEMENT

CPAS conducts an open review of staff performance annually. During the annual review, managers and executives are evaluated on (1) achievements of work targets, involvement in association events and projects, and how they have influenced embracing the Association's vision and mission, as well as (2) a set of 15 work attributes such as organisation of work, quality of work, timelines and adaptability to change, among others.

Support staff are evaluated based on work targets set for the year, their involvement in Association events and behaviours such as reliability, work attitude, interpersonal skills and others.

In this review, learning and development plans will be discussed and identified.

During this period, Heads of Department will also set new work targets for the next review period.

A moderation exercise conducted by ED and HR involving all the Heads of Department takes place at the end of the performance review process to ensure that the overall performance rating is objective and not skewed.

POLICIES

Whistleblowing Policy

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

Conflict of Interest Policy

CPAS has a Conflict of Interest Policy and operating procedures are in place to avoid or manage situations of any actual or perceived conflicts of interest. Board members, committees and employees of CPAS are required to declare on an annual basis or, as and when necessary, make full disclosure of any interests, relationships and/or holdings that could potentially result in a conflict of interest to their functions and/or employment by CPAS. When a conflict of interest situation arises, the Member/employee shall abstain from participating in the discussion, decision-making and voting on the matter concerned.

In addition, Board members and committees do not receive any remuneration for their services.

Disclosure of Information on Executive Management

Executive Director: Ms Latha D/O K P Sankaran Kutty

- Reports to Chairman, Executive Board of CPAS
- Appointed 1 October 2018
- Past Job Experience:
 - **2014 to 2018** – EIPIC Principal at CPAS
 - **2013 to 2014** – Lead Teacher at Rainbow Centre, Yishun Park School
 - **2009 to 2012** – Senior Teacher at Rainbow Centre, Yishun Park School
 - **2004 to 2008** – Special Education Teacher at Rainbow Centre, Margaret Drive
 - **2000 to 2001** – Special Education Teacher at Ashmount School (England)
 - **1990 to 1996** – Special Education Teacher at Margaret Drive Special School

THE BOARD

BOARD MEMBERS 1 April 2018 – 31 March 2019

S/N	Name	Current Designation	Year Joined	Attendance at Board Meetings
1	A/Prof Kevin Lim, BBM, PBM	Chairman	2008	5/5
2	Mr Satyaki Sengupta	Member (Vice Chairman until 20 Sep 2018)	2009	5/5
3	Ms Tan Yee Deng	Vice Chairman (from 20 Sep 2018)	2015	5/5
4	Dr Janice Wong	Honorary Secretary	2009	5/5
5	Ms Yvonne Chan	Honorary Treasurer	2016	3/5
6	Mr Mervyn Sirisena, PBM	Assistant Honorary Secretary	2017	5/5
7	Ms Koh Kok Loo	Assistant Honorary Treasurer	2011	5/5
8	A/Prof Ong Hian Tat	Member	2006	5/5
9	Ms Foo Siew Fong, PBM	Member	2011	4/5
10	Dr Yoong Siew Lee	Member	2012	4/5
11	Mr Sallim Bin Abdul Kadir, JP, BBM, PBM	Member	2017	3/5
12	Dr Wu Pang Hung	Member	2005	1/3
13	Mr Remy Choo	Member (from 20 Sep 2018)	2018	2/2
14	Mrs Chng-Wong Yin	Co-Opted Member	2014	4/5

There are no Board members holding staff appointments.

Length of Service of Board Members

In compliance with item 7 of the Governance Evaluation Checklist (GEC) (Advanced Tier) under the Code of Governance, CPAS hereby declares that the following Board members have served more than 10 consecutive years. These members are in the minority among the current board members in terms of length of consecutive service.

1. A/Prof Kevin Lim, BBM, PBM
2. Dr Janice Wong
3. A/Prof Ong Hian Tat
4. Mr Satyaki Sengupta

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

Board Appointment and Term Limit

Term Limit for the Treasurer

The term limit for the Treasurer is two terms. Each term is two years.

Board Governance

In compliance with item 5 of the Governance Evaluation Checklist (GEC) (Advanced Tier) under the *Code of Governance, CPAS declares that all Board members submit themselves for re-nomination and re-appointment at least once every four years, instead of three years.

The reason is that the terms of reference for the terms of Board members' appointment is two terms, with each term being of two years' duration. The Board would look into changing the terms of reference to comply next year.

Remuneration

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

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

Remuneration Band	2018	2019
\$100,000 - \$200,000	4	5
\$200,000 and above	0	0

In compliance with item 30 of the GEC (Advanced Tier) under the Code of Governance, CPAS discloses that there is one paid staff member who is a close member of the family of the Executive Head, who received remuneration below \$100,000 during the year. When a conflict of interest situation arises, the Executive Director abstains herself from participating in the discussion and decision-making of remuneration of the staff concerned.

Disclosure of parties involved in setting remuneration of key staff

- Head of Department, HR guides Senior HR Executive to propose remuneration of key staff
- CPAS Staff Sub-Committee members and Executive Director oversee and give approval for remuneration for key management staff.
- CPAS Staff Sub-Committee members oversee and give approval for remuneration for Executive Director

SUBCOMMITTEES

AUDIT SUBCOMMITTEE AND REPORT

Chairman	Mr Sallim Bin Abdul Kadir BBM, PBM, JP
Members	Dr Janice Wong Ms Foo Siew Fong PBM Ms Koh Kok Loo Dr Yoong Siew Lee
Staff In Attendance	Executive Director Finance Manager HR Manager Assistant Admin Manager

About the Audit Subcommittee

The role of the Audit Subcommittee is to provide strategic direction and leadership to ensure effectiveness in the internal control framework for compliance.

The Audit subcommittee sets out to:

- (a) Facilitate the external and internal audit of the organization for the Board to obtain independent information about the organization's activities;
- (b) Achieve high level of good governance and internal control in the financial reporting process, procurement process, audit process, information technology security and operational matters, and compliance with laws and regulations;
- (c) Review the audit plans and reports of the external auditors and internal auditors, and considers the effectiveness of the actions taken by management on the auditors' recommendations;
- (d) Direct internal checks on key processes to ensure compliance with the established procedures and report to the Board on the findings and recommendations for improvements;
- (e) Facilitate risk assessments for better management of risk associated with the key processes;
- (f) Oversee regulatory compliance and whistleblower guidelines (where applicable);
- (g) Report to the Board of any financial irregularities, concerns and opportunities; and
- (h) Liaise with auditors on any significant matters arising.

SCHOOL MANAGEMENT COMMITTEE

Chairman & Supervisor	A/Prof Kevin Lim BBM, PBM
Secretary	Mrs Koh-Lim Ai Lay (Principal)
Hon Treasurer	Ms Yvonne Chan
Members	Mr Satyaki Sengupta Dr Janice Wong Mr Remy Choo Ms Latha Kutty (ED)
MOE Representative	Ms Janice Beh
Parent Representative	Mr Kagan Gan Keng Aik Mr Song Chun Keet
NCSS Representative	Mrs Pek Kwee Lan
Staff In Attendance	Vice Principal, CPAS School Administrative Manager, CPAS School

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

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

The SMC shall ensure that the School is governed and managed responsibly and prudently and act in the best interest of the students and school.

FINANCE-INVESTMENT SUBCOMMITTEE

Chairman	Ms Yvonne Chan
Members	Ms Koh Kok Loo Mr Sallim Bin Abdul Kadir BBM, PBM, JP
Staff In Attendance	Executive Director Finance Manager

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

The Finance-Investment Subcommittee sets out to:

- (a) Recommend policies that maintain and improve the financial health and integrity of the organisation;
- (b) Review and recommend an annual operating budget and annual capital budget consistent with the long-term financial plan and financial policies;
- (c) Review the financial aspects of major proposed transactions, new programmes/services, as well as proposals to discontinue programmes/services
- (d) Monitor the financial performance of the organisation as a whole and its major programmes/services against approved budgets, long-term trends and industry benchmarks;
- (e) Require and monitor corrective actions to bring the organisation into compliance with its budget and other financial targets;
- (f) Recommend investment policies to the Board;
- (g) Appoint investment advisers/bankers in the establishment of investment portfolio, asset allocation, benchmarks and tolerance bands;
- (h) Review investment reports from advisers/bankers;
- (i) Consider appropriate opportunistic investments that have the potential to deliver more favourable returns than passive risk-adverse investments; and
- (j) Review and report to the Board annually on the investment plan.

FUNDRAISING SUBCOMMITTEE

Chairman	Mr Mervyn Sirisena PBM
Members	Ms Tan Yee Deng Dr Yoong Siew Lee
Staff In Attendance	Executive Director Advocacy & Marketing Manager Advocacy & Marketing Assistant Manager

The role of the Fundraising subcommittee is to oversee and provide strategic direction and leadership to ensure the smooth planning, coordination, and implementation of all fundraising activities in support of the programme, projects and activities of CPAS.

The Fundraising subcommittee sets out to:

- (a) Develop the fundraising strategy for CPAS;
 - (b) Implement, monitor and evaluate the strategy once it is adopted;
 - (c) Develop project proposals to submit to potential donors and funders;
 - (d) Manage and develop the network of stakeholders; and
 - (e) Keep policies to ensure honest and ethical fundraising.
-

NOMINATION SUBCOMMITTEE

Chairman	A/Prof Kevin Lim BBM, PBM
Members	Dr Janice Wong A/Prof Ong Hian Tat Mr Satyaki Sengupta Mr Mervyn Sirisena PBM
Staff In Attendance	Executive Director Assistant Admin Manager

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

The Nomination subcommittee meets to discuss and make recommendations to the Board before the Annual General Meeting (AGM).

The Nomination subcommittee sets out to:

- (a) Review the composition of the Board annually to ensure that the Board has an appropriate balance of independent Board members and to ensure an appropriate balance of expertise, skills, attributes and ability among the Board members;
- (b) Identify, invite and groom potential Board member candidates to serve as Board members;
- (c) Nominate individual to be elected as members of the Board;
- (d) Nominate Boardmembers for election as Office Bearers;
- (e) Take the lead in succession planning; and
- (f) Design and oversee a process of Board Orientation.

STAFF SUBCOMMITTEE

Chairman	Ms Tan Yee Deng
Members	A/Prof Kevin Lim <small>BBM, PBM</small> Dr Janice Wong Ms Yvonne Chan Ms Foo Siew Fong <small>PBM</small> Mr Mervyn Sirisena <small>PBM</small>
Staff In Attendance	Executive Director HR Manager Senior HR Executive

The role of the Staff subcommittee is to provide strategic direction and leadership to appoint, confirm, emplace on permanent or part-time establishment, promote, transfer and exercise disciplinary control over the employees of CPAS.

The Staff subcommittee sets out to actively initiate, help develop, monitor and evaluate strategic Human Resource (HR) actions and policies that will enhance and embed CPAS’ reputation as an employer, and enable CPAS to recruit, develop, engage and retain the best staff.

PROGRAMMES SUBCOMMITTEE

Chairman	A/Prof Ong Hian Tat
Members	Mr Satyaki Sengupta Dr Yoong Siew Lee Mr Remy Choo
Staff In Attendance	Executive Director CPAS School Principal EIPIG Principal Adult Services Manager Head of Occupational Therapy Department Head of Physiotherapy Department Head of Psychology Department Head of Social Work Department Head of Speech & Language Pathology Department

The role of the Programmes subcommittee is to provide strategic direction and leadership to ensure that good practices are observed in meeting the welfare of all students/clients; and to the development of CPAS as a regional centre for Excellent Rehab therapy service, educational development and advocacy.

The Programmes subcommittee sets out to:

- (a) Review and monitor progress on students/client matters (e.g. therapy for clients);
- (b) Review and endorse exceptional referrals for admission, transfer and/or discharge of students/clients for therapy services, early intervention, special school education and adult services;
- (c) Review and endorse recommendations made in relation to the planning and development of projects and resources;
- (d) Review and endorse budget and/or financial matters in relation to programmes and clients;
- (e) Review and endorse changes to policies and procedures in accordance with the advice/changes from Ministry of Social and Family Development (MSF) and National Council of Social Service (NCSS);
- (f) Collaborate with healthcare professionals and government agencies in identifying quality services and updated technology;
- (g) Incorporate advanced technology into the development of therapy outcome measures, practice guidelines, quality service indicators of therapy-related practices and the implementation of effective techniques; and
- (h) Oversee the growth and development of Rehab professionals toward research advocacy and information technology.

INFORMATION TECHNOLOGY (IT) WORKGROUP

Chairman	Ms Chng Wong Yin
Staff In Attendance	Executive Director Assistant Manager, IT

A workgroup of Cerebral Palsy Alliance Singapore (CPAS) is formalised to oversee specific areas of governance and operations.

Through the process, the workgroup submits proposal and shortlist recommendations to the Board for approvals. The Board may delegate aspects of decision-making to a workgroup. Any decision made by a workgroup remains the responsibility of the Board. The Board has the final decision.

The workgroup shall ensure proper monitoring.

Information Technology (IT) workgroup is an ad-hoc working committee.

The IT Workgroup oversees and provides strategic direction and leadership to ensure effective use of IT resources and systems to meet the organisation's needs.

The IT workgroup sets out to:

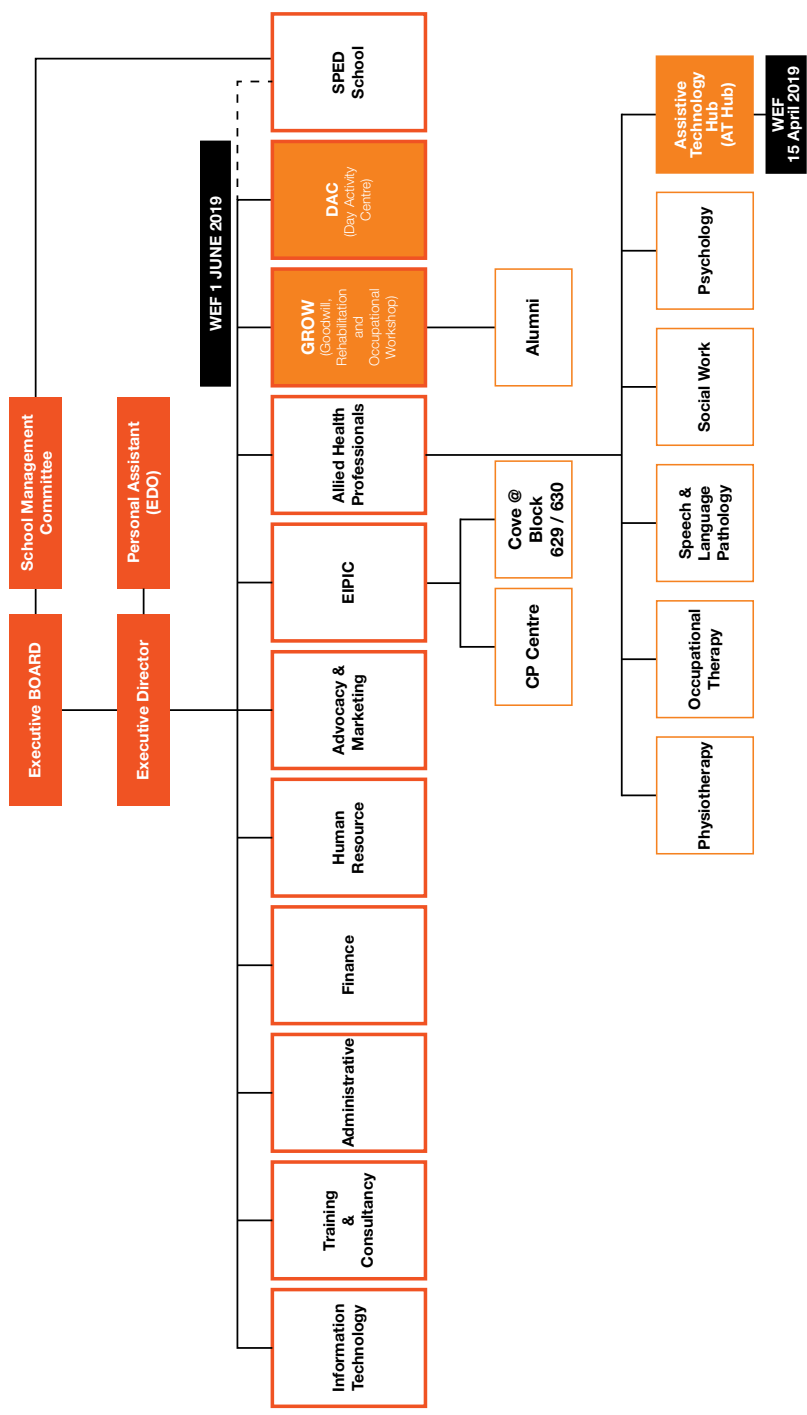
- Provide support, guidance and advice for technology related projects and initiatives;
- Assist in consultancy by contributing reliable information to aid and recommend efficient solutions for both hardware and software matters;
- Enhance stability in the technology infrastructure, encourage uniformity and consistency across platforms, increasing efficiency and productivity throughout the organization;
- Make recommendations to the Board on proposed IT projects based on priorities and resource requirements; and
- Review, monitor progress and report updates of ongoing projects at regular intervals.

Representatives from respective departments are appointed to co-ordinate, update and present IT related suggestions to the workgroup.

CPAS REPRESENTATIVES

External Agencies	
Singapore Disability Sports Council (SDSC)	Mrs Koh-Lim Ai Lay
The Children's Charities Association of Singapore (CCA)	Dr Janice Wong Mr Mervyn Sirisena PBM
National Council of Social Service (NCSS)	Mr Sallim Bin Abdul Kadir BBM, PBM, JP

CPAS ORGANISATION CHART



ADVANCED TIER



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

Human Resource and Volunteer ² Management			
13	The Board approves documented human resource policies for staff ¹ .	5.1	<input checked="" type="checkbox"/> Complied <input type="checkbox"/> Not Complied
14	There is a documented Code of Conduct for Board members, staff ¹ and volunteers ² (where applicable) which is approved by the Board.	5.3	<input checked="" type="checkbox"/> Complied <input type="checkbox"/> Not Complied
15	There are processes for regular supervision, appraisal and professional development of staff ¹ .	5.5	<input checked="" type="checkbox"/> Complied <input type="checkbox"/> Not Complied
	Are there volunteers² serving in the charity? (Skip item 16 if "No")		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
16	There are volunteer management policies in place for volunteers ² .	5.7	<input checked="" type="checkbox"/> Complied <input type="checkbox"/> Not Complied
Financial Management and Internal Controls			
17	There is a documented policy to seek Board's approval for any loans, donations, grants or financial assistance provided by the charity which are not part of its core charitable programmes.	6.1.1	<input checked="" type="checkbox"/> Complied <input type="checkbox"/> Not Complied
18	The Board ensures internal controls for financial matters in key areas are in place with documented procedures .	6.1.2	<input checked="" type="checkbox"/> Complied <input type="checkbox"/> Not Complied
19	The Board ensures reviews on the charity's internal controls, processes, key programmes and events are regularly conducted.	6.1.3	<input checked="" type="checkbox"/> Complied <input type="checkbox"/> Not Complied
20	The Board ensures that there is a process to identify, regularly monitor and review the charity's key risks .	6.1.4	<input checked="" type="checkbox"/> Complied <input type="checkbox"/> Not Complied
21	The Board approves an annual budget for the charity's plans and regularly monitors its expenditure.	6.2.1	<input checked="" type="checkbox"/> Complied <input type="checkbox"/> Not Complied
	Does the charity invest its reserves, including fixed deposits? (Skip item 22 if "No")		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
22	The charity has a documented investment policy approved by the Board.	6.4.3	<input checked="" type="checkbox"/> Complied <input type="checkbox"/> Not Complied
Fundraising Practices			
	Did the charity receive cash donations (solicited or unsolicited) during the year? (Skip item 23 if "No")		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
23	All collections received (solicited or unsolicited) are properly accounted for and promptly deposited by the charity.	7.2.2	<input checked="" type="checkbox"/> Complied <input type="checkbox"/> Not Complied
	Did the charity receive donations-in-kind during the year? (Skip item 24 if "No")		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
24	All donations-in-kind received are properly recorded and accounted for by the charity.	7.2.3	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied
Disclosure and Transparency			
25	The charity discloses in its annual report: i) Number of Board meetings in the year; and ii) Individual Board member's attendance.	8.2	<input checked="" type="checkbox"/> Complied <input type="checkbox"/> Not Complied
	Are Board members remunerated for their Board services? (Skip items 26 and 27 if "No")		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
26	No Board member is involved in setting his or her own remuneration.	2.2	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied

27	The charity discloses the exact remuneration and benefits received by each Board member in its annual report. OR The charity discloses that no Board members are remunerated.	8.3	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied
	Does the charity employ paid staff¹? (Skip items 28, 29 and 30 if "No")		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
28	No staff ¹ is involved in setting his or her own remuneration.	2.2	<input checked="" type="checkbox"/> Complied <input type="checkbox"/> Not Complied
29	The charity discloses in its annual report: i) The total annual remuneration (including any remuneration received in its subsidiaries), for each of its three highest paid staff¹ , who each receives remuneration exceeding \$100,000 , in bands of \$100,000; and ii) If any of the three highest paid staff ¹ also serves on the Board of the charity. OR The charity discloses that none of its staff ¹ receives more than \$100,000 in annual remuneration each.	8.4	<input checked="" type="checkbox"/> Complied <input type="checkbox"/> Not Complied
30	The charity discloses the number of paid staff ¹ who are close members of the family ³ of the Executive Head or Board Members, who each receives remuneration exceeding \$50,000 during the year, in bands of \$100,000. OR The charity discloses that there is no paid staff ¹ who are close members of the family ³ of the Executive Head or Board Member, who receives more than \$50,000 during the year.	8.5	<input checked="" type="checkbox"/> Complied <input type="checkbox"/> Not Complied
Public Image			
31	The charity has a documented communication policy on the release of information about the charity and its activities across all media platforms.	9.2	<input checked="" type="checkbox"/> Complied <input type="checkbox"/> Not Complied

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

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

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

- That person's children and spouse;
- Children of that person's spouse; and
- Dependants of that person or that person's spouse.

DECLARATION

Name	Latha Kutty		
Email	latha_kutty@cpas.org.sg		
Contact	Office 6585 5608	Mobile	
Designation	Executive Director		
<div><input checked="" type="checkbox"/> I declare that my charity's / IPC's governing Board has approved this Governance Evaluation Checklist and authorised me to submit on its behalf. All information given by me in this checklist submission is true to the best of my knowledge and I have not wilfully suppressed any material fact. The full responsibility for providing accurate and updated checklist information will rest with my charity's / IPC's governing Board.</div>			



FINANCIAL STATEMENTS

FINANCIAL STATEMENTS

45	Financial report on Cerebral Palsy Alliance Singapore
76	Financial report on The Headquarters
84	Financial report on The Goodwill, Rehabilitation and Occupational Workshop (GROW)
92	Financial report on The Early Intervention Programme For Infants And Children
100	Financial report on The Day Activity Centre (DAC)
108	Financial report on The Rehabilitation Centre
116	Financial report on The Therapy Rehabilitation
124	Financial report on Cerebral Palsy Alliance Singapore School

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

REPORT AND FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 2019

CEREBRAL PALSY ALLIANCE SINGAPORE

REPORT AND FINANCIAL STATEMENTS

C O N T E N T S

	<u>PAGE</u>
Statement by Executive Committee	1
Independent Auditors' Report	2 - 4
Statement of Financial Position	5
Statement of Comprehensive Income	6 - 7
Statement of Changes in Funds	8
Statement of Cash Flows	9
Notes to Financial Statements	10 - 29

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 the Association set out on pages 5 to 29 are drawn up in accordance with the provision of the Singapore Societies Act, Chapter 311 (the "Societies Act"), the Charities Act, Chapter 37 and other relevant regulations (the "Charities Act and Regulations") and Financial Reporting Standards in Singapore so as to present fairly, in all material respects, the financial position of the Association's operations as at March 31, 2019 and of the financial performance, changes in funds and reserves 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 11 of the Charities (Institutions of a Public Character) Regulations;
- (c) the accounting and other records required to be kept by the Association have been properly kept in accordance with the provisions of the Societies Regulations enacted under the Societies Act, the Charities Act and Regulations;
- (d) the fund-raising appeals held during the period August 2018 to September 2018 have been carried out in accordance with Regulation 6 of the Societies Regulations issued under the Societies Act and proper accounts and other records have been kept of the fund-raising appeals; and
- (e) at the date of this statement, there are reasonable grounds to believe that the Association will be able to pay its debts when they fall due.

ON BEHALF OF MEMBERS OF THE
EXECUTIVE COMMITTEE



.....
A/Prof Kevin Lim BBM, PBM
Chairman



.....
Ms Yvonne Chan
Honorary Treasurer

August 30, 2019

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

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Cerebral Palsy Alliance Singapore (the "Association"), which comprise the statement of financial position of the Association as at March 31, 2019, and the statement of comprehensive income, statement of changes in funds and reserves and statement of cash flows of the Association for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, as set out on pages 5 to 29.

In our opinion, the accompanying financial statements of the Association are properly drawn up in accordance with the provisions of the Societies Act, Chapter 311 (the "Societies Act"), the Charities Act, Chapter 37 and other relevant regulations (the "Charities Act and Regulations") and Financial Reporting Standards in Singapore ("FRSs") so as to present fairly, in all material aspects, the financial position of the Association as at March 31, 2019 and of the financial performance, changes in funds and reserves and cash flows of the Association for the year ended on that date.

Basis for Opinion

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

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

Management is responsible for the other information. The other information comprises the Statement by the Executive Committee set out on page 1 but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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

Responsibilities of Management and Executive Committee for the Financial Statements

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

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

The Executive Committee is responsible for overseeing the Association's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

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

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

Report on Other Legal and Regulatory Requirements

In our opinion:

- (a) the accounting and other records required to be kept by the Association have been properly kept in accordance with the provisions of the Societies Regulations enacted under the Societies Act, the Charities Act and Regulations; and
- (b) the fund-raising appeals held during the period August 2018 to September 2018 have been carried out in accordance with Regulation 6 of the Societies Regulations issued under the Societies Act and proper accounts and other records have been kept of the fund-raising appeals.

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

- (a) the Association has not used the donation moneys in accordance with its objectives as required under Regulation 11 of the Charities (Institutions of a Public Character) Regulations; and
- (b) the Association has not complied with the requirements of Regulation 15 of the Charities (Institutions of a Public Character) Regulations.



Public Accountants and
Chartered Accountants
Singapore

August 30, 2019

CEREBRAL PALSY ALLIANCE SINGAPORE

STATEMENT OF FINANCIAL POSITION **March 31, 2019**

	Note	2019 \$	2018 \$
ACCUMULATED FUNDS	6	8,192,075	8,756,831
SPECIFIC FUNDS	7	7,910,172	6,922,134
PROGRAMME DEVELOPMENT FUND		<u>271,432</u>	<u>271,432</u>
		<u>16,373,679</u>	<u>15,950,397</u>
REPRESENTED BY:			
NON-CURRENT ASSET			
Property and equipment	8	<u>8,070,949</u>	<u>8,308,058</u>
CURRENT ASSETS			
Due from Cerebral Palsy Alliance Singapore School ("School")	5	445,496	205,722
Due from Ministry of Social & Family Development ("MSF")	10	-	51,314
Debtors, prepayments and deposits	11	221,556	209,992
Cash and cash equivalents	12	<u>17,011,673</u>	<u>17,082,098</u>
		<u>17,678,725</u>	<u>17,549,126</u>
LESS: CURRENT LIABILITIES			
Other payables and accrued expenses	13	781,176	661,310
Due to National Council of Social Service ("NCSS")	9	<u>560,663</u>	<u>941,649</u>
		<u>1,341,839</u>	<u>1,602,959</u>
NET CURRENT ASSETS		<u>16,336,886</u>	<u>15,946,167</u>
NON-CURRENT LIABILITY			
Deferred capital donation	15	<u>8,034,156</u>	<u>8,303,828</u>
NET ASSETS		<u>16,373,679</u>	<u>15,950,397</u>
NET ASSETS OF TRUST FUNDS	14	<u>116,827</u>	<u>152,557</u>

See accompanying notes to financial statements.

CEREBRAL PALSY ALLIANCE SINGAPORE

STATEMENT OF COMPREHENSIVE INCOME March 31, 2019

Note	2019			2018		
	General Fund	Specific Fund	Total	General Fund	Specific Fund	Total
	\$	\$				
INCOME:						
Grants and supplementary funding from NCSS						
- Goodwill Rehabilitation & Occupational Workshop ("GROW")	418,456	-	418,456	402,743	-	402,743
- Early Intervention Programme for infants & Children ("EIPIC")	1,029,773	-	1,029,773	772,320	-	772,320
- Therapy rehabilitation programme	258,535	-	258,535	249,995	-	249,995
- Day Activity Centre ("DAC")	204,292	-	204,292	234,159	-	234,159
- Community silver trust funds	-	788,120	788,120	-	710,248	710,248
- Care and share funds	-	728,985	728,985	-	97,623	97,623
- Headquarter	-	-	-	128,288	-	128,288
Grants from MSF						
- GROW	341,587	-	341,587	339,499	-	339,499
- EIPIC	2,281,172	-	2,281,172	2,449,010	-	2,449,010
- DAC	627,498	-	627,498	661,385	-	661,385
- Headquarter	6,139	-	6,139	115,458	-	115,458
- Temporary Occupation License fee ("TOL fee")	149,931	-	149,931	147,435	-	147,435
Tote Board Grant for September	30,971	-	30,971	39,312	-	39,312
Tote Board Grant for Charity Dinner	50,000	-	50,000	-	-	-
VCF training grants	42,680	-	42,680	396	-	396
Central Marketing Services ("CMS") Sales	91,775	-	91,775	85,100	-	85,100
Cafe project sales	41,411	-	41,411	48,340	-	48,340
Amortisation of deferred capital donation	763,652	-	763,652	674,187	-	674,187
Specific donations	-	1,208,592	1,208,592	-	493,380	493,380
Unrestricted donations	334,111	-	334,111	527,400	-	527,400
Therapy treatment fees	12,610	-	12,610	10,244	-	10,244
Sales of work by GROW trainees (gross)	54,318	-	54,318	61,324	-	61,324
EIPIC programme fees	600,911	-	600,911	568,393	-	568,393
DAC programme fees	106,320	-	106,320	99,090	-	99,090
Membership fees	10	-	10	400	-	400
Other Income						
- Professional fees for services rendered to School	1,486,230	-	1,486,230	1,265,969	-	1,265,969
- Professional fees for services rendered to Alumni & CP Registry	28,298	-	28,298	-	-	-
- Training and consultancy fees	69,354	-	69,354	48,906	-	48,906
- Wage credit scheme	187,183	-	187,183	264,281	-	264,281
- Recharge of expenses to School	95,349	-	95,349	95,349	-	95,349
- Interest income on bank deposits	153,536	-	153,536	104,676	-	104,676
- Recharge of rental income (TOL fee)	676,041	-	676,041	678,537	-	678,537
- Event collection	41,941	-	41,941	-	-	-
- SG Enable for transport subsidy	301,384	-	301,384	296,370	-	296,370
- SG Enable for WRPP	-	-	-	6,490	-	6,490
- September Income	123,003	-	123,003	154,855	-	154,855
- Hanen LLLI & Talkability Income/ Word Advance	23,920	-	23,920	44,820	-	44,820
- Caregivers Training Income	1,650	-	1,650	-	-	-
- Charity Dinner Income	237,643	-	237,643	259,970	-	259,970
- Internal service rendered	5,908	-	5,908	4,851	-	4,851
- Sundry income	42,173	-	42,173	19,860	-	19,860
Total income	10,919,765	2,725,697	13,645,462	10,859,412	1,301,251	12,160,663

CEREBRAL PALSY ALLIANCE SINGAPORE
STATEMENT OF COMPREHENSIVE INCOME (cont'd)
March 31, 2019

Note	2019			2018		
	General Fund	Specific Funds	Total	General Fund	Specific Funds	Total
	\$	\$	\$	\$	\$	\$
EXPENDITURE						
Manpower and related costs						
- Salaries and related costs	7,985,971	-	7,985,971	7,592,811	-	7,592,811
- Medical, insurance and welfare expenses	161,186	-	161,186	138,382	-	138,382
- Training and related expenses	151,916	-	151,916	77,381	-	77,381
General and administrative expenses						
- Communications	27,185	-	27,185	26,607	-	26,607
- Insurance	26,523	-	26,523	26,260	-	26,260
- Audit fees	43,073	-	43,073	68,746	-	68,746
- Transport charges	8,314	-	8,314	7,331	-	7,331
- Supplies and materials	144,664	-	144,664	108,438	-	108,438
- Advertisement expenses	1,875	-	1,875	6,296	-	6,296
- Bank charges	6,734	-	6,734	4,302	-	4,302
- Depreciation	775,452	-	775,452	674,187	-	674,187
- Replacement of equipment	16,789	-	16,789	13,656	-	13,656
- Cafe project expenses	42,770	-	42,770	-	-	-
- Miscellaneous expenses	82,976	-	82,976	79,284	-	79,284
- Fixed Assets NBV written off	1,006	-	1,006	10,012	-	10,012
- Stamp duty	9,263	-	9,263	-	-	-
Upkeep and utilities						
- Maintenance	209,601	-	209,601	195,044	-	195,044
- Utilities	148,342	-	148,342	136,649	-	136,649
- Motor vehicle expenses	13,424	-	13,424	14,449	-	14,449
Programme/Project expenses						
- GROW workshop expenses	55,259	-	55,259	48,743	-	48,743
- DAC meal expenses	3,764	-	3,764	5,863	-	5,863
- CMS expense	45,035	-	45,035	69,078	-	69,078
- SG Enable Transport subsidy	301,384	-	301,384	296,370	-	296,370
- Event - expense	736	-	736	-	-	-
- Event - distribution to specific fund	41,355	-	41,355	-	-	-
- Public education/campaigns	18,938	-	18,938	17,084	-	17,084
Utilisation of specific funds	-	1,737,659	1,737,659	-	1,289,994	1,289,994
September expenses	35,435	-	35,435	35,022	-	35,022
Tote Board - September/Charity dinner	40,266	-	40,266	14,157	-	14,157
Neuro Developmental Treatment ("NDT")/Bobath	967	-	967	1,389	-	1,389
Charity Dinner - expense	24,699	-	24,699	27,017	-	27,017
Hanen LLLI & Talkability/Word Advance expense	14,787	-	14,787	29,694	-	29,694
Community Silver Trust ("CST") - Operating expenses	209,080	-	209,080	82,282	-	82,282
Utilisation of unrestricted donations	5,285	-	5,285	30,741	-	30,741
Temporary Occupation License ("TOL") fee	825,972	-	825,972	825,972	-	825,972
Others	4,495	-	4,495	5,650	-	5,650
Total expenditure	11,484,521	1,737,659	13,222,180	10,668,897	1,289,994	11,958,891
Operating (deficit) surplus, representing total comprehensive (loss) income for the year	(564,756)	988,038	423,282	190,515	11,257	201,772

See accompanying notes to financial statements.

CEREBRAL PALSY ALLIANCE SINGAPORE

STATEMENT OF CHANGES IN FUNDS

March 31, 2019

Note 6	Specific Funds (Note 7)														
	Accumulated Funds	Building & Improvement Fund	Furniture and equipment fund	GROW Fund	DAC Fund	EPIC Fund	Staff Training and Welfare Fund	Project Fund	Welfare Fund	Assistive Technology Fund	Community Silver Trust Fund	Care and Share Fund	Subtotal	Programme Development Fund	Total
Balance as at April 1, 2018	8,566,316	1,287,143	349,505	776,350	865,928	849,627	79,753	617,414	1,016,782	226,205	350,450	491,720	6,910,877	271,432	15,748,625
Net surplus (deficit) representing total comprehensive income/ (loss) for the year	190,515	(82,355)	(27,740)	(9,438)	(326)	61,499	(20,253)	95,429	50,101	(16,233)	452,290	(491,717)	11,257	-	201,772
Balance as at March 31, 2018	8,756,831	1,204,788	321,765	766,912	865,602	911,126	59,500	712,843	1,066,883	209,972	802,740	3	6,922,134	271,432	15,950,397
Net surplus (deficit) representing total comprehensive income/ (loss) for this year	(564,256)	(110,203)	(17,629)	(36,684)	33,400	73,660	(14,109)	164,139	270,321	237,565	387,578	-	988,038	-	423,282
Balance as at March 31, 2019	8,192,075	1,094,585	304,136	730,228	899,002	984,786	45,391	876,982	1,337,204	447,537	1,190,318	3	7,910,172	271,432	16,373,679

See accompanying notes to financial statements.

CEREBRAL PALSY ALLIANCE SINGAPORE

STATEMENT OF CASH FLOWS

Year ended March 31, 2019

	2019	2018
	\$	\$
Operating activities		
Operating surplus	423,282	201,772
Adjustments for:		
Depreciation	775,452	674,187
Interest income	(153,536)	(104,676)
Amortisation of deferred capital donation	(763,652)	(674,187)
Deferred capital donation written off	-	(10,012)
Plant and equipment written off	1,006	10,012
Operating surplus before movements in working capital	282,552	97,096
Due from School - related party	(239,774)	(34,661)
Due to NCSS	(478,608)	(97,622)
Due from MSF	(3,256,397)	(3,565,352)
Debtors, prepayments and deposits	(10,639)	19,122
Other payables and accrued expenses	119,866	82,374
Cash used in operations	(3,583,000)	(3,499,043)
Interest received	152,611	47,038
Net cash used in operating activities	(3,430,389)	(3,452,005)
Investing activity		
Purchase of property and equipment representing net cash used in investing activity (Note A)	(45,369)	(4,230)
Financing activities		
Capital grant received from MSF	3,307,711	3,514,068
Funds/Claims received from NCSS	97,622	208,383
Net cash from financing activities	3,405,333	3,722,451
Net (decrease) increase in cash and cash equivalents	(70,425)	266,216
Cash and cash equivalents at beginning of year	16,889,114	16,622,898
Cash and cash equivalents at end of year (Note 12)	16,818,689	16,889,114

Note A

During the year, the Association acquired property and equipment of which \$493,980 (2018 : \$274,746) is funded through deferred capital donations.

See accompanying notes to financial statements.

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS

March 31, 2019

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 Association and School are funded by donations from the general public and supported by NCSS, MSF and Ministry of Education ("MOE"). The programs are generally split up by age group, where programs for students aged 7 to 18 years are run by the School, while all other programs are run by the Association. The financial statements of the Association should be read in conjunction with the School as the results of the School are in a separate set of financial statements.

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, 2019 were authorised for issue by the Executive Committee on August 30, 2019.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

- 2.1 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 Financial Reporting Standards in Singapore ("FRS") and Charities Act, Chapter 37 and other relevant regulations.

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.

- 2.2 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, 2018. 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, except as disclosed below.

FRS 109 Financial Instruments

FRS 109 introduces new requirements for 1) the classification and measurement of financial assets and financial liabilities, 2) impairment of financial assets and 3) general hedge accounting. Details of these new requirements as well as their impact on the financial statements are described below. The Association applied FRS 109 with an initial application date of April 1, 2018. The Association has not restated the comparative information, which continues to be reported under FRS 39 *Financial Instruments*.

The significant accounting policies for financial instruments under FRS 109 is disclosed in Note 2.3 below.

(a) Classification and measurement of financial assets and financial liabilities

The Association has applied the requirements of FRS 109 to instruments that have not been derecognised as at April 1, 2018 and has not applied the requirements to instruments that have already been derecognised as at April 1, 2018. The classification of financial assets is based on two criteria: the Association's business model for managing the assets and whether the instruments' contractual cash flows represent 'solely payments of principal and interest' on the principal amount outstanding. There are no changes in classification and measurement of the Association's financial assets and financial liabilities.

(b) Impairment of financial assets

FRS 109 requires an expected credit loss model as opposed to an incurred credit loss model under FRS 39. The expected credit loss model requires the Association to account for expected credit losses and changes in those expected credit losses at each reporting date to reflect changes in credit risk since initial recognition of the financial assets. It is no longer necessary for a credit event to have occurred before credit losses are recognised.

Specifically, FRS 109 requires the Association to recognise a loss allowance for expected credit losses on i) debt investments subsequently measured at amortised cost or at fair value through other comprehensive income, ii) lease receivables, iii) contract assets and iv) loan commitments and financial guarantee contracts to which the impairment requirements of FRS 109 apply. The application of the FRS 109 impairment requirements has not resulted in additional loss allowance to be recognised.

FRS 115 Revenue from Contracts with Customers

FRS 115 supersedes FRS 11 *Construction Contracts*, FRS 18 *Revenue* and the related Interpretations. FRS 115 introduces a 5-step approach to revenue recognition. Far more prescriptive guidance has been added in FRS 115 to deal with specific scenarios.

Apart from providing more extensive disclosures on the Association's revenue transactions, the application of FRS 115 for the current year has no impact on amounts reported for the current or prior years.

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS

March 31, 2019

FRS 116 Leases

(Applies to annual periods beginning on or after January 1, 2019.)

FRS 116 was issued in June 2016 and will supersede FRS 17 *Leases* and its associated interpretative guidance.

The standard provides a comprehensive model for the identification of lease arrangements and their treatment in the financial statements of both lessees and lessors. The identification of leases, distinguishing between leases and service contracts, are determined on the basis of whether there is an identified asset controlled by the customer.

Significant changes to lessee accounting are introduced, with the distinction between operating and finance leases removed and assets and liabilities recognised in respect of all leases (subject to limited exceptions for short-term leases and leases of low value assets). The standard maintains substantially the lessor accounting approach under the predecessor FRS 17.

As at March 31, 2019, the Association has non-cancellable operating lease commitments as disclosed in Note 20. A preliminary assessment indicates that these arrangements will meet the definition of a lease under FRS 116, and hence the Association will recognise a right-of-use asset and a corresponding liability in respect of all these leases unless they qualify for low value or short-term leases upon application of FRS 116. The new requirement to recognise a right-of-use asset and a related lease liability is expected to have a significant impact on the amounts recognised in the financial statements.

- 2.3 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.

2.3.1 Financial assets (before April 1, 2018)

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.

Cash and cash equivalents

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

Loans and receivables

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

NOTES TO FINANCIAL STATEMENTS

March 31, 2019

Impairment of financial assets

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

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

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

2.3.2 Financial assets (from April 1, 2018)

Classification of financial assets

Debt instruments mainly comprise cash and bank balances and other receivables that meet the following conditions and are subsequently measured at amortised cost:

- the financial asset is held within a business model whose objective is to hold financial assets in order to collect contractual cash flows; and
- the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Amortised cost and effective interest method

The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating interest income over the relevant period.

The effective interest rate is the rate that exactly discounts estimated future cash receipts (including all fees and points paid or received that form an integral part of the effective interest rate, transaction costs and other premiums or discounts) excluding expected credit losses, through the expected life of the debt instrument, or, where appropriate, a shorter period, to the gross carrying amount of the debt instrument on initial recognition.

The amortised cost of a financial asset is the amount at which the financial asset is measured at initial recognition minus the principal repayments, plus the cumulative amortisation using the effective interest method of any difference between that initial amount and the maturity amount, adjusted for any loss allowance. On the other hand, the gross carrying amount of a financial asset is the amortised cost of a financial asset before adjusting for any loss allowance.

Interest is recognised using the effective interest method for debt instruments measured subsequently at amortised cost, except for short-term balances when the effect of discounting is immaterial.

NOTES TO FINANCIAL STATEMENTS

March 31, 2019

Impairment of financial assets

The Association recognises a loss allowance for expected credit losses ("ECL") on other receivables. The amount of expected credit losses is updated at each reporting date to reflect changes in credit risk since initial recognition of the respective financial instrument.

For all financial instruments, the Association recognises lifetime ECL when there has been a significant increase in credit risk since initial recognition. If, on the other hand, the credit risk on the financial instrument has not increased significantly since initial recognition, the Association measures the loss allowance for that financial instrument at an amount equal to 12-month ECL. The assessment of whether lifetime ECL should be recognised is based on significant increases in the likelihood or risk of a default occurring since initial recognition instead of on evidence of a financial asset being credit-impaired at the reporting date or an actual default occurring.

Significant increase in credit risk

In assessing whether the credit risk on a financial instrument has increased significantly since initial recognition, the Association compares the risk of a default occurring on the financial instrument as at the reporting date with the risk of a default occurring on the financial instrument as at the date of initial recognition. In making this assessment, the Association considers historical loss rates for each category of debtors and adjusts to reflect current and forward-looking information that is available without undue cost or effort.

If credit risk has not increased significantly since initial recognition or if the credit quality of the financial instruments improves such that there is no longer a significant increase in credit risk since initial recognition, loss allowance is measured at an amount equal to 12-month ECLs.

Definition of default

The Association considers that default has occurred when information developed internally or obtained from external sources indicates that the debtor is unlikely to pay its creditors, including the company, in full without recourse by the Association to actions such as realising security held (if any).

Credit-impaired financial assets

A financial asset is credit-impaired when one or more events that have a detrimental impact on the estimated future cash flows of that financial asset have occurred.

Write-off policy

The Association writes off a financial asset when there is information indicating that the counterparty is in severe financial difficulty and there is no realistic prospect of recovery, e.g. when the counterparty has been placed under liquidation or has entered into bankruptcy proceedings. Financial assets written off may still be subject to enforcement activities under the Association's recovery procedures, taking into account legal advice where appropriate. Any recoveries made are recognised in profit or loss.

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS

March 31, 2019

Measurement and recognition of expected credit losses

For financial assets, the expected credit loss is estimated as the difference between all contractual cash flows that are due to the Association in accordance with the contract and all the cash flows that the Association expects to receive, discounted at the original effective interest rate.

If the Association has measured the loss allowance for a financial instrument at an amount equal to lifetime ECL in the previous reporting period, but determines at the current reporting date that the conditions for lifetime ECL are no longer met, the Association measures the loss allowance at an amount equal to 12-month ECL at the current reporting date.

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.

2.3.3 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.

- 2.4 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.
- 2.5 ACCUMULATED FUNDS - The accumulated funds are restricted for the operations of the respective programmes only, for the benefit of its intended clients. In keeping with the funder/donors' intent for the use of the monies, the funds will not be transferred out of the programme for other purposes.

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS

March 31, 2019

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

Building Improvement Fund

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

Furniture and Equipment Fund

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

GROW Fund

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

DAC Fund

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

EIPIC Fund

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

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.

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS

March 31, 2019

Welfare Fund

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

Assistive Technology Clinic Fund

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

Community Silver Trust Fund

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

Care and Share Fund

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

- 2.7 PROGRAMME DEVELOPMENT FUND - Programmes receiving NCSS's grant under a "Per Capita" funding policy are allowed to start a Programme Development Fund. This represents the portion of income retained by the Association and is computed based on 50% of unrestricted donations, or 5% of total operating expenditure whichever is lower.
- 2.8 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.
- 2.9 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.
- 2.10 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.

NOTES TO FINANCIAL STATEMENTS

March 31, 2019

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

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

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

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

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

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

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

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

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

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

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

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS

March 31, 2019

2.13 RECOGNITION OF INCOME AND EXPENDITURE – The Association recognises income when it transfers control of a product or service to a customer.

Programme fees are recognised when the services are rendered.

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

Cash donations

Cash donations are recognised on a cash basis.

Grants from MSF and NCSS

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

Sale of goods (before April 1, 2018)

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.

Sale of goods (after April 1, 2018)

Revenue is measured based on the consideration specified in a contract with a customer and excludes amounts collected on behalf of third parties. The Association recognises revenue when it transfers control of the goods to a customer.

Rendering of services

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

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS

March 31, 2019

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.

- 2.14 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.
- 2.15 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.
- 2.16 RESERVES POLICY - The Association shall at all times hold in its reserve funds liquidity equal or more than 6 months projected recurrent operating expenses from General Fund, and 12 months projected expenditure from Specific Fund.

3 CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

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

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

Critical judgements in applying the Association's accounting policies

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

Key sources of estimation uncertainty

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

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS

March 31, 2019

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:

	2019	2018
	\$	\$
Financial assets		
At amortised cost	17,644,647	17,520,200
Financial liabilities		
At amortised cost	1,341,839	1,602,959

b) Financial risk management policies and objectives

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

The Association is primarily funded via grants and donations and it attempts to ensure sufficient liquidity at all times through efficient cash management. It places its cash with creditworthy financial institutions. In 2019, the Association was exposed to a concentration of credit risk with respect to amounts due from certain institutions and government agencies, which represented 88% (2018 : 80%) of total receivables at the end of the reporting period.

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

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

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

c) Capital risk management policies and objectives

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

CEREBRAL PALSY ALLIANCE SINGAPORE**NOTES TO FINANCIAL STATEMENTS****March 31, 2019****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.

	2019	2018
	\$	\$
<u>Transactions with CPAS School</u>		
Professional fees received/ receivable	(1,486,230)	(1,242,826)
Income from recharge of TOL fee	(676,041)	(678,537)
Income from recharge of expenses	(95,349)	(95,349)

Compensation of key management personnel

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

	2019	2018
	\$	\$
Short-term benefits	136,906	156,778
Post employment benefits	11,655	12,782
	148,561	169,560

Remuneration Band

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

	2019	2018
	\$	\$
\$100,000 to \$200,000*	5	4

* Comprised of salary and bonus.

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS

March 31, 2019

6 ACCUMULATED FUNDS

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

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

Accumulated funds are analysed as follows:

	<u>2019</u>
	\$
General accumulated funds as at March 31, 2019	7,738,234
Designated for EIPIC programme	2,139,781
Designated for DAC programme	508,167
Designated for GROW programme	(150,929)
Designated for Rehab Centre	(762,372)
Designated for Therapy Rehab	(1,280,806)
	<u>453,841</u>
Accumulated funds balance as at March 31, 2019	<u>8,192,075</u>

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS

March 31, 2019

7 SPECIFIC FUNDS

	Building Improvement Fund	Furniture and equipment fund	GROW fund	DAC fund	EIPIC fund	Staff training and welfare fund	Project fund	Welfare fund	Assistive technology clinic fund	Community silver trust fund	Care and share fund	Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at April 1, 2017	1,287,143	349,505	776,350	865,928	849,627	79,753	617,414	1,016,782	226,205	350,450	491,720	6,910,877
Income												
Ex - Donations received	13,319	16,987	72,016	42,982	120,453	-	130,593	97,030	-	710,248	97,623	1,301,251
Expenditure	(95,674)	(44,727)	(81,454)	(43,309)	(59,954)	(20,253)	(35,164)	(46,929)	(16,233)	(257,959)	(599,340)	(1,289,994)
* Specific expenditure												
Net surplus (deficit) representing total comprehensive income (loss) for the year	(82,355)	(27,740)	(9,438)	(326)	61,499	(20,253)	95,429	50,101	(16,233)	452,290	(491,717)	11,257
Balance at March 31, 2018	1,204,788	321,765	766,912	865,602	911,126	59,500	712,843	1,066,883	209,972	802,740	3	6,922,134
Income												
Ex - Donations received	3,564	7,500	56,250	38,707	138,710	-	215,270	497,077	253,514	788,117	728,985	2,725,694
Expenditure	(113,787)	(25,129)	(102,934)	(5,307)	(53,050)	(14,109)	(51,131)	(226,755)	(15,949)	(400,339)	(728,985)	(1,737,656)
* Specific expenditure												
Net surplus (deficit) representing total comprehensive income (loss) for the year	(110,223)	(17,629)	(36,684)	33,400	73,660	(14,109)	164,139	270,321	237,565	387,578	3	988,038
Balance at March 31, 2019	1,094,565	304,136	730,228	899,002	984,786	45,391	876,982	1,337,204	447,537	1,190,318	3	7,910,172

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS

March 31, 2019

8 PROPERTY AND EQUIPMENT

	Leasehold land and building	Furniture and equipment	Ambulance	Computers	Office equipment	Renovations	Total
	\$	\$	\$	\$	\$	\$	\$
Cost:							
As at March 31, 2017	13,774,808	665,441	371,867	298,514	326,664	675,864	16,113,158
Additions	-	12,462	-	96,011	44,952	125,551	278,976
Less: Written Off	-	(6,888)	-	-	(1,707)	(6,287)	(14,882)
As at March 31, 2018	13,774,808	671,015	371,867	394,525	369,909	795,128	16,377,252
Additions	-	14,819	147,346	42,700	237,591	96,893	539,349
Less: Written Off	-	(1,534)	-	(1,654)	(937)	-	(4,125)
As at March 31, 2019	13,774,808	684,300	519,213	435,571	606,563	892,021	16,912,476
Accumulated depreciation:							
As at March 31, 2017	5,984,352	552,128	282,914	268,930	135,754	175,799	7,399,877
Depreciation	454,569	23,046	37,187	45,477	41,914	71,994	674,187
Less: Written Off	-	(3,304)	-	-	(384)	(1,182)	(4,870)
As at March 31, 2018	6,438,921	571,870	320,101	314,407	177,284	246,611	8,069,194
Depreciation	454,568	24,896	37,187	116,493	58,270	84,038	775,452
Less: Written Off	-	(844)	-	(1,655)	(620)	-	(3,119)
As at March 31, 2019	6,893,489	595,922	357,288	429,245	234,934	330,649	8,841,527
Carrying amount:							
As at March 31, 2019	6,881,319	88,378	161,925	6,326	371,629	561,372	8,070,949*
As at March 31, 2018	7,335,887	99,145	51,766	80,118	192,625	548,517	8,308,058*

* Property and Equipment amounting to \$8,034,156 (2018 : \$8,303,828) is funded through deferred capital donations.

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS

March 31, 2019

9 DUE TO NCSS

	2019	2018
	\$	\$
Balance at beginning of year	941,649	830,888
Prior year claims/funding received during the year	97,622	208,383
Accruals on Care and Share receivable	(436,608)	-
Accruals on grant receivable	(42,000)	(97,622)
Balance at end of year	560,663	941,649

10 DUE FROM MSF

	2019	2018
	\$	\$
Balance at beginning of year	51,314	30
Claims on capital grants during the year	3,256,397	3,565,352
Capital grants received	(3,307,711)	(3,514,068)
Balance at end of year	-	51,314

11 DEBTORS, PREPAYMENTS AND DEPOSITS

	2019	2018
	\$	\$
Other debtors	100,544	95,557
Prepayments	34,078	28,926
Interest receivable from fixed deposits	58,563	57,638
Deposits	28,371	27,871
	221,556	209,992

12 CASH AND CASH EQUIVALENTS

	2019	2018
	\$	\$
Fixed deposits with banks	8,226,765	8,237,703
Cash at banks	8,784,908	8,844,395
	17,011,673	17,082,098
Fixed deposits under pledge	(192,984)	(192,984)
Cash and cash equivalents in the statement of cash flows	16,818,689	16,889,114

The fixed deposits bore an effective interest rate ranging between 0.15% to 1.95% (2018 : 0.15% to 1.50%) per annum with a tenure ranging from 1 month to 21 months (2018 : 1 month to 21 months). The deposits are readily convertible to cash at minimal cost.

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

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS

March 31, 2019

13 OTHER PAYABLES AND ACCRUED EXPENSES

	2019	2018
	\$	\$
Other creditors	516,355	387,749
Accrued expenses	264,821	273,561
	<u>781,176</u>	<u>661,310</u>

14 NET ASSETS OF TRUST FUNDS

Trust funds represent specific financial assistance provided by Lee Foundation.

Movement of trust funds:

	2019	2018
	\$	\$
Balance at beginning of year	152,557	120,428
Amount disbursed	(279,289)	(270,090)
Amount received	243,559	302,219
Balance at end of year	<u>116,827</u>	<u>152,557</u>

Represented by:

Cash and bank balances	<u>116,827</u>	<u>152,557</u>
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15 DEFERRED CAPITAL DONATION

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

	2019	2018
	\$	\$
Capital grant and donations received:		
Balance at beginning of year	16,373,022	16,113,158
Additions:		
- Furniture and equipment	14,819	12,462
- Computers	24,560	96,011
- Office equipment	213,831	40,722
- Renovations	93,424	125,551
- Motor vehicle	147,346	-
Less: Written Off	(1,006)	(14,882)
Balance at end of year	<u>16,865,996</u>	<u>16,373,022</u>
Accumulated amortisation:		
Balance at beginning of year	8,069,194	7,399,877
Amortisation	763,652	674,187
Less: Written Off	(1,006)	(4,870)
Balance at end of year	<u>8,831,840</u>	<u>8,069,194</u>
Net	<u>8,034,156</u>	<u>8,303,828</u>

CEREBRAL PALSY ALLIANCE SINGAPORE**NOTES TO FINANCIAL STATEMENTS****March 31, 2019****16 MANPOWER COSTS**

	2019	2018
	\$	\$
Costs of defined contribution plans included in manpower costs	980,383	954,447

17 FUNDRAISING COSTS

	2019	2018
	\$	\$
September Event	35,435	35,022
Charity Dinner Event	24,699	27,017
	60,134	62,039

Fundraising costs from the September event represent approximately 28.8% (2018 : 22.62%) of the total Gross receipts from this event.

Fundraising costs from the Charity Dinner Event represent approximately 10.4% (2018 : 10.39%) of the total gross receipts from this event.

18 TAXATION

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

19 TAX EXEMPT RECEIPT

Cerebral Palsy Alliance Singapore enjoys a concessionary tax treatment whereby qualifying donors are granted 2.5 times tax deduction for the donations made to the Association.

	2019	2018
	\$	\$
Donations for which tax exempt receipts were issued	1,295,712	919,843

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS

March 31, 2019

20 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, which fall due as follows:

	2019	2018
	\$	\$
Within one year	771,936	771,936
In the second to fifth year inclusive	1,350,888	578,952
	<u>2,122,824</u>	<u>1,350,888</u>

The monthly lease payments (including Goods and Services Tax) of \$12,286 and \$56,545 for period April to December 2018 and \$13,118 and \$55,713 for period January to March 2019 (2018 : \$12,286 and \$56,545) were reimbursed by MSF and MOE to the Association and a related party respectively.

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

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

YEAR ENDED MARCH 31, 2019

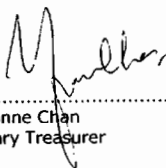
CEREBRAL PALSY ALLIANCE SINGAPORE
STATEMENT BY EXECUTIVE COMMITTEE

In the opinion of the members of the Executive Committee, the Statement of Comprehensive Income for the year ended March 31, 2019 for the Headquarters is prepared in all material respects, in accordance with the basis of accounting described in the Note to the Statement of Comprehensive Income and provisions of the Singapore Societies Act, Chapter 311 (the "Societies Act") and the Singapore Charities Act, Chapter 37 (the "Charities Act").

ON BEHALF OF MEMBERS OF THE
EXECUTIVE COMMITTEE



.....
A/Prof Kevin Lim BBM, PBM
Chairman



.....
Ms Yvonne Chan
Honorary Treasurer

Singapore
August 30, 2019

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

Opinion

We have audited the accompanying statement of comprehensive income of the Headquarters (the "Statement") for the year ended March 31, 2019, and the Note to the statement of comprehensive income, including a summary of significant accounting policies, as set out on pages 5 to 7.

In our opinion, the accompanying statement of comprehensive income of the Headquarters are properly drawn up in accordance with the basis of accounting described in the Note to the statement of comprehensive income, so as to present fairly, in all material aspects, the financial performance of the Headquarters for the year ended March 31, 2019.

Basis for Opinion

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

Emphasis of Matter - Basis of Accounting and Restriction on Distribution

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

Information Other than the Statement and Auditor's Report Thereon

Management is responsible for the other information. The other information comprises the Statement by the Executive Committee set out on page 1.

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

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

Responsibilities of Management for the Statement

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

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

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

Auditor's Responsibilities for the Audit of the Statement

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

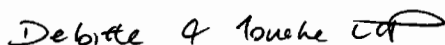
As part of an audit in accordance with SSAs, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

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

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

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

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



Public Accountants and
Chartered Accountants
Singapore

August 30, 2019

CEREBRAL PALSY ALLIANCE SINGAPORE**HEADQUARTERS****STATEMENT OF COMPREHENSIVE INCOME****March 31, 2019**

	2019	2018
	\$	\$
INCOME		
Grants:		
- Grant from National Council of Social Service ("NCSS") - Comchest	365,882	494,170
- Temporary Occupation Licence Fee ("TOL fee") from Ministry of Social & Family Development ("MSF") and Ministry of Education ("MOE")	825,972	825,972
- Grant from MSF	6,139	115,458
- Grant from SG Enable	-	6,490
Donations:		
- Specific donations	976,926	257,930
- Community Silver Trust	788,120	710,248
- Care and share fund	728,985	97,622
- General donations	334,110	527,399
- Amortisation of deferred capital donation	763,653	684,198
- Membership fees	10	400
- Interest income	153,536	104,676
- Sundry income	30,172	4,849
- Internal services rendered	35,623	32,011
- VCF training grants	42,680	-
- Events collection	41,941	-
- September income	123,003	154,855
- Charity Dinner Income	237,643	259,970
- September Tote Board Grant	80,971	39,312
- Wage credit scheme	187,184	264,280
Total income	5,722,550	4,579,840

CEREBRAL PALSY ALLIANCE SINGAPORE**HEADQUARTERS****STATEMENT OF COMPREHENSIVE INCOME (cont'd)**
March 31, 2019

	2019	2018
	\$	\$
EXPENDITURE		
Manpower and related costs:		
- Salaries and related costs	1,108,372	1,076,821
- Medical, insurance and welfare expenses	85,107	68,306
- Training and related expenses	69,441	64,769
General and administrative expenses:		
- Communications	11,254	11,250
- Insurance	20,868	19,110
- Audit fees	11,690	37,558
- Transport charges	3,736	4,012
- Supplies and materials	48,408	41,362
- Stamp duty	9,263	-
- Advertisement expenses	1,875	6,296
- Bank charges	6,698	4,302
- Depreciation	775,451	674,186
- Replacement of equipment	1,801	6,279
- Miscellaneous expenses	33,559	3,381
- Event expenses	736	-
- Event expense - transfer to specific fund	41,355	-
- September expenses	35,435	35,021
- Charity Dinner expenses	24,699	27,017
- September Tote Board expenses	40,266	14,157
- Fixed Assets written off	1,006	10,012
Upkeep and utilities:		
- Maintenance	34,647	25,140
- Motor vehicle expenses	7,825	11,376
- Utilisation of specific donation	1,576,367	1,106,279
- Utilisation of unrestricted donation	5,286	30,741
- CST operating expense	209,080	82,282
- SG Enable for WRPP	-	855
- TOL fee	825,972	825,972
Total expenditure	4,990,197	4,186,484
Operating surplus, representing		
total comprehensive income for the year	732,353	393,356
Transfer (to) from Specific Funds	(917,631)	40,479
Deficit receivable (Surplus payable to) from NCSS	185,278	(433,835)
	-	-

CEREBRAL PALSY ALLIANCE SINGAPORE

HEADQUARTERS

NOTE TO THE STATEMENT OF COMPREHENSIVE INCOME

March 31, 2019

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. Cerebral Palsy Alliance Singapore recognises income when it transfers control of a product or service to a customer.
2. Grants from National Council of Social Service, Ministry of Social & Family Development and Ministry of Education are included as income on an accrual basis.
3. Expenditure relates only to operating expenses incurred in the running of the Headquarters recognised on an accrual basis.
4. Donations are recognised on a cash basis.

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

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

YEAR ENDED MARCH 31, 2019

CEREBRAL PALSY ALLIANCE SINGAPORE

STATEMENT BY EXECUTIVE COMMITTEE

In the opinion of the members of the Executive Committee, the Statement of Comprehensive Income and Statement of Reserves for the year ended March 31, 2019 for the Goodwill, Rehabilitation and Occupational Workshop (the "Workshop") are prepared in all material respects, in accordance with the basis of accounting described in Note to the Statements and provisions of the Singapore Societies Act, Chapter 311 (the "Societies Act") and the Singapore Charities Act, Chapter 37 (the "Charities Act").

ON BEHALF OF MEMBERS OF THE
EXECUTIVE COMMITTEE

.....
A/Prof Kevin Lim BBM, PBM
Chairman

.....
Ms Yvonne Chan
Honorary Treasurer

Singapore
August 30, 2019

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

Opinion

We have audited the accompanying statement of comprehensive income and statement of reserves of the Goodwill, Rehabilitation and Occupational Workshop (the "Statements" of the "Workshop") for the year ended March 31, 2019, and the Note to the Statements, including a summary of significant accounting policies, as set out on pages 5 to 8.

In our opinion, the accompanying Statements of the Workshop are properly drawn up in accordance with the basis of accounting described in the Note to the Statements, so as to present fairly, in all material aspects, the financial performance and changes in reserves of the Workshop for the year ended March 31, 2019.

Basis for Opinion

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

Emphasis of Matter - Basis of Accounting and Restriction on Distribution

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

Information Other than the Statements and Auditor's Report Thereon

Management is responsible for the other information. The other information comprises the Statement by the Executive Committee set out on page 1.

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

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

Responsibilities of Management for the Statements

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

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

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

Auditor's Responsibilities for the Audit of the Statements

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

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

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

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

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

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

Debbie A. Touche

Public Accountants and
Chartered Accountants
Singapore

August 30, 2019

CEREBRAL PALSY ALLIANCE SINGAPORE**GOODWILL, REHABILITATION AND OCCUPATIONAL WORKSHOP****STATEMENT OF COMPREHENSIVE INCOME****March 31, 2019**

	2019	2018
	\$	\$
INCOME		
Grants		
- Grant from National Council of Social Service ("NCSS") - Comchest	418,456	402,743
- Grant from Ministry of Social & Family Development ("MSF")	341,587	339,499
- SG Enable for transport subsidy	121,747	106,659
Donations		
- Specific donations	66,250	72,016
Fees and charges		
- Sales of work by workshop trainees (gross)	54,318	61,324
- Central marketing services income	91,775	85,100
- Cafe income	41,410	48,339
Total income	1,135,543	1,115,680
EXPENDITURE		
Manpower and related costs		
- Salaries and related costs	597,363	536,130
- Medical, insurance and welfare expenses	10,378	9,189
- Training & related expenses	3,201	-
General and administrative expenses		
- Communications	1,659	1,533
- Insurance	636	674
- Audit fees	7,199	7,262
- Professional fees	209,270	136,710
- Transport charges	299	223
- Supplies and materials	6,023	7,181
- Replacement of equipment	839	588
- SG Enable transport subsidy	121,747	106,659
- Miscellaneous expenses	10,365	12,137
- Parent Support Group Expense	1,124	1,199
- Activities/Campaign/Public Education	868	742
Upkeep and utilities		
- Maintenance	31,285	30,715
- Utilities	19,298	17,318
- Motor vehicle expenses	5,599	3,073
Programme/Project expenses		
- Workshop expenses	55,259	48,743
Central marketing services expenses	45,035	69,078
Café Project Expense	42,770	-
Recharge of HQ expenses	65,969	65,969
Utilisation of specific donation	102,934	81,453
Total expenditure	1,339,120	1,136,576

CEREBRAL PALSY ALLIANCE SINGAPORE

GOODWILL, REHABILITATION AND OCCUPATIONAL WORKSHOP

STATEMENT OF COMPREHENSIVE INCOME (cont'd)

March 31, 2019

	2019	2018
	\$	\$
Operating deficit, representing total comprehensive loss for the year	(203,577)	(20,896)
Transfers from Specific Funds	36,684	9,437
Deficit receivable from NCSS	166,893	11,459
	-	-

CEREBRAL PALSY ALLIANCE SINGAPORE**GOODWILL, REHABILITATION AND OCCUPATIONAL WORKSHOP****STATEMENT OF RESERVES****March 31, 2019**

	Accumulated reserves	GROW fund	Total
	\$	\$	\$
Balance at April 1, 2017	27,423	776,350	803,773
Deficit for the year	<u>(11,459)</u>	<u>(9,437)</u>	<u>(20,896)</u>
Balance at March 31, 2018	15,964	766,913	782,877
Deficit for the year	<u>(166,893)</u>	<u>(36,684)</u>	<u>(203,577)</u>
Balance at March 31, 2019	<u>(150,929)</u>	<u>730,229</u>	<u>579,300</u>

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

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

YEAR ENDED MARCH 31, 2019

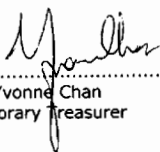
CEREBRAL PALSY ALLIANCE SINGAPORE
STATEMENT BY EXECUTIVE COMMITTEE

In the opinion of the members of the Executive Committee, the Statement of Comprehensive Income and Statement of Reserves for the year ended March 31, 2019 for the Early Intervention Programme for Infants and Children (the "EIPIC") are prepared in all material respects, in accordance with the basis of accounting described in Notes to the Statements and provisions of the Singapore Societies Act, Chapter 311 (the "Societies Act") and the Singapore Charities Act, Chapter 37 (the "Charities Act").

ON BEHALF OF MEMBERS OF THE
EXECUTIVE COMMITTEE



.....
A/Prof Kevin Lim BBM, PBM
Chairman



.....
Ms Yvonne Chan
Honorary Treasurer

Singapore
August 30, 2019

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

Opinion

We have audited the accompanying statement of comprehensive income and statement of reserves (the "Statements") of the Early Intervention Programme for Infants and Children ("EIPIIC") for the year ended March 31, 2019, and the Note to the Statements, including a summary of significant accounting policies, as set out on pages 5 to 7.

In our opinion, the accompanying Statements of EIPIIC are properly drawn up in accordance with the basis of accounting described in the Note to the Statements, so as to present fairly, in all material aspects, the financial performance and changes in reserves of EIPIIC for the year ended March 31, 2019.

Basis for Opinion

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

Emphasis of Matter - Basis of Accounting and Restriction on Distribution

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

Information Other than the Statements and Auditor's Report Thereon

Management is responsible for the other information. The other information comprises the Statement by the Executive Committee set out on page 1.

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

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

Responsibilities of Management for the Statements

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

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

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

Auditor's Responsibilities for the Audit of the Statements

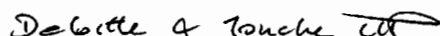
Our objectives are to obtain reasonable assurance about whether the Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit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

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

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

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

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



Public Accountants and
Chartered Accountants
Singapore

August 30, 2019

CEREBRAL PALSY ALLIANCE SINGAPORE

EARLY INTERVENTION PROGRAMME FOR INFANTS & CHILDREN

STATEMENT OF COMPREHENSIVE INCOME

March 31, 2019

	2019	2018
	\$	\$
INCOME		
Grants:		
- Grant from National Council of Social Service ("NCSS") - S.E.T	1,029,773	772,320
- Grant from Ministry of Social & Family Development ("MSF")	2,281,172	2,449,010
Donations:		
- Specific donations	126,710	120,453
Fees and charges:		
- Early Intervention Programme for Infants & Children Fees	600,911	568,393
- Miscellaneous Income	12,000	-
- SG Enable for transport subsidy	86,008	99,170
Total income	4,136,574	4,009,346
EXPENDITURE		
Manpower and related costs:		
- Salaries and related costs	2,499,947	2,473,633
- Medical, insurance and welfare expenses	28,655	23,024
- Training and related expenses	43,829	5,755
General and administrative expenses:		
- Communications	5,389	5,361
- Insurance	2,152	4,122
- Audit fees	7,199	7,262
- Professional fees	1,220,581	1,191,828
- Transport charges	354	398
- Supplies and materials	29,702	28,544
- Replacement of equipment	1,557	3,048
- SG Enable for transport expense	86,008	99,170
- Miscellaneous expenses	26,510	40,480
- Parent Support Group Expense	2,247	2,398
- Activities/Campaign/Public Education	16,587	16,128
- Apportionment of Headquarters expenses	139,291	139,291
Upkeep and utilities:		
- Maintenance	88,816	86,514
- Utilities	96,581	90,196
- Utilisation of specific donations	53,051	58,954
Total expenditure	4,348,456	4,276,106
Operating deficit, representing total comprehensive loss for the year	(211,882)	(266,760)
Transfers to Specific Funds	(73,660)	(61,499)
Deficit receivable from (Surplus payable to) NCSS	285,542	328,259
	-	-

CEREBRAL PALSY ALLIANCE SINGAPORE**EARLY INTERVENTION PROGRAMME FOR INFANTS & CHILDREN****STATEMENT OF RESERVES****March 31, 2019**

	Accumulated reserves	EIPIC fund	Total
	\$	\$	\$
Balance at March 31, 2017	2,753,581	849,627	3,603,208
(Deficit) Surplus for the year	(328,259)	61,499	(266,760)
Balance at March 31, 2018	2,425,322	911,126	3,336,448
(Deficit) Surplus for the year	(285,542)	73,660	(211,882)
Balance at March 31, 2019	2,139,780	984,786	3,124,566

CEREBRAL PALSY ALLIANCE SINGAPORE

EARLY INTERVENTION PROGRAMME FOR INFANTS & CHILDREN

NOTES TO THE STATEMENTS

March 31, 2019

BASIS OF ACCOUNTING

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

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

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

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

YEAR ENDED MARCH 31, 2019

CEREBRAL PALSY ALLIANCE SINGAPORE

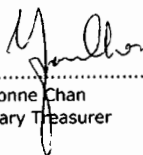
STATEMENT BY EXECUTIVE COMMITTEE

In the opinion of the members of the Executive Committee, the Statement of Comprehensive Income and Statement of Reserves (the "Statements") for the year ended March 31, 2019 for the Day Activity Centre (the "Centre") are prepared in all material respects, in accordance with the basis of accounting described in the Note to the Statements and provisions of the Singapore Societies Act, Chapter 311 (the "Societies Act") and the Singapore Charities Act, Chapter 37 (the "Charities Act").

ON BEHALF OF MEMBERS OF THE
EXECUTIVE COMMITTEE



.....
A/Prof Kevin Lim BBM, PBM
Chairman



.....
Ms Yvonne Chan
Honorary Treasurer

Singapore
August 30, 2019

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

Opinion

We have audited the accompanying statement of comprehensive income and statement of reserves (the "Statements") of the Day Activity Centre (the "Centre") for the year ended March 31, 2019, and the Note to the Statements, including a summary of significant accounting policies, as set out on pages 5 to 7.

In our opinion, the accompanying Statements of the Centre are properly drawn up in accordance with the basis of accounting described in the Note to the Statements, so as to present fairly, in all material aspects, the financial performance and changes in reserves of the Centre for the year ended March 31, 2019.

Basis for Opinion

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

Emphasis of Matter - Basis of Accounting and Restriction on Distribution

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

Information Other than the Statements and Auditor's Report Thereon

Management is responsible for the other information. The other information comprises the Statement by the Executive Committee set out on page 1.

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

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

Responsibilities of Management for the Statements

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

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

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

Auditor's Responsibilities for the Audit of the Statements

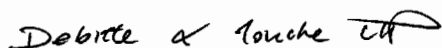
Our objectives are to obtain reasonable assurance about whether the Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit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

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

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

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

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



Public Accountants and
Chartered Accountants
Singapore

August 30, 2019

CEREBRAL PALSY ALLIANCE SINGAPORE**DAY ACTIVITY CENTRE****STATEMENT OF COMPREHENSIVE INCOME****March 31, 2019**

	2019	2018
	\$	\$
INCOME		
Grants:		
- Grant from National Council of Social Service ("NCSS") - TBSSF	204,292	234,159
- Grant from Ministry of Social & Family Development ("MSF")	627,498	661,385
Donations:		
- Specific donations	38,707	42,982
Fees and charges:		
- SG Enable Transport subsidy	93,629	90,541
- Day Activity Centre ("DAC") fees	106,320	99,090
Total income	<u>1,070,446</u>	<u>1,128,157</u>
EXPENDITURE		
Manpower and related costs:		
- Salaries and related costs	365,431	342,464
- Medical, insurance and welfare expenses	11,548	7,828
- Training and related expenses	1,851	4,382
General and administrative expenses		
- Communications	814	810
- Transport charges	108	160
- Supplies and materials	8,797	4,561
- Insurance	726	375
- Audit fees	7,199	7,262
- Professional and other services	263,134	274,667
- Replacement of equipment	396	160
- Miscellaneous expenses	13,980	16,918
- SG Enable transport subsidy	93,629	90,541
- Parent Support Group	1,124	1,199
- Activities/Campaign/Public Education	868	741
Upkeep and utilities:		
- Maintenance	28,389	28,528
- Utilities	19,298	17,318
Programme/Project expenses:		
- DAC meal expenses	3,695	5,863
- Apportionment of Headquarters expenses	34,393	34,393
- Utilisation of specific donations	5,307	43,308
Total expenditure	<u>860,687</u>	<u>881,478</u>
Operating surplus, representing total comprehensive income for the year	209,759	246,679
Transfers (to) from Specific Funds	(33,400)	326
Surplus payable to NCSS	<u>(176,359)</u>	<u>(247,005)</u>
	-	-

CEREBRAL PALSY ALLIANCE SINGAPORE**DAY ACTIVITY CENTRE****STATEMENT OF RESERVES****March 31, 2019**

	Accumulated Reserves	DAC Fund	Total
	\$	\$	\$
Balance at April 1, 2017	84,803	865,928	950,731
Surplus (Deficit) for the year	<u>247,005</u>	<u>(326)</u>	<u>246,679</u>
Balance at March 31, 2018	331,808	865,602	1,197,410
Surplus for the year	<u>176,359</u>	<u>33,400</u>	<u>209,759</u>
Balance at March 31, 2019	<u>508,167</u>	<u>899,002</u>	<u>1,407,169</u>

CEREBRAL PALSY ALLIANCE SINGAPORE

DAY ACTIVITY CENTRE

NOTES TO THE STATEMENTS

March 31, 2019

BASIS OF ACCOUNTING

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

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

CEREBRAL PALSY ALLIANCE SINGAPORE

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

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

YEAR ENDED MARCH 31, 2019

CEREBRAL PALSY ALLIANCE SINGAPORE

STATEMENT BY EXECUTIVE COMMITTEE

In the opinion of the members of the Executive Committee, the Statement of Comprehensive Income and Statement of Reserves for the year ended March 31, 2019 of the Rehabilitation Centre (the "Centre") are prepared in all material respects, in accordance with the basis of accounting described in Note to the Statements and provisions of the Singapore Societies Act, Chapter 311 (the "Societies Act") and the Singapore Charities Act, Chapter 37 (the "Charities Act").

ON BEHALF OF MEMBERS OF THE
EXECUTIVE COMMITTEE



.....
A/Prof Kevin Lim BBM, PBM
Chairman



.....
Ms Yvonne Chan
Honorary Treasurer

Singapore
August 30, 2019

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

Opinion

We have audited the accompanying statement of comprehensive income and statement of reserves (the "Statements") of the Rehabilitation Centre (the "Centre") for the year ended March 31, 2019, and the Note to the Statements, including a summary of significant accounting policies, as set out on pages 5 to 7.

In our opinion, the accompanying Statements of the Centre are properly drawn up in accordance with the basis of accounting described in the Note to the Statements, so as to present fairly, in all material aspects, the financial performance and changes in reserves of the Centre for the year ended March 31, 2019.

Basis for Opinion

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

Emphasis of Matter - Basis of Accounting and Restriction on Distribution

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

Information Other than the Statements and Auditor's Report Thereon

Management is responsible for the other information. The other information comprises the Statement by the Executive Committee set out on page 1.

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

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

Responsibilities of Management for the Statements

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

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

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

Auditor's Responsibilities for the Audit of the Statements

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

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

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

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

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

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



Public Accountants and
Chartered Accountants
Singapore

August 30, 2019

CEREBRAL PALSY ALLIANCE SINGAPORE**REHABILITATION CENTRE****STATEMENT OF COMPREHENSIVE INCOME****March 31, 2019**

	2019	2018
	\$	\$
INCOME		
Recharge of rehabilitation expenses	3,581,403	3,265,954
VCF training grants	-	396
Total income	<u>3,581,403</u>	<u>3,266,350</u>
EXPENDITURE		
Manpower and related costs		
- Salaries and related costs	3,375,734	3,122,217
- Medical, insurance and welfare expenses	24,939	28,413
- Training and related expenses	29,168	662
General and administrative expenses		
- Communications	7,827	7,434
- Insurance	2,140	1,980
- Audit fees	9,785	9,402
- Transport charges	879	916
- Supplies and materials	50,933	26,763
- Replacement of equipment	12,196	3,580
- Miscellaneous expenses	6,742	9,329
Upkeep and utilities		
- Maintenance	26,324	24,147
- Utilities	13,165	11,817
Activities/Campaign/Public education	615	474
Internal service rendered expense	<u>20,956</u>	<u>19,218</u>
Total expenditure	<u>3,581,403</u>	<u>3,266,352</u>
Operating deficit representing total comprehensive loss for the year	<u>-</u>	<u>(2)</u>

CEREBRAL PALSY ALLIANCE SINGAPORE

REHABILITATION CENTRE

STATEMENT OF RESERVES
March 31, 2019

	Accumulated reserve	Total
	\$	\$
Balance at April 1, 2017	(762,370)	(762,370)
Deficit for the year	<u>(2)</u>	<u>(2)</u>
Balance at March 31, 2018 and March 31, 2019	<u>(762,372)</u>	<u>(762,372)</u>

CEREBRAL PALSY ALLIANCE SINGAPORE

REHABILITATION CENTRE

NOTES TO THE STATEMENTS

March 31, 2019

BASIS OF ACCOUNTING

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

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

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

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

YEAR ENDED MARCH 31, 2019

CEREBRAL PALSY ALLIANCE SINGAPORE

STATEMENT BY EXECUTIVE COMMITTEE

In the opinion of the members of the Executive Committee, the Statement of Comprehensive Income and Statement of Reserves for the year ended March 31, 2019 of the Therapy Rehabilitation are prepared in all material respects, in accordance with the basis of accounting described in Notes to the Statements and provisions of the Singapore Societies Act, Chapter 311 (the "Societies Act") and the Singapore Charities Act, Chapter 37 (the "Charities Act").

ON BEHALF OF MEMBERS OF THE
EXECUTIVE COMMITTEE

.....
A/Prof Kevin Lim BBM, PBM
Chairman

.....
Ms Yvonne Chan
Honorary Treasurer

Singapore
August 30, 2019

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

Opinion

We have audited the accompanying statement of comprehensive income and statement of reserves (the "Statements") of the Therapy Rehabilitation (the "Centre") for the year ended March 31, 2019, and the Note to the Statements, including a summary of significant accounting policies, as set out on pages 5 to 7.

In our opinion, the accompanying Statements of the Centre are properly drawn up in accordance with the basis of accounting described in the Note to the Statements, so as to present fairly, in all material aspects, the financial performance and changes in reserves of the Centre for the year ended March 31, 2019.

Basis for Opinion

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

Emphasis of Matter - Basis of Accounting and Restriction on Distribution

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

Information Other than the Statements and Auditor's Report Thereon

Management is responsible for the other information. The other information comprises the Statement by the Executive Committee set out on page 1.

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

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

Responsibilities of Management for the Statements

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

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

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

Auditor's Responsibilities for the Audit of the Statements

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

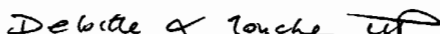
As part of an audit in accordance with SSAs, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

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

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

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

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



Public Accountants and
Chartered Accountants
Singapore

August 30, 2019

CEREBRAL PALSY ALLIANCE SINGAPORE**THERAPY REHABILITATION****STATEMENT OF COMPREHENSIVE INCOME****Year ended March 31, 2019**

	2019	2018
	\$	\$
INCOME		
Grant from National Council of Social Service ("NCSS") - Comchest	258,535	249,995
Therapy treatment fees	12,610	10,245
Miscellaneous Income	-	5,000
Total income	<u>271,145</u>	<u>265,240</u>
EXPENDITURE		
Manpower and related costs		
- Salaries and related costs	39,311	41,488
General and administrative expenses		
- Professional fees	287,178	317,662
- Transport charges	2,852	1,622
- Others	86	-
Recharge of Headquarters expenses	<u>30,880</u>	<u>30,880</u>
Total expenditure	<u>360,307</u>	<u>391,652</u>
Operating deficit, representing total comprehensive loss for the year	<u>(89,162)</u>	<u>(126,412)</u>

CEREBRAL PALSY ALLIANCE SINGAPORE

THERAPY REHABILITATION

STATEMENT OF RESERVES
Year ended March 31, 2019

	Accumulated Reserves
	<u>\$</u>
Balance at March 31, 2017	(1,065,232)
Deficit for the year	<u>(126,412)</u>
Balance at March 31, 2018	(1,191,644)
Deficit for the year	<u>(89,162)</u>
Balance at March 31, 2019	<u>(1,280,806)</u>

CEREBRAL PALSY ALLIANCE SINGAPORE

THERAPY REHABILITATION

NOTES TO THE STATEMENTS

Year ended March 31, 2019

BASIS OF ACCOUNTING

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

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

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

REPORT AND FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 2019

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

REPORT AND FINANCIAL STATEMENTS

C O N T E N T S

	<u>PAGE</u>
Statement by the Executive Committee	1
Independent Auditor's Report	2 - 4
Statement of Financial Position	5
Statement of Comprehensive Income	6 - 7
Statement of Changes in Funds and Reserves	8
Statement of Cash Flows	9
Notes to Financial Statements	10 - 39

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

STATEMENT BY THE EXECUTIVE COMMITTEE

In the opinion of the members of the Executive Committee,

- a) the financial statements of Cerebral Palsy Alliance Singapore School set out on pages 5 to 39 are drawn up in accordance with the provisions of the Singapore Societies Act, Chapter 311 (the "Societies Act"), the Charities Act, Chapter 37 and other relevant regulations (the "Charities Act and Regulations"), Financial Reporting Standards in Singapore and the rules and regulations issued by the Ministry of Education so as to present fairly, in all material respects, the financial position of the School's operations as at March 31, 2019 and the financial performance, changes in funds and reserves and cash flows of the School for the year then ended;
- b) the receipt, expenditure and investment of monies and the acquisition and disposal of assets by the School during the year have been in accordance with the Rules and Regulations issued by the Ministry of Education;
- c) the donation money have been used in accordance with the objectives of the School as required under regulation 11 of the Charities (Institution of a Public Character) Regulations;
- d) the accounting and other records required by the Charities Act to be kept by the School have been properly kept in accordance with the provisions of the Charities Act; and
- e) at the date of this statement, there are reasonable grounds to believe that the School will be able to pay its debts when they fall due.

ON BEHALF OF MEMBERS OF THE
EXECUTIVE COMMITTEE

.....
A/Prof Kevin Lim BBM, PBM
Chairman

.....
Ms Yvonne Chan
Honorary Treasurer

Singapore
August 30, 2019

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

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Cerebral Palsy Alliance Singapore School (the "School"), which comprise the statement of financial position of the School as at March 31, 2019, and the statement of comprehensive income, statement of changes in funds and reserves and statement of cash flows of the School for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, as set out on pages 5 to 39.

In our opinion, the accompanying financial statements of the School are properly drawn up in accordance with the provisions of the Societies Act, Chapter 311 (the "Societies Act"), the Charities Act, Chapter 37 and other relevant regulations (the "Charities Act and Regulations") and Financial Reporting Standards in Singapore ("FRSs") so as to present fairly, in all material aspects, the financial position of the School as at March 31, 2019 and of the financial performance, changes in funds and reserves and cash flows of the School for the year ended on that date.

Basis for Opinion

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

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

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

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

Responsibilities of School Management Committee for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

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

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

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.



Public Accountants and
Chartered Accountants
Singapore

August 30, 2019

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

STATEMENT OF FINANCIAL POSITION March 31, 2019

	Note	2019	2018
		\$	\$
CURRENT ASSET			
Cash and cash equivalents		4,053,030	3,889,480
Other receivables and prepayments	6	<u>38,155</u>	<u>37,013</u>
		<u>4,091,185</u>	<u>3,926,493</u>
NON-CURRENT ASSET			
Equipment	7	<u>889,288</u>	<u>641,991</u>
LESS:			
CURRENT LIABILITIES			
Due to Cerebral Palsy Alliance Singapore ("HQ")	5	445,495	169,912
Other payables and accrued expenses	8	<u>310,338</u>	<u>312,124</u>
		<u>755,833</u>	<u>482,036</u>
NON-CURRENT LIABILITY			
Deferred capital donation	9	<u>552,389</u>	<u>521,354</u>
NET ASSETS		<u>3,672,251</u>	<u>3,565,094</u>
Represented by:			
FUNDS AND RESERVES			
General reserves		3,171,235	2,964,860
Specific funds	11	463,907	562,101
Unrestricted funds		33,855	34,879
Programme development fund		<u>3,254</u>	<u>3,254</u>
		<u>3,672,251</u>	<u>3,565,094</u>
Net assets of trust fund	10	<u>24,500</u>	<u>31,324</u>

See accompanying notes to financial statements.

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

STATEMENT OF COMPREHENSIVE INCOME March 31, 2019

Note	2019			2018		
	General Fund / MOE and NCSS Funding for Total Operating Expenditure	Other Funds	Total	General Fund / MOE and NCSS Funding for Total Operating Expenditure	Other Funds	Total
	\$	\$	\$	\$	\$	\$
INCOME						
Grant/Fund Received from MOE:						
- Total Operating Expenditure	4,278,185	-	4,278,185	3,804,883	-	3,804,883
- SPED Financial Assistance Scheme (FAS)	12,109	-	12,109	15,550	-	15,550
- School Meals Programme	23,625	-	23,625	26,287	-	26,287
- Annual Grant for Discretionary Financial Assistance	4,503	-	4,503	8,835	-	8,835
- Public Transport Subsidy	360	-	360	240	-	240
- Staff Training VOTE	57,051	-	57,051	61,234	-	61,234
- Additional Training VOTE	15,875	-	15,875	11,820	-	11,820
- High Needs Grant	238,452	-	238,452	128,075	-	128,075
- MOE Secondment Fund	88,323	-	88,323	93,517	-	93,517
- Contract Teaching	120,977	-	120,977	78,906	-	78,906
- Curriculum Enhancement Fund	49,206	-	49,206	15,685	-	15,685
- ICT Development Grant	88,539	-	88,539	82,586	-	82,586
- School-to-work (S2W) Start-Up Fund	49,000	-	49,000	49,000	-	49,000
- Parent Support Group	2,500	-	2,500	2,500	-	2,500
- Provision of Admin Manager	98,952	-	98,952	95,091	-	95,091
- MOE Grant for Temporary Occupation Licence (TOL) fee	-	676,041	676,041	-	678,537	678,537
- Annual Adjustments for Prior Financial Year	29,921	-	29,921	48,375	-	48,375
- Edusave Grant	-	27,475	27,475	-	26,575	26,575
- Opportunity Grant	-	5,430	5,430	-	1,341	1,341
- Grant/Fund Received from NCSS	12 1,588,559	-	1,588,559	1,416,831	-	1,416,831
- NCSS Allocation for Headquarter Costs	12 -	95,349	95,349	-	100,456	100,456
- Annual adjustments of NCSS Grant/Fund for Prior Financial Year	12 11,067	-	11,067	17,892	-	17,892
- School Fees-local	-	47,953	47,953	-	44,003	44,003
- School Fees-Foreign	-	28,112	28,112	-	-	-
- MSF Grant for VWO Transport Subsidies	-	144,284	144,284	-	139,518	139,518
- NAC Tote Board Fund	-	4,427	4,427	-	7,056	7,056
- Unsolicited Donations	-	10,265	10,265	-	15,500	15,500
- Designated Donations	13,16 -	23,292	23,292	-	166,610	166,610
- Amortisation of deferred capital donation	9 -	124,925	124,925	-	88,522	88,522
Miscellaneous/Other Income:						
- Interest Income	-	124	124	-	124	124
- Miscellaneous income	-	512	512	-	1,054	1,054
- Minimart sales	-	1,948	1,948	-	2,696	2,696
- Others	-	469	469	-	1,108	1,108
Total Income	6,757,204	1,190,606	7,947,810	5,957,307	1,273,100	7,230,407

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

STATEMENT OF COMPREHENSIVE INCOME March 31, 2019

	Note	2019			2018		
		General Fund / MOE and NCSS Funding for Total Operating Expenditure	Other Funds	Total	General Fund / MOE and NCSS Funding for Total Operating Expenditure	Other Funds	Total
		\$	\$	\$	\$	\$	\$
LESS EXPENDITURE							
Salaries, Bonuses, CPF and SDF							
- MOE Seconded teaching staff (exclude funding from Special Purpose Grant - MOE Secondment Fund)		210,135	-	210,135	184,027	-	184,027
- Teaching Staff		3,214,787	-	3,214,787	2,947,352	-	2,947,352
- Professionals Staff		59,395	-	59,395	58,391	-	58,391
- Support Staff		395,113	-	395,113	379,623	-	379,623
Staff Welfare		39,788	-	39,788	29,561	-	29,561
Supplies & materials		19,219	-	19,219	19,668	-	19,668
School Function & activities	5	23,709	-	23,709	16,349	-	16,349
Depreciation of Property, Plant and Equipment	7	150,929	-	150,929	116,509	-	116,509
Repair & Maintenance		156,256	-	156,256	135,225	-	135,225
Utilities		72,757	-	72,757	65,348	-	65,348
Communications		11,230	-	11,230	10,302	-	10,302
Mini-mart expense		1,412	-	1,412	2,207	-	2,207
Professional Rehab & other services		1,547,535	-	1,547,535	1,303,128	-	1,303,128
VWO Transport Subsidies		-	144,284	144,284	-	139,518	139,518
Temporary Occupation License (TOL) Fee	5	-	676,041	676,041	-	678,537	678,537
Headquarters Cost Allocation		95,349	-	95,349	95,349	-	95,349
Utilisation of unrestricted fund		-	11,289	11,289	-	-	-
Other Expenditure		102,086	-	102,086	47,713	-	47,713
Designated Fund Expenses:							
Other Funds		-	226,571	226,571	-	267,560	267,560
Designated Fund Expenses:							
MOE fund		489,967	-	489,967	314,829	-	314,829
Utilisation for S2W Start-up fund		49,000	-	49,000	49,000	-	49,000
Utilisation of contract teaching resources		120,977	-	120,977	78,906	-	78,906
Utilisation for SPED Financial Assistance Scheme		11,706	-	11,706	15,550	-	15,550
Utilisation for School Meal Programme		11,118	-	11,118	10,847	-	10,847
Total Expenditure		6,782,468	1,058,185	7,840,653	5,879,884	1,085,615	6,965,499
NET SURPLUS/(DEFICIT)							
TRANSFERRED TO							
ACCUMULATED GENERAL FUND		(25,264)	132,421	107,157	77,423	187,485	264,908

See accompanying notes to financial statements.

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

STATEMENT OF CHANGES IN FUNDS AND RESERVES March 31, 2019

	General Reserves \$	Unrestricted Fund \$	Specific funds (Note 11) \$	Programme Development Fund	Total
Balance at April 1, 2017	2,754,816	19,379	522,737	3,254	3,300,186
Transfers	(240)	-	240	-	-
Net surplus for the year, representing total comprehensive income for the year	210,284	15,500	39,124	-	264,908
Balance at March 31, 2018	2,964,860	34,879	562,101	3,254	3,565,094
Net surplus for the year, representing total comprehensive income for the year	206,375	(1,024)	(98,194)	-	107,157
Balance at March 31, 2019	3,171,235	33,855	463,907	3,254	3,672,251

See accompanying notes to financial statements.

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

STATEMENT OF CASH FLOWS March 31, 2019

	2019	2018
	\$	\$
Operating activities		
Operating surplus	107,157	264,908
Adjustments for:		
Interest income	(124)	(124)
Amortisation of deferred capital donation	(124,925)	(88,522)
Depreciation	150,929	116,509
Operating cash flows before movements in working capital	133,037	292,771
Other receivables and prepayments	(1,142)	(20,804)
Due to HQ	275,583	(1,149)
Other payables and accrued expenses	(1,786)	47,216
Interest received	124	124
Net cash from operating activities	405,816	318,158
Investing activity		
Purchase of equipment, representing net cash used in investing activity (Note A)	(242,266)	(111,110)
Net increase in cash and cash equivalents	163,550	207,048
Cash and cash equivalents at beginning of year	3,889,480	3,682,432
Cash and cash equivalents at end of year	4,053,030	3,889,480

Note A

During the year, the School acquired equipment of which \$155,960 (2018 : \$164,664) is funded through deferred capital donations.

See accompanying notes to financial statements.

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

NOTES TO FINANCIAL STATEMENTS

March 31, 2019

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 Association and School are funded by donations from the general public and supported by the National Council of Social Service ("NCSS"), Ministry of Social & Family Development ("MSF") and Ministry of Education ("MOE"). The programs are generally split up by age group, where programs for students aged 7 to 18 years are run by the School, while all other programs are run by the Association. The financial statements of the School should be read in conjunction with the Association as the results of the Association are in a separate set of financial statements.

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, 2019 were authorised for issue by the Executive Committee on August 30, 2019.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

- 2.1 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 Financial Reporting Standards in Singapore ("FRSs"), Charities Act, Cap. 37 (the "Charities Act") and Singapore Societies Act, Chapter 311 (the "Act") and the rules and regulations issued by the Ministry of Education.

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

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

- 2.2 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, 2018. 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.

FRS 109 Financial Instruments

FRS 109 introduces new requirements for 1) the classification and measurement of financial assets and financial liabilities, 2) impairment of financial assets and 3) general hedge accounting. Details of these new requirements as well as their impact on the financial statements are described below. The School applied FRS 109 with an initial application date of April 1, 2018. The School has not restated the comparative information, which continues to be reported under FRS 39 *Financial Instruments*.

NOTES TO FINANCIAL STATEMENTS

March 31, 2019

The significant accounting policies for financial instruments under FRS 109 is disclosed in Note 2.3 below.

(a) Classification and measurement of financial assets and financial liabilities

The School has applied the requirements of FRS 109 to instruments that have not been derecognised as at April 1, 2018 and has not applied the requirements to instruments that have already been derecognised as at April 1, 2018. The classification of financial assets is based on two criteria: the School's business model for managing the assets and whether the instruments' contractual cash flows represent 'solely payments of principal and interest' on the principal amount outstanding. There are no changes in classification and measurement of the School's financial assets and financial liabilities.

(b) Impairment of financial assets

FRS 109 requires an expected credit loss model as opposed to an incurred credit loss model under FRS 39. The expected credit loss model requires the School to account for expected credit losses and changes in those expected credit losses at each reporting date to reflect changes in credit risk since initial recognition of the financial assets. It is no longer necessary for a credit event to have occurred before credit losses are recognised.

Specifically, FRS 109 requires the School to recognise a loss allowance for expected credit losses on i) debt investments subsequently measured at amortised cost or at fair value through other comprehensive income, ii) lease receivables, iii) contract assets and iv) loan commitments and financial guarantee contracts to which the impairment requirements of FRS 109 apply. The application of the FRS 109 impairment requirements has not resulted in additional loss allowance to be recognised.

FRS 115 Revenue from Contracts with Customers

FRS 115 supersedes FRS 11 *Construction Contracts*, FRS 18 *Revenue* and the related Interpretations. FRS 115 introduces a 5-step approach to revenue recognition. Far more prescriptive guidance has been added in FRS 115 to deal with specific scenarios.

Apart from providing more extensive disclosures on the School's revenue transactions, the application of FRS 115 for the current year has no impact on amounts reported for the current or prior years.

FRS 116 Leases

(Applies to annual periods beginning on or after April 1, 2019.)

FRS 116 was issued in June 2016 and will supersede FRS 17 *Leases* and its associated interpretative guidance.

The standard provides a comprehensive model for the identification of lease arrangements and their treatment in the financial statements of both lessees and lessors. The identification of leases, distinguishing between leases and service contracts, are determined on the basis of whether there is an identified asset controlled by the customer.

NOTES TO FINANCIAL STATEMENTS

March 31, 2019

Significant changes to lessee accounting are introduced, with the distinction between operating and finance leases removed and assets and liabilities recognised in respect of all leases (subject to limited exceptions for short-term leases and leases of low value assets). The standard maintains substantially the lessor accounting approach under the predecessor FRS 17.

Upon adoption of FRS 116, all non-cancellable lease obligations other than those which fall within the above exceptions, will be recognised as liabilities concurrently with the recognition of right of use of assets.

- 2.3 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.

2.3.1 Financial assets (before April 1, 2018)

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.

Cash and cash equivalents

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

Loans and receivables

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

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

Impairment of financial assets

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

NOTES TO FINANCIAL STATEMENTS

March 31, 2019

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

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

Derecognition of financial assets

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

2.3.2 Financial assets (from April 1, 2018)

Classification of financial assets

Debt instruments mainly comprise cash and bank balances and other receivables that meet the following conditions and are subsequently measured at amortised cost:

- the financial asset is held within a business model whose objective is to hold financial assets in order to collect contractual cash flows; and
- the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Amortised cost and effective interest method

The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating interest income over the relevant period.

The effective interest rate is the rate that exactly discounts estimated future cash receipts (including all fees and points paid or received that form an integral part of the effective interest rate, transaction costs and other premiums or discounts) excluding expected credit losses, through the expected life of the debt instrument, or, where appropriate, a shorter period, to the gross carrying amount of the debt instrument on initial recognition.

The amortised cost of a financial asset is the amount at which the financial asset is measured at initial recognition minus the principal repayments, plus the cumulative amortisation using the effective interest method of any difference between that initial amount and the maturity amount, adjusted for any loss allowance. On the other hand, the gross carrying amount of a financial asset is the amortised cost of a financial asset before adjusting for any loss allowance.

Interest is recognised using the effective interest method for debt instruments measured subsequently at amortised cost, except for short-term balances when the effect of discounting is immaterial.

Impairment of financial assets

The School recognises a loss allowance for expected credit losses ("ECL") on other receivables. The amount of expected credit losses is updated at each reporting date to reflect changes in credit risk since initial recognition of the respective financial instrument.

For all financial instruments, the School recognises lifetime ECL when there has been a significant increase in credit risk since initial recognition. If, on the other hand, the credit risk on the financial instrument has not increased significantly since initial recognition, the School measures the loss allowance for that financial instrument at an amount equal to 12-month ECL. The assessment of whether lifetime ECL should be recognised is based on significant increases in the likelihood or risk of a default occurring since initial recognition instead of on evidence of a financial asset being credit-impaired at the reporting date or an actual default occurring.

Significant increase in credit risk

In assessing whether the credit risk on a financial instrument has increased significantly since initial recognition, the School compares the risk of a default occurring on the financial instrument as at the reporting date with the risk of a default occurring on the financial instrument as at the date of initial recognition. In making this assessment, the School considers historical loss rates for each category of debtors and adjusts to reflect current and forward-looking information that is available without undue cost or effort.

If credit risk has not increased significantly since initial recognition or if the credit quality of the financial instruments improves such that there is no longer a significant increase in credit risk since initial recognition, loss allowance is measured at an amount equal to 12-month ECLs.

Definition of default

The School considers that default has occurred when-

- when there is a breach of financial covenants by the counterparty; or
- information developed internally or obtained from external sources indicates that the debtor is unlikely to pay its creditors, including the School, in full without recourse by the School to actions such as realising security held (if any).

Credit-impaired financial assets

A financial asset is credit-impaired when one or more events that have a detrimental impact on the estimated future cash flows of that financial asset have occurred.

NOTES TO FINANCIAL STATEMENTS

March 31, 2019

Write-off policy

The School writes off a financial asset when there is information indicating that the counterparty is in severe financial difficulty and there is no realistic prospect of recovery, e.g. when the counterparty has been placed under liquidation or has entered into bankruptcy proceedings. Financial assets written off may still be subject to enforcement activities under the School's recovery procedures, taking into account legal advice where appropriate. Any recoveries made are recognised in profit or loss.

Measurement and recognition of expected credit losses

For financial assets, the expected credit loss is estimated as the difference between all contractual cash flows that are due to the School in accordance with the contract and all the cash flows that the School expects to receive, discounted at the original effective interest rate.

If the School has measured the loss allowance for a financial instrument at an amount equal to lifetime ECL in the previous reporting period, but determines at the current reporting date that the conditions for lifetime ECL are no longer met, the School measures the loss allowance at an amount equal to 12-month ECL at the current reporting date.

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.

2.3.3 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.

NOTES TO FINANCIAL STATEMENTS

March 31, 2019

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

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

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

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

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

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

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

- 2.6 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 recognized 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.

NOTES TO FINANCIAL STATEMENTS

March 31, 2019

- 2.7 **GENERAL RESERVES** - This arises from the excess monies not required to be refunded to the MOE and the NCSS and from net operating surpluses generated and is restricted for the School only, for the benefit of its intended clients, according to the funder's intent for the use of monies. The Reserves will not be transferred out of the School for any other purposes. The Reserves will also not be re-designated for other purposes, unless approval is given by the funder.
- 2.8 **PROGRAMME DEVELOPMENT FUND** - Programmes receiving NCSS grants under a "Per Capita" funding policy are allowed to start a Programme Development Fund. This represents the portion of income retained by the School and was computed based on 50% of unrestricted donations, or 5% of total operating expenditure whichever is lower. There was no movement in this fund since prior years.
- 2.9 **SPECIFIC FUNDS** - The funds comprise the cumulative operating surplus or deficit arising from the specific income and expenditure account. Donations received for specific purposes are accounted for on a cash basis. The specific funds are utilised in accordance with its intended purpose. Amounts not utilised are accumulated in the specific funds.
- 2.10 **UNRESTRICTED FUNDS** - The funds comprise donations received that can be utilised in areas where funds are most needed, at the discretion of the management and executive committee.
- 2.11 **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.
- 2.12 **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.

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

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

Expenditure is accounted for on an accrual basis.

NOTES TO FINANCIAL STATEMENTS

March 31, 2019

- 2.14 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.
- 2.15 EMPLOYEE LEAVE ENTITLEMENT - Employee entitlements to annual leave are recognised when they accrue to employees. A provision is made for the estimated liability for annual leave as a result of services rendered by employees up to the end of the reporting period.
- 3 CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

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

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

Critical judgements in applying the School's accounting policies

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

Key sources of estimation uncertainty

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

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

NOTES TO FINANCIAL STATEMENTS March 31, 2019

4 FINANCIAL INSTRUMENTS, FINANCIAL RISKS AND CAPITAL MANAGEMENT

(a) Categories of financial instruments

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

	2019	2018
	\$	\$
Financial assets		
Loans and receivables (including cash and cash equivalents)	4,062,819	3,900,629
Financial liabilities		
Amortised cost	735,360	458,924

(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. At the end of the reporting period, there is no significant concentration of credit risk. Changes in interest rates do not have a material impact on the School as it does not have any interest-bearing liabilities and its interest-bearing asset only relates to cash at bank. There are no foreign currency transactions.

All financial liabilities as at March 31, 2019 and March 31, 2018 are repayable on demand or due within 12 months from the end of the reporting period.

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

(c) Capital risk management policies and objectives

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

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

NOTES TO FINANCIAL STATEMENTS

March 31, 2019

5 RELATED PARTY TRANSACTIONS

Some of the School's transactions and arrangements are with a related party, Cerebral Palsy Alliance Singapore Headquarters (HQ) 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.

	2019	2018
	\$	\$
Occupational Therapy	393,677	364,056
Physiotherapy	363,112	294,621
Psychology	199,414	145,032
Speech and Language Therapy	364,638	272,474
Social Work Services	165,389	166,643
Professional fee paid	<u>1,486,230</u>	<u>1,242,826</u>
TOL fees recharged	676,041	678,537
HQ expenses recharged	<u>95,349</u>	<u>95,349</u>

Professional fees paid referred to the allied health professionals from Cerebral Palsy Alliance Singapore Headquarters (HQ) that provided rehabilitation services to School.

Compensation of key management personnel

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

	2019	2018
	\$	\$
Short-term benefits	173,688	169,791
Post-employment benefits	14,235	14,235
	<u>187,923</u>	<u>184,026</u>

Remuneration Band

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

	2019	2018
	\$	\$
\$100,000 to \$200,000 ⁽ⁱ⁾	1	1

⁽ⁱ⁾ Comprised of salary and bonus. It included staff seconded to CPAS School.

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL
NOTES TO FINANCIAL STATEMENTS
March 31, 2019
6 OTHER RECEIVABLES AND PREPAYMENTS

	2019	2018
	\$	\$
Fees in arrears	9,789	9,498
Prepayments	28,366	25,864
Sundry deposits	-	600
Other debtors	-	1,051
	<u>38,155</u>	<u>37,013</u>

7 EQUIPMENT

	Furniture and fittings	Computers	Office equipment	Renovation	Total
	\$	\$	\$	\$	\$
Cost:					
At April 1, 2017	171,936	128,536	215,126	264,203	779,801
Additions	<u>44,154</u>	<u>34,950</u>	<u>83,448</u>	<u>113,222</u>	<u>275,774</u>
At March 31, 2018	216,090	163,486	298,574	377,425	1,055,575
Additions	<u>63,353</u>	<u>42,687</u>	<u>35,892</u>	<u>256,294</u>	<u>398,226</u>
At March 31, 2019	<u>279,443</u>	<u>206,173</u>	<u>334,466</u>	<u>633,719</u>	<u>1,453,801</u>
Accumulated depreciation:					
At April 1, 2017	94,892	113,232	85,546	3,405	297,075
Depreciation	<u>27,128</u>	<u>20,254</u>	<u>38,801</u>	<u>30,326</u>	<u>116,509</u>
At March 31, 2018	122,020	133,486	124,347	33,731	413,584
Depreciation	<u>29,154</u>	<u>41,317</u>	<u>40,078</u>	<u>40,380</u>	<u>150,929</u>
At March 31, 2019	<u>151,174</u>	<u>174,803</u>	<u>164,425</u>	<u>74,111</u>	<u>564,513</u>
Carrying amount:					
At March 31, 2019	<u>128,269</u>	<u>31,370</u>	<u>170,041</u>	<u>559,608</u>	<u>889,288</u>
At March 31, 2018	<u>94,070</u>	<u>30,000</u>	<u>174,227</u>	<u>343,694</u>	<u>641,991</u>

8 OTHER PAYABLES AND ACCRUED EXPENSES

	2019	2018
	\$	\$
Other creditors	90,808	80,282
Fees received in advance	20,473	23,112
Advances from MOE	61,544	56,545
Accrued expenses	<u>137,513</u>	<u>152,185</u>
	<u>310,338</u>	<u>312,124</u>

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL**NOTES TO FINANCIAL STATEMENTS****March 31, 2019****9 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.

	2019	2018
	\$	\$
Donations received:		
Balance at beginning of year	740,635	575,971
Additions:		
- Furniture and equipment	53,717	14,327
- Computers & peripherals	42,687	49,565
- Renovations	59,556	100,772
Balance at end of year	<u>896,595</u>	<u>740,635</u>
Accumulated amortisation:		
Balance at beginning of year	219,281	130,759
Amortisation	<u>124,925</u>	<u>88,522</u>
Balance at end of year	<u>344,206</u>	<u>219,281</u>
Carrying amount	<u>552,389</u>	<u>521,354</u>

10 TRUST FUND

	2019	2018
	\$	\$
Lee Foundation - Special Financial Assistance Fund	<u>24,500</u>	<u>31,324</u>
Movement of trust fund:		
Balance at beginning of year	31,324	33,025
Amount received	42,930	51,000
Amount disbursed	<u>(49,754)</u>	<u>(52,701)</u>
Balance at end of year represented by cash and bank balances	<u>24,500</u>	<u>31,324</u>

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

NOTES TO FINANCIAL STATEMENTS

March 31, 2019

11 SPECIFIC FUNDS

	Building and Facilities Improvement Fund	School Furniture Gr3B1	Programme Support Fund	Care And Share Fund	Pupil Welfare Fund	MOE Grant/ Scholarship Award	MOE Annual Grant for Disability Financial Assistance (DFA)	Treatment Subsidy Fund	MOE Staff Training Vote Fund	MOE Additional Training Vote Fund	MOE Opportunity Fund	MOE Needs Fund	MOE ICT & NAC Total Fund
Balance at 1 April 2017	86,397	-	47,006	-	43,623	-	8,325	184,927	27,866	3,780	8,756	-	13,741
Grant received from MOE/MCSS/MAC Total Board	-	-	-	-	-	26,375	8,835	-	61,234	11,820	1,341	128,075	7,056
Donations received	-	-	8,546	100,000	1,120	-	-	56,944	-	-	-	-	-
Expenditure	(976)	-	(54,552)	(100,000)	(2,774)	(26,575)	(5,943)	(36,817)	(52,651)	(15,075)	(6,329)	(128,075)	(11,160)
Net surplus (deficit) transferred from statement of comprehensive income	(876)	-	(46,006)	-	(1,651)	-	2,892	20,127	8,583	(3,255)	(4,988)	-	(4,104)
Balance at 31 March 2018	85,421	-	1,000	-	41,969	-	11,217	205,054	36,449	525	3,768	-	9,637
Grant received from MOE/MCSS/MAC Total Board	-	-	-	-	-	27,475	4,503	-	57,051	15,875	5,430	238,452	4,427
Donations received	-	14,500	6,423	-	350	-	-	160	-	-	-	-	-
Expenditure	(56,037)	(11,754)	(1,423)	-	(3,322)	(27,405)	(12,901)	(66,295)	(73,652)	(13,400)	(4,620)	(238,452)	(14,064)
Net surplus (deficit) transferred from statement of comprehensive income	(56,037)	2,746	5,000	-	(3,972)	70	(8,398)	(66,135)	(16,601)	2,475	810	-	(9,637)
Balance at 31 March 2019	29,384	2,746	6,000	-	38,997	70	2,820	138,919	20,448	3,000	4,578	-	2,256

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

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

NOTES TO FINANCIAL STATEMENTS

March 31, 2019

11 SPECIFIC FUNDS

	President Challenge Fund	MOE Curriculum Enhancement Fund	Children's Association Fund	SPED FAS	School Meal Programme	Public Transport Subsidy	MOE Secondment Fund	MOE Contract Teaching Resources	MOE S2W Start Up Fund	Parent Support Group	Trailblazer Special School Fund	Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance as at April 1, 2017	4,828	38,365	48,000	-	-	-	-	-	-	-	-	522,737
Reclassification	-	-	-	-	-	240	-	-	-	-	-	240
Grant received from MOE/NCSS	-	15,685	-	15,550	26,287	240	93,517	78,906	49,000	2,500	-	609,207
Donations received	-	-	-	-	-	-	-	-	-	-	-	166,610
Expenditure	-	(37,006)	(14,327)	(15,550)	(10,847)	(480)	-	(78,906)	(49,000)	(2,398)	-	(736,693)
Net surplus (deficit) transferred from statement of comprehensive income	-	(21,321)	(14,327)	-	15,440	(240)	93,517	-	-	102	-	39,124
Balance as at March 31, 2018	4,828	17,044	33,673	-	15,440	-	93,517	-	-	102	-	563,101
Grant received from MOE/NCSS	-	49,206	-	12,109	23,625	360	88,323	120,978	49,000	2,500	-	787,853
Donations received	-	-	1,000	-	-	-	-	-	-	-	859	23,292
Expenditure	(4,828)	(60,500)	(34,673)	(11,706)	(11,118)	(360)	-	(120,978)	(49,000)	(2,602)	(150)	(906,339)
Net surplus (deficit) transferred from statement of comprehensive income	(4,828)	(11,294)	(33,673)	403	12,507	-	88,323	-	-	(102)	709	(96,194)
Balance as at March 31, 2019	-	5,750	-	403	27,947	-	181,840	-	-	-	709	463,907

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

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

NOTES TO FINANCIAL STATEMENTS

March 31, 2019

The Specific Funds are described below:

Building and Facilities Improvement Fund

This fund pertains to donations used for renovation, upgrading & maintenance of the building and facilities.

School Functions Grant

This grant pertains to donations received for school functions or events such as graduation day, racial harmony day, children's day and sports day etc.

Programme Enhancement Fund

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

Pupil Welfare Fund

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

Training Votes Fund

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

Opportunity Fund

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

Edusave Grant

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

MOE Annual Grant for Discretionary Financial Assistance (DFA)

This fund is to provide funding for the School Management Committee to administer discretionary financial assistance (e.g. transport allowance and meal coupons) to benefit Singaporean students who do not meet the qualifying criteria for the SPED FAS, as well as provide additional assistance to those on the SPED FAS.

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

NOTES TO FINANCIAL STATEMENTS

March 31, 2019

Transport Subsidy Fund

This pertains to donations from the public for transportation fees for students. This is for transportation by private transport.

Children's Charities Association Fund

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

President Challenge Fund

The President's Challenge is an annual community outreach and fund-raising campaign. This fund was primarily used to buy rehabilitation chairs for the students.

Curriculum Enhancement Fund

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

High Needs Fund

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

MOE ICT & NAC Tote Fund

The MOE ICT Development Fund consists of the ICT Manpower Grant and ICT Equipment and Services Grant. The ICT Manpower Grant provides schools with funds to hire an Information Technology (IT) Professional to support teachers in the implementation of ICT-enhanced lessons in the classrooms. The ICT Equipment and Services Grant provides funds to schools for IT equipment and IT-related services.

The NAC Tote Fund pertains to National Arts Council (NAC) funding either through NAC-AEP (Arts Education Programme) or NAC-AISS (Artist in School Scheme) programme. Under AEP, it aims to provide all students with access to quality arts education programmes through School. Under AISS, it aims to provide support, collaborations between schools and practising Singapore artists, and writers to co-develop customised arts education programmes to meet the needs of the School and students.

SPED FAS

This fund is to provide needy students in SPED schools with waiver of school fees, free uniforms and textbooks.

School Meal Programme

This fund is to provide SPED Financial Assistance Scheme (FAS) students aged 6 to 20 years old with disbursements for meals.

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

NOTES TO FINANCIAL STATEMENTS

March 31, 2019

Public Transport Subsidy

This fund is to provide a subsidy of \$10 per month (or \$120 per year) to each SPED FAS recipient who declares that he/she takes public transport to school, for as long as they are enrolled in the school.

MOE Secondment Fund

This fund is used to reimburse schools for the differential between actual costs of MOE-seconded principals/teachers, based on MOE's salary packages.

MOE Contract Teaching Resources

To reimburse schools which engage contract teachers to cover teaching duties of staff undergoing Diploma in Special Education (DISE), Advanced DISE and Management and Leadership in Schools (MLS) courses, as well as staff who are away on MOE Masters Scholarship.

MOE S2W Start up Fund

This fund is used to support the S2W implementation efforts in Phase 3 and 4 SPED schools through the hiring of one Job Coach per school.

Parent Support Group

To enable SPED schools to enhance the level of parental engagement and organise parent-related activities on a regular basis.

Trailblazer Special School Fund

This is also known as the Trailblazer-Chan Chiew Ping Special School Fund. The fund is used to help students from low-income families in the areas of transport, meals, medications, uniforms, textbooks and stationeries.

Care and Share Fund

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

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

NOTES TO FINANCIAL STATEMENTS

March 31, 2019

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

	MOE Annual Grant for Discretionary Financial Assistance (DFA) \$	Public Transport Subsidy (PTS) \$	Staff Training Vote (STV) \$	Additional Training Vote (ATV) \$	High Needs Grant (HNG) \$
Balance as at April 1, 2017	8,325	-	27,866	3,780	-
Add: Reclassification	-	240	-	-	-
Add: Receipts	8,835	240	61,234	11,820	128,705
Less: Expenditure					
i) School Fees	(480)	-	-	-	-
ii) Transport	(3,845)	(480)	-	-	-
iii) Pocket Money/M Meal Allowance	(1,300)	-	-	-	-
iv) Other Student Welfare/(textbook/ attire)	(318)	-	-	-	-
v) Purchase of resources relevant to teaching and learning to support teachers' professional development	-	-	-	(15,075)	-
vi) Staff Development & Training	-	-	(52,651)	-	-
vii) Salaries, Bonuses, CPF and SDF	-	-	-	-	(128,075)
Total Expenditure	(5,943)	(480)	(52,651)	(15,075)	(128,075)
Balance as at March 31, 2018	11,217	-	36,449	525	-

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

NOTES TO FINANCIAL STATEMENTS

March 31, 2019

Balance as at April 1, 2017				
Add: MOE Receipts				
NCSS Receipts				
Less: Expenditure				
i) School Fees Subsidy				
ii) Textbooks				
iii) School Attire				
iv) Meal Programme Expense				
Total Expenditure				
Balance as at March 31, 2018				
	SPED Financial Assistance Scheme (FAS)	School Meal Programme	MOE Secondment Fund	
	\$	\$	\$	\$
	-	-	-	-
	9,719	26,287		93,517
	5,831	-		-
	(10,440)			-
	(237)			-
	(4,873)			-
	-	(10,847)		
	(15,550)	(10,847)		-
	-	15,440		93,517

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

NOTES TO FINANCIAL STATEMENTS

March 31, 2019

Balance as at April 1, 2017

Add: MOE Receipts

Less: Expenditure

i) Purchase of Services

ii) Purchase of material resources (e.g. research materials, books)

iii) Others/ (manpower expense)

iv) ICT Manpower Expenses

v) Parents Activities

Total Expenditure

Balance as at March 31, 2018

MOE Curriculum Enhancement Fund \$	MOE ICT Development Grant - ICT Manpower Grant \$	MOE ICT Development Grant - ICT Equipment and Services Grant \$	Parent Support Group (PSG) \$
24,315	6,563	560	(38)
15,685	33,736	48,850	2,500
(7,659)	-	-	-
(12,943)	-	-	-
(2,354)	-	-	-
-	(38,520)	(48,733)	-
-	-	-	(2,360)
(22,956)	(38,520)	(48,733)	(2,360)
17,044	1,780	677	102

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL
NOTES TO FINANCIAL STATEMENTS
March 31, 2019

Balance as at April 1, 2017		
Add: Receipts		
Less: Expenditure		
i) Contract Teaching Expense		
ii) Salaries & Allowance		
Total Expenditure		
Balance as at March 31, 2018		
	Contract Teaching	School-to-Work (S2W) Start-Up Fund
	\$	\$
	-	-
	78,906	49,000
	(78,906)	-
	-	(49,000)
	(78,906)	(49,000)
	-	-

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

NOTES TO FINANCIAL STATEMENTS

March 31, 2019

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

	MOE Annual Grant for Discretionary Financial Assistance (DFA)	Public Transport Subsidy (PTS)	Staff Training Vote (STV)	Additional Training Vote (ATV)	High Needs Grant (HNG)
	\$	\$	\$	\$	\$
Balance as at April 1, 2018	11,217	-	36,449	525	-
Add: Receipts	4,503	360	57,051	15,875	238,452
Less: Expenditure					
i) School Fees	(1,740)	-	-	-	-
ii) Transport	(4,584)	(360)	-	-	-
iii) Pocket Money/ Meal Allowance	(5,150)	-	-	-	-
iv) Other Student Welfare/(textbook/ attire)	(1,426)	-	-	-	-
v) Purchase of resources relevant to teaching and learning to support teachers' professional development	-	-	-	(13,400)	-
vi) Staff Development & Training	-	-	(73,052)	-	-
vii) Salaries, Bonuses, CPF and SDF	-	-	-	-	(238,452)
Total Expenditure	(12,900)	(360)	(73,052)	(13,400)	(238,452)
Balance as at March 31, 2019	2,820	-	20,448	3,000	-

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

NOTES TO FINANCIAL STATEMENTS

March 31, 2019

Balance as at April 1, 2018			
Add: MOE Receipts			
NCSS Receipts			
Less: Expenditure			
i) School Fees Subsidy			
ii) Textbooks			
iii) School Attire			
iv) Meal Programme Expense			
Total Expenditure			
Balance as at March 31, 2019			
	SPED Financial Assistance Scheme (FAS) \$	School Meal Programme \$	MOE Secondment Fund \$
	-	15,440	93,517
	7,568	23,625	88,323
	4,541	-	-
	(8,180)	-	-
	(293)	-	-
	(3,233)	-	-
	-	(11,118)	-
	(11,706)	(11,118)	-
	403	27,947	181,840

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

NOTES TO FINANCIAL STATEMENTS

March 31, 2019

	MOE Curriculum Enhancement Fund \$	MOE ICT Development Grant - ICT Manpower Grant \$	MOE ICT Development Grant - ICT Equipment and Services Grant \$	Parent Support Group (PSG) \$
Balance as at April 1, 2018	17,044	1,780	677	102
Add: MOE Receipts	49,206	38,520	50,019	2,500
Less: Expenditure				
i) Purchase of Services	(18,669)	-	-	-
ii) Purchase of material resources (e.g. research materials, books)	(20,290)	-	-	-
iii) Others/ (manpower expense)	(21,541)	-	-	-
iv) ICT Manpower Expenses ICT Equipment & services	-	(38,061)	-	-
v) Parents Activities	-	-	(50,639)	-
Total Expenditure	(60,500)	(38,061)	(50,639)	(2,602)
Balance as at March 31, 2019	5,750	2,239	57	-

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

NOTES TO FINANCIAL STATEMENTS

March 31, 2019

Balance as at April 1, 2018

Add: Receipts

Less: Expenditure

i) Contract Teaching Expense

ii) Salaries & Allowance

Total Expenditure

Balance as at March 31, 2019

Contract Teaching	School-to-Work (S2W) Start-Up Fund
\$	\$
-	-
120,978	49,000
(120,978)	-
-	(49,000)
(120,978)	(49,000)
-	-

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL**NOTES TO FINANCIAL STATEMENTS****March 31, 2019****12 GRANT FROM NCSS**

	2019	2018
	\$	\$
Grant from NCSS - NCSS Community Funding for S.E.T:		
- Total Operating Expenditure	1,554,224	1,392,976
- NCSS Allocation for Headquarter Costs	95,349	100,456
- Annual Adjustments for Prior Financial Year	11,067	17,892
- NCSS Transition Planning Co-ordinator	34,335	23,855
	<u>1,694,975</u>	<u>1,535,179</u>

13 DONATIONS

	2019	2018
	\$	\$
Designated donations received during the year are made up of:		
Donation - Programme Enhancement	6,423	8,546
Donation - Pupil Welfare	350	1,120
Donation - Transport Subsidy	160	56,944
Donation - School Function & Activities	14,500	-
Donation - Trailblazer School Fund	859	-
Donation - Children's Charity Association	1,000	-
Donation - Care & Share	-	100,000
	<u>23,292</u>	<u>166,610</u>

14 MANPOWER COSTS

	2019	2018
	\$	\$
Cost of defined contribution plans included in manpower costs	<u>575,230</u>	<u>508,650</u>

15 TAXATION

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

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL**NOTES TO FINANCIAL STATEMENTS****March 31, 2019****16 TAX EXEMPT RECEIPTS**

Cerebral Palsy Alliance Singapore enjoys a concessionary tax treatment whereby qualifying donors are Granted 2.5 times tax deduction for the donations made to School.

	2019	2018
	\$	\$
Donations for which tax exempt receipts were issued	23,923	53,743

Note A - Breakdown of tax deductible and non-tax deductible donations

	2019	2018
	\$	\$
<u>Unsolicited Donations</u>		
Tax deductible donations	2,000	5,500
Non-tax deductible donations	8,265	10,000
	10,265	15,500

Designated Donations

Tax deductible donations	21,923	48,243
Non-tax deductible donations	1,369	118,367
	23,292	166,610

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

NOTES TO FINANCIAL STATEMENTS March 31, 2018

17 MONTHLY PUPIL ELIGIBLE FOR FUNDING

	Number of Students By Disability Group - Multiple Disabilities	Number of International Students paying concessionary rate of school fees (Note C)	Total Number of Students
	(a)	(b)	(c) = (a) + (b)
April 1, 2018	192	5	197
May 1, 2018 (Note A)	191	5	196
June 1, 2018	191	4	195
July 1, 2018	194	5	199
August 1, 2018	195	5	200
September 1, 2018	196	3	199
October 1, 2018	198	3	201
November 1, 2018	198	3	201
December 1, 2018	198	3	201
January 1, 2019	200	4	204
February 1, 2019	201	4	205
March 1, 2019	202	4	206

Note:

- (A) As May 1, 2018 was a public holiday, the number of pupils on April 30, 2018 was used for pupil enrolment on May 1, 2018.
- (B) As January 1, 2019 and December 31, 2018 were public and school holidays respectively, the number of pupils on December 30, 2018 was used for pupil enrolment on January 1, 2019.
- (C) International pupils who are paying the concessionary rates of school fees (SPR fee rates) under the 2-year grace period.

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

NOTES TO FINANCIAL STATEMENTS

March 31, 2019

18 MONTHLY PUPIL ENROLMENT FOR INTERNATIONAL STUDENTS

	Number of International Pupils*	Number of International Pupils**	Total Number of Pupils
	(a)	(b)	(c) = (a) + (b)
April 1, 2018	-	-	-
May 1, 2018 (Note A)	-	-	-
June 1, 2018	-	-	-
July 1, 2018	-	-	-
August 1, 2018	-	-	-
September 1, 2018	1	-	1
October 1, 2018	1	-	1
November 1, 2018	1	-	1
December 1, 2018	1	-	1
January 1, 2019 (Note B)	1	-	1
February 1, 2019	1	-	1
March 1, 2019	1	-	1

Note:

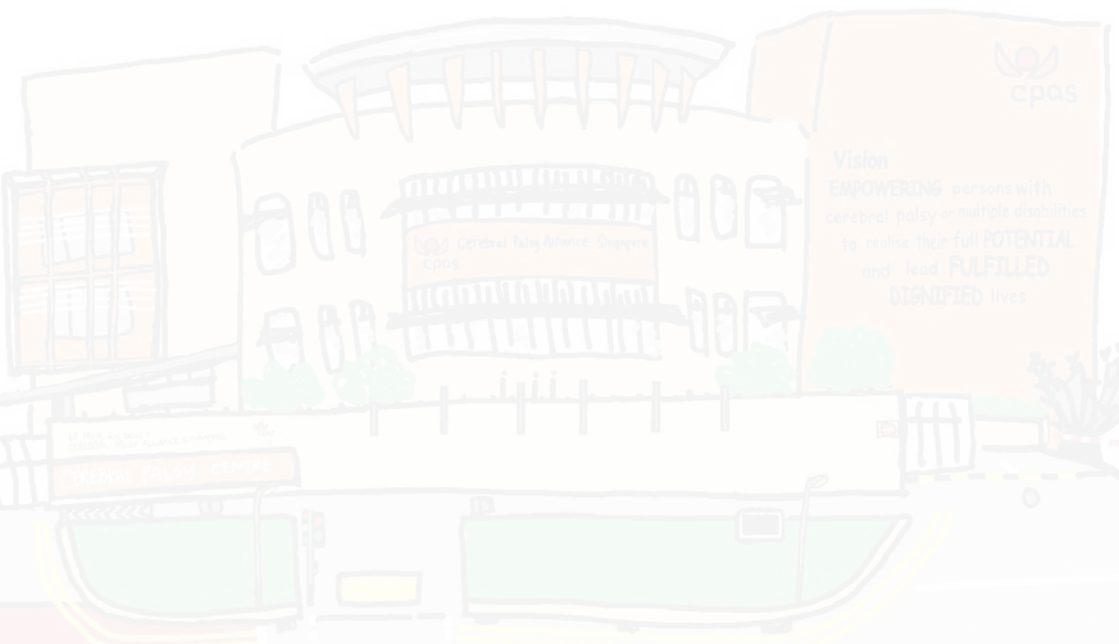
(A) As May 1, 2018 was a public holiday, the number of pupils on April 30, 2018 was used for pupil enrolment on May 1, 2018.

(B) As January 1, 2019 and December 31, 2018 were public and school holidays respectively, the number of pupils on December 30, 2018 was used for pupil enrolment on January 1, 2019.

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.



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