



Annual Report

FINANCIAL YEAR 2019/20

About Us

Established in 1957, Cerebral Palsy Alliance Singapore (CPAS) is a social service agency 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 multiple disabilities, and advocating for equal opportunities for all persons with the condition.

Core Values



HOPE

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



EMPOWERMENT

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



ASPIRATION

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



RESPECT

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



TRUST

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



Member of



Supported by





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Chairman's Message

COVID-19 struck in early 2020 and disrupted CPAS' services and activities. As the pandemic evolved and the circuit breaker came into effect, classes and therapy sessions went virtual so that we could continue to engage our clients and students. Our staff held up well in this time of crisis and worked exceedingly hard to make this possible despite their many challenges. At the time of writing this message, I am pleased to report that all our programmes at CPAS have resumed, with protocols firmly in place to ensure that all necessary precautions are taken. We are adapting well and quickly to a new normal at CPAS. I thank the management and staff for their resilience, resolve and valiant efforts these past months.

Improving Lives with Technology

Many of our clients in CPAS require intensive therapy, particularly in their formative years. CPAS is pleased to report that we now have a host of new smart devices and technologies to supplement the work of our therapists and achieve greater outcomes for our clients.

The **Alter-G** is one recent acquisition. This is an anti-gravity treadmill that allows unsupported walking. Our first 15 clients who used the Alter-G demonstrated improvements in their muscular strength and endurance, and reported a positive experience with this device.

CPAS has also acquired another advanced treadmill for gait and balance training using augmented reality. The **Motek CMill VR+** was acquired using the community silver trust fund and will similarly benefit many clients.

In ensuring that leading technologies are optimised and supported, CPAS has set up our very own **Assistive Technology hub**. This AT hub will be staffed by a team of trained professionals who are equipped to support the assistive technology value chain, from understanding the latest research to collating learning and living needs both at home and in the classroom.

Recognising Success

CPAS continues to celebrate the successes of our teachers, clients and students. We are proud to share that one of our students, Gan Sun Ling, was a recipient of the Lee Kuan Yew Exemplary Student Award in 2019. A young lady who demonstrated strength, confidence and courage as she led her peers as the School's Head Prefect in 2018, Sun Ling was highly recommended by her teachers for the award. Congratulations, Sun Ling, you are an inspiration and role model!

This year also saw many of our staff members attending courses and accomplishing additional certifications in



their respective areas of expertise. We had staff represent CPAS in both local and overseas conferences, sharing their research on issues pertaining to education and allied health support for the special needs community.

In Appreciation

As with years passed, our achievements were possible only because of the wonderful network of support we have. I want to express my sincere appreciation and gratitude to our partners, donors and volunteers for playing a part in our success. Your kindness and generosity have carried us far on this journey, and created a positive impact on the lives of all our clients.

I thank my fellow board members, the CPAS management, and invaluable staff members for their commitment towards bringing the best care and services to our clients.

My personal journey serving at CPAS is one I hold dear to my heart. Serving on the board for fourteen years and the last ten as Chairman has been a true privilege and honour for me. I am immensely happy and proud that CPAS is today a well-regarded social service agency in Singapore, with domain experts and thought leaders among our ranks.

I am confident that CPAS will continue to innovate and soar to greater heights for years to come as we continue empowering our clients to overcome challenges and live life without limits.

A stylized, handwritten signature in black ink, likely belonging to Associate Professor Kevin Lim.

Associate Professor Kevin Lim, BBM, PBM
Chairman

Executive Director's Message

At Cerebral Palsy Alliance Singapore, we serve children and adults with cerebral palsy and multiple disabilities. Many of our clients live with moderate to severe disabilities and face many obstacles in living, learning and working. Special education, therapy services, assistive equipment and specialised care are necessary so that they can live as independently as possible and access opportunities enjoyed by people without disabilities. However, the cost of these services is out of reach for many families, and this is where CPAS fills the gap.

63 years ago, CPAS began as a single class for 10 children with cerebral palsy. Thanks to the phenomenal support of the community over the decades, we have been able to grow to become a full-service centre delivering essential subsidised services to 700 children and adults with cerebral palsy and multiple disabilities so that they can maximise their independence and reach their full potential.

Advancements in Services

Family and caregivers are the primary support systems for our clients. Our Social Work and Psychology Departments run programmes together to support families and provide a space for them to connect, learn, relax and recharge. Among our initiatives are support groups, training workshops, a comprehensive resource guide and an NCSS-funded research project. At the same time, we also hope that structural supports for caregivers can be strengthened, which will ultimately improve the quality of life and family relationships for our clients and their families.

We are constantly seeking new ways to develop the young minds at our centre. At CPAS School, students can now learn urban farming through our new Project Vegepods initiative. This project not only takes a hands-on approach to science education, but teaches students responsibility, patience and cooperation. It has also become a timely and relevant project in the present situation where COVID-19 has raised concerns about food supply.

For the adults at our Day Activity Centre (DAC), their classroom experience has also been enhanced with the installation of Phonak Roger Focus, an amplification system that allows many of our clients with sensorineural hearing loss to follow classroom activities more easily. This assistive technology has proven to be successful in boosting our DAC clients' classroom participation significantly, and illustrates the promise of technological advancements for boosting our clients' quality of life.

United and Resilient

Measures to contain COVID-19 required a rapid response from CPAS to implement precautionary measures to



safeguard our clients' health and mitigate multiple abrupt changes to their lives. The disruption to services led to stress and anxiety for clients and their families. To maintain the connection with our clients and the public during the Circuit Breaker, we launched an online initiative, "#CPASCares" to promote awareness of the emotional impacts of the disruptions and ways to care for emotional and mental well-being.

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 a result of their relentless efforts. While some of the barriers they face stem from their health conditions, others are imposed by society. We hope that the community will continue joining us in breaking down these obstacles to their full participation and inclusion, whether in environmental accessibility, equal opportunity or recognition of their skills and contributions.

I thank our clients and their families for sharing their lives, hopes and dreams with us. I am also deeply appreciative of our Board and staff, generous donors and supporters, volunteers and partners. We look forward to another fruitful year working together to support our clients in fulfilling their potential and living dignified and meaningful lives.

Ms Latha Kutty
Executive Director

Board Members



1 Associate Professor Kevin Lim, BBM, PBM, Chairman
School Management Committee (Chairman / Supervisor)
Nomination Subcommittee (Chairman)
Staff Subcommittee (Member)

2 Ms Tan Yee Deng, Vice Chairman
Staff Subcommittee (Chairman)
Fundraising Subcommittee (Member)

3 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

4 Ms Yvonne Chan, Honorary Treasurer
Finance-Investment Subcommittee (Chairman)
School Management Committee (Honorary Treasurer)
Staff Subcommittee (Member)

5 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

6 Ms Koh Kok Loo, Assistant Honorary Treasurer
Audit Subcommittee (Member)
Finance-Investment Subcommittee (Member)

7 Associate Professor Ong Hian Tat, Member
Programmes Subcommittee (Chairman)
Nomination Subcommittee (Member)

8 Dr Satyaki Sengupta, Member
Nomination Subcommittee (Member)
School Management Committee (Member)
Programmes Subcommittee (Member)

9 Ms Foo Siew Fong, PBM, Member
Audit Subcommittee (Member)
Staff Subcommittee (Member)

10 Dr Yoong Siew Lee, Member
Audit Subcommittee (Member)
Fundraising Subcommittee (Member)
Programmes Subcommittee (Member)

11 HJ Sallim Bin Abdul Kadir, BBM, PBM, JP, Member
Audit Subcommittee (Chairman)
Finance-Investment Subcommittee (Member)
National Council of Social Service (NCSS) Representative

12 Mr Remy Choo, Member
Programmes Subcommittee (Member)
School Management Committee (Member)

13 Dr Bicky Bhangu, Co-Opted Member
Programmes Subcommittee (Member)

14 Ms Merlissa Elvin, Co-Opted Member
Fundraising Subcommittee (Member)

Management Team



1 Ms Latha Kutty
Executive Director

2 Mrs Koh-Lim Ai Lay
School Principal

3 Ms Cathryn Ang
EIPIIC Principal

4 Mr Simon Low
GROW Manager (Adult Services)

5 Ms Betty Tse
DAC Manager (Adult Services)

6 Mr D. Senthil Kumar
Head of Physiotherapy
Department

7 Ms Pampi Ghosh
Head of Occupational Therapy
Department

8 Ms Sunitha Sendhilnathan
Head of Speech & Language
Pathology Department

**9 Mr Parandaman s/o
Thechanamurthi**
Head of Psychology Department

10 Ms Shelly Loh
Head of Social Work
Department

11 Ms Foo Mui Leng
Human Resources and
Learning, Development and
Consultancy Manager

12 Ms Nickie Ang
Finance Manager

13 Ms Catherine Wee
Advocacy & Marketing Manager



Our Programmes



Early Intervention Programme for Infants and Children (EIPIC)

For children up to 6 years old

EIPIC 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.



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 paediatric 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
- Casework and Counselling
- Home Visitations
- Financial Assistance
- Link with Community Resources
- Parents and Caregivers Support
- Agency Visits



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.



Assistive Technology Hub

Assistive Technology (AT) refers to technology that aids people with disabilities or their caregivers in living, learning and working. The Hub provides the following services:

- Capability building of CPAS clients through the provision of AT suited to their needs.
- Staff training on incorporating suitable AT in the classroom setting to enhance clients' learning.
- Creating inclusive and barrier-free learning and living spaces by modifying the physical environment at the centre or in clients' homes.



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.

Specialised Clinics

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.

- Audiology Clinic
- Feeding and Swallowing Clinic
- Hand Clinic and Splinting
- Seating and Posture Clinic
- Paediatric Psychological Testing Services
- Sensory Processing and Sensory Integration Clinic
- Orthopaedic Clinic
- Paediatric Neurology Clinic
- Medical and Dental Clinics

Statistics



Over

700 clients



250 staff



9,111 hours of training attended by staff



283
EIPIC students

52,240 teaching hours in intervention



226
CPASS students

- 16 students graduated from CPASS in end 2019
- 5 classes in Academic Programme
- 15 classes in Functional Programme
- 18 classes in High Support Programme



67
clients in DAC



89
trainees in GROW



323
units of tools given / loaned



23,587
hours of physiotherapy



30,644
hours of occupational therapy



26,395
hours of speech & language therapy



299
caregivers attended training



182
screenings conducted by Social Work

Client Profiles

Gan Sun Ling

Lee Kuan Yew Exemplary Student Award 2019

Gan Sun Ling, CPAS School's Head Prefect in 2018, was the recipient of the Lee Kuan Yew Exemplary Student Award (LKY-ESA) 2019. She was a capable student who led the junior prefects with strength and confidence. In her graduating year, she completed various work attachments at different industries under the School-to-Work (S2W) Transition Programme, including Singapore Management University's retail shop, Chinatown Library, and AXA. Feedback received on her work performance was always positive. She also represented the School in Boccia at several national competitions.

Sun Ling was presented the LKY-ESA 2019 at the Republic Polytechnic Cultural Centre on 27 August during the Special Awards Presentation Ceremony 2019.



Sun Ling with School Principal Mrs Koh & Senior Teacher Ms Wang Ai Ling



Adib and Aloysius after receiving their PSLE results

Muhammad Adib Tarmizi Bin Suprat and Aloysius Gan Kai Hong

Academic Programme PSLE Graduates

Adib and Aloysius, from the Academic Programme, performed well at the 2019 Primary School Leaving Examination (PSLE). Both boys worked hard and were eligible for the Normal Academic course in Secondary One.

They faced challenges along the way, but displayed resilience and determination in overcoming all obstacles by focusing on their ultimate goal of graduating. Adib graduated and enrolled at Westwood Secondary School, while Aloysius continued in CPAS School's Functional Senior Programme.

Muhammad Hamizan

Tapping on Technology for Learning Independence

Thirteen-year-old Hamizan is diagnosed with spastic quadriplegia cerebral palsy, and has limited participation in the classroom. With Assistive Technology (AT), he learned to use two ability-switches with special mounting on his seat for computer access and Grid 3 software for his communication system. This process involved prior assessment by the AT Hub team and trial of appropriate available AT devices.

Adopting the two-switch system, he can then scan through options with the switch on his right and make a selection with the left switch by using his head to activate it. AT Hub provided options for his teacher to create and customise switch-accessible teaching resources. This increased his active independent participation during lessons. He also has more control with his leisure activity (e.g. watching his favourite soccer games on YouTube). Creating of resources by integrating with other devices also helped broaden his accessibility.

While collaborating with Speech and Language Pathology (SLP) therapists, the therapists provided guidance for him to navigate his customised communication pages for usage during their therapy sessions. With continued support and practise, Hamizan will be able to achieve more milestones independently.



Batrisyia Nurin Binte Ramdan

Skills Upgrade for Work Opportunities

Batrisyia is an active Alumni member who is always keen to learn new skills and make good use of her knowledge. She participated in the flower arrangement workshop conducted by Alumni in 2019. Some of her arrangements were sold for fundraising during the Children's Charity Association booth sales at Ngee Ann City in November 2019.

Batrisyia signed up for a Digital Art and Social Media Marketing Workshop in 2020 to learn more about marketing and sales on social media. She has a great learning attitude and always strives to be better.

New Initiatives

Conscientious delivery of fully-integrated programmes is part of the core work we do for our clients. We continue to branch out and introduce new initiatives which enhance our clients' learning experience, so they are motivated to acquire new knowledge. This builds their confidence as they can master new skills in spite of physical limitations.

Project Vegepods - Planter Boxes

(By CPAS School)

Project Vegepods is a planter box initiative introduced to instil a sense of responsibility in students by teaching them on plant growth through sowing of plants and flowers. The planters were purchased and placed at the foyer outside the school hall. The planters come with a water reservoir which enables the plants to survive without watering for an extended period of time, such as during school holidays. Garden maintenance is minimal and watering is required only during the early stages of plant growth. Greens and herbs harvested were used as students' cooking ingredients during Life Skills lessons. The delicious meals were a direct result of their hard work.



Student Yap Wei You (Eagle 7B, 2019) watering the seeds that were sown in the Vegepod

Early Intervention (EI) Continuum Programme

(By Early Intervention Programme for Infants & Children)

The EI Continuum Programme was launched by Ministry of Social and Family Development in July 2019 to move all EI centres away from the past one-size-fits-all EIPIC model. CPAS' EIPIC transitioned to the new programme on 1 October 2019, together with two other initiatives – EIPIC Under-2s and Developmental Support Plus (DS-Plus).

EIPIC Under-2s ensures that all children under two years of age, who are enrolled in EIPIC, will receive more targeted intervention. It requires children to be accompanied by parents or caregivers, who will receive training to carry out intervention strategies at home. Such strategies embed learning opportunities throughout the child's daily life and lead to more sustainable outcomes. The child will transit to EIPIC@Centre at the age of two. Children who have made sufficient progress under EIPIC@Centre can undergo intervention therapy in a preschool setting under the DS-Plus programme. EI professionals will work with the child up to twice a week, co-teaching the child alongside the teacher. This helps the child to adapt to the mainstream preschool environment, so that he / she can be equipped with adequate skills in a larger class setting.

The standard EIPIC Programme has been renamed EIPIC@Centre



Introducing the range of recycling bins during assembly time

Recycling Efforts

(By CPAS School)

As part of the School's Character & Citizenship Education (CCE), a recycling programme for the students was introduced in 2019. This was also in line with the school's value of respecting the environment. For a start, recycling bins in different colours for a range of recyclable materials were purchased. For the students to have sufficient time to learn and adapt, one bin was introduced on the first week of each term.



Smart Home Switches



Sound Eye Devices in DAC Male Bathroom

Smart Home Automation Initiative Under Tech Booster Grant by NCSS

(By Assistive Technology Hub)

Assistive Technology (AT) Hub collaborated with Day Activity Centre (DAC) for Project Tech Booster, a productivity initiative from the National Council of Social Service (NCSS). After the project was approved, three technologies worth S\$80,000 were installed at the Day Activity Centre (DAC), according to needs identified during an initial assessment – the Pressalit Height Adjustable Shower and Diaper Changing Bed in bathrooms and changing rooms, the Sound Eye which is a fall-detecting device in bathrooms, and Smart Home Technology and Automation for three DAC classrooms.

Group Exercise

(By Day Activity Centre)

Facilitated by the Physiotherapy Department, group exercises were tailored for Day Activity Centre (DAC) clients according to their Gross Motor Functional Level. The purpose was to promote general well-being by improving their physical fitness, increase alertness before class, develop endurance and stability, and encourage social interactions between clients and staff members who also participated. Both clients and staff members enjoyed the quick workout before starting their day.

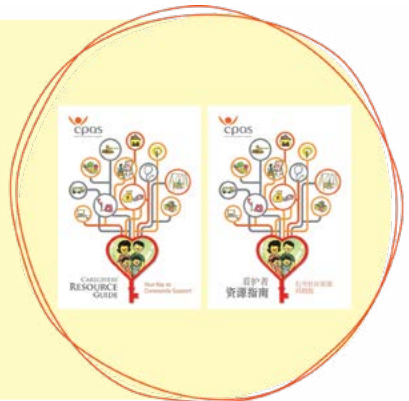


Social Work x SG Enable for Caregivers Resource Guide

(By Social Work Department)

With the support and partnership of SG Enable, the Social Work Department created a Caregivers' Resource Guide, which is now part of the Enabling Guide published on the SG Enable and CPAS website. This guide contains useful information for caregivers.

The department was also selected to participate in the Principal Social Workers Seminar for CPAS Parents' Initiative and CPAS Caregivers' Resource Guide. The exhibition was postponed due to COVID-19.





Tech Booster Pilot Funding for ELLA

(By Psychology Department)

The Psychology Department collaborated with the National Council of Social Service (NCSS) to pilot ELLA Humanoid Robot through the Tech Booster pilot fund. Ella presents narratives that describe social situations in detail, highlighting relevant cues and offering examples of appropriate responding. Mastery requires instruction on basic concepts, role-playing or practice, and feedback in order to help students with autism spectrum disorders (ASD) acquire appropriate communication, play, and social skills. This Humanoid robot which comes with curriculum will be piloted in both EIPIC and CPAS School.

Assistive Hearing Technology - Roger System

(By Speech and Language Pathology Department)

Under the Speech and Language Pathology Department, an Assistive Hearing Technology device was tested for 19 Day Activity Centre (DAC) clients from October to November 2019. The findings of the test showed that there was better classroom participation post-installation of the device.

Day Activity Centre (DAC) clients experience challenges in hearing and processing of the spoken language, especially when noise levels increase during Physical Education or Music and Movement sessions. Hence, they are often unresponsive as they struggle to pay attention to the training officer's verbal instructions. The clients are more likely to have sensorineural hearing loss caused by the natural aging of the auditory system. To overcome these challenges, Phonak Roger Focus, an amplification system, was installed for testing with 19 clients in a classroom to provide better access to spoken language, speech from a distance, and increased understanding of speech with noise present. After an eight-week trial, clients demonstrated the following:

- Improved ability to respond to the training officer's verbal instructions
- Increased attention to tasks
- Significant improvement in understanding speech
- Better classroom participation



Awards & Achievements



CPAS Long Service Award

Madam Ng Ah Mui, who has cerebral palsy, was awarded the 35-years Long Service Award. She is an Instructor Aide at GROW.

Caregiver Achievement

Mr Lim Boon Ghee, the father of our GROW trainee Faye Lim, was presented the Singapore Disability Sports Council *Caregiver of the Year Award*. He has been a dedicated ramp assistant for his daughter during Boccia activities since 2015. Both of them attend training sessions diligently, with Mr Lim supporting her by watching competition videos together to discuss strategy on improving her progress. The last competition both participated in was the Asian Para Games 2018 where they won a silver medal in the pair category and made Singapore proud.

NCSS Research Grant

The Psychology Department was awarded a two-year research grant from NCSS to investigate the experiences of a "SuperSib" in CPAS. It explored the perceptions, thoughts, and assumptions of a neurotypical child who has a sibling studying in CPAS. After the first year of study, the team was invited to give a presentation at the Asian Conference on Psychology & The Behavioural Sciences (ACP2020) held virtually in March 2020.



Open Employment (Alumni)

Alumni Priscilla Kew and Lim Ai Li were successfully employed by My Beauty Story LLP as administrative assistants.

Juni Syaafiq Bte Jumat has been employed as part-time Admin Assistant at CPAS to provide general support in the I.T. department since February 2020.



Events



CPAS Charity Dinner 2019

Our fourth annual Charity Dinner was held on 3 August 2019 at Marina Bay Sands. Mr Sam Tan (Former Minister of State for the Ministry of Foreign Affairs and Ministry of Social and Family Development) was Guest-of-Honour. We are grateful to our generous sponsors and donors. We raised over S\$280,000 at the event.



STEPTEMBER Fundraising Campaign 2019

STEPTEMBER is a health and wellness initiative designed to improve fitness and raise funds. It aims to bring about positive impact on the lives of people living with cerebral palsy. The campaign was first launched in 2015 and in the fifth and final installation last year, Senior Minister Teo Chee Hean joined us. We are appreciative to our donors and sponsors for their generosity and support in raising over S\$120,000 to fund essential programmes and services for our clients.



World Cerebral Palsy Day 2019

In conjunction with World Cerebral Palsy Day on 6 October, we started a #StandWithSuzy: The Girl with Cerebral Palsy campaign which ran from 4 to 31 October 2019. A video rekindling memories of Suzy was also launched during the CPAS World Cerebral Palsy Day celebrations graced by Mr Desmond Choo, Member of Parliament and North East District Mayor. CPAS called on members of the public to help raise awareness of cerebral palsy by reminiscing their childhood memories of Suzy and taking a photo of themselves holding their favourite soft toy, pet, or "chou chou", just like Suzy with her teddy bear, to share on social media and tag CPAS. Participants were encouraged to ask two friends to do the same and spread the word about Suzy and our cause!



World Play Day 2019

Every year, we organise an event to celebrate World Play Day. On 4 May 2019, we were joined by residents from the North East District to commemorate World Play Day with an exciting day at PAssion WaVe in Pasir Ris. The event was made possible by co-organisers and sponsors from People's Association, National Council of Social Service, North East Community Development Council, Pasir Ris Elias Community Club, and Johnson Controls. Mr Desmond Choo, Mayor of North East District, also joined in the event. This year, the activities are adapted to enable children to join in the fun, whereby children of all abilities can play and learn from one another. There were activities like sensory play, face painting, kayaking, music and movement activities. Through this event, it emphasised the importance of diversity and social inclusivity. Our clients and their families enjoyed themselves at the event!



Future Plans

Our clients try their best at learning and growing every day. Despite challenges which stem from their health conditions or imposed by society, they persevere and work hard to achieve their goals. Our mission is to empower and guide them along the way. We do so by being forward-thinking in our methodology and practices, as we aspire to provide only the best services for them.

School-to-Work (S2W) Transition Programme

As part of the School-to-Work (S2W) Transition Programme, CPAS School (CPASS) will work with DKSH-Smollan Field Marketing Pte Ltd to set up a long-term collaboration for students to have work attachment and gain employment as a field marketer at DKSH-Smollan. Plans for DSKH-Smollan have been put on hold for the time being due to COVID-19.

CPASS will also be exploring possible employment opportunities in the I.T. industry by engaging with more partners to provide students with I.T. related work attachments, such as the use of digital art to create posters or flyers for advertisements. Class Eagle 8A designed a flyer for one of our industry partners, MyNoNNA's, in March 2020. The S2W team will also work closely with CPAS GROW to explore I.T. related tasks for graduates employed at GROW.

The S2W team will be collaborating with the Psychology Department to conduct vocational assessments for Functional Senior students, starting with our 14-year-old students at the end of Term 4 in 2020. Reassessments will be scheduled every two years to capture students' vocational preferences and interests from age 14 to 18 years old. Data collected will also be used in planning future work attachments for the students and to prepare them mentally and emotionally for work.

Building Attachment and Regulating Emotions Clinic

The Psychology Department will be setting up the Building Attachment and Regulating Emotions Clinic, primarily to consult and provide intensive psychotherapy for children and families who have gone through adverse childhood experiences / attachment difficulties from a systemic perspective. The team is also adopting the Sensory Motor Arousal Regulation Therapy, a framework for children and adolescents who are experiencing acute stress reaction.

The department will also be supporting the School-to-Work programme for graduating students. Psychologists will be conducting assessments to produce an individualised work profile, psycho-educate students on working experience / environment and social skills, as well as provide emotional support when they are on-site.

Advancing Technology for Clients

The Physiotherapy Department is focused on ensuring that clients have access to technology which will facilitate their progress during therapy sessions. They introduced two devices:

- **Motek CMill VR+**

The Motek is an advanced treadmill for training gait and balance using augmented virtual reality. The department will be using the Community Sliver Trust (CST) to purchase this.

- **Alter-G and DST Pro**

The Alter-G® Anti-Gravity Treadmill™ and DST Pro (S\$115,000) successfully completed its pilot phase whereby 15 clients participated and successfully walked 600 meters in under 20 minutes. This project is now in its full implementation phase from August 2020 to January 2021.





Training and Research Development

Besides continuing to support the Trans-Disciplinary Approach for School, EIPIC, and DAC, the Occupational Therapy (OT) department has started looking into training team members with more evidence-based practices e.g. posture management training, and Handwriting Without Tears.

There are plans for our staff members to be appointed as an associate or adjunct faculty at Singapore Institute of Technology (SIT). The opportunity to supervise OT students on-site, will help CPAS recruit promising graduates.

There are plans for a certified principal investigator to start research work under the guidance of the Agency for Integrated Care. The department will also be working closely with AT Hub and EIPIC for new projects – the AT Hub Independent Living Centre, EIPIC Early Intervention (EI) Continuum Programme.

Growth and Learning for Work Opportunities

GROW Management saw Information Technology (I.T.) work as a bridge to overcome constraints when finding a job. With funds donated by PowerSeraya, I.T. Training Stations were set up. The three desktop computers with adaptive technology devices, printer, and scanner, will allow our trainees to upgrade their I.T. skills and increase their chances of employment.

GROW trainees are able to do simple, manual tasks such as packing, sorting, and labelling. However, there are limited Singapore-based manufacturing companies which provide opportunities for persons with disabilities. This adds to the challenges they encounter when applying for jobs.

In the next financial year, the department will focus their efforts on new skills and projects to generate more revenue to increase trainees' allowance. We will also focus on working with partners to generate more job opportunities, in areas such as:

- I.T. Training
- Growing vegetables
- Catering of refreshments to surrounding grassroots organisations and companies
- Selling new items at our Orange Café e.g. ice cream and popcorn



Summarised Financial Statements

- CPAS

Statement of Financial Position

For year ended 31st March 2020

	FY19/20	FY18/19
	S\$	S\$
Assets		
Non-Current Assets	12,334,233	8,070,949
Current Assets	18,329,627	17,678,725
	30,663,860	25,749,674
Liabilities and Funds		
Current Liabilities	3,091,641	1,341,839
Deferred Capital Donation & Lease Liabilities	11,389,842	8,034,156
Funds	16,182,377	16,373,679
	30,663,860	25,749,674

Statement of Comprehensive Income

For year ended 31st March 2020

	Total	Total
	S\$	S\$
Income		
Government Grants	8,005,149	6,684,557
Specific Donations	663,723	1,208,592
General Donations	544,501	334,111
Programmes / Therapy Treatment Fees	581,669	719,841
Others	4,237,915	3,872,389
TOL Fee	825,971	825,972
	14,858,928	13,645,462
Expenditure		
Manpower	9,114,919	8,299,073
General & Administrative Cost	1,217,828	1,186,624
Upkeep and Utilities	390,602	371,367
Utilisation of Specific Fund	2,725,681	1,737,659
TOL Fee	-	825,972
Interest Expense & Depreciation (ROU Asset)	863,014	-
Others	738,186	801,485
Total Expenditure	15,050,230	13,222,180
Surplus / (Loss)	(191,302)	423,282

For our full annual report and financial statements for FY2019/2020, 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

Summarised Financial Statements

- CPAS School

Statement of Financial Position

For year ended 31st March 2020

	FY19/20	FY18/19
	S\$	S\$
Assets		
Non-Current Assets	890,755	889,288
Current Assets	4,605,882	4,091,185
	5,496,637	4,980,473
Liabilities and Funds		
Current Liabilities	1,069,897	755,833
Deferred Capital Donation	473,433	552,389
Funds	3,953,307	3,672,251
	5,496,637	4,980,473

Statement of Comprehensive Income

For year ended 31st March 2020

	Total	Total
	S\$	S\$
Income		
Government Grants	7,855,097	7,034,169
Specific Donations	185,666	23,292
General Donations	71,239	10,265
Programmes Fees	100,601	76,065
Others	139,184	127,978
TOL Fee	668,553	676,041
	9,020,340	7,947,810
Expenditure		
Manpower	4,453,856	3,919,218
General & Administrative Cost	2,032,382	1,944,824
Upkeep and Utilities	219,532	229,013
Utilisation of Specific Fund	1,179,594	920,628
TOL Fee	668,553	676,041
Others	185,367	150,929
Total Expenditure	8,739,284	7,840,653
Surplus / (Loss)	281,056	107,157

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CORPORATE GOVERNANCE

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Human Resources Management

CPAS conducts an open review of staff performance annually during the mid-year and year-end time period. During the annual review, managers and executives are evaluated on (1) achievements of work targets that are aligned with organisation and department goals using the Balanced Scorecard (BSC), which provides a holistic assessment of employees' performance in four areas: Clients, Learning and Growth, Internal Processes, and Financial, as well as (2) an evaluation on core competencies where skill requirements, attitude, and traits needed on the job are expressed in observable terms and help employees achieve greater performance with the right behaviours.

CPAS has 11 core competencies that are aligned to the SkillsFuture Critical Core Skills (CCS), of which six are evaluated this year. They are: Display organisational knowledge, work within teams / lead teams and organisation, develop client orientation, manage stakeholders, deliver results, and manage self-development.

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.

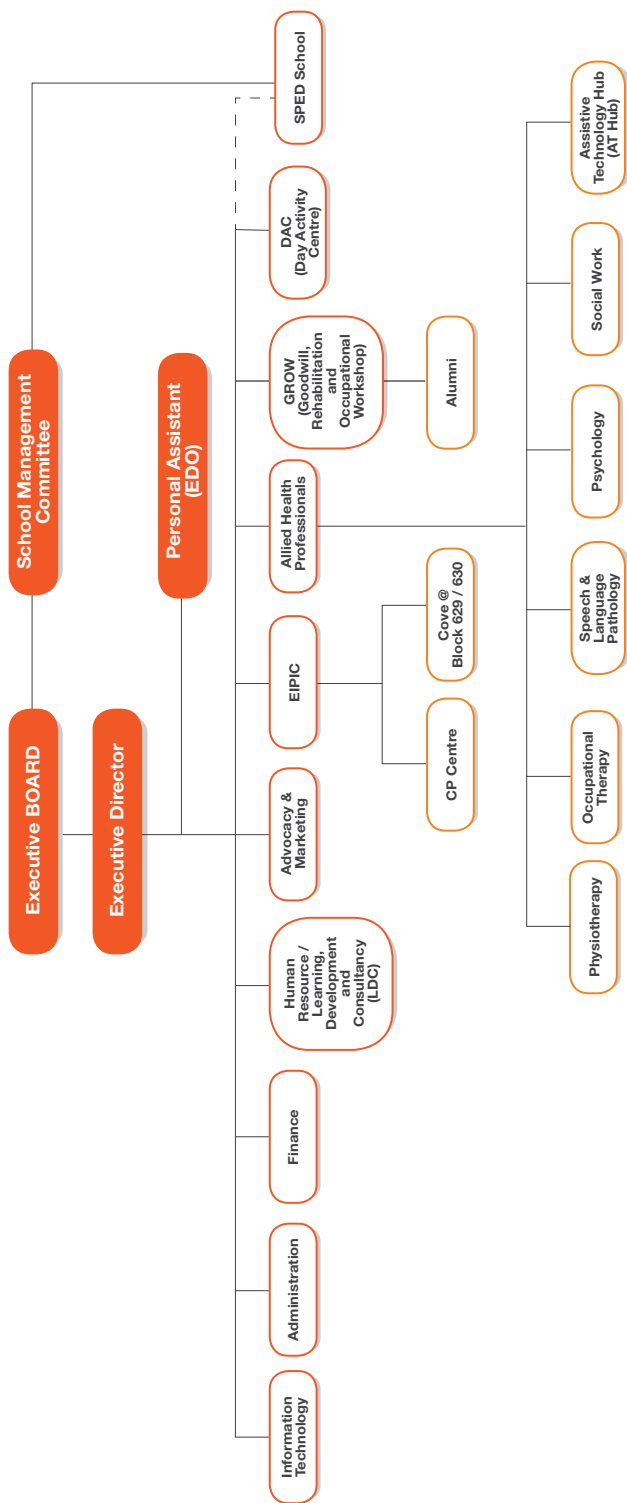
In addition, Board members and committees do not receive any remuneration for their services.

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
 - **2008 to 2014** - Lead Teacher at Rainbow Centre Yishun Park School
 - **2004 to 2008** - Senior Teacher at Rainbow Centre Yishun Park School
 - **2000 to 2001** - Teacher at Ashmount School (England)
 - **1990 to 1996** - Teacher at Margaret Drive Special School

Organisation Structure Chart



The Board

BOARD MEMBERS

(1 April 2019 – 31 March 2020)

S/N	Name	Current Designation	Year Joined	Attendance at Board Meetings
1	A/Prof Kevin Lim, BBM, PBM	Chairman	2008	5/5
2	Ms Tan Yee Deng	Vice Chairman (from 20 Sep 2018)	2015	4/5
3	Dr Janice Wong	Honorary Secretary	2009	5/5
4	Ms Yvonne Chan	Honorary Treasurer	2016	5/5
5	Mr Mervyn Sirisena, PBM	Assistant Honorary Secretary	2017	4/5
6	Ms Koh Kok Loo	Assistant Honorary Treasurer	2011	5/5
7	A/Prof Ong Hian Tat	Member	2006	4/5
8	Dr Satyaki Sengupta	Member	2009	4/5
9	Ms Foo Siew Fong, PBM	Member	2011	2/5
10	Dr Yoong Siew Lee	Member	2012	5/5
11	Hj Sallim Bin Abdul Kadir, JP, BBM, PBM	Member	2017	4/5
12	Mr Remy Choo	Member (from 20 Sep 2018)	2018	4/5
13	Ms Merlissa Elvin	Co-Opted Member (from 26 Sep 2019)	2019	3/3
14	Dr Bicky Bhangu	Co-Opted Member (from 26 Sep 2019)	2019	1/3
15	Ms Chng Wong Yin	Co-Opted Member (stepped down on 26 Sep 2019)	2014	2/2

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. Dr Satyaki Sengupta

Each of these individuals possess in-depth knowledge through their long service. Their expertise and continued contribution is vital to the Board. The Nomination Committee has not been able to identify and recruit volunteers with similar expertise and commitment to serve on the CPAS 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.

Remuneration

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

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

Annual Remuneration		
Remuneration Band	2019	2020
\$100,000 - \$200,000	5	-

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	Hj 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 organisation for the Board to obtain independent information about the organisation'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	Dr 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 Hj 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 Ms Merlissa Elvin
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 Dr Satyaki Sengupta	A/Prof Ong Hian Tat 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 individuals to be elected as members of the Board;
- (d) Nominate Board members 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 BBM, PBM Dr Janice Wong Ms Yvonne Chan Ms Foo Siew Fong, PBM Mr Mervyn Sirisena, PBM
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	Dr Satyaki Sengupta Dr Yoong Siew Lee Mr Remy Choo Dr Bicky Bhangu
Staff In Attendance	Executive Director CPAS School Principal EIPIC 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:

- Review and monitor progress on student / client matters (e.g. therapy for clients);
- 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;
- Review and endorse recommendations made in relation to the planning and development of projects and resources;
- Review and endorse budget and / or financial matters in relation to programmes and clients;
- 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);
- Collaborate with healthcare professionals and government agencies in identifying quality services and updated technology;
- 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
- 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:

- (a) Provide support, guidance and advice for technology related projects and initiatives;
- (b) Assist in consultancy by contributing reliable information to aid and recommend efficient solutions for both hardware and software matters;
- (c) Enhance stability in the technology infrastructure, encourage uniformity and consistency across platforms, increasing efficiency and productivity throughout the organisation;
- (d) Make recommendations to the Board on proposed IT projects based on priorities and resource requirements; and
- (e) 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)

Hj Sallim Bin Abdul Kadir BBM, PBM, JP

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 checked="" type="checkbox"/> Complied <input 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 checked="" type="checkbox"/> Yes <input type="checkbox"/> No
24	All donations-in-kind received are properly recorded and accounted for by the charity.	7.2.3	<input checked="" 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. <u>OR</u> 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. <u>OR</u> 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. <u>OR</u> 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	Ms Latha Kutty	
Email	latha_kutty@cpas.org.sg	
Contact	Office 6585 5608	Mobile -
Designation	Executive Director / Chief Executive Officer / General Manager / Board Member	
<p><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.</p> <p>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.</p> <p>The full responsibility for providing accurate and updated checklist information will rest with my charity's / IPC's governing Board.</p>		



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

REPORT AND FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 2020

CEREBRAL PALSY ALLIANCE SINGAPORE

REPORT AND FINANCIAL STATEMENTS

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CEREBRAL PALSY ALLIANCE SINGAPORE

STATEMENT BY EXECUTIVE COMMITTEE

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

- (a) the financial statements of the Association as set out on pages 5 to 30 are drawn up in accordance with the provision 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 so as to present fairly, in all material respects, the financial position of the Association as at March 31, 2020, and the financial performance, changes in funds and cash flows of the Association for the financial year then ended;
- (b) the use of donation moneys is in accordance with the objectives of the Association as required under Regulation 11 of the Charities (Institutions of a Public Character) Regulations;
- (c) the Association has complied with the requirements of Regulation 15 of the Charities (Institutions of a Public Character) Regulations;
- (d) 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;
- (e) the fund-raising appeals held during the period August 2019 to September 2019 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
- (f) 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

September 30, 2020

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 financial statements of Cerebral Palsy Alliance Singapore (the "Association"), which comprise the statement of financial position as at March 31, 2020, and the statement of comprehensive income, statement of changes in funds and statement of cash flows 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 30.

In our opinion, the accompanying financial statements 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, 2020 and of the financial performance, changes in funds 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.

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 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, 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 2019 to September 2019 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

September 30, 2020

CEREBRAL PALSY ALLIANCE SINGAPORE

STATEMENT OF FINANCIAL POSITION **March 31, 2020**

	Note	2020 \$	2019 \$
ACCUMULATED FUNDS	6	8,418,652	8,192,075
SPECIFIC FUNDS	7	7,492,293	7,910,172
PROGRAMME DEVELOPMENT FUND		271,432	271,432
		<u>16,182,377</u>	<u>16,373,679</u>
REPRESENTED BY:			
NON-CURRENT ASSETS			
Property and equipment	8	8,634,140	8,070,949
Right-of-use asset	9	3,700,093	-
		<u>12,334,233</u>	<u>8,070,949</u>
CURRENT ASSETS			
Due from Cerebral Palsy Alliance Singapore School ("School")	5	329,932	445,496
Receivables, prepayments and deposits	10	219,775	221,556
Job support scheme grant receivables		698,506	-
Cash and cash equivalents	11	17,081,414	17,011,673
		<u>18,329,627</u>	<u>17,678,725</u>
CURRENT LIABILITIES			
Other payables and accrued expenses	12	816,651	781,176
Due to National Council of Social Service ("NCSS")	13	819,358	560,663
Lease liabilities	14	757,126	-
Deferred job support scheme grant income		698,506	-
		<u>3,091,641</u>	<u>1,341,839</u>
NET CURRENT ASSETS		<u>15,237,986</u>	<u>16,336,886</u>
NON-CURRENT LIABILITY			
Deferred capital donations	15	8,409,833	8,034,156
Lease liabilities	14	2,980,009	-
		<u>11,389,842</u>	<u>8,034,156</u>
NET ASSETS		<u>16,182,377</u>	<u>16,373,679</u>
NET ASSETS OF TRUST FUNDS	16	<u>117,641</u>	<u>116,827</u>

See accompanying notes to financial statements.

CEREBRAL PALSY ALLIANCE SINGAPORE

STATEMENT OF COMPREHENSIVE INCOME March 31, 2020

Note	2020			2019		
	General Fund	Specific Fund	Total	General Fund	Specific Fund	Total
	\$	\$	\$	\$	\$	\$
INCOME:						
Grants and supplementary funding from NCSS						
- Goodwill Rehabilitation & Occupational Workshop ("GROW")	376,350	-	376,350	418,456	-	418,456
- Early Intervention Programme for Infants & Children ("EIPIC")	849,624	-	849,624	1,029,773	-	1,029,773
- Day Activity Centre ("DAC")	180,333	-	180,333	204,292	-	204,292
- Headquarter	529,387	-	529,387	-	-	-
- Therapy rehabilitation programme	229,950	-	229,950	258,535	-	258,535
- Beyond boundaries club	99,131	-	99,131	-	-	-
- Community silver trust funds	-	990,775	990,775	-	788,120	788,120
- Care and share funds	-	653,304	653,304	-	728,985	728,985
Grants from MSF						
- GROW	386,675	-	386,675	341,587	-	341,587
- EIPIC	3,056,677	-	3,056,677	2,281,172	-	2,281,172
- DAC	652,943	-	652,943	627,498	-	627,498
- Headquarter	-	-	-	6,139	-	6,139
- Temporary Occupation License ("TOL") fees	157,418	-	157,418	149,931	-	149,931
Grants from Tote Board						
- September	49,201	-	49,201	30,971	-	30,971
- Charity Dinner	95,057	-	95,057	50,000	-	50,000
VCF training grants	35,685	-	35,685	42,680	-	42,680
Central Marketing Services ("CMS") sales	57,881	-	57,881	91,775	-	91,775
Cafe project sales	54,309	-	54,309	41,411	-	41,411
Alumni sales	353	-	353	-	-	-
Sales of work by GROW trainees	58,571	-	58,571	54,318	-	54,318
Amortisation of deferred capital donations	763,898	-	763,898	763,652	-	763,652
Specific donations	-	663,723	663,723	-	1,208,592	1,208,592
Unrestricted donations	544,501	-	544,501	334,111	-	334,111
Therapy treatment fees	18,684	-	18,684	12,610	-	12,610
EIPIC programme fees	407,375	-	407,375	600,911	-	600,911
DAC programme fees	155,610	-	155,610	106,320	-	106,320
Membership fees	300	-	300	10	-	10
Other income						
- Professional fees for services rendered to School	1,613,078	-	1,613,078	1,486,230	-	1,486,230
- Professional fees for services rendered to Alumni & CP Registry	134,620	-	134,620	28,298	-	28,298
- Training and consultancy fees	146,749	-	146,749	69,354	-	69,354
- Wage credit scheme	183,307	-	183,307	187,183	-	187,183
- Recharge of expenses to School	-	-	-	95,349	-	95,349
- Recharge of TOL fees to School	668,553	-	668,553	676,041	-	676,041
- Interest income on bank deposits	187,333	-	187,333	153,536	-	153,536
- Event collections	-	-	-	41,941	-	41,941
- SG Enable for transport subsidies	332,313	-	332,313	301,384	-	301,384
- September income	144,347	-	144,347	123,003	-	123,003
- Charity Dinner income	260,493	-	260,493	237,643	-	237,643
- Hanen target word advance	-	-	-	23,920	-	23,920
- Caregivers training income	2,250	-	2,250	1,650	-	1,650
- Pragmatic Organisation Dynamic Display ("PODD") training income	41,940	-	41,940	-	-	-
- Dyslexia Action Literacy Programme ("DALP") training income	35,055	-	35,055	-	-	-
- Internal services rendered	4,248	-	4,248	5,908	-	5,908
- Sundry income	36,927	-	36,927	42,173	-	42,173
Total income	12,551,126	2,307,802	14,858,928	10,919,765	2,725,697	13,645,462

CEREBRAL PALSY ALLIANCE SINGAPORE

STATEMENT OF COMPREHENSIVE INCOME (cont'd)
March 31, 2020

	Note	2020			2019		
		General Fund	Specific Funds	Total	General Fund	Specific Funds	Total
		\$	\$	\$	\$	\$	\$
EXPENDITURE:							
Manpower and related costs							
- Salaries and related expenses	17	8,735,650	-	8,735,650	7,985,971	-	7,985,971
- Medical, insurance and welfare expenses		144,616	-	144,616	161,186	-	161,186
- Training and related expenses		234,653	-	234,653	151,916	-	151,916
General and administrative expenses							
- Communications		22,544	-	22,544	27,185	-	27,185
- Insurance		29,266	-	29,266	26,523	-	26,523
- Audit fees		43,167	-	43,167	43,073	-	43,073
- Transport charges		7,589	-	7,589	8,314	-	8,314
- Supplies and materials		145,648	-	145,648	144,664	-	144,664
- Advertisement expenses		3,685	-	3,685	1,875	-	1,875
- Bank charges		3,570	-	3,570	6,734	-	6,734
- Depreciation of property and equipment)	8	795,681	-	795,681	775,452	-	775,452
- Depreciation of right-of-use assets	9	778,967	-	778,967	-	-	-
- Replacement of equipment		13,843	-	13,843	16,789	-	16,789
- Miscellaneous expenses		94,736	-	94,736	82,976	-	82,976
- Corporate gifts		7,199	-	7,199	-	-	-
- Equipment written off		544	-	544	1,006	-	1,006
- School fees written off		7,555	-	7,555	-	-	-
- Stamp duty		-	-	-	9,263	-	9,263
Upkeep and utilities							
- Maintenance		225,392	-	225,392	209,601	-	209,601
- Utilities		150,231	-	150,231	148,342	-	148,342
- Motor vehicle expenses		14,979	-	14,979	13,424	-	13,424
Programme/Project expenses							
- GROW expenses		59,017	-	59,017	55,259	-	55,259
- Meal expenses		4,457	-	4,457	3,764	-	3,764
- CMS expenses		42,785	-	42,785	45,035	-	45,035
- Cafe project expenses		42,801	-	42,801	42,770	-	42,770
- SG Enable transport subsidies		332,313	-	332,313	301,384	-	301,384
- Event - expenses		160	-	160	736	-	736
- Event - distribution to specific fund		-	-	-	41,355	-	41,355
- Public education/campaigns		21,327	-	21,327	18,938	-	18,938
- Beyond boundaries club activity expenses		12,829	-	12,829	-	-	-
Utilisation of specific funds		-	2,725,681	2,725,681	-	1,737,659	1,737,659
Utilisation of unrestricted donations		21,746	-	21,746	5,285	-	5,285
September expenses		33,449	-	33,449	35,435	-	35,435
Charity Dinner expenses		28,641	-	28,641	24,699	-	24,699
Tote Board - September/Charity Dinner		108,200	-	108,200	40,266	-	40,266
Neuro developmental treatment							
- Bobath		-	-	-	967	-	967
Hanen target word advance expenses		-	-	-	14,787	-	14,787
Community silver trust expenses		32,104	-	32,104	209,080	-	209,080
TOL fees		-	-	-	825,972	-	825,972
PODD training expenses		15,219	-	15,219	-	-	-
DALP training expenses		21,953	-	21,953	-	-	-
Interest on lease liabilities		84,047	-	84,047	-	-	-
Others		3,986	-	3,986	4,495	-	4,495
Total expenditure		12,324,549	2,725,681	15,050,230	11,484,521	1,737,659	13,222,180
Operating (deficit) surplus, representing total comprehensive (loss) income for the year							
		226,577	(417,879)	(191,302)	(564,756)	988,038	423,282

See accompanying notes to financial statements.

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See accompanying notes to financial statements.

CEREBRAL PALSY ALLIANCE SINGAPORE

STATEMENT OF CASH FLOWS Year ended March 31, 2020

	2020	2019
	\$	\$
Operating activities		
Operating (deficit) surplus	(191,302)	423,282
Adjustments for:		
Depreciation of property and equipment	795,681	775,452
Depreciation of right-of-use asset	778,967	-
Interest income	(187,333)	(153,536)
Amortisation of deferred capital donations	(763,898)	(763,652)
Property and equipment written off	544	1,006
Interest expenses	84,047	-
Operating cash flows before movements in working capital	516,706	282,552
Due from School - related party	115,564	(239,774)
Due to NCSS	(219,913)	(478,608)
Due from MSF	(4,096,295)	(3,256,397)
Receivables, prepayments and deposits	7,958	(10,639)
Other payables and accrued expenses	35,475	119,866
Cash used in operations	(3,640,505)	(3,583,000)
Interest received	181,156	152,611
Interest paid	(84,047)	-
Net cash used in operating activities	(3,543,396)	(3,430,389)
Investing activity		
Purchase of property and equipment, representing net cash used in investing activity (Note A)	(219,841)	(45,369)
Financing activities		
Capital grant received from MSF	4,096,295	3,307,711
Funds/Claims received from NCSS	478,608	97,622
Repayments of lease liabilities	(741,925)	-
Net cash from financing activities	3,832,978	3,405,333
Net increase (decrease) in cash and cash equivalents	69,741	(70,425)
Cash and cash equivalents at beginning of year	16,818,689	16,889,114
Cash and cash equivalents at end of year (Note 11)	16,888,430	16,818,689

Note A

During the year, the Association acquired property and equipment of which \$1,139,575 (2019 : \$493,980) is funded through deferred capital donations.

See accompanying notes to financial statements.

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS

March 31, 2020

1 GENERAL

The Association (Charity Registration No. 00073 and Societies Registration No. 0283/1957WEL) was formed in 1960 under the Societies Act, Chapter 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 the 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 expressed in Singapore dollars, which is the functional currency of the Association.

The financial statements of the Association for the year ended March 31, 2020 were authorised for issue by the Executive Committee on September 30, 2020.

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 provisions of the Societies Act, the Charities Act and Regulations and Financial Reporting Standards in Singapore ("FRSs").

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, except for leasing transactions that are within the scope of FRS 116 *Leases*, and measurements that have some similarities to fair value but are not fair value, such as value in use in FRS 36 *Impairment of Assets*.

- 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. 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.

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS

March 31, 2020

FRS 116 Leases

FRS 116 introduces new or amended requirements with respect to lease accounting. It introduces significant changes to lessee accounting by removing the distinction between operating and finance lease and requiring the recognition of a right-of-use asset and a lease liability at commencement for all leases, except for short-term leases and leases of low value assets when such recognition exemptions are adopted. In contrast to lessee accounting, the requirements for lessor accounting have remained largely unchanged. The impact of the adoption of FRS 116 on the Association's financial statements is described below.

The date of initial application of FRS 116 for the Association is April 1, 2019.

The Association has applied the modified retrospective approach with no restatement of comparative information. The cumulative effect of applying FRS 116 is recognised as an adjustment to the right-of-use asset at an amount equal to the corresponding lease liabilities adjusted for any previously recognised prepaid or accrued lease payments as at date of initial application.

(a) Impact of the new definition of a lease

The Association has made use of the practical expedient available on transition to FRS 116 not to reassess whether a contract is or contains a lease. Accordingly, the definition of a lease in accordance with FRS 17 *Leases* and INT FRS 104 *Determining whether an Arrangement contains a Lease* will continue to be applied to those leases entered or changed before April 1, 2019.

The change in definition of a lease mainly relates to the concept of control. FRS 116 determines whether a contract contains a lease on the basis of whether the customer has the right to control the use of an identified asset for a period of time in exchange for consideration. This is in contrast to the focus on 'risks and rewards' in FRS 17 and INT FRS 104.

The Association applies the definition of a lease and related guidance set out in FRS 116 to all lease contracts entered into or modified on or after April 1, 2019 (whether it is a lessor or a lessee in the lease contract). The new definition in FRS 116 does not significantly change the scope of contracts that meet the definition of a lease for the Association.

(b) Impact on lessee accounting

FRS 116 changes how the Association accounts for leases previously classified as operating leases under FRS 17, which were off-balance-sheet.

Applying FRS 116, for all leases, the Association:

- a) Recognises right-of-use asset and lease liabilities in the statements of financial position, initially measured at the present value of the remaining lease payments, with the right-of-use asset adjusted by the amount of any prepaid or accrued lease payments in accordance with FRS 116:C8(b)(ii);
- b) Recognises depreciation of right-of-use asset and interest on lease liabilities in the statement of comprehensive income; and
- c) Separates the total amount of cash paid into a principal portion (presented within financing activities) and interest (presented within operating activities) in the statement of cash flows.

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS

March 31, 2020

Under FRS 116, right-of-use asset is tested for impairment in accordance with FRS 36 *Impairment of Assets*.

The Association has used the following practical expedients when applying the modified retrospective approach to leases previously classified as operating leases applying FRS 17.

- The Association has excluded initial direct costs from the measurement of the right-of-use asset at the date of initial application.
- The Association has used hindsight when determining the lease term when the contract contains options to extend or terminate the lease.

(c) Impact on lessor accounting

FRS 116 does not change substantially how a lessor accounts for leases. Under FRS 116, a lessor continues to classify leases as either finance leases or operating leases and account for those two types of leases differently.

(d) Financial impact of initial application of FRS 116

The lessee's incremental borrowing rate applied to the lease liabilities recognised in the statement of financial position on April 1, 2019 is 2.03%.

The following table shows the operating lease commitments disclosed applying FRS 17 at March 31, 2019, discounted using the incremental borrowing rate at the date of initial application and the lease liabilities recognised in the statement of financial position at the date of initial application.

	<u>2020</u>
	<u>\$</u>
Operating lease commitments at March 31, 2019	2,122,824
Less: Effect of discounting the above amounts	(45,765)
Add: Present value of the lease payments due in periods covered by extension options that are included in the lease term and not previously included in operating lease commitments	<u>2,402,001</u>
Lease liabilities recognised at April 1, 2019	<u>4,479,060</u>

Right-of-use asset was measured at the amount equal to the lease liability, adjusted by the amount of any prepaid or accrued lease payments relating to the lease recognised in the statement of financial position immediately before the date of initial application. Consequently, right-of-use asset of \$4,479,060 was recognised on April 1, 2019.

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

Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition.

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS

March 31, 2020

2.3.1 Financial assets

Classification of financial assets

Debt instruments mainly comprise cash and cash equivalents, receivables and deposits 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 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.

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS

March 31, 2020

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 ECL.

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 Association, 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.

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.

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS

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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.

2.3.2 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.

Other payables, accrued expenses, amount due to NCSS and deferred job support scheme grant income 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 effect of discounting is 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 PROPERTY AND EQUIPMENT - Property and equipment are carried at cost less accumulated depreciation and any accumulated impairment loss.

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

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

Leasehold building	-	3.3%
Furniture and equipment	-	15%
Ambulance	-	10%
Computers	-	50%
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 are retained in the financial statements.

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS

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- 2.5 **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 these 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 for which the estimated future cash flows have not been adjusted.

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.

- 2.6 **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.

- 2.7 **DEFERRED CAPITAL DONATIONS** - Donations for the acquisition of property and equipment are taken to the Deferred Capital Donations 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.

2.8.1 LEASES (before April 1, 2019)

The Association as lessee

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

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

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS

March 31, 2020

The Association as lessor

Rental income from operating leases is recognised on a straight-line basis over the term of the relevant lease unless another systematic basis is more representative of the time pattern in which use benefit derived from the leased asset is diminished.

2.8.2 LEASES (from April 1, 2019)

The Association as lessee

The Association assesses whether a contract is or contains a lease, at inception of the contract. The Association recognises a right-of-use asset and a corresponding lease liability with respect to all lease arrangements in which it is the lessee, except for short-term leases (defined as leases with a lease term of 12 months or less) and leases of low value assets. For these leases, the Association recognises the lease payments as an operating expense on a straight-line basis over the term of the lease unless another systematic basis is more representative of the time pattern in which economic benefits from the leased assets are consumed.

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted by using the rate implicit in the lease. If this rate cannot be readily determined, the Association uses the incremental borrowing rate specific to the lessee.

The lease liability is presented as a separate line in the statement of financial position.

The lease liability is subsequently measured by increasing the carrying amount to reflect interest on the lease liability (using the effective interest method) and by reducing the carrying amount to reflect the lease payments made.

The Association remeasures the lease liability (and makes a corresponding adjustment to the related right-of-use asset) whenever:

- The lease term has changed or there is a change in the assessment of exercise of an extension option, in which case the lease liability is remeasured by discounting the revised lease payments using a revised discount rate; or
- A lease contract is modified and the lease modification is not accounted for as a separate lease, in which case the lease liability is remeasured by discounting the revised lease payments using a revised discount rate.

The right-of-use asset comprise the initial measurement of the corresponding lease liability, lease payments made at or before the commencement day and any initial direct costs. They are subsequently measured at cost less accumulated depreciation and impairment losses.

Right-of-use asset are depreciated over the shorter period of lease term and useful life of the underlying asset. The depreciation starts at the commencement date of the lease.

Leasehold land	-	17.4%
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The right-of-use asset are presented as a separate line in the statement of financial position.

The Association applies FRS 36 to determine whether a right-of-use asset is impaired and accounts for any identified impairment loss as described above.

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS

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The Association as lessor

Rental income from operating leases is recognised on a straight-line basis over the term of the relevant lease. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised on a straight-line basis over the lease term.

- 2.9 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.
- 2.10 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 funders'/donors' intent for the use of the monies, the funds will not be transferred out of the programme for other purposes.
- 2.11 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 building 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 furniture and equipment for the Association.

GROW Fund

This 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 used for the general welfare of workshop trainees.

DAC Fund

This fund is used to help the financial needy clients under 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") to subsidise their fees, purchase of assistive rehabilitative aids and welfare needs.

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS

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Staff Training and Welfare Fund

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

Project Fund

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

Welfare Fund

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

- 2.12 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.
- 2.13 RECOGNITION OF INCOME AND EXPENDITURE - The Association recognises income when it transfers control of a product or service to a customer.

Cash donations

Cash donations are recognised on a cash basis.

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS

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Grants from MSF, NCSS and Tote Board

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

Sale of goods

Revenue 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.

Programme fees

Programme fees are recognised when the services are rendered.

Temporary occupation license fees

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

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 Accumulated Fund, and 12 months projected expenditure from Specific Fund.

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS

March 31, 2020

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

Management is not aware of any critical judgements that would have significant effect on the amounts recognised in the financial statements.

Key sources of estimation uncertainty

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

4 FINANCIAL INSTRUMENTS, FINANCIAL RISK AND CAPITAL MANAGEMENT

a) Categories of financial instruments

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

	2020	20189
	\$	\$
Financial assets		
At amortised cost	18,270,656	17,644,647
Financial liabilities		
At amortised cost	2,334,515	1,341,839
Lease liabilities	3,737,135	-

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.

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS

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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 2020, the Association was exposed to a concentration of credit risk with respect to amounts due from the School and government agencies, which represented 89% (2019 : 74%) of total receivables at the end of the reporting period. There are no foreign currency transactions.

Changes in interest rates do not have a material impact on the Association as its interest-bearing asset only relates to fixed deposits and its interest bearing liability only relates to lease liabilities. The interest rates and terms of repayment are disclosed in Notes 11 and 14.

All other 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 financial liabilities reported in the statement of financial position approximate their fair values, due to the relatively short-term maturity of these financial instruments, except for lease liabilities disclosed in Note 14.

c) Capital 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, specific funds, programme development fund and grants from NCSS, MSF and Tote Board. The Association's overall strategy remains unchanged from the previous financial year.

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 are reflected in these financial statements. The balances are unsecured, interest-free and repayable on demand.

Significant related party transactions during the year was as follows:

	2020	2019
	\$	\$
<u>Transactions with School</u>		
Professional fees for services rendered	(1,613,078)	(1,486,230)
Recharge of expenses	-	(95,349)
Recharge of TOL fees	(668,553)	(676,041)

Compensation of key management personnel

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

	2020	2019
	\$	\$
Short-term benefits	144,974	136,906
Post employment benefits	17,292	11,655
	<u>162,266</u>	<u>148,561</u>

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS

March 31, 2020

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

	2020	2019
	\$	\$
<u>Remuneration Band</u>		
\$100,000 to \$200,000*	7	5

* Comprised of salary and bonus.

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:

	2020	2020
	\$	\$
General accumulated funds	7,844,512	7,738,234
Designated for EIPIC programme	2,236,234	2,139,781
Designated for DAC programme	594,657	508,167
Designated for GROW programme	(241,115)	(150,929)
Designated for Rehabilitation Centre	(762,372)	(762,372)
Designated for Therapy Rehabilitation programme	(1,298,887)	(1,280,806)
Designated for Beyond Boundaries Club	45,623	-
	<u>574,140</u>	<u>453,841</u>
Accumulated funds balance	<u>8,418,652</u>	<u>8,192,075</u>

CEREBRAL PALSY ALLIANCE SINGAPORE
NOTES TO FINANCIAL STATEMENTS
March 31, 2020

7 SPECIFIC 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 Support Fund	Care and Support Fund	Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at April 1, 2018	1,204,788	321,765	766,912	865,602	911,126	59,500	712,843	1,066,883	209,972	802,740	3	6,932,115
Income:	3,564	7,500	66,250	38,707	126,710	-	215,270	497,077	253,514	788,117	728,985	2,725,66
Expenditure	(113,767)	(25,129)	(102,924)	(5,307)	(53,050)	(14,109)	(51,131)	(226,756)	(15,949)	(400,539)	(728,985)	(4,737,61)
Net surplus (deficit) representing total comprehensive income (loss) for the year	(110,203)	(17,629)	(36,684)	33,400	73,660	(14,109)	164,139	270,321	237,565	387,578	-	988,01
Balance at March 31, 2019	1,094,585	304,136	730,228	899,002	984,786	45,391	876,982	1,337,204	447,537	1,190,318	3	7,910,117
Income:	131,752	-	19,751	11,890	125,274	-	151,298	214,408	9,350	990,775	653,304	2,207,88
Expenditure	(248,759)	(3,576)	(83,832)	(81,403)	(59,812)	(3,047)	(41,402)	(310,023)	(61,194)	(1,186,329)	(653,304)	(2,725,64)
Net (deficit) surplus representing total comprehensive income for the year	(117,007)	(3,576)	(64,081)	(69,513)	72,462	(3,047)	109,896	(95,615)	(51,844)	(195,554)	-	(417,81)
Balance at March 31, 2020	977,578	300,560	666,147	829,489	1,057,248	42,344	986,878	1,241,589	395,693	994,764	3	7,492,21

CEREBRAL PALSY ALLIANCE SINGAPORE
NOTES TO FINANCIAL STATEMENTS
March 31, 2020

8 PROPERTY AND EQUIPMENT

	Leasehold building	Furniture and equipment	Ambulance	Computers	Office equipment	Renovations	Total
	\$	\$	\$	\$	\$	\$	\$
Cost:							
At April 1, 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
Written off	-	(1,534)	-	(1,654)	(937)	-	(4,125)
At March 31, 2019	13,774,808	684,300	519,213	435,571	606,563	892,021	16,912,476
Additions	-	14,307	-	41,870	482,820	820,419	1,359,416
Written off	-	(2,048)	-	(5,132)	-	-	(7,180)
At March 31, 2020	13,774,808	696,559	519,213	472,309	1,089,383	1,712,440	18,264,712
Accumulated depreciation:							
At April 1, 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
Written Off	-	(844)	-	(1,655)	(620)	-	(3,119)
At March 31, 2019	6,893,489	595,922	357,288	429,245	234,934	330,649	8,841,527
Depreciation	454,569	27,035	22,769	21,089	109,958	160,261	795,681
Written Off	-	(1,504)	-	(5,132)	-	-	(6,636)
At March 31, 2020	7,348,058	621,453	380,057	445,202	344,892	490,910	9,630,572
Carrying amount:							
At March 31, 2020	6,426,750	75,106	139,156	27,107	744,491	1,221,530	8,634,140*
At March 31, 2019	6,881,319	88,378	161,925	6,326	371,629	561,372	8,070,949*

* Property and equipment amounting to \$8,409,833 (2019 : \$8,034,156) is funded through deferred capital donations.

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS March 31, 2020

9 RIGHT-OF-USE ASSET

The Association leases land from Singapore Land Authority. The lease term is 3 years with an option to extend for 3 years.

	Leasehold land
	\$
Cost:	
At April 1, 2019 and March 31, 2020	<u>4,479,060</u>
Accumulated depreciation:	
At April 1, 2019	-
Depreciation	<u>778,967</u>
At March 31, 2020	<u>778,967</u>
Carrying amount:	
At April 1, 2019	<u>4,479,060</u>
At March 31, 2020	<u>3,700,093</u>

10 RECEIVABLES, PREPAYMENTS AND DEPOSITS

	2020	2019
	\$	\$
Other receivables	67,693	100,544
Interest receivable from fixed deposits	64,740	58,563
Prepayments	58,971	34,078
Deposits	<u>28,371</u>	<u>28,371</u>
	<u>219,775</u>	<u>221,556</u>

11 CASH AND CASH EQUIVALENTS

	2020	2019
	\$	\$
Fixed deposits with banks	8,227,106	8,226,765
Cash at banks	<u>8,854,308</u>	<u>8,784,908</u>
	17,081,414	17,011,673
Fixed deposits under pledge	<u>(192,984)</u>	<u>(192,984)</u>
Cash and cash equivalents in the statement of cash flows	<u>16,888,430</u>	<u>16,818,689</u>

The fixed deposits bear interest rates ranging from 0.15% to 1.97% (2019 : 0.15% to 1.95%) per annum with a tenure ranging from 3 months to 12 months (2019 : 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, 2020

12 OTHER PAYABLES AND ACCRUED EXPENSES

	2020	2019
	\$	\$
Other payables	435,736	516,355
Accrued expenses	380,915	264,821
	<u>816,651</u>	<u>781,176</u>

13 DUE TO NCSS

	2020	2019
	\$	\$
Balance at beginning of year	560,663	941,649
Prior year claims/funding received during the year	478,608	97,622
Accruals on Care and Share receivable	(219,913)	(436,608)
Accruals on grant receivable	-	(42,000)
Balance at end of year	<u>819,358</u>	<u>560,663</u>

14 LEASE LIABILITIES

	2020
	\$
Maturity analysis:	
Year 1	825,972
Year 2	825,972
Year 3	825,972
Year 4	825,972
Year 5	<u>619,479</u>
	3,923,367
Less: Unearned interest	<u>(186,232)</u>
	<u>3,737,135</u>
Analysed as:	
Current	757,126
Non-current	<u>2,980,009</u>
	<u>3,737,135</u>

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS

March 31, 2020

15 DEFERRED CAPITAL DONATIONS

This fund was set up in 2004 to record donations received and funds from MSF and MOE for the cost of property 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 property and equipment.

	2020	2019
	\$	\$
Capital grant and donations received:		
Balance at beginning of year	16,865,996	16,373,022
Additions:		
- Furniture and equipment	8,314	14,819
- Ambulance	-	147,346
- Computers	16,500	24,560
- Office equipment	362,758	213,831
- Renovations	752,003	93,424
Written off	(544)	(1,006)
Balance at end of year	18,005,027	16,865,996
Accumulated amortisation:		
Balance at beginning of year	8,831,840	8,069,194
Amortisation	763,898	763,652
Written off	(544)	(1,006)
Balance at end of year	9,595,194	8,831,840
Carrying amount	8,409,833	8,034,156

16 NET ASSETS OF TRUST FUNDS

Trust funds represent specific financial assistance provided by Lee Foundation.

	2020	2019
	\$	\$
Balance at beginning of year	116,827	152,557
Amount disbursed	(258,576)	(279,289)
Amount received	259,390	243,559
Balance at end of year	117,641	116,827
Represented by:		
Cash and bank balances	117,641	116,827

17 MANPOWER COSTS

	2020	2019
	\$	\$
Costs of defined contribution plans included in manpower costs	1,107,554	980,383

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS

March 31, 2020

18 FUNDRAISING COSTS

	2020	2019
	\$	\$
September event	33,449	35,435
Charity Dinner event	28,641	24,699
	<u>62,090</u>	<u>60,134</u>

Fundraising costs from the September event represent approximately 23.2% (2019 : 28.8%) of the total gross receipts from this event.

Fundraising costs from the Charity Dinner event represent approximately 11.0% (2019 : 10.4%) of the total gross receipts from this event.

19 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.

20 TAX EXEMPT RECEIPTS

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

	2020	2019
	\$	\$
Donations for which tax exempt receipts were issued	<u>1,295,211</u>	<u>1,295,712</u>

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS

March 31, 2020

21 COMMITMENTS

Disclosure required under FRS 116

At March 31, 2020, the Association is committed to \$Nil for short-term leases.

Disclosure required under FRS 17

At March 31, 2019, the Association had outstanding commitments under non-cancellable operating leases, contracted between the Association and Singapore Land Authority, which fall due as follows:

	<u>2019</u>
	\$
Within one year	771,936
In the second to fifth years inclusive	<u>1,350,888</u>
	<u>2,122,824</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 the period January to March 2019 were reimbursed by MSF and MOE to the Association and the School.

22 SUBSEQUENT EVENTS

The Coronavirus Disease (COVID-19) outbreak and the measures taken to contain the spread of the pandemic have created a high level of uncertainty to global economic prospects. A series of measures to curb the COVID-19 outbreak have been and continue to be implemented, including requirements to limit or suspend operations. While donations may decrease during an economic uncertainty, a series of grants and reliefs have been introduced by the government, NCSS and MSF to alleviate the impact of COVID-19 in the financial year ending March 31, 2021. Notwithstanding this, management has assessed that the Association is able to maintain sufficient liquidity to enable it to continue as a going concern for the next twelve months from the end of the reporting period.

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

**SPECIAL PURPOSE REPORT ON
HEADQUARTERS**

STATEMENT OF COMPREHENSIVE INCOME
YEAR ENDED MARCH 31, 2020

CEREBRAL PALSY ALLIANCE SINGAPORE

HEADQUARTERS

STATEMENT BY EXECUTIVE COMMITTEE

In the opinion of the members of the Executive Committee of Cerebral Palsy Alliance Singapore (the "Association"), the statement of comprehensive income (the "Statement") of the Headquarters for the year ended March 31, 2020 are prepared in all material respects, in accordance with the basis of accounting described in notes to the statement and provisions of the Societies Act, Chapter 311 (the "Societies Act") and the Charities Act, Chapter 37 and other relevant regulations (the "Charities Act").

ON BEHALF OF MEMBERS OF THE
EXECUTIVE COMMITTEE



.....
A/Prof Kevin Lim BSM, PSM
Chairman



.....
Ms Yvonne Chan
Honorary Treasurer

September 30, 2020

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

Opinion

We have audited the statement of comprehensive income (the "Statement") of the Headquarters for the year ended March 31, 2020, and the notes to the statement, including a summary of significant accounting policies, as set out on pages 5 to 7.

In our opinion, the Statement of the Headquarters for the year ended March 31, 2020 is prepared in all material respects, in accordance with the basis of accounting described in the notes to the statement.

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 *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 notes to the statement, which describes the basis of accounting. The Statement is prepared to assist the Headquarters to meet the requirements of reporting to the National Council of Social Service ("NCSS"). As a result, the Statement may not be suitable for another purpose. Our report is intended solely for the Headquarters and NCSS and should not be distributed to parties other than the Headquarters or NCSS. 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

HEADQUARTERS

Responsibilities of Management and Executive Committee for the Statement

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

In preparing the Statement, management is responsible for assessing the Headquarter'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 Headquarter or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Statement

Our objectives are to obtain reasonable assurance about whether the Statement is 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 this 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 Headquarter's internal control.
- (c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, 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 Headquarter'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 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 Headquarter to cease to continue as a going concern.

INDEPENDENT AUDITOR'S REPORT TO THE EXECUTIVE COMMITTEE OF

CEREBRAL PALSY ALLIANCE SINGAPORE

HEADQUARTERS

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.



Public Accountants and
Chartered Accountants
Singapore

September 30, 2020

CEREBRAL PALSY ALLIANCE SINGAPORE**HEADQUARTERS****STATEMENT OF COMPREHENSIVE INCOME****March 31, 2020**

	2020	2019
	\$	\$
INCOME		
Grants		
- National Council of Social Service ("NCSS") - Comchest	529,387	365,882
- Community silver trust funds from NCSS	990,775	788,120
- Care and share funds from NCSS	653,304	728,985
- Ministry of Social and Family Development ("MSF")	-	6,139
- Temporary Occupation Licence ("TOL") fee from MSF and Ministry of Education ("MOE")	825,971	825,972
- Tote Board	144,258	80,971
Donations		
- Specific donations	506,807	976,926
- Unrestricted donations	544,501	334,110
VCF training grants	35,685	42,680
Amortisation of deferred capital donations	763,898	763,653
Membership fees	300	10
- Wage credit scheme	183,307	187,184
Interest income on bank deposits	187,333	153,536
Events collections	-	41,941
September income	144,347	123,003
Charity Dinner income	260,493	237,643
Internal services rendered	39,546	35,623
Sundry income	36,927	30,172
Total income	<u>5,846,839</u>	<u>5,722,550</u>

CEREBRAL PALSY ALLIANCE SINGAPORE

HEADQUARTERS

STATEMENT OF COMPREHENSIVE INCOME (cont'd)

March 31, 2020

	2020	2019
	\$	\$
EXPENDITURE		
Manpower and related costs		
- Salaries and related expenses	1,389,591	1,108,372
- Medical, insurance and welfare expenses	69,199	85,107
- Training and related expenses	116,603	69,441
General and administrative expenses		
- Communications	10,360	11,254
- Insurance	25,216	20,868
- Audit fees	12,939	11,690
- Transport charges	3,321	3,736
- Supplies and materials	47,462	48,408
- Advertisement expenses	2,700	1,875
- Bank charges	3,358	6,698
- Depreciation of property and equipment	795,681	775,451
- Depreciation of right-of-use assets	778,967	-
- Replacement of equipment	1,570	1,801
- Miscellaneous expenses	43,296	33,559
- Equipment written off	544	1,006
- Stamp duty	-	9,263
Upkeep and utilities		
- Maintenance	57,557	34,647
- Motor vehicle expenses	5,591	7,825
Programme/Project expenses		
- Event expenses	160	736
- Event distribution to specific fund	-	41,355
Utilisation of specific funds	2,507,634	1,576,367
Utilisation of unrestricted donations	21,746	5,286
September expenses	33,449	35,435
Charity Dinner expenses	28,641	24,699
Tote Board – September/Charity Dinner	108,200	402,666
Community silver trust expenses	32,104	209,080
TOL fees	-	825,972
Interest on lease liabilities	84,047	-
Total expenditure	6,179,936	4,990,197
Operating (deficit) surplus, representing		
total comprehensive (loss) income for the year	(333,097)	732,353
Transfer from (to) Specific Fund	356,748	(917,631)
(Surplus payable to) Deficit receivable from NCSS and MSF	(23,653)	185,278
	-	-

CEREBRAL PALSY ALLIANCE SINGAPORE

HEADQUARTERS

NOTES TO THE STATEMENT

March 31, 2020

BASIS OF ACCOUNTING

The statement of comprehensive income 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 Societies Act, Chapter 311 (the "Societies Act") and the Charities Act, Chapter 37 and other relevant regulations (the "Charities Act").

1. Cash donations are recognised on a cash basis.
2. Grants received from National Council of Social Service, Ministry of Social and Family Development, Tote Board and Ministry of Education are recognised on an accrual basis.
3. Cerebral Palsy Alliance Singapore recognises income when it transfers control of a good or renders service to a customer.
5. Expenditure relates only to operating expenses incurred in the running of the Headquarters and are recognised on an accrual basis.

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

**SPECIAL PURPOSE REPORT ON
GOODWILL, REHABILITATION AND
OCCUPATIONAL WORKSHOP**

**STATEMENT OF COMPREHENSIVE INCOME
AND STATEMENT OF RESERVES**

YEAR ENDED MARCH 31, 2020

CEREBRAL PALSY ALLIANCE SINGAPORE

GOODWILL, REHABILITATION AND OCCUPATIONAL WORKSHOP

STATEMENT BY EXECUTIVE COMMITTEE

In the opinion of the members of the Executive Committee of Cerebral Palsy Alliance Singapore (the "Association"), the statement of comprehensive income and statement of reserves (the "Statements") of the Goodwill, Rehabilitation and Occupational Workshop (the "Workshop") for the year ended March 31, 2020 are prepared in all material respects, in accordance with the basis of accounting described in notes to the statements and provisions of the Societies Act, Chapter 311 (the "Societies Act") and the Charities Act, Chapter 37 and other relevant regulations (the "Charities Act").

ON BEHALF OF MEMBERS OF THE
EXECUTIVE COMMITTEE



.....
A/Prof Kevin Lim BSM, PSM
Chairman



.....
Ms Yvonne Chan
Honorary Treasurer

September 30, 2020

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

Opinion

We have audited the statement of comprehensive income and statement of reserves (the "Statements") of the Goodwill, Rehabilitation and Occupational Workshop (the "Workshop") for the year ended March 31, 2020, and the notes to the statements, including a summary of significant accounting policies, as set out on pages 5 to 7.

In our opinion, the Statements of the Workshop for the year ended March 31, 2020 are prepared in all material respects, in accordance with the basis of accounting described in the notes to the statements.

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 *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 notes to the statements, which describes the basis of accounting. The Statements are prepared to assist the Workshop to meet the requirements of reporting to the National Council of Social Service ("NCSS") and Ministry of Social and Family Development ("MSF"). As a result, the Statements may not be suitable for another purpose. Our report is intended solely for the Workshop, NCSS and MSF and should not be distributed to parties other than the Workshop, NCSS or 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
GOODWILL, REHABILITATION AND OCCUPATIONAL WORKSHOP**

Responsibilities of Management and Executive Committee for the Statements

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

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.

The Executive Committee 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 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, if any, 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 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.

INDEPENDENT AUDITOR'S REPORT TO THE EXECUTIVE COMMITTEE OF

CEREBRAL PALSY ALLIANCE SINGAPORE

GOODWILL, REHABILITATION AND OCCUPATIONAL WORKSHOP

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.



Public Accountants and
Chartered Accountants
Singapore

September 30, 2020

CEREBRAL PALSY ALLIANCE SINGAPORE**GOODWILL, REHABILITATION AND OCCUPATIONAL WORKSHOP****STATEMENT OF COMPREHENSIVE INCOME****March 31, 2020**

	2020	2019
	\$	\$
INCOME		
Grants		
- National Council of Social Service ("NCSS") - Comchest	376,350	418,456
- Ministry of Social and Family Development ("MSF")	386,675	341,587
Donations		
- Specific donations	19,752	66,250
Fees and charges		
- Central marketing services income	57,881	91,775
- Cafe project sales	54,309	41,410
- Sales of work by the Workshop trainees	58,571	54,318
- SG Enable for transport subsidy	107,557	121,747
Total income	1,061,095	1,135,543
EXPENDITURE		
Manpower and related costs		
- Salaries and related expenses	557,269	597,363
- Medical, insurance and welfare expenses	9,595	10,378
- Training & related expenses	5,609	3,201
General and administrative expenses		
- Communications	1,107	1,659
- Insurance	525	636
- Audit fees	6,727	7,199
- Professional fees	223,800	209,270
- Transport charges	112	299
- Supplies and materials	7,021	6,023
- Replacement of equipment	1,478	839
- Miscellaneous expenses	13,373	10,365
- Parent support group expenses	997	1,124
- Apportionment of headquarter expenses	-	65,969
Upkeep and utilities		
- Maintenance	25,561	31,285
- Utilities	19,986	19,298
- Motor vehicle expenses	6,210	5,599
Programme/Project expenses		
- Workshop expenses	59,017	55,259
- Central marketing services expenses	42,785	45,035
- Café project expenses	42,801	42,770
- Public education/campaigns	-	868
- SG Enable transport subsidies	107,557	121,747
Utilisation of specific donations	83,832	102,934
Total expenditure	1,215,362	1,339,120
Operating deficit, representing total comprehensive loss for the year	(154,267)	(203,577)
Transfers from Specific Fund	64,081	36,684
Deficit receivable from NCSS and MSF	90,186	166,893
	-	-

CEREBRAL PALSY ALLIANCE SINGAPORE**GOODWILL, REHABILITATION AND OCCUPATIONAL WORKSHOP****STATEMENT OF RESERVES****March 31, 2020**

	Accumulated fund	Workshop fund	Total
	\$	\$	\$
Balance at April 1, 2018	15,964	766,913	782,877
Operating deficit, representing Total comprehensive loss for the year	<u>(166,893)</u>	<u>(36,684)</u>	<u>(203,577)</u>
Balance at March 31, 2019	(150,929)	730,229	579,300
Operating deficit, representing Total comprehensive loss for the year	<u>(90,186)</u>	<u>(64,081)</u>	<u>(154,267)</u>
Balance at March 31, 2020	<u>(241,115)</u>	<u>666,147</u>	<u>425,033</u>

CEREBRAL PALSY ALLIANCE SINGAPORE

GOODWILL, REHABILITATION AND OCCUPATIONAL WORKSHOP

NOTES TO THE STATEMENTS

March 31, 2020

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 Societies Act, Chapter 311 (the "Societies Act") and the Charities Act, Chapter 37 and other relevant regulations (the "Charities Act").

1. Cash donations are recognised on a cash basis.
2. Grants received from National Council of Social Service and Ministry of Social and Family Development are recognised on an accrual basis.
3. Cerebral Palsy Alliance Singapore recognises income when it transfers control of a good or renders service to a customer.
4. Programme fees are recognised when the services are rendered.
5. Expenditure relates only to operating expenses incurred in the running of the programme and are recognised on an accrual basis.
6. The accumulated fund 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 the monies, the funds will not be transferred out of the programme for other purposes.
7. The Workshop fund was established in 1984. Income derived from the workshop projects and cash donations for the workshop are channelled to this fund. The fund is to be utilised for the general welfare of workshop trainees.

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

**SPECIAL PURPOSE REPORT ON
EARLY INTERVENTION PROGRAMME
FOR INFANTS AND CHILDREN**

**STATEMENT OF COMPREHENSIVE INCOME
AND STATEMENT OF RESERVES**

YEAR ENDED MARCH 31, 2020

CEREBRAL PALSY ALLIANCE SINGAPORE

EARLY INTERVENTION PROGRAMME FOR INFANTS AND CHILDREN

STATEMENT BY EXECUTIVE COMMITTEE

In the opinion of the members of the Executive Committee of Cerebral Palsy Alliance Singapore (the "Association"), the statement of comprehensive income and statement of reserves (the "Statements") of the Early Intervention Programme for Infants and Children ("EIPIC") for the year ended March 31, 2020 are prepared in all material respects, in accordance with the basis of accounting described in notes to the statements and provisions of the Societies Act, Chapter 311 (the "Societies Act") and the Charities Act, Chapter 37 and other relevant regulations (the "Charities Act").

ON BEHALF OF MEMBERS OF THE
EXECUTIVE COMMITTEE



.....
A/Prof Kevin Lim BSM, PSM
Chairman



.....
Ms Yvonne Chan
Honorary Treasurer

September 30, 2020

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

Opinion

We have audited the statement of comprehensive income and statement of reserves (the "Statements") of the Early Intervention Programme for Infants and Children ("EIPIC") for the year ended March 31, 2020, and the notes to the statements, including a summary of significant accounting policies, as set out on pages 5 to 7.

In our opinion, the Statements of EIPIC for the year ended March 31, 2020 are prepared in all material respects, in accordance with the basis of accounting described in the notes to the statements.

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 EIPIC 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.

Emphasis of Matter - Basis of Accounting and Restriction on Distribution

We draw attention to the notes to the statements, which describes the basis of accounting. The Statements are prepared to assist EIPIC to meet the requirements of reporting to the National Council of Social Services ("NCSS") and Ministry of Social and Family Development ("MSF"). As a result, the Statements may not be suitable for another purpose. Our report is intended solely for EIPIC, NCSS and MSF and should not be distributed to parties other than EIPIC, NCSS or 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
EARLY INTERVENTION PROGRAMME FOR INFANTS AND CHILDREN**

Responsibilities of Management and Executive Committee for the Statements

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

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.

The Executive Committee 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 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, if any, 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

EARLY INTERVENTION PROGRAMME FOR INFANTS AND CHILDREN

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.



Public Accountants and
Chartered Accountants
Singapore

September 30, 2020

CEREBRAL PALSY ALLIANCE SINGAPORE

EARLY INTERVENTION PROGRAMME FOR INFANTS AND CHILDREN

STATEMENT OF COMPREHENSIVE INCOME

March 31, 2020

	2020	2019
	\$	\$
INCOME		
Grants		
- National Council of Social Service ("NCSS")	849,624	1,029,773
- Ministry of Social and Family Development ("MSF")	3,056,677	2,281,172
Donations		
- Specific donations	125,274	126,710
Fees and charges		
- Early Intervention Programme for Infants and Children ("EIPIC") fees	407,375	600,911
- Miscellaneous income	-	12,000
- SG Enable for transport subsidies	126,693	86,008
Total income	4,565,643	4,136,574
EXPENDITURE		
Manpower and related costs		
- Salaries and related expenses	2,602,063	2,499,947
- Medical, insurance and welfare expenses	25,707	28,655
- Training and related expenses	22,893	43,829
General and administrative expenses		
- Communications	5,098	5,389
- Insurance	1,216	2,152
- Audit fees	6,727	7,199
- Professional fees	1,290,990	1,220,581
- Transport charges	379	354
- Supplies and materials	18,596	29,702
- Replacement of equipment	688	1,557
- Miscellaneous expenses	30,114	26,510
- School fees written off	7,555	-
- Parent support group expenses	1,993	2,247
- Apportionment of headquarters expenses	-	139,291
Upkeep and utilities		
- Maintenance	85,542	88,816
- Utilities	96,625	96,581
Programme/Project expenses		
- SG Enable for transport expenses	126,693	86,008
- Public education/campaigns	21,036	16,587
Utilisation of specific donations	52,812	53,051
Total expenditure	4,396,727	4,348,456
Operating surplus (deficit), representing		
total comprehensive income (loss) for the year	168,916	(211,882)
Transfers to Specific Fund	(72,462)	(73,660)
(Surplus payable to) Deficit receivable from NCSS and MSF	(96,454)	285,542
	-	-

CEREBRAL PALSY ALLIANCE SINGAPORE**EARLY INTERVENTION PROGRAMME FOR INFANTS AND CHILDREN****STATEMENT OF RESERVES****March 31, 2020**

	Accumulated fund	EIPIC fund	Total
	\$	\$	\$
Balance at April 1, 2018	2,425,322	911,126	3,336,448
Operating (deficit) surplus, representing total comprehensive (loss) income for the year	(285,542)	73,660	(211,882)
Balance at March 31, 2019	2,139,780	984,786	3,124,566
Operating surplus, representing total comprehensive income for the year	96,454	72,462	168,916
Balance at March 31, 2020	2,236,234	1,057,248	3,293,482

CEREBRAL PALSY ALLIANCE SINGAPORE

EARLY INTERVENTION PROGRAMME FOR INFANTS AND CHILDREN

NOTES TO THE STATEMENTS

March 31, 2020

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 Societies Act, Chapter 311 (the "Societies Act") and the Charities Act, Chapter 37 and other relevant regulations (the "Charities Act").

1. Cash donations are recognised on a cash basis.
2. Grants received from National Council of Social Service and Ministry of Social and Family Development are recognised on an accrual basis.
3. Cerebral Palsy Alliance Singapore recognises income when it transfers control of a good or renders service to a customer.
4. Programme fees are recognised when the services are rendered.
5. Expenditure relates only to operating expenses incurred in the running of the programme and are recognised on an accrual basis.
6. The accumulated fund 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 the monies, the funds will not be transferred out of the programme for other purposes.
7. The specific fund is used to help the financial needy children under Early Intervention Programme for Infants and Children to subsidise their 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
DAY ACTIVITY CENTRE**

**STATEMENT OF COMPREHENSIVE INCOME
AND STATEMENT OF RESERVES**

YEAR ENDED MARCH 31, 2020

CEREBRAL PALSY ALLIANCE SINGAPORE

DAY ACTIVITY CENTRE

STATEMENT BY EXECUTIVE COMMITTEE

In the opinion of the members of the Executive Committee of Cerebral Palsy Alliance Singapore (the "Association"), the statement of comprehensive income and statement of reserves (the "Statements") of the Day Activity Centre ("DAC") for the year ended March 31, 2020 are prepared in all material respects, in accordance with the basis of accounting described in notes to the statements and provisions of the Societies Act, Chapter 311 (the "Societies Act") and the Charities Act, Chapter 37 and other relevant regulations (the "Charities Act").

ON BEHALF OF MEMBERS OF THE
EXECUTIVE COMMITTEE



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



.....
Ms Yvonne Chan
Honorary Treasurer

September 30, 2020

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

Opinion

We have audited the statement of comprehensive income and statement of reserves (the "Statements") of the Day Activity Centre ("DAC") for the year ended March 31, 2020, and the notes to the statements, including a summary of significant accounting policies, as set out on pages 5 to 7.

In our opinion, the Statements of DAC for the year ended March 31, 2020 are prepared in all material respects, in accordance with the basis of accounting described in the notes to the statements.

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 DAC 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.

Emphasis of Matter - Basis of Accounting and Restriction on Distribution

We draw attention to the notes to the statements, which describes the basis of accounting. The Statements are prepared to assist DAC to meet the requirements of reporting to the National Council of Social Service ("NCSS") and Ministry of Social and Family Development ("MSF"). As a result, the Statements may not be suitable for another purpose. Our report is intended solely for DAC, NCSS and MSF and should not be distributed to any other parties other than DAC, NCSS or 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
DAY ACTIVITY CENTRE

Responsibilities of Management and Executive Committee for the Statements

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

In preparing the Statements, management is responsible for assessing DAC'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 DAC or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Statements

Our objectives are to obtain reasonable assurance about whether the Statements 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 DAC's internal control.
- (c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, 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 DAC'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 DAC to cease to continue as a going concern.

INDEPENDENT AUDITOR'S REPORT TO THE EXECUTIVE COMMITTEE OF

CEREBRAL PALSY ALLIANCE SINGAPORE

DAY ACTIVITY CENTRE

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.



Public Accountants and
Chartered Accountants
Singapore

September 30, 2020

CEREBRAL PALSY ALLIANCE SINGAPORE**DAY ACTIVITY CENTRE****STATEMENT OF COMPREHENSIVE INCOME****March 31, 2020**

	2020	2019
	\$	\$
INCOME		
Grants		
- National Council of Social Service ("NCSS") – Tote Board	180,333	204,292
- Ministry of Social and Family Development ("MSF")	652,943	627,498
Donations:		
- Specific donations	11,890	38,707
Fees and charges:		
- Day Activity Centre ("DAC") fees	155,610	106,320
- SG Enable transport subsidies	98,063	93,629
Total income	<u>1,098,839</u>	<u>1,070,446</u>
EXPENDITURE		
Manpower and related costs		
- Salaries and related costs	473,222	365,431
- Medical, insurance and welfare expenses	7,340	11,548
- Training and related expenses	5,267	1,851
General and administrative expenses		
- Communications	504	814
- Insurance	36	726
- Audit fees	6,727	7,199
- Professional fees	321,842	263,134
- Transport charges	145	108
- Supplies and materials	12,896	8,797
- Replacement of equipment	1,882	396
- Miscellaneous expenses	14,735	13,980
- Parent support group expenses	997	1,124
- Apportionment of headquarters expenses	-	34,393
Upkeep and utilities		
- Maintenance	29,475	28,389
- Utilities	19,986	19,298
- Motor vehicle expenses	3,178	-
Programme/Project expenses		
- Meal expenses	4,164	3,695
- SG Enable for transport expenses	98,063	93,629
- Public education/campaigns	-	868
Utilisation of specific donations	81,403	5,307
Total expenditure	<u>1,081,864</u>	<u>860,687</u>
Operating surplus, representing		
total comprehensive income for the year	16,977	209,759
Transfers from (to) Specific Fund	69,513	(33,400)
Surplus payable to NCSS and MSF	(86,490)	(176,359)
	<u>-</u>	<u>-</u>

CEREBRAL PALSY ALLIANCE SINGAPORE**DAY ACTIVITY CENTRE****STATEMENT OF RESERVES****March 31, 2020**

	Accumulated fund \$	DAC Fund \$	Total \$
Balance at April 1, 2018	331,808	865,602	1,197,410
Operating surplus, representing total comprehensive income for the year	176,359	33,400	209,759
Balance at March 31, 2019	508,167	899,002	1,407,169
Operating surplus (deficit), representing total comprehensive income (loss) for the year	86,490	(69,513)	16,977
Balance at March 31, 2020	594,657	829,489	1,424,146

CEREBRAL PALSY ALLIANCE SINGAPORE

DAY ACTIVITY CENTRE

NOTES TO THE STATEMENTS March 31, 2020

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 Societies Act, Chapter 311 (the "Societies Act") and the Charities Act, Chapter 37 and other relevant regulations (the "Charities Act").

1. Cash donations are recognised on a cash basis.
2. Grants received from National Council of Social Service and Ministry of Social and Family Development are recognised on an accrual basis.
3. Cerebral Palsy Alliance Singapore recognises income when it transfers control of a good or renders service to a customer.
4. Programme fees are recognised when the services are rendered.
5. Expenditure relates only to operating expenses incurred in the running of the programme and are recognised on an accrual basis.
6. The accumulated fund 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 the monies, the funds will not be transferred out of the programme for other purposes.
7. The specific fund is used to help the financial needy clients in the Day Activity Centre 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**

**STATEMENT OF COMPREHENSIVE INCOME
AND STATEMENT OF RESERVES**

YEAR ENDED MARCH 31, 2020

CEREBRAL PALSY ALLIANCE SINGAPORE

REHABILITATION CENTRE


STATEMENT BY EXECUTIVE COMMITTEE

In the opinion of the members of the Executive Committee of Cerebral Palsy Alliance Singapore (the "Association"), the statement of comprehensive income and statement of reserves (the "Statements") of the Rehabilitation Centre (the "Centre") for the year ended March 31, 2020 are prepared in all material respects, in accordance with the basis of accounting described in notes to the statements and provisions of the Societies Act, Chapter 311 (the "Societies Act") and the Charities Act, Chapter 37 and other relevant regulations (the "Charities Act").

ON BEHALF OF MEMBERS OF THE
EXECUTIVE COMMITTEE



.....
A/Prof Kevin Lim BSM, PSM
Chairman



.....
Ms Yvonne Chan
Honorary Treasurer

September 30, 2020

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

Opinion

We have audited the statement of comprehensive income and statement of reserves (the "Statements") of the Rehabilitation (the "Centre") for the year ended March 31, 2020, and the notes to the statements, including a summary of significant accounting policies, as set out on pages 5 to 7.

In our opinion, the Statements of the Centre for the year ended March 31, 2020 are prepared in all material respects, in accordance with the basis of accounting described in the notes to the statements.

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 *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 notes to the statements, which describes the basis of accounting. The statements are prepared to assist the Centre to meet the requirements of reporting to the National Council of Social Services ("NCSS"). As a result, the statements may not be suitable for another purpose. Our report is intended solely for the Centre and NCSS and should not be distributed to parties other than the Centre or NCSS. 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
REHABILITATION CENTRE**

Responsibilities of Management and Executive Committee for the Statements

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

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.

The Executive Committee 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 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, if any, 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 AUDITORS' REPORT TO THE EXECUTIVE COMMITTEE OF
CEREBRAL PALSY ALLIANCE SINGAPORE
REHABILITATION CENTRE**

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.



Public Accountants and
Chartered Accountants
Singapore

September 30, 2020

CEREBRAL PALSY ALLIANCE SINGAPORE**REHABILITATION CENTRE****STATEMENT OF COMPREHENSIVE INCOME**
March 31, 2020

	2020	2019
	\$	\$
INCOME		
Recharge of rehabilitation expenses	3,846,380	3,581,403
EXPENDITURE		
Manpower and related costs		
- Salaries and related expenses	3,592,485	3,375,734
- Medical, insurance and welfare expenses	32,245	24,939
- Training and related expenses	65,122	29,168
General and administrative expenses		
- Communications	5,294	7,827
- Insurance	2,274	2,140
- Audit fees	10,047	9,785
- Transport charges	1,257	879
- Supplies and materials	56,833	50,933
- Replacement of equipment	4,534	12,196
- Miscellaneous expenses	9,799	6,742
Upkeep and utilities		
- Maintenance	27,257	26,324
- Utilities	13,633	13,165
Programme/Project expenses		
- Public education/campaigns	291	615
Internal services rendered expenses	25,309	20,956
Total expenditure	3,846,380	3,581,403
Operating surplus, representing		
total comprehensive surplus for the year	-	-

CEREBRAL PALSY ALLIANCE SINGAPORE

REHABILITATION CENTRE

STATEMENT OF RESERVES

March 31, 2020

	Accumulated fund
	\$
Balance at April 1, 2018, March 31, 2019 and 2020	<u>(762,372)</u>

CEREBRAL PALSY ALLIANCE SINGAPORE

REHABILITATION CENTRE

NOTES TO THE STATEMENTS

March 31, 2020

BASIS OF ACCOUNTING

The statement of comprehensive income are prepared based on the significant accounting policies below which accounting policies below which are in accordance with the historical cost basis and are drawn up in accordance with the Societies Act, Chapter 311 (the "Societies Act") and the Charities Act, Chapter 37 and other relevant regulations (the "Charities Act").

1. Cash donations are recognised on a cash basis.
2. Grants received from National Council of Social Service and Ministry of Social and Family Development are recognised on an accrual basis.
3. Cerebral Palsy Alliance Singapore recognises income when it transfers control of a good or renders service to a customer.
4. Programme fees are recognised when the services are rendered.
5. Expenditure relates only to operating expenses incurred in the running of the programme and are recognised on an accrual basis.
6. The accumulated fund 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 the monies, the funds 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**

**STATEMENT OF COMPREHENSIVE INCOME
AND STATEMENT OF RESERVES**

YEAR ENDED MARCH 31, 2020

CEREBRAL PALSY ALLIANCE SINGAPORE

THERAPY REHABILITATION

STATEMENT BY EXECUTIVE COMMITTEE

In the opinion of the members of the Executive Committee of Cerebral Palsy Alliance Singapore (the "Association"), the statement of comprehensive income and statement of reserves (the "Statements") of the Therapy Rehabilitation (the "Centre") for the year ended March 31, 2020 are prepared in all material respects, in accordance with the basis of accounting described in notes to the statements and provisions of the Societies Act, Chapter 311 (the "Societies Act") and the Charities Act, Chapter 37 and other relevant regulations (the "Charities Act").

ON BEHALF OF MEMBERS OF THE
EXECUTIVE COMMITTEE



.....
A/Prof Kevin Lim BSM, PEM
Chairman



.....
Ms Yvonne Chan
Honorary Treasurer

September 30, 2020

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

Opinion

We have audited the statement of comprehensive income and statement of reserves (the "Statements") of the Therapy Rehabilitation (the "Centre") for the year ended March 31, 2020, and the notes to the statements, including a summary of significant accounting policies, as set out on pages 5 to 7.

In our opinion, the Statements of the Centre for the year ended March 31, 2020 are prepared in all material respects, in accordance with the basis of accounting described in the notes to the statements.

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 *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 notes to the statements, which describes the basis of accounting. The Statements are prepared to assist the Centre to meet the requirements of reporting to the National Council of Social Service ("NCSS"). As a result, the Statements may not be suitable for another purpose. Our report is intended solely for the Centre and NCSS and should not be distributed to parties other than the Centre or NCSS. 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
THERAPY REHABILITATION**

Responsibilities of Management for the Statements

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

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.

The Executive Committee 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 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, if any, 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
THERAPY REHABILITATION**

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.



Public Accountants and
Chartered Accountants
Singapore

September 30, 2020

CEREBRAL PALSY ALLIANCE SINGAPORE**THERAPY REHABILITATION****STATEMENT OF COMPREHENSIVE INCOME**
March 31, 2020

	2020	2019
	\$	\$
INCOME		
Grants from National Council of Social Service ("NCSS") - Comchest	229,950	258,535
Therapy treatment fees	18,684	12,610
Total income	248,634	271,145
EXPENDITURE		
Manpower and related costs		
- Salaries and related costs	60,460	39,311
General and administrative expenses		
- Professional fees	203,698	287,178
- Transport charges	2,362	2,852
- Miscellaneous expenses	195	86
- Apportionment of headquarters expenses	-	30,880
Total expenditure	266,715	360,307
Operating deficit, representing		
total comprehensive loss for the year	(18,081)	(89,162)

CEREBRAL PALSY ALLIANCE SINGAPORE

THERAPY REHABILITATION

STATEMENT OF RESERVES

March 31, 2020

	<u>Accumulated Reserves</u> \$
Balance at March 31, 2018	(1,191,644)
Operating deficit, representing total comprehensive loss for the year	<u>(89,162)</u>
Balance at March 31, 2019	(1,280,806)
Operating deficit, representing total comprehensive loss for the year	<u>(18,081)</u>
Balance at March 31, 2020	<u>(1,298,887)</u>

CEREBRAL PALSY ALLIANCE SINGAPORE

THERAPY REHABILITATION

NOTES TO THE STATEMENTS

March 31, 2020

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 Societies Act, Chapter 311 (the "Societies Act") and the Charities Act, Chapter 37 and other relevant regulations (the "Charities Act").

1. Cash donations are recognised on a cash basis.
2. Grants received from National Council of Social Service and Ministry of Social and Family Development are recognised on an accrual basis.
3. Cerebral Palsy Alliance Singapore recognises income when it transfers control of a good or renders service to a customer.
4. Programme fees are recognised when the services are rendered.
5. Expenditure relates only to operating expenses incurred in the running of the programme and are recognised on an accrual basis.
6. The accumulated fund 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 the monies, the funds 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, 2020

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

REPORT AND FINANCIAL STATEMENTS

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
CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

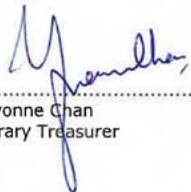
STATEMENT BY EXECUTIVE COMMITTEE

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

- a) the financial statements of the School as set out on pages 5 to 33 are 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"), the rules and regulations issued by the Ministry of Education ("MOE") and the National Council of Social Service ("NCSS"), and the Financial Reporting Standards in Singapore so as to present fairly, in all material respects, the financial position of the School as at March 31, 2020, and the financial performance, changes in funds and reserves and cash flows of the School for the financial year then ended;
- b) the receipt, expenditure and investment of monies and the acquisition and disposal of assets by the School during the year is in accordance with the rules and regulations issued by the MOE and the NCSS;
- c) the donations and other receipts of the School are used for approved projects and purposes intended, and are in accordance with the objectives of the School as required under Regulation 11 of the Charities (Institutions of a Public Character) Regulations;
- d) the School has complied with the requirements of Regulation 15 of the Charities (Institutions of a Public Character) Regulations;
- e) the accounting and other records required to be kept by the School have been properly kept in accordance with the provisions of the Societies Regulations enacted under the Societies Act, the Charities Act and Regulations, and the rules and regulations issued by the MOE and the NCSS; and
- f) 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 PBM, BBM
Chairman


.....
Ms Yvonne Chan
Honorary Treasurer

September 30, 2020

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 financial statements of Cerebral Palsy Alliance Singapore School (the "School"), which comprise the statement of financial position as at March 31, 2020, and the statement of comprehensive income, statement of changes in funds and reserves and statement of cash flows 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 33.

In our opinion, the accompanying financial statements 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"), the rules and regulations issued by the Ministry of Education ("MOE") and the National Council of Social Service ("NCSS"), 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, 2020 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 *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

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

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

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

INDEPENDENT AUDITOR'S REPORT TO THE EXECUTIVE COMMITTEE OF

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

Responsibilities of School Management Committee and Executive Committee for the Financial Statements

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 Regulations, the rules and regulations issued by the MOE and the NCSS, 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, 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.

The Executive Committee is responsible for overseeing the School'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 School's internal control.
- (c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the School Management Committee.
- (d) Conclude on the appropriateness of the School Management Committee's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

INDEPENDENT AUDITOR'S REPORT TO THE EXECUTIVE COMMITTEE OF

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

- (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, the accounting and other records required to be kept by the School have been properly kept in accordance with the provisions of the Societies Regulations enacted under the Societies Act, the Charities Act and Regulations and rules and regulations issued by the MOE and the NCSS.

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

- (a) 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 MOE and the NCSS;
- (b) the donations and other receipts of the School are not used for approved projects and purposes intended, and are not in accordance with its objectives as required under Regulation 11 of the Charities (Institutions of a Public Character) Regulations; and
- (c) the School has not complied with the requirements of Regulation 15 of the Charities (Institutions of a Public Character) Regulations.



Public Accountants and
Chartered Accountants
Singapore

September 30, 2020

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

STATEMENT OF FINANCIAL POSITION
March 31, 2020

	Note	2020	2019
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents		4,179,257	4,053,030
Other receivables and prepayments	6	47,779	38,155
Job support scheme grant receivables		378,846	-
		<u>4,605,882</u>	<u>4,091,185</u>
NON-CURRENT ASSET			
Equipment	7	<u>890,755</u>	<u>889,288</u>
LESS:			
CURRENT LIABILITIES			
Due to Cerebral Palsy Alliance Singapore ("HQ")	5	329,931	445,495
Other payables and accrued expenses	8	361,120	310,338
Deferred job support scheme grant income		378,846	-
		<u>1,069,897</u>	<u>755,833</u>
NON-CURRENT LIABILITY			
Deferred capital donations	9	<u>473,433</u>	<u>552,389</u>
NET ASSETS		<u>3,953,307</u>	<u>3,672,251</u>
REPRESENTED BY:			
FUNDS AND RESERVES			
General reserves		3,198,079	3,171,235
Specific funds	10	649,820	463,907
Unrestricted funds		102,154	33,855
Programme development fund		3,254	3,254
		<u>3,953,307</u>	<u>3,672,251</u>
Net assets of trust funds	11	<u>39,207</u>	<u>24,500</u>

See accompanying notes to financial statements.

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

STATEMENT OF COMPREHENSIVE INCOME March 31, 2020

	Note	2020			2019		
		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							
Grants/Funds Received from MOE and NCSS:							
- Total Operating Expenditure		4,614,288	-	4,614,288	4,278,185	-	4,278,185
- Special Education (SPED) Financial Assistance Scheme (FAS)		11,870	-	11,870	12,109	-	12,109
- School Meals Programme		26,685	-	26,685	23,625	-	23,625
- Annual Grant for Discretionary Financial Assistance (DFA)		13,380	-	13,380	4,503	-	4,503
- Public Transport Subsidy		240	-	240	360	-	360
- Staff Training Vote		79,652	-	79,652	57,051	-	57,051
- Additional Training Vote		14,600	-	14,600	15,875	-	15,875
- High Needs Grant		413,436	-	413,436	238,452	-	238,452
- MOE Secondment Fund		108,587	-	108,587	88,323	-	88,323
- Contract Teaching		138,386	-	138,386	120,977	-	120,977
- Curriculum Enhancement Fund (CEF)		49,250	-	49,250	49,206	-	49,206
- Additional Curriculum Enhancement Fund (ACEF)		140,000	-	140,000	-	-	-
- Information and Communications Technology (ICT) Development Grant		91,560	-	91,560	88,539	-	88,539
- 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		102,851	-	102,851	98,952	-	98,952
- MOE Grant for Temporary Occupation Licence (TOL) fee		-	668,553	668,553	-	676,041	676,041
- Edusave Grant and Achievement Award		-	30,075	30,075	-	27,475	27,475
- Opportunity Grant		-	7,120	7,120	-	5,430	5,430
- School Fees-Local		-	51,641	51,641	-	47,953	47,953
- School Fees-Foreign		-	48,960	48,960	-	28,112	28,112
- Annual Adjustments of MOE Grant/Fund for Prior Year		37,093	-	37,093	29,921	-	29,921
- Grant/Fund Received from NCSS	12	1,740,738	-	1,740,738	1,588,559	-	1,588,559
- NCSS Allocation for Headquarter Costs	12	-	-	-	-	95,349	95,349
- Annual adjustments of NCSS Grant/Fund for Prior Year	12	13,720	-	13,720	11,067	-	11,067
- MSF Grant for VWO Transport Subsidies		-	169,506	169,506	-	144,284	144,284
- NAC Tote Board Fund		-	560	560	-	4,427	4,427
- Unsolicited Donations	16	-	71,239	71,239	-	10,265	10,265
- Designated Donations	13, 16	-	185,666	185,666	-	23,292	23,292
- Amortisation of Deferred Capital Donations	9	-	134,515	134,515	-	124,925	124,925
Other Income:							
- Interest Income		-	124	124	-	124	124
- Miscellaneous income		-	60	60	-	512	512
- Minimart sales		-	4,304	4,304	-	1,948	1,948
- Others		-	181	181	-	469	469
Total Income		7,647,836	1,372,504	9,020,340	6,757,204	1,190,606	7,947,810

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

STATEMENT OF COMPREHENSIVE INCOME (cont'd) March 31, 2020

Note	2020			2019		
	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
	\$	\$	\$	\$	\$	\$
EXPENDITURE						
Salaries, Bonuses, CPF and SDF						
- MOE Seconded Teaching Staff (exclude funding from Special Purpose Grant - MOE Secondment Fund)	286,679	-	286,679	210,135	-	210,135
- Teaching Staff	3,552,071	-	3,552,071	3,214,787	-	3,214,787
- Professional Staff	55,234	-	55,234	59,395	-	59,395
- Support Staff	505,824	-	505,824	395,113	-	395,113
Contract Staff (locum)	10,680	-	10,680	-	-	-
Staff Welfare	43,368	-	43,368	39,788	-	39,788
Supplies & Materials	18,908	-	18,908	19,219	-	19,219
School Function & Activities	34,601	-	34,601	23,709	-	23,709
Depreciation of Equipment	185,367	-	185,367	150,929	-	150,929
Repair & Maintenance	145,123	-	145,123	156,256	-	156,256
Utilities	74,409	-	74,409	72,757	-	72,757
Communications	11,233	-	11,233	11,230	-	11,230
Minimart expenses	2,239	-	2,239	1,412	-	1,412
Professional Rehabilitation & Other Services	1,672,873	-	1,672,873	1,547,535	-	1,547,535
VWO Transport Subsidies	-	169,506	169,506	-	144,284	144,284
TOL Fee	-	668,553	668,553	-	676,041	676,041
Headquarter Cost Allocation	-	-	-	95,349	-	95,349
Designated Fund Expenses:						
- MOE fund	779,999	-	779,999	489,967	-	489,967
- Other Funds	-	179,099	179,099	-	226,571	226,571
Utilisation of Unrestricted Fund	-	2,940	2,940	-	11,289	11,289
Utilisation of S2W Start Up Fund	49,000	-	49,000	49,000	-	49,000
Utilisation for Contract Teaching resources	138,386	-	138,386	120,977	-	120,977
Utilisation for SPED FAS	11,721	-	11,721	11,706	-	11,706
Utilisation for School Meal Programme	18,449	-	18,449	11,118	-	11,118
Other Expenditure	123,022	-	123,022	102,086	-	102,086
Total Expenditure	7,719,186	1,020,098	8,739,284	6,782,468	1,058,185	7,840,653
Operating surplus (deficit), representing total comprehensive income (loss) for the year	(71,350)	352,406	281,056	(25,264)	132,421	107,157

See accompanying notes to financial statements.

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

STATEMENT OF CHANGES IN FUNDS AND RESERVES
March 31, 2020

	General reserves	Specific funds (Note 10)	Unrestricted funds	Programme development fund	Total
	\$	\$	\$	\$	\$
Balance at April 1, 2018	2,964,860	562,101	34,879	3,254	3,565,094
Net surplus (deficit), representing total comprehensive income (loss) for the year	206,375	(98,194)	(1,024)	-	107,157
Balance at March 31, 2019	3,171,235	463,907	33,855	3,254	3,672,251
Net surplus, representing total comprehensive income for the year	26,844	185,913	68,299	-	281,056
Balance at March 31, 2020	3,198,079	649,820	102,154	3,254	3,953,307

See accompanying notes to financial statements.

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

STATEMENT OF CASH FLOWS

March 31, 2020

	2020	2019
	\$	\$
Operating activities		
Operating surplus	281,056	107,157
Adjustments for:		
Interest income	(124)	(124)
Amortisation of deferred capital donations	(134,515)	(124,925)
Depreciation	185,367	150,929
Operating cash flows before movements in working capital	331,784	133,037
Other receivables and prepayments	(9,624)	(1,142)
Job support scheme grant receivables	(378,846)	-
Due to the HQ	(115,564)	275,583
Other payables and accrued expenses	50,782	(1,786)
Deferred job support scheme grant income	378,846	-
Cash generated from operations	257,378	405,692
Interest received	124	124
Net cash from operating activities	257,502	405,816
Investing activity		
Purchase of equipment, representing net cash used in investing activity (Note A)	(131,275)	(242,266)
Net increase in cash and cash equivalents	126,227	163,550
Cash and cash equivalents at beginning of year	4,053,030	3,889,480
Cash and cash equivalents at end of year	4,179,257	4,053,030

Note A

During the year, the School acquired equipment of which \$55,559 (2019 : \$155,960) is funded through deferred capital donations.

See accompanying notes to financial statements.

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

NOTES TO FINANCIAL STATEMENTS

March 31, 2020

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. The School is domiciled in Singapore with its registered office and principal place of operation at 65 Pasir Ris Drive 1, Cerebral Palsy Centre, Singapore 519529.

HQ and the 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 HQ. The financial statements of the School should be read in conjunction with the HQ as the results of the HQ are in a separate set of financial statements.

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

The financial statements of the School for the year ended March 31, 2020 were authorised for issue by the Executive Committee on September 30, 2020.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

- 2.1 BASIS OF ACCOUNTING** - 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 provisions of the Societies Act, the Charities Act and Regulations, the rules and regulations issued by the MOE and the NCSS, and Financial Reporting Standards in Singapore ("FRSs")

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, except for leasing transactions that are within the scope of FRS 116 *Leases*, and measurements that have some similarities to fair value but are not fair value, such as value in use in FRS 36 *Impairment of Assets*.

- 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. 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, except for disclosure requirements for lessee under FRS 116.
- 2.3 FINANCIAL INSTRUMENTS** - Financial assets and financial liabilities are recognised on the statement of financial position when the School becomes a party to the contractual provisions of the instrument.

NOTES TO FINANCIAL STATEMENTS

March 31, 2020

2.3.1 Financial assets

Classification of financial assets

Debt instruments mainly comprise cash and cash equivalents 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.

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

NOTES TO FINANCIAL STATEMENTS

March 31, 2020

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 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.

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 income or expenditure.

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.

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

NOTES TO FINANCIAL STATEMENTS

March 31, 2020

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 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.

Amounts due to the HQ, other payables and accrued expenses and deferred job support scheme grant income 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 effect of discounting is immaterial.

Derecognition of financial liabilities

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

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

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

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

Furniture and fittings	-	15%
Computers	-	50%
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 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 are retained in the financial statements.

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

NOTES TO FINANCIAL STATEMENTS

March 31, 2020

- 2.5 **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 for which the estimated future cash flows have not been adjusted.

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.

- 2.6 **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.

- 2.7 **DEFERRED CAPITAL DONATIONS** - Donations for the acquisition of equipment are taken to the deferred capital donations 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 furnish and equip the School.

2.8.1 LEASES (before April 1, 2019)

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

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

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

NOTES TO FINANCIAL STATEMENTS

March 31, 2020

2.8.2 LEASES (from April 1, 2019)

The School assesses whether a contract is or contains a lease, at inception of the contract. The School recognises a right-of-use asset and a corresponding lease liability with respect to all lease arrangements in which it is the lessee, except for short-term leases (defined as leases with a lease term of 12 months or less) and leases of low value assets. For these leases, the School recognises the lease payments as an operating expense on a straight-line basis over the term of the lease unless another systematic basis is more representative of the time pattern in which economic benefits from the leased assets are consumed.

- 2.9 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.
- 2.10 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.
- 2.11 UNRESTRICTED FUNDS - The funds comprise donations received that can be utilised in areas where funds are most needed, at the discretion of the School Management Committee and the Executive Committee.
- 2.12 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.
- 2.13 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.
- 2.14 RECOGNITION OF INCOME AND EXPENDITURE - The School recognises income when it transfers control of a product or service to a customer.

Cash donations

Cash donations are recognised on a cash basis.

Grants from MOE and NCSS

Grants received from MOE and NCSS are recognised 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.

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

NOTES TO FINANCIAL STATEMENTS

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Sale of goods

Revenue is measured based on the consideration specified in a contract with a customer and excludes amounts collected on behalf of third parties. The School 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.

School fees

School fees are recognised on an accrual basis in the period to which it relates.

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.

- 2.15 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.
- 2.16 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.

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

NOTES TO FINANCIAL STATEMENTS

March 31, 2020

Critical judgements in applying the School's accounting policies

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.

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:

	2020	2019
	\$	\$
Financial assets		
At amortised cost	4,569,260	4,062,819
Financial liabilities		
At amortised cost	1,049,197	735,360

(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. It places its cash with creditworthy financial institutions. At the end of the reporting period, there is no significant concentration of credit risk. There are no foreign currency transactions.

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.

All financial liabilities 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 in the statement of financial position approximate their fair values, due to the relatively short-term maturity of these financial instruments.

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

NOTES TO FINANCIAL STATEMENTS

March 31, 2020

(c) Capital 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 mainly its general reserves, funds and grants from MOE and NCSS. The School's overall strategy remains unchanged from the previous financial year.

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 are reflected in these financial statements. The balances are unsecured, interest-free and repayable on demand.

	2020	2019
	\$	\$
Occupational Therapy	412,538	393,677
Physiotherapy	419,150	363,112
Psychology	189,590	199,414
Speech and Language Therapy	396,112	364,638
Social Work Services	195,688	165,389
Professional fees	1,613,078	1,486,230
HQ expenses recharged	-	95,349
TOL fees relating to short-term leases recharged	668,553	676,041

Professional fees referred to the allied health professionals from the HQ that provided rehabilitation services to the School.

Compensation of key management personnel

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

	2020	2019
	\$	\$
Short-term benefits	167,063	173,688
Post-employment benefits	14,150	14,235
	181,213	187,923

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

NOTES TO FINANCIAL STATEMENTS

March 31, 2020

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

	2020	2019
	\$	\$
<u>Remuneration Band</u>		
\$100,000 to \$200,000 ⁽ⁱ⁾	1	1

(i) Comprises salary and bonus. It includes staff seconded to the School.

6 OTHER RECEIVABLES AND PREPAYMENTS

	2020	2019
	\$	\$
Fees in arrears	11,157	9,789
Prepayments	36,622	28,366
	<u>47,779</u>	<u>38,155</u>

7 EQUIPMENT

	Furniture and fittings	Computers	Office equipment	Renovation	Total
	\$	\$	\$	\$	\$
Cost:					
At April 1, 2018	216,090	163,486	298,574	377,425	1,055,575
Additions	63,353	42,687	35,892	256,294	398,226
At March 31, 2019	279,443	206,173	334,466	633,719	1,453,801
Additions	85,082	35,047	7,042	59,663	186,834
Disposals	-	(2,398)	-	-	(2,398)
At March 31, 2020	<u>364,525</u>	<u>238,822</u>	<u>341,508</u>	<u>693,382</u>	<u>1,638,237</u>
Accumulated depreciation:					
At April 1, 2018	122,020	133,486	124,347	33,731	413,584
Depreciation	29,154	41,317	40,078	40,380	150,929
At March 31, 2019	151,174	174,803	164,425	74,111	564,513
Depreciation	37,923	39,930	41,723	65,791	185,367
Disposals	-	(2,398)	-	-	(2,398)
At March 31, 2020	<u>189,097</u>	<u>212,335</u>	<u>206,148</u>	<u>139,902</u>	<u>747,482</u>
Carrying amount:					
At March 31, 2020	<u>175,428</u>	<u>26,487</u>	<u>135,360</u>	<u>553,480</u>	<u>890,755</u>
At March 31, 2019	<u>128,269</u>	<u>31,370</u>	<u>170,041</u>	<u>559,608</u>	<u>889,288</u>

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

NOTES TO FINANCIAL STATEMENTS

March 31, 2020

8 OTHER PAYABLES AND ACCRUED EXPENSES

	2020	2019
	\$	\$
Fees received in advance	20,700	20,473
Advances from MOE	55,886	61,544
Other payables	81,369	90,808
Accrued expenses	203,165	137,513
	<u>361,120</u>	<u>310,338</u>

9 DEFERRED CAPITAL DONATIONS

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

	2020	2019
	\$	\$
Donations received:		
Balance at beginning of year	896,595	740,635
Additions:		
- Furniture and fittings	14,552	53,717
- Computers	33,397	42,687
- Office equipment	2,998	-
- Renovations	4,612	59,556
Balance at end of year	<u>952,154</u>	<u>896,595</u>
Accumulated amortisation:		
Balance at beginning of year	344,206	219,281
Amortisation	<u>134,515</u>	<u>124,925</u>
Balance at end of year	<u>478,721</u>	<u>344,206</u>
Carrying amount	<u>473,433</u>	<u>552,389</u>

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

NOTES TO FINANCIAL STATEMENTS March 31, 2020

10 SPECIFIC FUNDS

	Building and Facilities Improvement Fund	School Functions Grant	Programme Enhancement Fund	Pupil Welfare Fund	MOE Educave Grant/ Award	MOE Annual Grant for DFA	Transport Subsidy Fund	MOE Training Vote Fund				MOE Opportunity Fund	MOE High Needs Fund	NAC Total Board Fund	MOE ICT Fund
								Staff Training Vote Fund	Additional Training Vote Fund	MOE Opportunity Fund	MOE High Needs Fund				
Balance at April 1, 2018	\$ 85,421	-	1,000	\$ 41,969	-	11,217	205,054	\$ 36,449	\$ 525	\$ 3,768	-	\$ 9,637	\$ 2,457		
Grants received from MOE/NCSS/NAC Tote Board	-	-	-	-	27,475	4,503	-	57,051	15,875	5,430	238,452	4,427	88,539		
Donations received	-	14,500	6,423	350	-	-	160	-	-	-	-	-	-		
Expenditure	(56,037)	(11,754)	(1,423)	(3,322)	(27,405)	(12,901)	(68,295)	(73,052)	(13,400)	(4,620)	(238,452)	(14,064)	(88,700)		
Net (deficit) surplus representing total comprehensive (loss) income for the year	(56,037)	2,746	5,000	(2,972)	70	(8,398)	(68,135)	(15,001)	2,475	810	-	(9,637)	(161)		
Balance at March 31, 2019	29,384	2,746	6,000	38,997	70	2,820	136,919	20,448	3,000	4,578	-	-	2,296		
Grants received from MOE/NCSS/NAC Tote Board	-	-	-	-	30,075	13,380	-	79,652	14,500	7,120	413,436	560	91,560		
Donations received	-	15,800	122,196	-	-	-	400	-	-	-	-	-	-		
Expenditure	-	(17,737)	(18,348)	(4,595)	(28,440)	(6,396)	(137,319)	(72,105)	(17,438)	(4,907)	(413,436)	(392)	(61,240)		
Net surplus (deficit) representing total comprehensive income (loss) for the year	-	(1,937)	103,848	(4,595)	1,635	6,984	(136,919)	7,547	(2,838)	2,213	-	168	30,320		
Balance at March 31, 2020	29,384	809	109,848	34,402	1,705	9,804	-	27,995	162	6,791	-	168	32,616		

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

**NOTES TO FINANCIAL STATEMENTS
March 31, 2020**

10 SPECIFIC FUNDS (cont'd)

	President Challenge Fund	MOE CEF	MOE ACF	Children's Charities Association Fund	MOE SPED FAS	MOE School Meal Programme	MOE Public Transport Subsidy	MOE Secondment Fund	MOE Contract Teaching Resources	MOE S2W Start Up Fund	MOE Parent Support Group	Trailblazer Special School Fund	Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at April 1, 2018	4,828	17,044	-	33,673	-	15,440	-	93,517	-	-	102	-	562,101
Grants received from MOE/NCSS/NAC Tote Board	-	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)	(909,339)
Net (deficit) surplus representing total comprehensive (loss) income for the year	(4,828)	(11,294)	-	(33,673)	403	12,507	-	88,323	-	-	(102)	709	(98,194)
Balance at March 31, 2019	-	5,750	-	-	403	27,947	-	181,840	-	-	-	709	463,907
Grants received from MOE/NCSS/NAC Tote Board	-	49,250	140,000	-	11,870	26,685	240	108,587	138,386	49,000	2,500	-	1,176,901
Donations received	-	-	-	47,270	-	-	-	-	-	-	-	-	185,666
Expenditure	-	(49,599)	(124,254)	-	(11,721)	(18,449)	(190)	-	(138,386)	(49,000)	(1,993)	(709)	(1,176,654)
Net surplus (deficit) representing total comprehensive income (loss) for the year	-	(349)	15,746	47,270	149	8,236	50	108,587	-	-	507	(709)	185,913
Transfers	-	15,746	(15,746)	-	-	-	-	-	-	-	-	-	-
Balance at March 31, 2020	-	21,147	-	47,270	552	36,183	50	290,427	-	-	507	-	649,820

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

NOTES TO FINANCIAL STATEMENTS

March 31, 2020

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.

The Specific Funds are described below:

Building and Facilities Improvement Fund

This fund pertains to donations received for renovation, upgrading and maintaining the building 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.

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 materials, 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.

MOE Edusave Grant/Achievement Award

This grant is used mainly for enrichment programmes, such as special art instructors, sports activities, such as hiring of swimming coaches, track and field coaches and scouting activities, as well as resources and equipment to benefit students. The achievement award is to recognise achievement and progress of SPED school students.

MOE Annual Grant for Discretionary Financial Assistance (DFA)

This grant is to provide funding for the School Management Committee to administer DFA (e.g. transport allowances 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.

Transport Subsidy Fund

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

MOE Training Votes Fund

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

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

NOTES TO FINANCIAL STATEMENTS

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MOE 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.

MOE High Needs Fund

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

NAC Tote Fund

This 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 the 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.

MOE Information and Communication Technology (ICT) Fund

This fund consists of the ICT Manpower Grant and ICT Equipment and Services Grant. The ICT Manpower Grant provides the School 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 the School with funds for IT equipment and IT-related services.

President Challenge Fund

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

MOE Curriculum Enhancement Fund (CEF)

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

MOE Augmented Curriculum Enhancement Fund (ACEF)

This fund is used to provide schools with additional resources to refine their curriculum in alignment with the SPED Curriculum Framework.

Children's Charities Association Fund

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

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

NOTES TO FINANCIAL STATEMENTS

March 31, 2020

MOE SPED FAS

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

MOE School Meal Programme

This fund is to provide SPED FAS students aged 6 to 20 years old with disbursements for meals.

MOE 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 the School, for as long as they are enrolled in the School.

MOE Secondment Fund

This fund is used to reimburse the School for the differential between actual costs of MOE-seconded principal/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 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.

MOE 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.

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

NOTES TO FINANCIAL STATEMENTS March 31, 2020

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

	MOE Annual Grant for DFA \$	Public Transport Subsidy \$	Staff Training Vote \$	Additional Training Vote \$	High Needs Grant \$
Balance at April 1, 2018	11,217	-	36,449	525	-
Add: MOE 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 Allowances	(5,150)	-	-	-	-
iv) Other Student Welfare/Textbooks/Attires	(1,426)	-	-	-	-
v) Purchase of resources to support teachers' professional development	-	-	-	(13,400)	-
vi) Staff Development & Training	-	-	(73,052)	-	-
vii) Salaries, Bonuses, CPF and SDF	-	-	-	-	-
Total Expenditure	(12,900)	(360)	(73,052)	(13,400)	(238,452)
Balance at March 31, 2019	2,820	-	20,448	3,000	-
Add: MOE Receipts	13,380	240	79,652	14,600	413,436
Less: Expenditure					
i) School Fees	(1,320)	-	-	-	-
ii) Transport	(430)	(190)	-	-	-
iii) Pocket Money/Meal Allowances	(3,673)	-	-	-	-
iv) Other Student Welfare (Textbooks/Attires)	(973)	-	-	-	-
v) Purchase of resources to support teachers' professional development	-	-	-	(17,438)	-
vi) Staff Development & Training	-	-	(72,105)	-	-
vii) Salaries, Bonuses, CPF and SDF	-	-	-	-	-
Total Expenditure	(6,396)	(190)	(72,105)	(17,438)	(413,436)
Balance at March 31, 2020	9,804	50	27,995	162	-

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

NOTES TO FINANCIAL STATEMENTS

March 31, 2020

	SPED FAS \$	School Meal Programme \$	MOE Secondment Fund \$
Balance at April 1, 2018	-	15,440	93,517
Add: MOE Receipts	7,568	23,625	88,323
Add: NCSS Receipts	4,541	-	-
Less: Expenditure			
i) School Fees Subsidy	(8,180)	-	-
ii) Textbooks	(293)	-	-
iii) School Attire	(3,233)	-	-
iv) Meal Programme Expense	-	(11,118)	-
Total Expenditure	(11,706)	(11,118)	-
Balance at March 31, 2019	403	27,947	181,840
Add: MOE Receipts	7,419	26,685	108,587
Add: NCSS Receipts	4,451	-	-
Less: Expenditure			
i) School Fees Subsidy	(8,520)	-	-
ii) Textbooks	(172)	-	-
iii) School Attire	(3,029)	-	-
iv) Meal Programme Expense	-	(18,449)	-
Total Expenditure	(11,721)	(18,449)	-
Balance at March 31, 2020	552	36,183	290,427

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

NOTES TO FINANCIAL STATEMENTS

March 31, 2020

	MOE CEF	MOE ACEF	MOE ICT Development Grant - ICT Manpower Grant	MOE ICT Development Grant - ICT Equipment and Services Grant	Parent Support Group
\$	\$	\$	\$	\$	\$
Balance at April 1, 2018	17,044	-	1,780	677	102
Add: MOE Receipts	49,206	-	38,520	50,019	2,500
Less: Expenditure	(18,669)	-	-	-	-
i) Purchase of Services	(20,290)	-	-	-	-
ii) Purchase of material resources (e.g. research materials, books)	(21,541)	-	-	-	-
iii) Others/Manpower Costs	-	-	(38,061)	(50,639)	-
iv) ICT Manpower Expenses and Equipment and Services Expenses	-	-	-	-	(2,602)
v) Parents Activities	-	-	-	-	(2,602)
Total Expenditure	(60,500)	-	(38,061)	(50,639)	(2,602)
Balance as at March 31, 2019	5,750	-	2,239	57	-
Add: MOE Receipts	49,250	140,000	38,061	53,499	2,500
Less: Expenditure	(1,338)	-	-	-	-
i) Purchase of Services	(48,261)	-	-	-	-
ii) Purchase of material resources (e.g. research materials, books)	-	(124,254)	-	-	-
iii) Others/Manpower Costs	-	-	(38,520)	(22,720)	-
iv) ICT Manpower Expenses and Equipment and Services Expenses	-	-	-	-	(1,993)
v) Parents Activities	-	-	-	-	(1,993)
Total Expenditure	(49,599)	(124,254)	(38,520)	(22,720)	(1,993)
Transfers	15,746	(15,746)	-	-	-
Balance at March 31, 2020	21,147	-	1,780	30,836	507

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

NOTES TO FINANCIAL STATEMENTS

March 31, 2020

	Contract Teaching	S2W Start Up Fund	Provision of Admin Manager	MOE-NCSS Outstanding Teacher Award & Innovation Award
	\$	\$	\$	\$
Balance at April 1, 2018	-	-	15,951	-
Add: Receipts	120,978	49,000	98,952	5,000
Less: Expenditure	(120,978)	(49,000)	(83,757)	-
i) Contract Teaching Expense	-	(49,000)	(83,757)	-
ii) Salaries & Allowances	-	(49,000)	(83,757)	-
Total Expenditure	(120,978)	(49,000)	(83,757)	-
Balance at March 31, 2019	-	-	31,146	5,000
Add: Receipts	138,386	49,000	102,851	-
Less: Expenditure	(138,386)	(49,000)	(69,719)	-
i) Contract Teaching Expense	-	(49,000)	(69,719)	-
ii) Salaries & Allowances	-	-	-	(3,451)
iii) Communications	-	-	-	(1,376)
iv) Staff Training & Development	-	-	(69,719)	(4,827)
Total Expenditure	(138,386)	(49,000)	(69,719)	(4,827)
Balance at March 31, 2020	-	-	64,278	173

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL**NOTES TO FINANCIAL STATEMENTS****March 31, 2020****11 NET ASSETS OF TRUST FUNDS**

Trust funds represent specific financial assistance provided by Lee Foundation.

	2020	2019
	\$	\$
Balance at beginning of year	24,500	31,324
Amount received	83,020	42,930
Amount disbursed	(68,313)	(49,754)
Balance at end of year, represented by cash and bank balances	39,207	24,500

12 GRANTS FROM NCSS

	2020	2019
	\$	\$
Total Operating Expenditures	1,705,326	1,554,224
NCSS Allocation for Headquarter Costs	-	95,349
Annual Adjustments for Prior Year	13,720	11,067
NCSS Transition Planning Co-ordinator	35,412	34,335
	1,754,458	1,694,975

13 DONATIONS

	2020	2019
	\$	\$
Designated donations received during the year are made up of:		
- Programme Enhancement	122,196	6,423
- Pupil Welfare	-	350
- Transport Subsidy	400	160
- School Functions & Activities	15,800	14,500
- Trailblazer School Fund	-	859
- Children's Charity Association	47,270	1,000
	185,666	23,292

14 MANPOWER COSTS

	2020	2019
	\$	\$
Cost of defined contribution plans included in manpower costs	658,706	575,230

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, 2020

16 TAX EXEMPT RECEIPTS

The School enjoys a concessionary tax treatment whereby qualifying donors are granted 2.5 times tax deduction for the donations made to the School.

	2020	2019
	\$	\$
Donations for which tax exempt receipts were issued	20,121	23,923

Breakdown of tax deductible and non-tax deductible donations:

	2020	2019
	\$	\$
<u>Unsolicited Donations</u>		
Tax deductible donations	1,400	2,000
Non-tax deductible donations	69,839	8,265
	71,239	10,265

Designated Donations

Tax deductible donations	18,721	21,923
Non-tax deductible donations	166,945	1,369
	185,666	23,292

17 SUBSEQUENT EVENTS

The Coronavirus Disease (COVID-19) outbreak and the measures taken to contain the spread of the pandemic have created a high level of uncertainty to global economic prospects. A series of measures to curb the COVID-19 outbreak have been and continue to be implemented, including requirements to limit or suspend operations. While donations may decrease during an economic uncertainty, a series of grants and reliefs have been introduced by the government, NCSS and MSF to alleviate the impact of COVID-19 in the financial year ending March 31, 2021. Notwithstanding this, the School Management Committee has assessed that the School is able to maintain sufficient liquidity to enable it to continue as a going concern for the next twelve months from the end of the reporting period.

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

NOTES TO FINANCIAL STATEMENTS

March 31, 2020

18 MONTHLY PUPIL ELIGIBLE FOR FUNDING

	Number of Pupils By Disability Group - Multiple Disabilities	Number of International Pupils Paying Concessionary Rate of School Fees (Note C)	Total Number of Pupils (c) = (a) + (b)
	(a)	(b)	(c) = (a) + (b)
April 1, 2019	204	4	208
May 1, 2019 (Note A)	206	4	210
June 1, 2019	206	4	210
July 1, 2019	210	4	214
August 1, 2019	211	4	215
September 1, 2019	210	4	214
October 1, 2019	210	4	214
November 1, 2019	210	4	214
December 1, 2019	209	4	213
January 1, 2020 (Note B)	213	6	219
February 1, 2020	214	7	221
March 1, 2020	214	9	223

Note:

- (A) As May 1, 2019 was a public holiday, the number of pupils on April 30, 2019 was used for pupil enrolment on May 1, 2019.
- (B) As January 1, 2020 and December 31, 2019 were public and school holidays respectively, the number of pupils on December 30, 2019 was used for pupil enrolment on January 1, 2020.
- (C) International pupils who are paying the concessionary rates of school fees (Singapore Permanent Resident fee rates) under the 2 years grace period.

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

NOTES TO FINANCIAL STATEMENTS

March 31, 2020

18 MONTHLY PUPIL ENROLMENT FOR INTERNATIONAL PUPILS

	Number of International Pupils*	Number of International Pupils**	Total Number of Pupils (c) = (a) + (b)
	(a)	(b)	
April 1, 2019	1	-	1
May 1, 2019 (Note A)	1	-	1
June 1, 2019	1	-	1
July 1, 2019	1	-	1
August 1, 2019	1	-	1
September 1, 2019	1	-	1
October 1, 2019	1	-	1
November 1, 2019	1	-	1
December 1, 2019	1	-	1
January 1, 2020 (Note B)	1	-	1
February 1, 2020	1	-	1
March 1, 2020	1	-	1

Note:

(A) As May 1, 2019 was a public holiday, the number of pupils on April 30, 2019 was used for pupil enrolment on May 1, 2019.

(B) As January 1, 2020 and December 31, 2019 were public and school holidays respectively, the number of pupils on December 30, 2019 was used for pupil enrolment on January 1, 2020.

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

* International pupils who are children of employment pass holders, skilled workers or diplomatic staff.

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

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

**SPECIAL PURPOSE REPORT ON
BEYOND BOUNDARIES CLUB**

**STATEMENT OF COMPREHENSIVE INCOME
AND STATEMENT OF RESERVES**

YEAR ENDED MARCH 31, 2020

CEREBRAL PALSY ALLIANCE SINGAPORE

BEYOND BOUNDARIES CLUB

STATEMENT BY EXECUTIVE COMMITTEE

In the opinion of the members of the Executive Committee of Cerebral Palsy Alliance Singapore (the "Association"), the statement of comprehensive income and statement of reserves (the "Statements") of the Beyond Boundaries Club for the year ended March 31, 2020 are prepared in all material respects, in accordance with the basis of accounting described in notes to the statements and provisions of the Societies Act, Chapter 311 (the "Societies Act") and the Charities Act, Chapter 37 and other relevant regulations (the "Charities Act").

ON BEHALF OF MEMBERS OF THE
EXECUTIVE COMMITTEE



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



.....
Ms Yvonne Chan
Honorary Treasurer

September 30, 2020

**INDEPENDENT AUDITOR'S REPORT TO THE EXECUTIVE COMMITTEE OF
CEREBRAL PALSY ALLIANCE SINGAPORE
BEYOND BOUNDARIES CLUB**

Opinion

We have audited the statement of comprehensive income and statement of reserves (the "Statements") of the Beyond Boundaries Club for the year ended March 31, 2020, and the notes to the statements, including a summary of significant accounting policies, as set out on pages 5 to 7.

In our opinion, the Statements of the Beyond Boundaries Club for the year ended March 31, 2020 are prepared in all material respects, in accordance with the basis of accounting described in the notes to the statements.

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 Beyond Boundaries Club 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.

Emphasis of Matter - Basis of Accounting and Restriction on Distribution

We draw attention to the notes to the statements, which describes the basis of accounting. The Statements are prepared to assist the Beyond Boundaries Club to meet the requirements of reporting to the National Council of Social Service ("NCSS"). As a result, the Statements may not be suitable for another purpose. Our report is intended solely for the Beyond Boundaries Club and NCSS and should not be distributed to parties other than the Beyond Boundaries Club or NCSS. 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

BEYOND BOUNDARIES CLUB

Responsibilities of Management and Executive Committee for the Statements

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

In preparing the Statements, management is responsible for assessing the Beyond Boundaries Club'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 Beyond Boundaries Club or to cease operations, or has no realistic alternative but to do so.

The Executive Committee is responsible for overseeing the Beyond Boundaries Club's financial reporting process.

Auditor's Responsibilities for the Audit of the Statements

Our objectives are to obtain reasonable assurance about whether the Statements 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 Beyond Boundaries Club's internal control.
- (c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, 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 Beyond Boundaries Club'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 Beyond Boundaries Club to cease to continue as a going concern.

INDEPENDENT AUDITOR'S REPORT TO THE EXECUTIVE COMMITTEE OF

CEREBRAL PALSY ALLIANCE SINGAPORE

BEYOND BOUNDARIES CLUB

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.


Public Accountants and
Chartered Accountants
Singapore

September 30, 2020

CEREBRAL PALSY ALLIANCE SINGAPORE**BEYOND BOUNDARIES CLUB****STATEMENT OF COMPREHENSIVE INCOME**
March 31, 2020

	<u>2020</u>
	\$
INCOME	
Grants from National Council of Social Service ("NCSS") - Comchest	99,131
Alumni sales	<u>353</u>
Total income	<u>99,484</u>
EXPENDITURE	
Manpower and related costs	
- Salaries and related costs	40,276
- Staff welfare	200
- Staff training	232
General and administrative expenses	
- Communications	64
- Supplies and materials	260
- Beyond boundaries club activity expenses	<u>12,829</u>
Total expenditure	<u>53,861</u>
Operating surplus, representing	
total comprehensive income for the year	<u>45,623</u>

CEREBRAL PALSY ALLIANCE SINGAPORE

BEYOND BOUNDARIES CLUB

STATEMENT OF RESERVES

March 31, 2020

	Accumulated fund
	<hr/>
	\$
Operating surplus, representing	
Total comprehensive income for the year and balance at March 31, 2020	<hr/>
	45,623

CEREBRAL PALSY ALLIANCE SINGAPORE

BEYOND BOUNDARIES CLUB

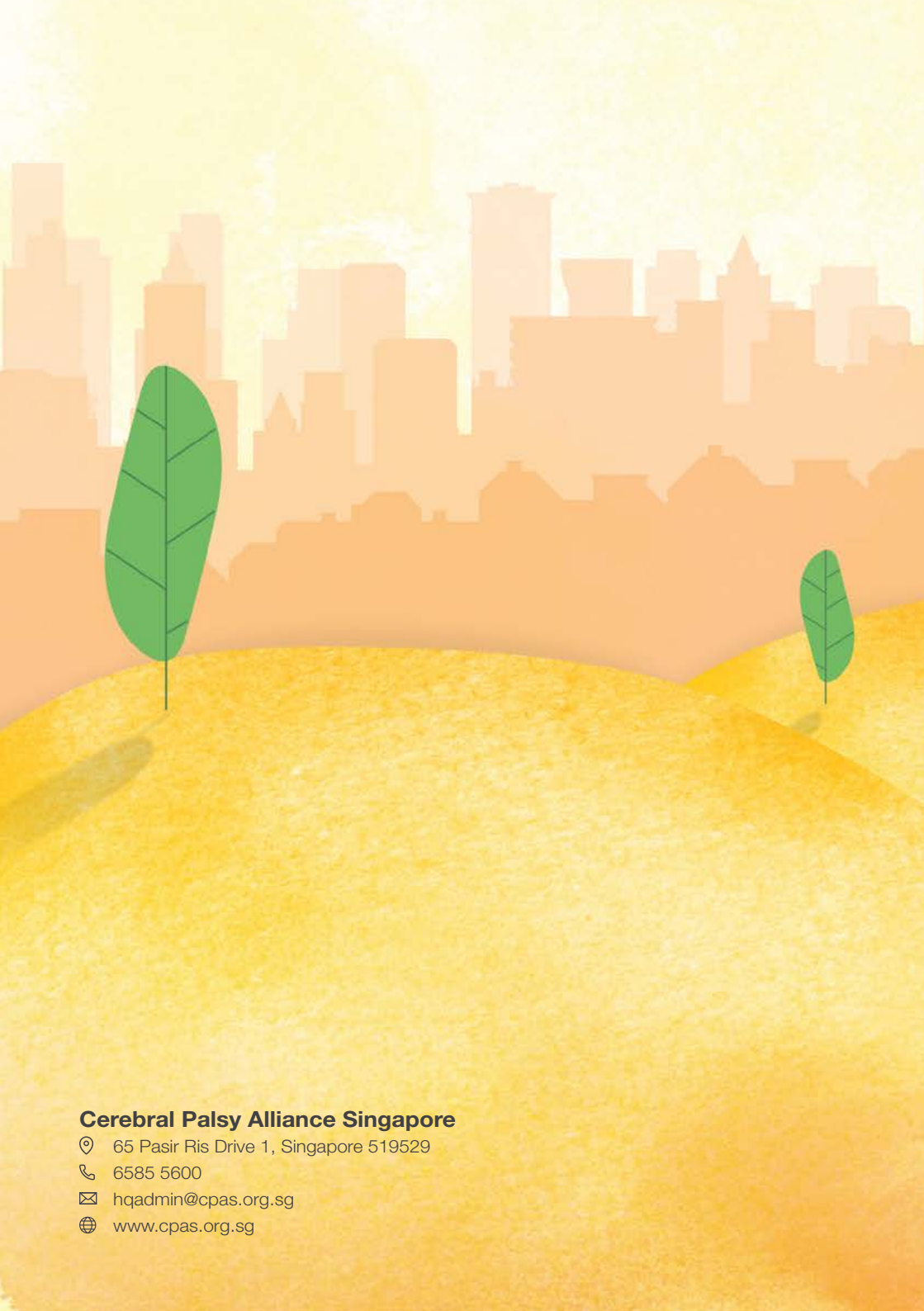
NOTES TO THE STATEMENTS

March 31, 2020

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 Societies Act, Chapter 311 (the "Societies Act") and the Charities Act, Chapter 37 and other relevant regulations (the "Charities Act").

1. Cash donations are recognised on a cash basis.
2. Grants received from National Council of Social Service and Ministry of Social and Family Development are recognised on an accrual basis.
3. Cerebral Palsy Alliance Singapore recognises income when it transfers control of a good or renders service to a customer.
4. Programme fees are recognised when the services are rendered.
5. Expenditure relates only to operating expenses incurred in the running of the programme and are recognised on an accrual basis.
6. The accumulated fund 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 the monies, the funds will not be transferred out of the programme for other purposes.



Cerebral Palsy Alliance Singapore

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