



Annual Report

FINANCIAL YEAR
2020/21

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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CHAIRPERSON'S MESSAGE

In my first year as chairperson for the executive board at CPAS, it had certainly been a difficult one as we tackled the challenges and uncertainties brought about by the Covid-19 pandemic. Our management and staff had rallied together, more so than ever, to find new ways to collaborate, and continue our service provision with minimal disruptions. I thank them for their resilient and united efforts.

TECHNOLOGY ENABLING LIVES

Cerebral palsy is a neurological condition that affects a person's muscle control and mobility. As a complex condition, many of our clients also require additional support in areas of activities of daily living, learning and play.

We are pleased to share that with corporate and government support, we were able to make significant progress in acquiring new therapy equipment to aid our therapists in evidence-based interventions. For instance, CPAS is the first social service agency in Singapore to use the Motek C-MILL VR+, an advanced treadmill with Augmented Virtual Reality in our Physiotherapy department.

Existing facilities were also refurbished or repurposed to install smart home and living technologies. The CPAS Assistive Technology (AT) Hub launched the Independent Living Skills Centre fitted with new equipment and technologies, such as accessible kitchen and bathroom. The CPAS School (CPASS) and Day Activity Centre (DAC) for adults were also fitted with similar technologies.

Assistive and Alternative Communication (AAC) devices and Applications continue to play an instrumental role in helping our non-verbal clients overcome limitations in speech. Through donations from corporates and the public, we were able to empower our clients to participate actively in lessons.

REACHING OUT TO THE COMMUNITY

While physical engagements and events may have evolved, we remain firm in our mission to create awareness of cerebral palsy and multiple disabilities, and advocating for equal opportunities for all persons with the condition.

The Covid-19 pandemic has badly affected many of our corporate donors, who scaled down corporate social responsibility (CSR) efforts. In response, CPAS utilised digital platforms to rally support from the wider community.



Multiple digital fundraising campaigns were launched over the year, and our annual physical charity dinner was instead, livestreamed while donors enjoyed meals that were delivered to their homes. Another important annual event for CPAS is World Cerebral Palsy Month in October. Through this event, we sought to partner the community in advocacy and fundraising initiatives. The event was converted to a hybrid online/offline project with staff, community partners, individual donors and corporates stepping forward to participate.

We are heartened by the support of Singaporeans during this challenging period.

The battle against the Covid-19 pandemic is long drawn, but we continue to seek the support of the community in our efforts. Thank you for joining us to empower children and adults with cerebral palsy and multiple disabilities to lead fulfilled, dignified lives.

A handwritten signature in black ink, which appears to read 'Janice Wong'. The signature is written in a cursive, flowing style.

DR JANICE WONG
Chairperson

EXECUTIVE DIRECTOR'S MESSAGE

CPAS enters our 64th year since our founding and we have grown year-on-year in improving the lives of over 700 children and adults with cerebral palsy and multiple disabilities.

EXPLORING NEW WAYS TO LEARN, LIVE AND PLAY

The ever-changing Covid-19 situation in the past year, meant that our programmes and services had to constantly explore alternative ways to continue lessons and therapy with minimal disruptions. Our teachers and interventionists supported the transition to Home-Based Learning, which required precise planning and co-ordination to ensure students can continue their learning at home.

We are constantly planning for home-based support to bring our services to the homes of those who may not be able to come to the centre for medical reasons. For instance, our Early Intervention Programme for Infants and Children (EIPIC) piloted a home-based programme for Trans-D for children with moderate to severe disabilities that do not meet placement criteria for our programmes.

With the uncertainty of the Covid-19 pandemic, we are exploring plans to reach out to clients at their homes through projects such as the Assistive Technology (AT) @ Home project – a 3-year project started in May 2020 to loan the use of AT devices in the homes of selected clients. More of such plans are in discussion.

CONTINUED ENGAGEMENT AND SUPPORT FOR CAREGIVERS

Our caregivers play an integral role in complementing our intervention and therapy. We understand the stress they face from their caregiving role. To build a strong support circle with other parents, CPAS Social Work Department strengthened efforts to continually engage our caregivers. The Parent's room was also revamped to make it a conducive space for Parent Support activities. The CPAS Parent Support also runs regular activities virtually to keep caregivers engaged and will continue to do so.

Complementing these efforts, our CPAS Psychology Department also launched a new service targeted at families under CPAS School (CPASS). The service aims to provide families with psycho-education to help families cope with attachment-related concerns and foster bonds with their caregivers.



STUDENT AND STAFF ACHIEVEMENTS

The achievements of our clients serve as a testament of the efforts that our dedicated and committed team has put in at CPAS. Our CPASS student, Muhammad Firhad Bin Azhar was the proud recipient of the Lee Kuan Yew Exemplary Student Award 2020. His active involvement and leadership in school puts him as a role model for his peers. Our Allied Health Professionals (AHPs) are also distinguished in their respective fields with many of them appointed to advisory role and/or are involved in research roles.

As we continue our efforts to improve our programmes and services, we hope that the community will continue to stand by us. Be a part, not apart. Stay safe and thank you.

A handwritten signature in black ink that reads "Latha Kutty". The signature is written in a cursive, flowing style.

MS. LATHA KUTTY
Executive Director

BOARD MEMBERS



1 DR JANICE WONG

Chairperson

School Management Committee (Chairperson & Supervisor)
Nomination Subcommittee (Chairperson)
Staff Subcommittee (Member)

2 MS TAN YEE DENG

Vice-Chairperson

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

3 DR SATYAKI SENGUPTA

Honorary Secretary

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

4 HJ SALLIM BIN ABDUL KADIR, JP, BBM, PBM

Honorary Treasurer

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

5 MR MERVYN SIRISENA, PBM

Assistant Honorary Secretary

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

6 MS YVONNE CHAN

Assistant Honorary Treasurer

Finance-Investment Subcommittee (Member)
Staff Subcommittee (Member)

7 ASSOCIATE PROFESSOR ONG HIAN TAT

Member

Programmes Subcommittee (Chairman)
Nomination Subcommittee (Member)

8 MS FOO SIEW FONG, PBM

Member

Audit Subcommittee (Member)
Staff Subcommittee (Member)

9 MS KOH KOK LOO

Member

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

10 DR YOONG SIEW LEE

Member

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

11 MR REMY CHOO

Member

Programmes Subcommittee (Member)
School Management Committee (Member)

12 MS MERLISSA ELVIN

Member

Fundraising Subcommittee (Member)

13 DR BICKY BHANGU

Co-opted Member

Programmes Subcommittee (Member)

14 ASSOCIATE PROFESSOR KEVIN LIM, BBM, PBM

Emeritus Chairman & Honorary Advisor

School Management Committee (Member)

MANAGEMENT TEAM



1 MS LATHA KUTTY

Executive Director

2 MS CATHERINE WEE

Advocacy & Marketing Manager

3 MS NICKIE ANG

Finance Manager

4 MS FOO MUI LENG

Human Resources and Learning,
Development and Consultancy Manager

5 MS CATHRYN ANG

EIPIC Principal

6 MRS KOH-LIM AI LAY

School Principal

7 MS BETTY TSE

DAC Manager (Adult Services)

8 MS MANJU MOHTA

Head of Assistive Technology Hub

9 MS PAMPI GHOSH

Head of Occupational Therapy Department

10 MR D. SENTHIL KUMAR

Head of Physiotherapy Department

11 MR PARANDAMAN S/O THECHANAMURTHI

Head of Psychology Department

12 MS SHELLY LOH

Head of Social Work Department

13 MS SUNITHA SENDHILNATHAN

Head of Speech & Language Pathology Department

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 aims 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.



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 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.



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.



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

STATISTICS SNAPSHOT



OVER **700** CLIENTS



277 STAFF



13,274 HOURS OF TRAINING ATTENDED BY STAFF



228 EIPIC STUDENTS
79 STUDENTS GRADUATED FROM EIPIC IN END 2020



232 CPASS STUDENTS
16 STUDENTS GRADUATED FROM CPASS IN END 2020

- 5 CLASSES IN ACADEMIC PROGRAMME
- 15 CLASSES IN FUNCTIONAL PROGRAMME
- 18 CLASSES IN HIGH SUPPORT PROGRAMME



64 CLIENTS IN DAC



94 TRAINEES IN GROW



26,680 HOURS OF PHYSIOTHERAPY



34,181 HOURS OF OCCUPATIONAL THERAPY



25,241 HOURS OF SPEECH & LANGUAGE THERAPY



166 SCREENINGS CONDUCTED BY SOCIAL WORK

CLIENT PROFILES



Ong Jia Ci Annabelle

Gaining Independent Mobility in Her Motorised Wheelchair

Annabelle is a 13-year-old girl from CPAS School (CPASS) diagnosed with dystonic cerebral palsy. This form of cerebral palsy presents with involuntary movements, and she faces challenges in transfers and mobility.

Previously, Annabelle mainly relied on her teachers or classmates to help push her around on a manual wheelchair in school. However, she greatly values independence and hopes to be able to move around by herself without requiring any help from others.

Since 2018, Annabelle has been receiving training from a CPAS Occupational Therapist on basic safety and manoeuvring skills in a motorised wheelchair. In 2020, Annabelle took part in a five-month intervention programme as part of a research study by the Occupational Therapy Department. Since then, Annabelle has gained confidence and proficiency in the use of a motorised wheelchair within the school compound. With the support from donors, Annabelle's wish to own a motorised wheelchair came true in 2021! She is now able to use her motorised wheelchair in extended community settings such as nearby malls to purchase food with supervision.

Annabelle's motivation and resilience is admirable. In honing her motorised wheelchair skills, she is taking little steps towards increasing her everyday independence.



GROW Artists (From left to right):

Ang Wei Lun, Zoe Wang Shi Min, Minah Binte Mohd

Reaching Out to the Community Through Art

The Goodwill, Rehabilitation, and Occupational Workshop (GROW) art programme enables trainees like Wei Lun, Minah and Zoe to explore their interest in art.

In their weekly art sessions under the guidance of an art instructor, a variety of artwork and paintings of different themes are produced. Corporate and community partnerships provide these artists with an avenue to reach out to members of the public.



Three artworks by GROW artists were selected to be printed on the National Day Parade (NDP) 2020 Fun Packs that were distributed to all Singapore Households. GROW also retails lifestyle merchandises such as towels, notebooks and namecard holders that are printed using selected artwork from the artists. These and more are available on the e-commerce platform Shopee.



Tay Sen He Samuel & Ng Pei Feng

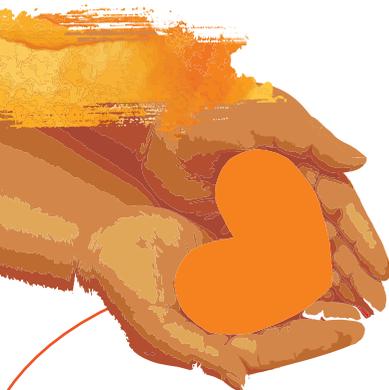
Augmentative And Alternative Communication (AAC) Empowering Non-verbal Clients

What used to be a quiet and non-responsive class session, is now full of life and laughter as clients Samuel and Pei Feng from CPAS Day Activity Centre can now participate and respond to questions by the training officers. This is made possible due to AAC such as Proloquo2go, Voiceit and GoTalk that were introduced to non-verbal clients.

Samuel is now able to utilise his iPad, installed with Proloquo2go by CPAS speech therapists to request for a change of diapers, communicate what he wants, or reply to a question. With AAC, his shouting and restlessness have improved tremendously.

After months of training with the speech therapist, Pei Feng who was only able to mumble incoherent words, can now utilise Proloquo2go to make orders at the CPAS Orange Garden Café and answer questions during lesson time.

AAC devices and the tireless efforts of our Training Officers and Speech Therapists at CPAS have empowered our non-verbal clients, giving them an opportunity to be heard.



NEW INITIATIVES

Pilot of Home-Based Programme for Trans-D

Under the umbrella of the Early Intervention (EI) Continuum Programme, CPAS Early Intervention Programme for Infants and Children (EIPIC) embarked on a home-based programme with three families from August to November 2020. The home-based programme is targeted at children with moderate to severe disabilities aged between 24 months to 6 years old, who do not meet placement criteria for other EI Continuum sub-programmes or are medically too frail to travel to our centre.

Trans-D team members that included therapists and Early Interventionists took turns to visit the families once a month to conduct therapy sessions and empower caregivers in learning strategies to help their child practise these skills at home.

Some of the smart home devices installed include voice command features to control electrical appliances, smart doorbell, smart TV, smart switches, and sensor taps. The upgrades create a more conducive space for the teaching and learning of daily living skills such as food preparation, to cater to our students with different physical needs. The rooms are also designed to showcase the features to caregivers who may be keen to incorporate such Smart Home Technology in their living spaces for their children with special needs.



Launch of StudioIT!

CPASS renovated the existing computer lab and launched StudioIT! StudioIT! is fitted with a green screen and serves as a training studio for our students and teachers in the areas of Digital Media Design and Video Post-production. An inaugural training session on iMovie was conducted in collaboration with our partner Apple Inc. for 30 teachers to equip them with skills to create simple lesson videos that can be used in classroom teaching.

Expansion of Goodwill, Rehabilitation and Occupational Workshop (GROW) – One-stop Training and Office Solutions Digital Hub

The GROW – One-stop Training and Office Solutions Digital Hub was set up to equip selected trainees from the sheltered workshop with digital literacy skills. Shifting from traditional manual sub-contract projects, the GROW Digital Hub is intended to improve open employment opportunities for our adult trainees.

With continued support from various corporates and funding from the President's Challenge 2021, GROW has expanded the scope of services provided under the hub. In the past year, trainees were involved in basic designing of posters, festive lanterns and production of simple handicraft items.

Installation of Smart Home Technology and Living in CPAS School (CPASS)

With funding support from the Ministry of Education (MOE) Curriculum Enhancement Fund, the CPASS Life Skills Rooms 1 and 2 underwent an upgrade for Smart Home Technology and Living. The Smart Home System installation allows students with disabilities to experience autonomy and independent living.



Volunteer Befriender Programme and Digital Art Workshop for Alumni Members

The CPAS Connect Programme continues to support the needs of our alumni members and engage them socially through several new initiatives.

A pilot monthly virtual befriender programme was launched in partnership with HeartWare Network youth volunteers. The programme is targeted at homebound alumni members with moderate to severe disabilities and designed to support the National Council of Social Service (NCSS) Beyond Boundaries Club initiative. The initiative aims to reduce social isolation and improve social integration of this group of clients through regular programmes and activities.

Several Alumni members also completed a Digital Art Workshop Programme that equipped them with basic design skills. Their unique designs were printed on mugs, masks and tote bags, which contributed to fundraising efforts for the programme's activities. Our Alumni Neo Kah Whye and Juni Syafiqqa, who were amongst the first batch who completed the workshop, will be instructors to teach their peers in the future runs of the Digital Art Workshop Programme.



Project Engage

Our Day Activity Centre (DAC) has been conducting gross motor lessons and music and movement sessions for our adult clients with moderate to severe disabilities. Commenced in November 2020, DAC started Project Engage, which is modelled after the concept of Co-Curricular Activities. Under the project, clients are able to select from activities such as cooking, sensory play, music & dance, art & craft and Boccia – a precision ball sport game played by persons with physical disabilities. Other skills-based activities such as I.T. training and pre-vocational training are also conducted to identify potential clients that may be transferred to a sheltered workshop.



Tech Booster Funding – Smart Home Technology Installation for Day Activity Centre (DAC)

Technology can help our clients achieve independence by removing environmental barriers or helping to ensure safety. DAC received support from NCSS Tech Booster funding to install the following smart home technology in our facilities.

- Home-a-Genius in 3 classrooms - Using their voice and software installed in an iPad, clients are able to switch on/off the lights and fan, pull up/down projector and open/close the door independently.



Voiceit Application Pilot Project

The Speech & Language Pathology department worked with Voiceit on a pilot trial between October 2020 to February 2021. Voiceit is a new speech recognition application which supports individuals with speech difficulties in their daily routines in addition to the current Augmentative and Alternative Communication (AAC) devices.



Building Bonds - Launch of Therapeutic Service for Special Education (SPED) Programme Families

The CPAS Psychology Department launched a new service for families under the SPED programme. Through psycho-education and adapting evidence-based intervention such as circle of security parenting, the service seeks to assist these families who have experienced existential as well as attachment-related concerns.



New Independent Living Skills Centre

The CPAS Assistive Technology (AT) Hub revamped the existing life skills room to launch the Independent Living Skills Centre with support from Marina Bay Sands and Credit Suisse.

Fitted with new equipment and technologies to assist clients with activities of daily living, the centre will serve as a training facility for clients to learn independent living skills. Some of the technologies put in place include a height-adjustable wardrobe, easy-transfer bed, door automations with different switches, smart home integration with voice assistant and advanced technologies for accessibility and environmental control.



School-to-Work (S2W) - Clinical Service for SPED Students

Utilising coaching on emotional regulation and social skills, the new clinical service led by CPAS Psychology Department was conceptualised to provide psychological support for SPED students who face challenges with transitioning from a school environment to a workplace. The team also assesses students and provides evidence-based recommendations on suitable job placements.

Continued Engagement and Support for Caregivers

The Assisted Deputyship Application Programme (ADAP) helps caregivers apply to be deputies for their loved ones without mental capacity so that they can make legal decisions for them.

A webinar was conducted to facilitate the sharing of a caregiver's journey to becoming deputies for their adult child, and their experience in filing a Simplified Track Mental Capacity Act application using the Integrated Family Application Management System (iFAMS).

Moving forward, the iFAMS programme will be a new collaborative initiative with SMU Yong Pung How School of Law and CPAS Social Work, which will be rolled out for families in 2021.



Back to Basics (B2B) Project - Technology Adoption Project

The B2B project's key objective is to increase the productivity of our therapy intervention through process review, job-redesign, and adoption of technology. The full implementation phase of the project was completed in May 2021, with the use of Alter-G Anti-Gravity Treadmill and DST Pro equipment. Several planned outcomes were achieved, which include an increase in therapy intervention hours with more time for direct client tasks. Therapy effectiveness has also improved as the Alter-G enables clients to walk longer distances and at a faster speed over the implementation phase.



Motek C-MILL VR+

The Physiotherapy Department (PT) procured the Motek C-MILL VR+, an advanced treadmill for training gait and balance using Augmented Virtual Reality. The treadmill was funded using the Community Silver Trust (CST) Fund. CPAS is the first Social Service Agency in Singapore to integrate this technology in our rehabilitation process.

AWARDS AND ACHIEVEMENTS

Lee Kuan Yew Exemplary Student Award (LKY-ESA)

Muhammad Firhad Bin Azhar of CPAS School (CPASS) class Eagle 20A, is the recipient of the LKY-ESA 2020. The award honours students who have risen above challenges to motivate and inspire their peers. As a school prefect, Firhad has been involved in various activities and represented CPASS in external events. He is a good role model and demonstrates care and concern for his classmates, peers and teachers. We congratulate Firhad for receiving this well-deserved award.



School-to-work Programme

Three students from CPASS Eagle 20A were shortlisted for placements under the School-to-Work Programme. Thomas Ng Thiam Hock was proposed for Project-Internship (PIN), Linus Chong Zai Ping was proposed for Further Training (FT), and Muhammad Firhad Bin Azhar was proposed for Supported/Customised Employment (SECE). CPAS wishes our graduates every success in their post-school endeavours.



MOE-NCSS Outstanding Special Education Teacher Award

CPAS School Teacher, Ms. Debbie Chan was awarded the MOE-NCSS Outstanding Special Education Teacher Award in 2020, in recognition of her outstanding contributions in educating students with special needs.



MOE Masters Scholarship in Special Education (Overseas Award)

CPAS School Teacher, Ms. Gena Tan was awarded the MOE Masters Scholarship in Special Education (Overseas Award). The prestigious scholarship is awarded to Special Education (SPED) school teachers who wish to enhance their professional expertise and contribute to the development of special education in Singapore.



Allied Health Professionals (AHP) Professional Involvement

CPAS is staffed with a team of AHP who contribute their expertise and time in their respective professional fields in research and key appointments.

- Ms. Pampi Ghosh, Head of Occupational Therapy has been appointed as a member of the Social Service SkillsFuture Tripartite Taskforce Therapy Sub-team under the Ministry of Social and Family Development (MSF) representing the CPAS AHP Team.
- Ms. Sunitha Sendhilnathan, Head of Speech and Language Pathology (SLP) has been appointed as member by Allied Health Professions Committee to review and audit the National University of Singapore Masters in SLP programme.
- Ms. Siti Juliana, Deputy Head of Occupational Therapy has been appointed as the Principal Investigator for her research "Impact of Driving Powered Mobility on Performance in Everyday Activities and Well-Being". The research proposal is endorsed by Agency for Integrated Care Institutional Review Board.

Long Service Award 2020

In 2020, 35 CPAS Staff members received Long Service Award, including 3 staff members who received the 20-year or 25-year awards. CPAS thanks them for their dedicated service.

EVENTS



CPAS Charity Livestream 2020

The annual CPAS Charity Dinner was converted to a charity livestream event. The event was aptly titled "Play Your Part" where donors were asked to play their part by contributing through various segments such as a silent auction and live pledging moment.

Meal Packages from our F&B Partners were also delivered to our donors who could dine in and watch the show which was streamed live through our Facebook page. We would like to thank our donors and supporters who helped raise over S\$220,000 for the event. Donations from the event would also qualify for a dollar-for-dollar matching under Tote Board's Enhanced Fundraising Programme (EFR), subject to a cap of S\$250,000.

Covid-19 Digital Fundraising Appeal #StandWithSuzy

With uncertainty brought about by the circuit breaker measures, CPAS launched a digital fundraising appeal fronted by CPAS's donation ambassador, Suzy.

The campaign called for support from donors to "Don't Forget Us Too" as donors overlooked charities like CPAS, which seemed less affected by Covid-19. The campaign ran for around 3 months and raised close to S\$40,000. We are grateful to donors who contributed to our appeal.



Spare Your Change for Suzy 2020 Commemorating World Cerebral Palsy Month

As the leading social service agency assisting persons with the condition, CPAS dedicated the entire month of October 2020 as World Cerebral Palsy Month. The Spare Your Change for Suzy campaign was held from 1 August 2020 – 31 October 2020 to encourage donors to spare their loose change for Suzy, the donation ambassador of CPAS.

Through various online and offline initiatives by corporates, community partners and CPAS staff, we were able to raise over S\$290,000. This was truly a campaign where every dollar mattered, even loose change. We would like to acknowledge all participants, donors and our corporate matching partner, St. James's Wealth Management for matching S\$50,000 of all donations on the digital fundraising campaigns.

LEARNING, DEVELOPMENT AND CONSULTANCY (LDC)



27
PLANNED
TRAININGS IN 2020



16
COMPLETED
TRAININGS



330
PARTICIPANTS
TRAINED



98% - 100%
COURSE OBJECTIVES
MET DURING TRAINING
EVALUATION FEEDBACK



From left to right: Brain Gym conducted on 1 December 2020, Taking MAT AX to the Next Level – How to Implement the Best Seating and Mobility Equipment for your Clients on 19 March 2021 and Caregivers Training on Strategies in Training Persons with Physical Disabilities to Perform Basic Activities of Daily Living – Feeding, Dressing and Grooming on 25 September 2020

Completed Training Topics

- Music Strategies and Basic Ukulele Skills in Supporting Learning in the Special Ed Classroom
- Online Routine Based Interview (RBI)
- Introductory to Art Therapy, Online Workshop for People Working with People with Special Needs
- Activity Therapy, Online Workshop for Understanding and Using Activities in Therapy for People with Special Needs
- Toilet Training For Children With Special Needs (Online)
- Basic First Aid with CPR and AED
- Facilitating Language Communication Skills in Children with Developmental Delays (New Course)
- Strategies in Training Persons with Physical Disabilities to Perform Basic ADL – Feeding, Dressing and Grooming
- Introduction to Trans-Disciplinary Practices in Special Education (Online Trans D)
- Communication Using AAC: Basic Theory
- Online Constrained Induced Movement Therapy (CIMT)
- Sensory Motor Arousal Regulation Treatment (Online SMART)
- Child First Aid
- Assistive Technology for CP – 2nd Run
- Brain Gym (for School and GROW Departments)
- Basic First Aid with CPR and AED (for DAC only)

As LDC progressively takes steps to be the Centre of Excellence for Go-To-Centre of Trans-Disciplinary training, attachment, research, knowledge transfer channel, as well as to conduct CPAS Signature Programmes and partnering Institutes of Higher Learning for certification programmes, here are some of the plans we have in the next year:

- CPAS continues to be recognised as the Approved Training Provider for Caregivers by the Agency of Integrated Care (AIC) for the 10th consecutive year.
- We have initiated to plan training for mainstream primary school special needs educators on managing Classroom Strategies to manage and engage ADHD and Autistic Students with our Psychology Department.
- We also started work on plans to conduct a 6-Module Certification Programme in Ayres Sensory Integration (CASI) for Occupational Therapists and Physiotherapists in 2021 and 2022.
- We are pleased to report that we are working towards having more trainers to be approved by AIC to conduct training for caregivers, especially on using Augmentative and Alternative Communication (AAC).

FUTURE PLANS

CPASS School (CPASS) New and Enhanced Curriculums

CPASS continues to take guidance from the Ministry of Education (MOE) Special Education (SPED) framework and focuses on improving learning outcomes for our students through regular reviews.

The Functional Programme Curriculum, rolled out in Academic Year 2021, will consist of seven learning domains: Language & Communication, Numeracy, Social-Emotional, Daily Living, Vocational, The Arts and PE & Sports. The domain teams will create resources and develop assessment tools to support the teaching and learning of these domains.

Supported by MOE Special Education Branch, CPASS is also launching a new Digital Literacy Curriculum to increase digital literacy through planned module topics and lesson packages across the academic year. In addition, an I.T. Enrichment programme will be conducted for selected students to provide an intensive and focused training platform for them to acquire skills in the areas of Digital Media Design & Video Post-production.

Assistive Technology (AT) @ Home Project

The 3-year project that started in May 2020 focuses on bringing needs-based Assistive Technology (AT) to the homes of our Day Activity Centre (DAC) clients. Assessments are conducted through phone/video calls with interested caregivers, observations of clients in the classroom or through a home visit to determine pertinent AT needs.

Some of the AT provided under the project include transfer wheelchairs, electrical hoist, shower chairs and special seating support. The CPAS AT Hub will continue to trial and grow the range of AT provided to include feeding robots, smart home technologies and transfer beds.

Occupational Therapy Evidence-Based Practice

The Occupational Therapy (OT) department will be implementing several evidence-based practice and intervention.

The Constrained Induced Movement Therapy (CIMT) is planned to be implemented on selected clients from EIPIC, CPASS and DAC as trial before its full implementation for 10 consecutive days. OT will also procure an equipment for Functional Electrical Stimulation (FES), which is planned to be implemented on selected clients from CPASS and DAC. The implementation of CIMT and FES will allow the measurement of pre- and post-intervention outcomes methodically and aid in the development of a transfer package for caregivers to follow.

Development of New Psychological Therapy Service and Resources

CPAS Psychology Department will roll out new psychological therapy services and resources to better support the emotional and behavioural regulation of our clients.

Some of these plans include:

- Psycho-Digital Therapeutics – Using humanoid robots, evidence-based online intervention programmes and virtual augmented realities to consult children with emotion regulations issues such as anxiety/depression.
- Social Storybook – Collaboration with professional illustrator Ms. Neeta Bajaj for a social storybook on dealing with emotional and self-regulation.
- Building Bonds Resource Book – Resource for caregivers to provide them with a guide on understanding attachment from a bio-behavioural perspective.

SUMMARISED FINANCIAL STATEMENTS

Cerebral Palsy Alliance Singapore

Statement of Financial Position

For year ended 31st March 2021

| | FY20/21 | FY19/20 |
|---|-------------------|-------------------|
| Assets | S\$ | S\$ |
| Non-Current Assets | 12,477,654 | 12,334,233 |
| Current Assets | 19,765,716 | 18,329,627 |
| | 32,243,370 | 30,663,860 |
| Liabilities and Funds | | |
| Current Liabilities | 2,633,552 | 3,091,641 |
| Deferred Capital Donation & Lease Liabilities | 11,223,134 | 11,389,842 |
| Funds | 18,386,684 | 16,182,377 |
| | 32,243,370 | 30,663,860 |

Statement of Comprehensive Income

For year ended 31st March 2021

| | Total | Total |
|---|-------------------|-------------------|
| Income | S\$ | S\$ |
| Government Grants | 6,820,668 | 8,005,149 |
| Specific Donations | 1,085,200 | 663,723 |
| General Donations | 1,316,348 | 544,501 |
| Programmes/Therapy Treatment Fees | 517,385 | 581,669 |
| Job Support Scheme (JSS) | 2,265,215 | - |
| Others | 3,773,467 | 4,237,915 |
| TOL Fee | 825,972 | 825,971 |
| | 16,604,255 | 14,858,928 |
| Expenditure | | |
| Manpower | 8,803,528 | 9,114,919 |
| General & Administrative Costs | 1,237,706 | 1,217,828 |
| Upkeep and Utilities | 348,125 | 390,602 |
| Utilisation of Specific Fund | 2,300,517 | 2,725,681 |
| Interest Expense & Depreciation (ROU Asset) | 847,812 | 863,014 |
| Others | 862,260 | 738,186 |
| Total Expenditure | 14,399,948 | 15,050,230 |
| Surplus/(Loss) | 2,204,307 | (191,302) |

For our full annual report and financial statements for FY2020/2021, 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

Cerebral Palsy Alliance Singapore School

Statement of Financial Position

For year ended 31st March 2021

| | FY20/21 | FY19/20 |
|------------------------------|-------------------------|-------------------------|
| Assets | S\$ | S\$ |
| Non-Current Assets | 1,005,898 | 890,755 |
| Current Assets | 6,246,940 | 4,605,882 |
| | <u>7,252,838</u> | <u>5,496,637</u> |
| Liabilities and Funds | | |
| Current Liabilities | 1,180,939 | 1,069,897 |
| Deferred Capital Donation | 473,972 | 473,433 |
| Funds | 5,597,927 | 3,953,307 |
| | <u>7,252,838</u> | <u>5,496,637</u> |

Statement of Comprehensive Income

For year ended 31st March 2021

| | Total | Total |
|--------------------------------|--------------------------|-------------------------|
| Income | S\$ | S\$ |
| Government Grants | 8,454,493 | 7,855,097 |
| Specific Donations | 189,487 | 185,666 |
| General Donations | 13,988 | 71,239 |
| Programmes Fees | 102,797 | 100,601 |
| Others | 1,204,710 | 139,184 |
| TOL Fee | 668,553 | 668,553 |
| | <u>10,634,028</u> | <u>9,020,340</u> |
| Expenditure | | |
| Manpower | 4,527,327 | 4,453,856 |
| General & Administrative Costs | 2,141,616 | 2,032,382 |
| Upkeep and Utilities | 241,888 | 219,532 |
| Utilisation of Specific Fund | 1,193,021 | 1,179,594 |
| TOL Fee | 668,553 | 668,553 |
| Others | 217,003 | 185,367 |
| | <u>8,989,408</u> | <u>8,739,284</u> |
| Total Expenditure | | |
| Surplus/(Loss) | 1,644,620 | 281,056 |

For our full annual report and financial statements for FY2020/2021, please visit our website at www.cpas.org.sg.

We sincerely thank all donors, volunteers, supporters, friends and well-wishers who have helped make a difference in the lives of our clients.

CORPORATE GOVERNANCE





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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.

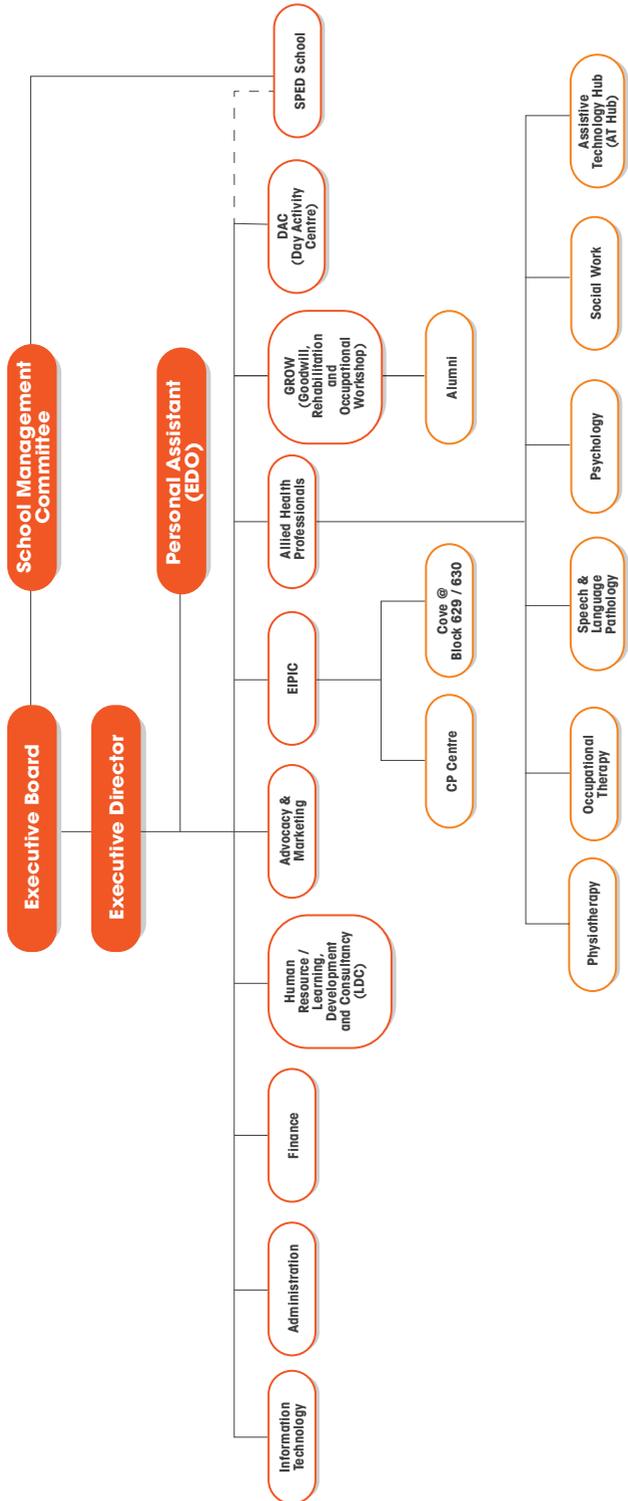
Disclosure of Information on Executive Management

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

- Reports to Chairperson, Executive Board of CPAS
- Appointed 1 October 2018
- Past Job Experience:

- 2014 to 2018 - EIPIC Principal at CPAS
- 2013 to 2014 - Lead Teacher at Rainbow Centre Yishun Park
- 2009 to 2012 - Senior Teacher at Rainbow Centre Yishun Park
- 2004 to 2008 - Teacher at Rainbow Centre Margaret Drive
- 2000 to 2001 - Teacher at Ashmount School (England)
- 1990 to 1996 - Teacher at Margaret Drive Special School

ORGANISATION STRUCTURE CHART



THE BOARD

1 April 2020 – 31 March 2021

| S/N | NAME | CURRENT DESIGNATION | YEAR JOINED | ATTENDANCE AT BOARD MEETINGS |
|-----|---|---|-------------|------------------------------|
| 1 | Dr Janice Wong | Chairperson (from 22 Oct 2020) | 2009 | 5/5 |
| 2 | Ms Tan Yee Deng | Vice Chairman | 2015 | 5/5 |
| 3 | Dr Satyaki Sengupta | Honorary Secretary (from 22 Oct 2020) | 2009 | 4/5 |
| 4 | Hj Sallim Bin Abdul Kadir, BSM, PBM, JP | Honorary Treasurer (from 22 Oct 2020) | 2017 | 5/5 |
| 5 | Mr Mervyn Sirisena, PBM | Assistant Honorary Secretary | 2017 | 5/5 |
| 6 | Ms Yvonne Chan | Assistant Honorary Treasurer (from 22 Oct 2020) | 2016 | 5/5 |
| 7 | A/Prof Ong Hian Tat | Member | 2006 | 5/5 |
| 8 | Ms Foo Siew Fong, PBM | Member | 2011 | 5/5 |
| 9 | Ms Koh Kok Loo | Member | 2011 | 4/5 |
| 10 | Dr Yoong Siew Lee | Member | 2012 | 5/5 |
| 11 | Mr Remy Choo | Member | 2018 | 5/5 |
| 12 | Ms Merlissa Elvin | Member (from 22 Oct 2020) | 2019 | 4/5 |
| 13 | Dr Bicky Bhangu | Co-Opted Member | 2019 | 4/5 |
| 14 | A/Prof Kevin Lim, BSM, PBM | Emeritus Chairman (from 22 Oct 2020) | 2008 | 5/5 |

There are no Board members holding staff appointments.

LENGTH OF SERVICE OF BOARD MEMBERS

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

1. Dr Janice Wong
2. Dr Satyaki Sengupta
3. A/Prof Ong Hian Tat
4. Ms Foo Siew Fong
5. Ms Koh Kok Loo
6. A/Prof Kevin Lim, BSM, PBM

Each of these individuals possesses in-depth knowledge through their long service. Their expertise and continued contribution is vital to the Board. The Nomination Subcommittee 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

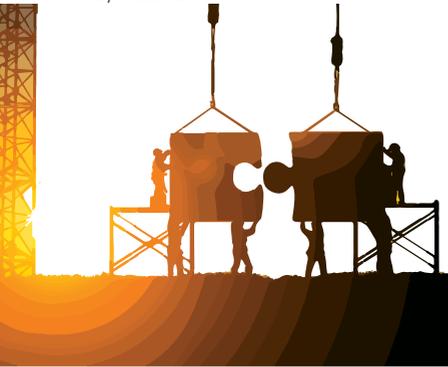
Term Limit for the Treasurer

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 | 2021 | 2020 |
|-----------------------|------|------|
| \$100,000 - \$200,000 | 6 | 7 |

In compliance with item 30 of the GEC (Advanced Tier) under the Code of Governance, CPAS discloses that there are two paid staff members who are close members 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

| | |
|----------------------------|---|
| CHAIRPERSON | - Ms Koh Kok Loo |
| MEMBERS | - Ms Foo Siew Fong, PBM - Dr Yoong Siew Lee - Hj Sallim Bin Abdul Kadir, BBM, PBM, JP |
| 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:

- Facilitate the external and internal audit of the organisation for the Board to obtain independent information about the organisation's activities;
- 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;
- 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;
- 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;
- Facilitate risk assessments for better management of risk associated with the key processes;
- Oversee regulatory compliance and whistleblower guidelines (where applicable);
- Report to the Board of any financial irregularities, concerns and opportunities; and
- Liaise with auditors on any significant matters arising.

SCHOOL MANAGEMENT COMMITTEE

| | |
|-------------------------------------|--|
| CHAIRPERSON & SUPERVISOR | - Dr Janice Wong |
| SECRETARY | - Mrs Koh-Lim Ai Lay (Principal) |
| HON TREASURER | - Hj Sallim Bin Abdul Kadir, BBM, PBM, JP |
| MEMBERS | - A/Prof Kevin Lim, BBM, PBM - Dr Satyaki Sengupta - Mr Remy Choo - Ms Latha Kutty (ED) |
| MOE REPRESENTATIVE | - Ms Terry Theseira |
| 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:

- 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.
- The education and well-being of the students of the School; and
- 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 | - Hj Sallim Bin Abdul Kadir, BBM, PBM, JP |
| MEMBERS | - Ms Koh Kok Loo - Ms Yvonne Chan |
| 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 - Finance Manager - 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 | - Dr Janice Wong |
| MEMBERS | - A/Prof Ong Hian Tat - Dr Satyaki Sengupta - Mr Mervyn Sirisena, PBM |
| STAFF IN ATTENDANCE | - Executive Director - Assistant Admin Manager |

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

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

The Nomination subcommittee sets out to:

- 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;
- Identify, invite and groom potential Board member candidates to serve as Board members;
- Nominate Individuals to be elected as members of the Board;
- Nominate Board members for election as Office Bearers;
- Take the lead in succession planning; and
- Design and oversee a process of Board Orientation.

STAFF SUBCOMMITTEE

| | |
|----------------------------|--|
| CHAIRMAN | - Ms Tan Yee Deng |
| MEMBERS | - Dr Janice Wong - Ms Yvonne Chan - Ms Foo Siew Fong, PBM - Hj Sallim Bin Abdul Kadir, BBM, PBM, JP |
| 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 - Dr Bicky Bhangu - Mr Remy Choo |
| 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 students/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

| | |
|----------------------------|---|
| ADVISOR | - Mrs Chng-Wong Yin |
| STAFF IN ATTENDANCE | - Executive Director - Assistant Manager, IT |

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

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

The workgroup shall ensure proper monitoring.

Information Technology (IT) workgroup is an ad-hoc working committee. The IT Workgroup oversees and provides strategic direction and leadership to ensure effective use of IT resources and systems to meet the organisation's needs.

The IT workgroup sets out to:

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

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

CPAS REPRESENTATIVES

| | |
|--|--|
| EXTERNAL AGENCIES | |
| Singapore Disability Sports Council (SDSC) | - Mrs Koh-Lim Ai Lay |
| The Children's Charities Association of Singapore(CCA) | - Mr Mervyn Sirisena, PBM - Ms Tan Yee Deng |
| National Council of Social Service (NCSS) | - A/Prof Kevin Lim, BBM, PBM |

ADVANCED TIER | GOVERNANCE EVALUATION CHECKLISTS

| 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="radio"/> Complied <input type="radio"/> Not Complied |
| | Are there Board members holding staff' appointments? (Skip items 2 and 3 if "No") | | <input type="radio"/> Yes <input checked="" type="radio"/> No |
| 2 | Staff' does not chair the Board and does not comprise more than one-third of the Board. | 1.1.3 | <input type="radio"/> Complied <input type="radio"/> 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="radio"/> Complied <input type="radio"/> 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="radio"/> Complied <input type="radio"/> Not Complied |
| 5 | All Board members submit themselves for re-nomination and reappointment , at least once every three years. | 1.1.8 | <input checked="" type="radio"/> Complied <input type="radio"/> 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="radio"/> Complied <input type="radio"/> Not Complied |
| | Are there Board member(s) who have served for more than 10 consecutive years? (Skip item 7 if "No") | | <input checked="" type="radio"/> Yes <input type="radio"/> 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="radio"/> Complied <input type="radio"/> Not Complied |
| 8 | There are documented terms of reference for the Board and each of its Board committees. | 1.2.1 | <input checked="" type="radio"/> Complied <input type="radio"/> Not Complied |
| Conflict of Interest | | | |
| 9 | There are documented procedures for Board members and staff' to declare actual or potential conflicts of interest to the Board at the earliest opportunity. | 2.1 | <input checked="" type="radio"/> Complied <input type="radio"/> 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="radio"/> Complied <input type="radio"/> 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="radio"/> Complied <input type="radio"/> 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="radio"/> Complied <input type="radio"/> Not Complied |

| Human Resource and Volunteer ² Management | | | |
|--|--|-------|---|
| 13 | The Board approves documented human resource policies for staff ¹ | 5.1 | <input checked="" type="radio"/> Complied <input type="radio"/> 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="radio"/> Complied <input type="radio"/> Not Complied |
| 15 | There are processes for regular supervision, appraisal and professional development of staff ¹ | 5.5 | <input checked="" type="radio"/> Complied <input type="radio"/> Not Complied |
| | Are there volunteers² serving in the charity? (Skip item 16 if “No”) | | <input checked="" type="radio"/> Yes <input type="radio"/> No |
| 16 | There are volunteer management policies in place for volunteers ² . | 5.7 | <input checked="" type="radio"/> Complied <input type="radio"/> 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="radio"/> Complied <input type="radio"/> 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="radio"/> Complied <input type="radio"/> 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="radio"/> Complied <input type="radio"/> 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="radio"/> Complied <input type="radio"/> 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="radio"/> Complied <input type="radio"/> Not Complied |
| | Does the charity invest its reserves, including fixed deposits? (Skip item 22 if “No”) | | <input checked="" type="radio"/> Yes <input type="radio"/> No |
| 22 | The charity has a documented investment policy approved by the Board. | 6.4.3 | <input checked="" type="radio"/> Complied <input type="radio"/> Not Complied |
| Fundraising Practices | | | |
| | Did the charity receive cash donations (solicited or unsolicited) during the year? (Skip item 23 if “No”) | | <input checked="" type="radio"/> Yes <input type="radio"/> No |
| 23 | All collections received (solicited or unsolicited) are properly accounted for and promptly deposited by the charity. | 7.2.2 | <input checked="" type="radio"/> Complied <input type="radio"/> Not Complied |
| | Did the charity receive donations-in-kind during the year? (Skip item 24 if “No”) | | <input checked="" type="radio"/> Yes <input type="radio"/> No |
| 24 | All donations-in-kind received are properly recorded and accounted for by the charity. | 7.2.3 | <input checked="" type="radio"/> Complied <input type="radio"/> 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="radio"/> Complied <input type="radio"/> Not Complied |
| | Are Board members remunerated for their Board services? (Skip items 26 and 27 if "No") | | <input type="radio"/> Yes <input checked="" type="radio"/> No |
| 26 | No Board member is involved in setting his or her own remuneration. | 2.2 | <input type="radio"/> Complied <input type="radio"/> 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="radio"/> Complied <input type="radio"/> Not Complied |
| | Does the charity employ paid staff? (Skip items 28, 29 and 30 if "No") | | <input checked="" type="radio"/> Yes <input type="radio"/> No |
| 28 | No staff ¹ is involved in setting his or her own remuneration. | 2.2 | <input checked="" type="radio"/> Complied <input type="radio"/> 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="radio"/> Complied <input type="radio"/> 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. | 8.4 | <input checked="" type="radio"/> Complied <input type="radio"/> 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="radio"/> Complied <input type="radio"/> Not Complied |

- 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.
- 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'.
- Close members of the family: Those family members who may be expected to influence, or be influenced by, that person in their dealings with the charity. In most cases, they would include:
 - That person's children and spouse;
 - Children of that person's spouse; and
 - Dependants of that person or that person's spouse.

DECLARATION

| | | |
|-------------|-------------------------|--------|
| Name | Latha Kutty | |
| Email | latha_kutty@cpas.org.sg | |
| Contact | Office: 65855608 | Mobile |
| Designation | Executive Director | |

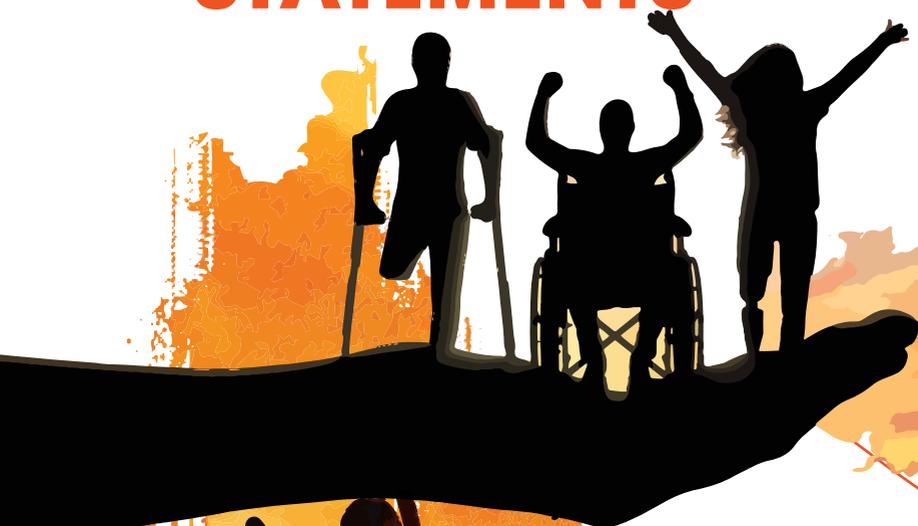
✓ I declare that my charity's/IPC's governing Board has approved this Governance Evaluation Checklist and authorised me to submit on its behalf.

All information given by me in this checklist submission is true to the best of my knowledge and i have not wifully suppressed any material fact.

The full responsibility for providing accurate and updated checklust information will rest with my charity's/IPC's governing Board.



FINANCIAL STATEMENTS



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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, 2021

CEREBRAL PALSY ALLIANCE SINGAPORE

REPORT AND FINANCIAL STATEMENTS

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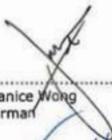
CEREBRAL PALSY ALLIANCE SINGAPORE

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 27 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, 2021, 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 September 2020 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


.....
Dr Janice Wong
Chairman


.....
Mr Sallim Bin Abdul Kadir, BBM, PBM, JP
Honorary Treasurer

September 20, 2021

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, 2021, 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 27.

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, 2021 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 September 2020 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 20, 2021

CEREBRAL PALSY ALLIANCE SINGAPORE**STATEMENT OF FINANCIAL POSITION**
March 31, 2021

| | Note | 2021 | 2020 |
|--|------|-------------------|-------------------|
| | | \$ | \$ |
| ACCUMULATED FUNDS | 6 | 11,063,601 | 8,418,652 |
| SPECIFIC FUNDS | 7 | 7,051,651 | 7,492,293 |
| PROGRAMME DEVELOPMENT FUND | | 271,432 | 271,432 |
| | | <u>18,386,684</u> | <u>16,182,377</u> |
| REPRESENTED BY: | | | |
| NON-CURRENT ASSETS | | | |
| Property and equipment | 8 | 9,556,528 | 8,634,140 |
| Right-of-use asset | 9 | 2,921,126 | 3,700,093 |
| | | <u>12,477,654</u> | <u>12,334,233</u> |
| CURRENT ASSETS | | | |
| Due from Cerebral Palsy Alliance Singapore School ("School") | 5 | 554,202 | 329,932 |
| Receivables, prepayments and deposits | 10 | 132,337 | 219,775 |
| Job support scheme grant receivables | | 154,888 | 698,506 |
| Cash and cash equivalents | 11 | 18,924,289 | 17,081,414 |
| | | <u>19,765,716</u> | <u>18,329,627</u> |
| CURRENT LIABILITIES | | | |
| Other payables and accrued expenses | 12 | 825,056 | 816,651 |
| Due to National Council of Social Service ("NCSS") / SG Enable ("SGE") | 13 | 772,387 | 819,358 |
| Lease liabilities | 14 | 772,641 | 757,126 |
| Deferred job support scheme grant income | | 263,468 | 698,506 |
| | | <u>2,633,552</u> | <u>3,091,641</u> |
| NET CURRENT ASSETS | | <u>17,132,164</u> | <u>15,237,986</u> |
| NON-CURRENT LIABILITIES | | | |
| Deferred capital donations | 15 | 9,015,766 | 8,409,833 |
| Lease liabilities | 14 | 2,207,368 | 2,980,009 |
| | | <u>11,223,134</u> | <u>11,389,842</u> |
| NET ASSETS | | <u>18,386,684</u> | <u>16,182,377</u> |
| NET ASSETS OF TRUST FUNDS | 16 | 144,782 | 117,641 |

See accompanying notes to financial statements.

CEREBRAL PALSY ALLIANCE SINGAPORE

STATEMENT OF COMPREHENSIVE INCOME
March 31, 2021

| Note | 2021 | | | 2020 | | |
|--|--------------|---------------|-----------|--------------|---------------|-----------|
| | General Fund | Specific Fund | Total | General Fund | Specific Fund | Total |
| | \$ | \$ | \$ | \$ | \$ | \$ |
| INCOME: | | | | | | |
| Grants and supplementary funding from Ministry of Social and Family ("MSF") and its affiliates | | | | | | |
| - Goodwill Rehabilitation & Occupational Workshop ("GROW") | 364,960 | - | 364,960 | 376,350 | - | 376,350 |
| - Early Intervention ("EI") | 914,622 | - | 914,622 | 849,624 | - | 849,624 |
| - Day Activity Centre ("DAC") | 176,168 | - | 176,168 | 180,333 | - | 180,333 |
| - Headquarter | - | - | - | 529,387 | - | 529,387 |
| - Therapy rehabilitation programme | 233,818 | - | 233,818 | 229,950 | - | 229,950 |
| - Beyond boundaries club | 100,974 | - | 100,974 | 99,131 | - | 99,131 |
| - Community silver trust funds | - | 727,704 | 727,704 | - | 990,775 | 990,775 |
| - Care and share funds | - | 46,970 | 46,970 | - | 653,304 | 653,304 |
| - GROW - from MSF | 426,182 | - | 426,182 | 386,675 | - | 386,675 |
| - EI - from MSF | 3,038,683 | - | 3,038,683 | 3,056,577 | - | 3,056,577 |
| - DAC - from MSF | 790,587 | - | 790,587 | 652,943 | - | 652,943 |
| - Temporary Occupation License ("TOL") fees | 104,946 | - | 104,946 | 157,418 | - | 157,418 |
| Grants from Tote Board | | | | | | |
| - September | - | - | - | 49,201 | - | 49,201 |
| - Charity Dinner & other events | 65,812 | - | 65,812 | 95,057 | - | 95,057 |
| VWOs-charities capability fund training grants | 159,841 | - | 159,841 | 35,685 | - | 35,685 |
| Miscellaneous grants | 79,789 | - | 79,789 | - | - | - |
| Central Marketing Services ("CMS") sales | 39,387 | - | 39,387 | 57,881 | - | 57,881 |
| Cafe project sales | 39,929 | - | 39,929 | 54,309 | - | 54,309 |
| Sales of work by GROW trainees | 44,132 | - | 44,132 | 58,571 | - | 58,571 |
| GROW IT & office services | 788 | - | 788 | - | - | - |
| Alumni sales | 8,018 | - | 8,018 | 353 | - | 353 |
| Amortisation of deferred capital donations | 15 784,661 | - | 784,661 | 763,898 | - | 763,898 |
| Specific donations | - | 1,085,201 | 1,085,201 | - | 663,723 | 663,723 |
| Unrestricted donations | 1,316,348 | - | 1,316,348 | 544,501 | - | 544,501 |
| Therapy treatment fees | 6,430 | - | 6,430 | 18,684 | - | 18,684 |
| EI programme fees | 349,240 | - | 349,240 | 407,375 | - | 407,375 |
| DAC programme fees | 161,715 | - | 161,715 | 155,610 | - | 155,610 |
| Membership fees | 110 | - | 110 | 300 | - | 300 |
| Other income | | | | | | |
| - Professional fees for services rendered to School | 1,556,000 | - | 1,556,000 | 1,613,078 | - | 1,613,078 |
| - Professional fees for services rendered to others | 95,553 | - | 95,553 | 134,620 | - | 134,620 |
| - Training and consultancy fees | 73,902 | - | 73,902 | 146,749 | - | 146,749 |
| - Wage credit scheme | 2,265,215 | - | 2,265,215 | 183,307 | - | 183,307 |
| - Recharge of TOL fees to School | 445,702 | - | 445,702 | 668,553 | - | 668,553 |
| - Rental rebates | 275,323 | - | 275,323 | - | - | - |
| - Interest income on bank deposits | 78,290 | - | 78,290 | 187,333 | - | 187,333 |
| - SGE for transport subsidies | 388,039 | - | 388,039 | 332,313 | - | 332,313 |
| - September income | - | - | - | 144,347 | - | 144,347 |
| - Charity Dinner income | 222,285 | - | 222,285 | 260,493 | - | 260,493 |
| - Caregivers training income | 3,090 | - | 3,090 | 2,250 | - | 2,250 |
| - Pragmatic Organisation Dynamic Display ("PODD") training income | - | - | - | 41,940 | - | 41,940 |
| - Dyslexia Action Literacy Programme ("DALP") training income | - | - | - | 35,055 | - | 35,055 |

CEREBRAL PALSY ALLIANCE SINGAPORE

STATEMENT OF COMPREHENSIVE INCOME (cont'd)
March 31, 2021

| Note | 2021 | | | 2020 | | |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | General Fund | Specific Fund | Total | General Fund | Specific Fund | Total |
| | \$ | \$ | \$ | \$ | \$ | \$ |
| - PECT supervision income | 100,508 | - | 100,508 | - | - | - |
| - Internal services rendered | 4,372 | - | 4,372 | 4,248 | - | 4,248 |
| - Sundry income | 28,961 | - | 28,961 | 36,927 | - | 36,927 |
| Total income | 14,744,380 | 1,859,875 | 16,604,255 | 12,551,126 | 2,307,802 | 14,858,928 |
| EXPENDITURE: | | | | | | |
| Manpower and related costs | | | | | | |
| - Salaries and related expenses | 17 | 8,548,699 | - | 8,548,699 | 8,735,650 | - |
| - Medical, insurance and welfare expenses | | 121,636 | - | 121,636 | 144,616 | - |
| - Training and related expenses | | 174,824 | - | 174,824 | 234,653 | - |
| General and administrative expenses | | | | | | |
| - Communications | | 15,229 | - | 15,229 | 22,544 | - |
| - Insurance | | 30,048 | - | 30,048 | 29,266 | - |
| - Audit fees | | 47,423 | - | 47,423 | 43,167 | - |
| - Transport charges | | 2,511 | - | 2,511 | 7,589 | - |
| - Supplies and materials | | 102,062 | - | 102,062 | 145,648 | - |
| - Advertisement expenses | | 6,963 | - | 6,963 | 3,685 | - |
| - Bank charges | | - | - | - | 3,570 | - |
| - Depreciation of property and equipment | 8 | 901,651 | - | 901,651 | 795,681 | - |
| - Depreciation of right-of-use asset | 9 | 778,967 | - | 778,967 | 778,967 | - |
| - Replacement of equipment | | 18,216 | - | 18,216 | 13,843 | - |
| - Miscellaneous expenses | | 115,424 | - | 115,424 | 94,736 | - |
| - Corporate gifts | | 427 | - | 427 | 7,199 | - |
| - Equipment written off | | 252 | - | 252 | 544 | - |
| - School fees written off | | - | - | - | 7,555 | - |
| Upkeep and utilities | | | | | | |
| - Maintenance | | 206,291 | - | 206,291 | 225,392 | - |
| - Utilities | | 128,498 | - | 128,498 | 150,231 | - |
| - Motor vehicle expenses | | 13,336 | - | 13,336 | 14,979 | - |
| Programme/Project expenses | | | | | | |
| - GROW expenses | | 62,625 | - | 62,625 | 59,017 | - |
| - CMS expenses | | 42,209 | - | 42,209 | 42,785 | - |
| - Cafe project expenses | | 29,861 | - | 29,861 | 42,801 | - |
| - GROW IT & office services | | 38 | - | 38 | - | - |
| - Meal expenses | | 4,514 | - | 4,514 | 4,457 | - |
| - Allowances to trainees | | 2,278 | - | 2,278 | - | - |
| - SGE transport subsidies | | 388,039 | - | 388,039 | 332,213 | - |
| - Event expenses | | - | - | - | 160 | - |
| - Public education/campaigns | | 32,340 | - | 32,340 | 21,327 | - |
| - Beyond boundaries club activity expenses | | 11,419 | - | 11,419 | 12,829 | - |
| - Utilisation of specific funds | | - | 2,300,517 | 2,300,517 | - | 2,725,681 |
| - Utilisation of unrestricted donations | | 7,101 | - | 7,101 | 21,746 | - |
| - September expenses | | - | - | - | 33,449 | - |
| - Charity Dinner expenses | | 22,358 | - | 22,358 | 28,641 | - |
| Tote Board - September/Charity Dinner | | | | | | |
| - Dinner | | 111,830 | - | 111,830 | 108,200 | - |
| - Community silver trust expenses | | 43,206 | - | 43,206 | 32,104 | - |
| - PDD training expenses | | - | - | - | 15,219 | - |
| - DALP training expenses | | - | - | - | 21,953 | - |
| - PECT supervision expenses | | 58,608 | - | 58,608 | - | - |
| - Interest on lease liabilities | | 68,845 | - | 68,845 | 84,047 | - |
| - Others | | 1,703 | - | 1,703 | 3,986 | - |
| Total expenditure | | 12,099,431 | 2,300,517 | 14,399,948 | 12,324,549 | 2,725,681 |
| Operating surplus (deficit), representing total comprehensive income (loss) for the year | | 2,644,949 | (440,642) | 2,204,307 | 226,577 | (417,879) |
| | | | | | (191,302) | |

See accompanying notes to financial statements.

CEREBRAL PALSY ALLIANCE SINGAPORE
STATEMENT OF CHANGES IN FUNDS
March 31, 2021

Note 6 <----- Specific Funds (Note 7) ----->

| | Accumulated Funds | Building Improvement Fund | Furniture Equipment Fund | GROW Fund | DAC Fund | EI Fund | Staff Training Welfare Fund | Project Fund | Welfare Fund | Activities & Club Fund | Community Share Fund | Care and Share Fund | Subtotal | Programs Development Fund | Total |
|--|-------------------|---------------------------|--------------------------|-----------|----------|-----------|-----------------------------|--------------|--------------|------------------------|----------------------|---------------------|-----------|---------------------------|------------|
| Balance as at April 1, 2019 | 8,192,075 | 1,094,583 | 304,136 | 730,238 | 899,092 | 984,286 | 45,391 | 876,982 | 1,337,284 | 447,537 | 1,190,318 | 3 | 7,916,172 | 271,432 | 16,373,679 |
| Net (deficit) surplus representing income for the year | 226,827 | 117,027 | (2,575) | (54,081) | (59,213) | 72,462 | (2,047) | 1,03,996 | (93,812) | (31,641) | (205,243) | - | (417,879) | - | (152,202) |
| Balance as at March 31, 2020 | 8,418,903 | 1,211,610 | 301,561 | 676,157 | 839,879 | 1,056,748 | 43,344 | 878,078 | 1,243,472 | 415,896 | 985,075 | 3 | 7,498,293 | 271,432 | 16,121,377 |
| Net surplus (deficit) representing income for the year | 3,446,692 | (213,389) | (62,792) | (15,423) | (78,600) | 54,447 | (9,52) | 405,421 | (15,302) | (2,872) | (466,145) | (2) | (460,642) | - | 2,204,321 |
| Balance as at March 31, 2021 | 11,865,601 | 998,221 | 238,769 | 660,734 | 761,279 | 1,111,195 | 33,822 | 1,283,499 | 1,228,170 | 413,024 | 518,930 | 1 | 7,037,651 | 271,432 | 18,325,698 |

See accompanying notes to financial statements.

CEREBRAL PALSY ALLIANCE SINGAPORE

STATEMENT OF CASH FLOWS
Year ended March 31, 2021

| | 2021 | 2020 |
|---|-------------------|-------------------|
| | \$ | \$ |
| Operating activities | | |
| Operating surplus (deficit) | 2,204,307 | (191,302) |
| Adjustments for: | | |
| Depreciation of property and equipment | 901,651 | 795,681 |
| Depreciation of right-of-use asset | 778,967 | 778,967 |
| Amortisation of deferred capital donations | (784,661) | (763,898) |
| Property and equipment written off | 252 | 544 |
| Grants from MSF | (4,255,452) | (4,096,295) |
| Interest income | (78,290) | (187,333) |
| Interest expenses | 68,845 | 84,047 |
| Operating cash flows before movements in working capital | (1,164,381) | (3,579,589) |
| Due from School | (224,270) | 115,564 |
| Due to NCSS / SGE | (266,884) | (219,913) |
| Receivables, prepayments and deposits | 25,723 | 7,958 |
| Other payables and accrued expenses | 8,405 | 35,475 |
| Job support scheme grant receivable | 108,580 | - |
| Cash used in operations | (1,512,827) | (3,640,505) |
| Interest received | 140,005 | 181,156 |
| Interest paid | (68,845) | (84,047) |
| Net cash used in operating activities | (1,441,667) | (3,543,396) |
| Investing activity | | |
| Purchase of property and equipment, representing net cash used in investing activity (Note A) | (433,697) | (219,841) |
| Financing activities | | |
| Capital grant received from MSF | 4,255,452 | 4,096,295 |
| Funding received from NCSS / SGE | 219,913 | 478,608 |
| Repayments of lease liabilities | (757,126) | (741,925) |
| Net cash from financing activities | 3,718,239 | 3,832,978 |
| Net increase in cash and cash equivalents | 1,842,875 | 69,741 |
| Cash and cash equivalents at beginning of year | 16,888,430 | 16,818,689 |
| Cash and cash equivalents at end of year (Note 11) | 18,731,305 | 16,888,430 |

Note A

During the year, the Association acquired property and equipment of which \$1,390,594 (2020 : \$1,139,575) is funded through deferred capital donations.

See accompanying notes to financial statements.

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS

March 31, 2021

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 MSF, Ministry of Education ("MOE") and their affiliates. 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, 2021 were authorised for issue by the Executive Committee on September 20, 2021.

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.
- 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.

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS

March 31, 2021

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.

2.3.1 Financial assets

Classification of financial assets

Debt instruments mainly comprise cash and cash equivalents, receivables, deposits and job support scheme grant 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 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, 2021

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

March 31, 2021

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 / SGE 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

March 31, 2021

- 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 (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.

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS
March 31, 2021

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%

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

The Association applies FR.5 36 to determine whether a right-of-use asset is impaired and accounts for any identified impairment loss as described above.

- 2.8.2 LEASES (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.

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS

March 31, 2021

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.

EI Fund

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

Staff Training and Welfare Fund

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

Project Fund

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

Welfare Fund

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

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS

March 31, 2021

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.

Included in the Assistive Technology Clinic Fund was the President Challenge 2019 fund of \$33,000 of which \$27,402 was utilised for the purchase of eye-gaze devices during the financial year ended March 31, 2021.

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 / SGE'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.

Grants from MSF, NCSS / SGE and Tote Board

Grants received from MSF, NCSS / SGE 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.

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS March 31, 2021

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.

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.

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS
March 31, 2021

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:

| | 2021 | 2020 |
|------------------------------|------------|------------|
| | \$ | \$ |
| Financial assets | | |
| At amortised cost | 19,570,385 | 17,572,150 |
| Financial liabilities | | |
| At amortised cost | 1,597,443 | 1,636,009 |
| Lease liabilities | 2,980,009 | 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.

The Association is primarily funded via grants and donations and it attempts to ensure sufficient liquidity at all times through efficient cash management. It places its cash with creditworthy financial institutions. The Association was exposed to a concentration of credit risk with respect to amounts due from the School and government agencies, which represented 92% (2020 : 89%) 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. Further details of fixed deposits and lease liabilities 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.

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS March 31, 2021

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 / SGE, 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:

| | 2021 | 2020 |
|---|-----------|-----------|
| | \$ | \$ |
| <u>Transactions with School</u> | | |
| Professional fees for services rendered | 1,556,000 | 1,613,078 |
| Recharge of TOL fees | 445,702 | 668,553 |

Compensation of key management personnel

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

| | 2021 | 2020 |
|--------------------------|----------------|----------------|
| | \$ | \$ |
| Short-term benefits | 141,810 | 144,974 |
| Post-employment benefits | 16,397 | 17,292 |
| | <u>158,207</u> | <u>162,266</u> |

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

| | 2021 | 2020 |
|--------------------------|----------|----------|
| | \$ | \$ |
| <u>Remuneration Band</u> | | |
| \$100,000 to \$200,000 * | <u>6</u> | <u>7</u> |

* Comprised of salary and bonus.

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS
March 31, 2021

6 ACCUMULATED FUNDS

Accumulated funds included MSF and NCSS / SGE 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:

| | 2021 | 2020 |
|---|-------------------|------------------|
| | \$ | \$ |
| General accumulated funds | 10,076,310 | 7,844,512 |
| Designated for EI programme | 2,476,669 | 2,236,234 |
| Designated for DAC programme | 840,141 | 594,657 |
| Designated for GROW programme | (289,046) | (241,115) |
| Designated for Rehabilitation Centre | (762,372) | (762,372) |
| Designated for Therapy Rehabilitation programme | (1,352,159) | (1,298,887) |
| Designated for Beyond Boundaries Club | 74,058 | 45,623 |
| | <u>987,291</u> | <u>574,140</u> |
| Accumulated funds balance | <u>11,063,601</u> | <u>8,418,652</u> |

CEREBRAL PALSY ALLIANCE SINGAPORE
NOTES TO FINANCIAL STATEMENTS
March 31, 2021

7 SPECIFIC FUNDS

| | Building Improvement Fund \$ | Furniture and Equipment Fund \$ | GROW Fund \$ | DAC Fund \$ | EE Fund \$ | Staff Training and Welfare Fund \$ | Project Fund \$ | Welfare Fund \$ | Assistive Technology Fund \$ | Community Silver Trust Fund \$ | Care and Share Fund \$ | Total \$ |
|---|---------------------------------------|---|--------------------|-------------------|------------------|--|-----------------------|-----------------------|---------------------------------------|---|---------------------------------|-------------|
| Balance at April 1, 2019 | 1,094,585 | 304,136 | 750,228 | 899,002 | 984,786 | 45,391 | 876,982 | 1,337,304 | 447,537 | 1,190,318 | 3 | 7,910,172 |
| Income | 131,732 | - | 39,734 | 11,896 | 125,274 | - | 151,298 | 214,698 | 9,250 | 996,775 | 632,004 | 2,207,802 |
| Expenditure | (268,759) | (3,376) | (83,852) | (81,433) | (32,812) | (3,014) | (61,402) | (310,923) | (61,129) | (1,189,359) | (853,309) | (2,226,851) |
| Net (deficit) surplus representing income for the year | (117,027) | (3,376) | (64,091) | (69,537) | 72,462 | (3,047) | 179,896 | (95,615) | (51,874) | (192,584) | - | (417,872) |
| Balance at March 31, 2020 | 977,578 | 300,560 | 666,147 | 829,469 | 1,057,248 | 42,344 | 906,878 | 1,241,889 | 395,693 | 994,764 | 3 | 7,492,293 |
| Income | 151,534 | - | 21,657 | 22,041 | 95,118 | - | 632,751 | 89,365 | 94,526 | 727,704 | 48,970 | 1,859,876 |
| Expenditure | (324,887) | (62,739) | (77,270) | (101,691) | (49,471) | (959) | (137,120) | (165,120) | (99,109) | (1,173,849) | (46,979) | (2,309,318) |
| Net (deficit) surplus representing total comprehensive (loss) income for the year | (213,248) | (62,739) | (55,613) | (79,640) | 54,647 | (959) | 445,631 | (75,555) | (7,273) | (446,145) | (9) | (449,682) |
| Balance at March 31, 2021 | 764,230 | 237,767 | 610,534 | 750,549 | 1,111,895 | 41,384 | 1,432,409 | 1,166,834 | 388,120 | 548,619 | - | 7,051,661 |

CEREBRAL PALSY ALLIANCE SINGAPORE
NOTES TO FINANCIAL STATEMENTS
March 31, 2021

8 PROPERTY AND EQUIPMENT

| | Leasehold building | Furniture and equipment | Ambulance | Computers | Office equipment | Renovations | Total |
|----------------------------------|--------------------|-------------------------|-----------|-----------|------------------|-------------|------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Cost: | | | | | | | |
| At April 1, 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 |
| Additions | - | 30,527 | 105,204 | 190,290 | 1,316,385 | 181,885 | 1,824,291 |
| Written off | - | (896) | - | (10,873) | (936) | - | (12,705) |
| At March 31, 2021 | 13,774,808 | 726,190 | 624,417 | 651,726 | 2,404,832 | 1,894,325 | 20,076,298 |
| Accumulated depreciation: | | | | | | | |
| At April 1, 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 |
| Depreciation | 454,568 | 21,634 | 23,921 | 85,610 | 185,266 | 130,652 | 901,651 |
| Written off | - | (773) | - | (10,873) | (807) | - | (12,453) |
| At March 31, 2021 | 7,802,626 | 642,314 | 403,978 | 519,939 | 529,351 | 621,562 | 10,519,770 |
| Carrying amount: | | | | | | | |
| At March 31, 2021 | 5,972,182 | 83,876 | 220,439 | 131,787 | 1,875,481 | 1,272,763 | 9,556,528* |
| At March 31, 2020 | 6,426,750 | 75,106 | 139,156 | 27,107 | 744,491 | 1,221,530 | 8,634,140* |

* Property and equipment amounting to \$9,015,765 (2020 : \$8,409,833) is funded through deferred capital donations (Note 15).

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS
March 31, 2021

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, March 31, 2020 and 2021 | <u>4,479,060</u> |
| Accumulated depreciation: | |
| At April 1, 2019 | - |
| Depreciation | <u>778,967</u> |
| At March 31, 2020 | 778,967 |
| Depreciation | <u>778,967</u> |
| At March 31, 2021 | <u>1,557,934</u> |
| Carrying amount: | |
| At March 31, 2021 | <u>2,921,126</u> |
| At March 31, 2020 | <u>3,700,093</u> |

10 RECEIVABLES, PREPAYMENTS AND DEPOSITS

| | 2021 | 2020 |
|---|----------------|----------------|
| | \$ | \$ |
| Other receivables | 60,498 | 67,693 |
| Interest receivable from fixed deposits | 3,025 | 64,740 |
| Prepayments | 40,443 | 58,971 |
| Deposits | <u>28,371</u> | <u>28,371</u> |
| | <u>132,337</u> | <u>219,775</u> |

11 CASH AND CASH EQUIVALENTS

| | 2021 | 2020 |
|--|-------------------|-------------------|
| | \$ | \$ |
| Fixed deposits with banks | 8,227,304 | 8,227,106 |
| Cash at banks | <u>10,596,985</u> | <u>8,854,308</u> |
| | 18,924,289 | 17,081,414 |
| Fixed deposits under pledge | <u>(192,984)</u> | <u>(192,984)</u> |
| Cash and cash equivalents in the statement of cash flows | <u>18,731,305</u> | <u>16,888,430</u> |

The fixed deposits bear interest rates ranging from 0.05% to 0.90% (2020 : 0.15% to 1.97%) per annum with a tenure ranging from 3 months to 12 months (2020 : 3 months to 12 month). 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, 2021

| | | | |
|----|---|------------------|------------------|
| 12 | OTHER PAYABLES AND ACCRUED EXPENSES | 2021 | 2020 |
| | | \$ | \$ |
| | Other payables | 421,229 | 435,736 |
| | Accrued expenses | 403,827 | 380,915 |
| | | <u>825,056</u> | <u>816,651</u> |
| 13 | DUE TO NCSS / SGE | 2021 | 2020 |
| | | \$ | \$ |
| | Balance at beginning of year | 819,358 | 560,663 |
| | Prior year funding received during the year | 219,913 | 478,608 |
| | Accruals on Care and Share receivable | (266,884) | (219,913) |
| | Balance at end of year | <u>772,387</u> | <u>819,358</u> |
| 14 | LEASE LIABILITIES | 2021 | 2020 |
| | | \$ | \$ |
| | Maturity analysis: | | |
| | Year 1 | 825,972 | 825,972 |
| | Year 2 | 825,972 | 825,972 |
| | Year 3 | 825,972 | 825,972 |
| | Year 4 | 619,479 | 825,972 |
| | Year 5 | - | 619,479 |
| | | <u>3,097,395</u> | <u>3,923,367</u> |
| | Less: Unearned interest | <u>(117,386)</u> | <u>(186,232)</u> |
| | | <u>2,980,009</u> | <u>3,737,135</u> |
| | Analysed as: | | |
| | Current | 772,641 | 757,126 |
| | Non-current | <u>2,207,368</u> | <u>2,980,009</u> |
| | | <u>2,980,009</u> | <u>3,737,135</u> |

15 DEFERRED CAPITAL DONATIONS

This fund was set up in 2004 to record donations received and funds from MSF and MCE 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.

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS
March 31, 2021

| | 2021 | 2020 |
|---------------------------------------|-------------------|-------------------|
| | \$ | \$ |
| Capital grant and donations received: | | |
| Balance at beginning of year | 18,005,027 | 16,865,996 |
| Additions: | | |
| - Furniture and equipment | 28,725 | 8,314 |
| - Ambulance | 105,204 | - |
| - Computers | 5,521 | 16,500 |
| - Office equipment | 1,184,184 | 362,758 |
| - Renovations | 66,960 | 752,003 |
| Written off | (252) | (544) |
| Balance at end of year | <u>19,395,369</u> | <u>18,005,027</u> |
| Accumulated amortisation: | | |
| Balance at beginning of year | 9,595,194 | 8,831,840 |
| Amortisation | 784,661 | 763,898 |
| Written off | (252) | (544) |
| Balance at end of year | <u>10,379,603</u> | <u>9,595,194</u> |
| Carrying amount | <u>9,015,766</u> | <u>8,409,833</u> |

16 NET ASSETS OF TRUST FUNDS

Trust funds represent specific financial assistance provided by Lee Foundation.

| | 2021 | 2020 |
|------------------------------|----------------|----------------|
| | \$ | \$ |
| Balance at beginning of year | 117,641 | 116,827 |
| Amount disbursed | (365,859) | (258,576) |
| Amount received | 393,000 | 259,390 |
| Balance at end of year | <u>144,782</u> | <u>117,641</u> |
| Represented by: | | |
| Cash and bank balances | <u>144,782</u> | <u>117,641</u> |

17 MANPOWER COSTS

| | 2021 | 2020 |
|--|------------------|------------------|
| | \$ | \$ |
| Costs of defined contribution plans included in manpower costs | <u>1,098,663</u> | <u>1,107,554</u> |

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS
March 31, 2021

18 FUNDRAISING COSTS

| | <u>2021</u> | <u>2020</u> |
|----------------------|---------------|---------------|
| | \$ | \$ |
| September event | - | 33,449 |
| Charity Dinner event | <u>22,358</u> | <u>28,641</u> |
| | <u>22,358</u> | <u>62,090</u> |

Fundraising costs from the September event represent approximately nil (2020 : 23.2%) of the total gross receipts from this event.

Fundraising costs from the Charity Dinner event represent approximately 10.1% (2020 : 11.0%) 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.

| | <u>2021</u> | <u>2020</u> |
|---|------------------|------------------|
| | \$ | \$ |
| Donations for which tax exempt receipts were issued | <u>1,689,378</u> | <u>1,295,211</u> |

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, 2021

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, 2021 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


.....
Dr Janice Wong
Chairman


.....
Mr Sallim Bin Abdul Kadir, BBM, PBM, JP
Honorary Treasurer

September 20, 2021

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, 2021, 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, 2021 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") / SG Enable ("SGE"). As a result, the Statement may not be suitable for another purpose. Our report is intended solely for the Headquarters and NCSS / SGE and should not be distributed to parties other than the Headquarters or NCSS / SGE. 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.

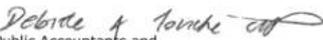
As part of an audit in accordance with SSAs, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- (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 20, 2021

CEREBRAL PALSY ALLIANCE SINGAPORE**HEADQUARTERS****STATEMENT OF COMPREHENSIVE INCOME****March 31, 2021**

| | 2021 | 2020 |
|---|------------------|------------------|
| | \$ | \$ |
| INCOME | | |
| Grants | | |
| - National Council of Social Service ("NCSS") / SG Enable ("SGE") | - | 529,387 |
| - Community silver trust funds from NCSS / SGE | 727,704 | 990,775 |
| - Care and share funds from NCSS / SGE | 46,970 | 653,304 |
| - Temporary Occupation Licence ("TOL") fee from Ministry of Social and Family Development ("MSF") and Ministry of Education ("MOE") | 550,648 | 825,971 |
| - Tote Board | 65,812 | 144,258 |
| - Miscellaneous grants | 59,789 | - |
| Donations | | |
| - Specific donations | 945,386 | 506,807 |
| - Unrestricted donations | 1,316,348 | 544,501 |
| VWOs-charities capability fund training grants | 159,841 | 35,685 |
| Amortisation of deferred capital donations | 784,661 | 763,898 |
| Membership fees | 110 | 300 |
| Wage credit scheme | 2,265,215 | 183,307 |
| Rental rebates | 275,323 | - |
| Interest income on bank deposits | 78,290 | 187,333 |
| Steptember income | - | 144,347 |
| Charity Dinner income | 222,285 | 260,493 |
| Internal services rendered | 39,552 | 39,546 |
| Sundry income | 28,805 | 36,927 |
| PECT supervision income | 100,508 | - |
| Total income | <u>7,667,247</u> | <u>5,846,839</u> |

CEREBRAL PALSY ALLIANCE SINGAPORE

HEADQUARTERS

STATEMENT OF COMPREHENSIVE INCOME (cont'd)
March 31, 2021

| | 2021 | 2020 |
|---|--------------------|------------------|
| | \$ | \$ |
| EXPENDITURE | | |
| Manpower and related costs | | |
| - Salaries and related coxpenses | 1,443,842 | 1,389,591 |
| - Medical, insurance and welfare expenses | 29,568 | 69,199 |
| - Training and related expenses | 71,086 | 116,603 |
| General and administrative expenses | | |
| - Communications | 7,057 | 10,360 |
| - Insurance | 25,657 | 25,216 |
| - Audit fees | 9,813 | 12,939 |
| - Transport charges | 626 | 3,321 |
| - Supplies and materials | 27,739 | 47,462 |
| - Advertisement expenses | - | 2,700 |
| - Bank charges | 6,928 | 3,358 |
| - Depreciation of property and equipment | 901,651 | 795,681 |
| - Depreciation of right-of-use assets | 778,967 | 778,967 |
| - Replacement of equipment | 2,993 | 1,570 |
| - Miscellaneous expenses | 29,758 | 43,296 |
| - Equipment written off | 252 | 544 |
| Upkeep and utilities | | |
| - Maintenance | 35,299 | 57,557 |
| - Motor vehicle expenses | 6,118 | 5,591 |
| Programme/Project expenses | | |
| - Event expenses | - | 160 |
| Utilisation of specific funds | 2,080,795 | 2,507,634 |
| Utilisation of unrestricted donations | 7,101 | 21,746 |
| Steptember expenses | - | 33,449 |
| Charity Dinner expenses | 22,358 | 28,641 |
| Tote Board – Steptember/Charity Dinner | 111,830 | 108,200 |
| Community silver trust expenses | 43,206 | 32,104 |
| Interest on lease liabilities | 68,845 | 84,047 |
| PECT supervision expenses | 58,608 | - |
| Total expenditure | <u>5,770,097</u> | <u>6,179,936</u> |
| Operating surplus (deficit), representing | | |
| total comprehensive income (loss) for the year | 1,897,150 | (333,097) |
| Transfer (to) from specific fund | (360,735) | 356,748 |
| Surplus payable to NCSS / SGE and MSF | <u>(1,536,415)</u> | <u>(23,653)</u> |
| | - | - |

CEREBRAL PALSY ALLIANCE SINGAPORE

HEADQUARTERS

NOTES TO THE STATEMENT

March 31, 2021

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 / SG Enable, 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, 2021

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, 2021 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


.....
Dr Janice Wong
Chairman


.....
Mr Sallim Bin Abdul Kadir, BBM, PBM, JP
Honorary Treasurer

September 20, 2021

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, 2021, 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, 2021 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") / SG Enable ("SGE") 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 / SGE and MSF and should not be distributed to parties other than the Workshop, NCSS / SGE 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.

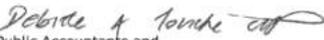
As part of an audit in accordance with SSAs, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- (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 20, 2021

CEREBRAL PALSY ALLIANCE SINGAPORE**GOODWILL, REHABILITATION AND OCCUPATIONAL WORKSHOP****STATEMENT OF COMPREHENSIVE INCOME****March 31, 2021**

| | 2021 | 2020 |
|--|------------------|------------------|
| | \$ | \$ |
| INCOME | | |
| Grants | | |
| - National Council of Social Service ("NCSS") / SG Enable ("SGE") | 364,960 | 376,350 |
| - Ministry of Social and Family Development ("MSF") | 426,182 | 386,675 |
| Donations | | |
| - Specific donations | 21,657 | 19,752 |
| Fees and charges | | |
| - Central marketing services sales | 39,387 | 57,881 |
| - Cafe project sales | 39,929 | 54,309 |
| - Sales of work by Workshop trainees | 44,132 | 58,571 |
| - GROW IT & office services | 788 | - |
| - SGE for transport subsidy | 115,556 | 107,557 |
| Miscellaneous income | 36 | - |
| Total income | <u>1,052,627</u> | <u>1,061,095</u> |
| EXPENDITURE | | |
| Manpower and related costs | | |
| - Salaries and related expenses | 532,964 | 557,269 |
| - Medical, insurance and welfare expenses | 12,579 | 9,595 |
| - Training & related expenses | 3,302 | 5,609 |
| General and administrative expenses | | |
| - Communications | 492 | 1,107 |
| - Insurance | 525 | 525 |
| - Audit fees | 7,155 | 6,727 |
| - Professional rehabilitation fees | 197,324 | 223,800 |
| - Transport charges | 31 | 112 |
| - Supplies and materials | 4,103 | 7,021 |
| - Replacement of equipment | 1,128 | 1,478 |
| - Miscellaneous expenses | 17,732 | 13,373 |
| - Parent support group expenses | 426 | 997 |
| Upkeep and utilities | | |
| - Maintenance | 27,663 | 25,561 |
| - Utilities | 17,899 | 19,986 |
| - Motor vehicle expenses | 5,289 | 6,210 |
| Programme/Project expenses | | |
| - Workshop expenses | 62,625 | 59,017 |
| - Central marketing services expenses | 42,209 | 42,785 |
| - Cafe project expenses | 29,861 | 42,801 |
| - GROW IT & Office services expense | 38 | - |
| - SGE transport subsidies | 115,556 | 107,557 |
| Utilisation of specific donations | 77,270 | 83,832 |
| Total expenditure | <u>1,156,171</u> | <u>1,215,362</u> |
| Operating deficit, representing total comprehensive loss for the year | (103,544) | (154,267) |
| Transfers from specific fund | 55,613 | 64,081 |
| Deficit receivable from NCSS / SGE and MSF | 47,931 | 90,186 |
| | <u>-</u> | <u>-</u> |

CEREBRAL PALSY ALLIANCE SINGAPORE

GOODWILL, REHABILITATION AND OCCUPATIONAL WORKSHOP

STATEMENT OF RESERVES

March 31, 2021

| | Accumulated fund | Workshop fund | Total |
|--|---------------------|------------------|-----------|
| | \$ | \$ | \$ |
| Balance at April 1, 2019 | (150,929) | 730,228 | 579,299 |
| Operating deficit, representing total comprehensive loss for the year | (90,186) | (64,081) | (154,267) |
| Balance at March 31, 2020 | (241,115) | 666,147 | 425,032 |
| Operating deficit, representing total comprehensive loss for the year | (47,931) | (55,613) | (103,544) |
| Balance at March 31, 2021 | (289,046) | 610,534 | 321,488 |

CEREBRAL PALSY ALLIANCE SINGAPORE

GOODWILL, REHABILITATION AND OCCUPATIONAL WORKSHOP

NOTES TO THE STATEMENTS

March 31, 2021

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 / SG Enable 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 CONTINUUM**

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

YEAR ENDED MARCH 31, 2021

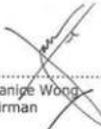
CEREBRAL PALSY ALLIANCE SINGAPORE

EARLY INTERVENTION CONTINUUM

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 Continuum ("EI") for the year ended March 31, 2021 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


.....
Dr Janice Wong
Chairman


.....
Mr Sallim Bin Abdul Kadir, BBM, PBM, JP
Honorary Treasurer

September 20, 2021

INDEPENDENT AUDITOR'S REPORT TO THE EXECUTIVE COMMITTEE OF

CEREBRAL PALSY ALLIANCE SINGAPORE

EARLY INTERVENTION CONTINUUM

Opinion

We have audited the statement of comprehensive income and statement of reserves (the "Statements") of the Early Intervention Continuum ("EI") for the year ended March 31, 2021, 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 EI for the year ended March 31, 2021 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 EI 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 EI to meet the requirements of reporting to the National Council of Social Services ("NCSS") / SG Enable ("SGE") 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 EI, NCSS / SGE and MSF and should not be distributed to parties other than EI, NCSS / SGE 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 CONTINUUM**

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 EI'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 EI or to cease operations, or has no realistic alternative but to do so.

The Executive Committee is responsible for overseeing EI'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 EI'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 EI'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 EI to cease to continue as a going concern.



**INDEPENDENT AUDITOR'S REPORT TO THE EXECUTIVE COMMITTEE OF
CEREBRAL PALSY ALLIANCE SINGAPORE
EARLY INTERVENTION CONTINUUM**

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 20, 2021

CEREBRAL PALSY ALLIANCE SINGAPORE**EARLY INTERVENTION CONTINUUM****STATEMENT OF COMPREHENSIVE INCOME****March 31, 2021**

| | 2021 | 2020 |
|--|------------------|------------------|
| | \$ | \$ |
| INCOME | | |
| Grants | | |
| - National Council of Social Service ("NCSS") / SG Enable ("SGE") | 914,622 | 849,624 |
| - Ministry of Social and Family Development ("MSF") | 3,038,683 | 3,056,677 |
| Donations | | |
| - Specific donations | 95,118 | 125,274 |
| Fees and charges | | |
| - Early Intervention Continuum ("EI") | 349,240 | 407,375 |
| - SGE for transport subsidies | 160,309 | 126,693 |
| Total income | <u>4,557,972</u> | <u>4,565,643</u> |
| EXPENDITURE | | |
| Manpower and related costs | | |
| - Salaries and related expenses | 2,484,729 | 2,602,063 |
| - Medical, insurance and welfare expenses | 28,851 | 25,707 |
| - Training and related expenses | 35,098 | 22,893 |
| General and administrative expenses | | |
| - Communications | 4,538 | 5,098 |
| - Insurance | 1,216 | 1,216 |
| - Audit fees | 7,155 | 6,727 |
| - Professional rehabilitation fees | 1,268,050 | 1,290,990 |
| - Transport charges | 6 | 379 |
| - Supplies and materials | 14,706 | 18,596 |
| - Replacement of equipment | 991 | 688 |
| - Miscellaneous expenses | 39,263 | 30,114 |
| - School fees written off | - | 7,555 |
| - Parent support group expenses | 851 | 1,993 |
| Upkeep and utilities | | |
| - Maintenance | 88,988 | 85,542 |
| - Utilities | 80,489 | 96,625 |
| Programme/Project expenses | | |
| - SGE for transport expenses | 160,309 | 126,693 |
| - Public education/campaigns | 7,179 | 21,036 |
| Utilisation of specific donations | 40,471 | 52,812 |
| Total expenditure | <u>4,262,890</u> | <u>4,396,727</u> |
| Operating surplus, representing total comprehensive income for the year | 295,082 | 168,916 |
| Transfers to specific fund | (54,647) | (72,462) |
| Surplus payable to NCSS / SGE and MSF | <u>(240,435)</u> | <u>(96,454)</u> |
| | - | - |

CEREBRAL PALSY ALLIANCE SINGAPORE

EARLY INTERVENTION CONTINUUM

STATEMENT OF RESERVES

March 31, 2021

| | Accumulated fund | EI fund | Total |
|--|---------------------|------------|-----------|
| | \$ | \$ | \$ |
| Balance at April 1, 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 |
| Operating surplus, representing total comprehensive income for the year | 240,435 | 54,647 | 295,082 |
| Balance at March 31, 2021 | 2,476,669 | 1,111,895 | 3,588,564 |

CEREBRAL PALSY ALLIANCE SINGAPORE

EARLY INTERVENTION CONTINUUM

NOTES TO THE STATEMENTS

March 31, 2021

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 / SG Enable 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 Continuum 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, 2021

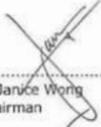
CEREBRAL PALSY ALLIANCE SINGAPORE

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, 2021 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


.....
Dr Janice Wong
Chairman


.....
Mr Saillim Bin Abdul Kadir, BBM, PBM, JP
Honorary Treasurer

September 20, 2021

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, 2021, 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, 2021 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") / SG Enable ("SGE") 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 / SGE and MSF and should not be distributed to any other parties other than DAC, NCSS / SGE 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 20, 2021

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

March 31, 2021

| | 2021 | 2020 |
|--|------------------|------------------|
| | \$ | \$ |
| INCOME | | |
| Grants | | |
| - National Council of Social Service ("NCSS") / SG Enable ("SGE") – Tote Board | 176,168 | 180,333 |
| - Ministry of Social and Family Development ("MSF") | 790,587 | 652,943 |
| Donations | | |
| - Specific donations | 23,041 | 11,890 |
| Fees and charges | | |
| - Day Activity Centre ("DAC") fees | 161,715 | 155,610 |
| - SGE transport subsidies | 112,174 | 98,063 |
| - Miscellaneous Income | 120 | - |
| Total income | <u>1,263,805</u> | <u>1,098,839</u> |
| EXPENDITURE | | |
| Manpower and related costs | | |
| - Salaries and related costs | 440,269 | 473,222 |
| - Medical, insurance and welfare expenses | 11,693 | 7,340 |
| - Training and related expenses | 3,481 | 5,267 |
| General and administrative expenses | | |
| - Communications | 171 | 504 |
| - Insurance | 370 | 36 |
| - Audit fees | 7,155 | 6,727 |
| - Professional rehabilitation fees | 339,179 | 321,842 |
| - Transport charges | 76 | 145 |
| - Supplies and materials | 7,248 | 12,896 |
| - Replacement of equipment | 848 | 1,882 |
| - Miscellaneous expenses | 18,990 | 14,735 |
| - Parent support group expenses | 426 | 997 |
| Upkeep and utilities | | |
| - Maintenance | 27,961 | 29,475 |
| - Utilities | 17,899 | 19,986 |
| - Motor vehicle expenses | 1,929 | 3,178 |
| Programme/Project expenses | | |
| - Meal expenses | 4,514 | 4,164 |
| - SGE for transport expenses | 112,174 | 98,063 |
| - Public education/campaigns | 897 | - |
| Utilisation of specific donations | 101,981 | 81,403 |
| Total expenditure | <u>1,097,261</u> | <u>1,081,862</u> |
| Operating surplus, representing total comprehensive income for the year | 166,544 | 16,977 |
| Transfers from specific fund | 78,940 | 69,513 |
| Surplus payable to NCSS / SGE and MSF | <u>(245,484)</u> | <u>(86,490)</u> |
| | - | - |

See accompanying notes to financial statements.

CEREBRAL PALSY ALLIANCE SINGAPORE

DAY ACTIVITY CENTRE

STATEMENT OF RESERVES

March 31, 2021

| | Accumulated fund | DAC Fund | Total |
|--|---------------------|-------------|-----------|
| | \$ | \$ | \$ |
| Balance at April 1, 2019 | 508,167 | 899,002 | 1,407,169 |
| Operating surplus, representing total comprehensive income for the year | 86,490 | (69,513) | 16,977 |
| Balance at March 31, 2020 | 594,657 | 829,489 | 1,424,146 |
| Operating surplus, representing total comprehensive income for the year | 245,484 | (78,940) | 166,544 |
| Balance at March 31, 2021 | 840,141 | 750,549 | 1,590,690 |

See accompanying notes to financial statements.

CEREBRAL PALSY ALLIANCE SINGAPORE

DAY ACTIVITY CENTRE

NOTES TO THE STATEMENTS

March 31, 2021

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 / SG Enable 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, 2021

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, 2021 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


.....
Dr Jayice Wong
Chairman


.....
Mr Saliim Bin Abdul Kadir, BBM, PBM, JP
Honorary Treasurer

September 20, 2021

**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, 2021, 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, 2021 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") / SG Enable ("SGE"). As a result, the Statements may not be suitable for another purpose. Our report is intended solely for the Centre and NCSS / SGE and should not be distributed to parties other than the Centre or NCSS / SGE. 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.

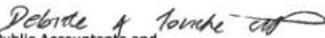
As part of an audit in accordance with SSAs, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- (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 20, 2021

CEREBRAL PALSY ALLIANCE SINGAPORE
REHABILITATION CENTRE
STATEMENT OF COMPREHENSIVE INCOME
March 31, 2021

| | 2021 | 2020 |
|---|-----------|-----------|
| | \$ | \$ |
| INCOME | | |
| Recharge of rehabilitation expenses | 3,703,362 | 3,846,380 |
| EXPENDITURE | | |
| Manpower and related costs | | |
| - Salaries and related expenses | 3,481,033 | 3,592,485 |
| - Medical, insurance and welfare expenses | 37,564 | 32,245 |
| - Training and related expenses | 16,816 | 65,122 |
| General and administrative expenses | | |
| - Communications | 2,935 | 5,294 |
| - Insurance | 2,087 | 2,274 |
| - Audit fees | 16,146 | 10,047 |
| - Transport charges | 247 | 1,257 |
| - Supplies and materials | 46,558 | 56,833 |
| - Replacement of equipment | 12,255 | 4,534 |
| - Miscellaneous expenses | 20,836 | 9,799 |
| Upkeep and utilities | | |
| - Maintenance | 25,929 | 27,257 |
| - Utilities | 12,211 | 13,633 |
| Programme/Project expenses | | |
| - Public education/campaigns | 3,478 | 291 |
| Internal services rendered expenses | 25,267 | 25,309 |
| Total expenditure | 3,703,362 | 3,846,380 |
| Operating surplus, representing total comprehensive surplus for the year | - | - |

CEREBRAL PALSY ALLIANCE SINGAPORE

REHABILITATION CENTRE

STATEMENT OF RESERVES

March 31, 2021

| | <u>Accumulated fund</u> |
|---|-----------------------------|
| | \$ |
| Balance at April 1, 2019, March 31, 2020 and 2021 | <u>(762,372)</u> |

CEREBRAL PALSY ALLIANCE SINGAPORE

REHABILITATION CENTRE

NOTES TO THE STATEMENTS

March 31, 2021

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 / SG Enable 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 funders/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**

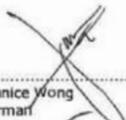
**STATEMENT OF COMPREHENSIVE INCOME
AND STATEMENT OF RESERVES**

YEAR ENDED MARCH 31, 2021

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, 2021 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


.....
Dr Janice Wong
Chairman


.....
Mr Sallim Bin Abdul Kadir, BSM, PBM, JP
Honorary Treasurer

September 20, 2021

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, 2021, 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, 2021 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") / SG Enable ("SGE"). As a result, the Statements may not be suitable for another purpose. Our report is intended solely for the Centre and NCSS / SGE and should not be distributed to parties other than the Centre or NCSS / SGE. 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.

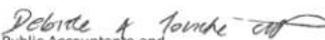
As part of an audit in accordance with SSAs, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- (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 20, 2021

CEREBRAL PALSY ALLIANCE SINGAPORE**THERAPY REHABILITATION****STATEMENT OF COMPREHENSIVE INCOME****March 31, 2021**

| | 2021 | 2020 |
|--|-----------------|-----------------|
| | \$ | \$ |
| INCOME | | |
| Grants from National Council of Social Service / SG Enable | 233,818 | 229,950 |
| Therapy treatment fees | 6,430 | 18,684 |
| Total income | <u>240,248</u> | <u>248,634</u> |
| EXPENDITURE | | |
| Manpower and related costs | | |
| - Salaries and related costs | 57,788 | 60,460 |
| General and administrative expenses | | |
| - Professional rehabilitation fees | 234,174 | 203,698 |
| - Transport charges | 1,524 | 2,362 |
| - Miscellaneous expenses | 34 | 195 |
| Total expenditure | <u>293,520</u> | <u>266,715</u> |
| Operating deficit, representing total comprehensive loss for the year | <u>(53,272)</u> | <u>(18,081)</u> |

CEREBRAL PALSY ALLIANCE SINGAPORE

THERAPY REHABILITATION

STATEMENT OF RESERVES

March 31, 2021

| | Accumulated fund |
|---|---------------------|
| | <u>\$</u> |
| Balance at April 1, 2019 | (1,280,806) |
| Operating deficit, representing total comprehensive loss for the year | <u>(18,081)</u> |
| Balance at March 31, 2020 | (1,298,887) |
| Operating deficit, representing total comprehensive loss for the year | <u>(53,272)</u> |
| Balance at March 31, 2021 | <u>(1,352,159)</u> |

CEREBRAL PALSY ALLIANCE SINGAPORE

THERAPY REHABILITATION

NOTES TO THE STATEMENTS

March 31, 2021

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 / SG Enable 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, 2021

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"), National Council of Social Service ("NCSS") and SG Enable ("SGE"), 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, 2021, 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, the NCSS and the SGE;
- 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, the NCSS and the SGE; 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

.....
Dr Janice Wang
Chairman

.....
Mr Saïlim Bin Abdul Kadir, BBM, PBM, JP
Honorary Treasurer

September 20, 2021

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, 2021, 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"), the National Council of Social Service ("NCSS") and the SG Enable ("SGE"), 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, 2021 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, the NCSS and the SGE, and FRSS, and for devising and maintaining a system of internal accounting controls sufficient to provide a reasonable assurance that assets are safeguarded against loss from unauthorised use or disposition; and transactions are properly authorised and that they are recorded as necessary to permit the preparation and fair presentation of the financial statements and to maintain accountability of assets.

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

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, the NCSS and the SGE.

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, the NCSS and the SGE;
- (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 20, 2021

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

STATEMENT OF FINANCIAL POSITION
March 31, 2021

| | Note | 2021 \$ | 2020 \$ |
|---|------|------------------|------------------|
| CURRENT ASSETS | | | |
| Cash and cash equivalents | | 6,104,414 | 4,179,257 |
| Other receivables and prepayments | 6 | 38,162 | 47,779 |
| Job support scheme grant receivables | | 104,364 | 378,846 |
| | | <u>6,246,940</u> | <u>4,605,882</u> |
| NON-CURRENT ASSET | | | |
| Equipment | 7 | <u>1,005,898</u> | <u>890,755</u> |
| LESS: | | | |
| CURRENT LIABILITIES | | | |
| Due to Cerebral Palsy Alliance Singapore ("HQ") | 5 | 554,202 | 329,931 |
| Other payables and accrued expenses | 8 | 462,891 | 361,120 |
| Deferred job support scheme grant income | | 163,846 | 378,846 |
| | | <u>1,180,939</u> | <u>1,069,897</u> |
| NON-CURRENT LIABILITY | | | |
| Deferred capital donations | 9 | <u>473,972</u> | <u>473,433</u> |
| NET ASSETS | | | |
| | | <u>5,597,927</u> | <u>3,953,307</u> |
| REPRESENTED BY: | | | |
| FUNDS AND RESERVES | | | |
| General reserves | | 4,642,973 | 3,198,079 |
| Specific funds | 10 | 854,570 | 649,820 |
| Unrestricted funds | | 97,130 | 102,154 |
| Programme development fund | | 3,254 | 3,254 |
| | | <u>5,597,927</u> | <u>3,953,307</u> |
| Net assets of trust funds | 11 | <u>22,276</u> | <u>39,207</u> |

See accompanying notes to financial statements.

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

STATEMENT OF COMPREHENSIVE INCOME
March 31, 2021

| | 2021 | | | 2020 | | |
|--|--|------------------|------------------|--|------------------|------------------|
| | General fund/ MOE and NCSS / SGE funding for total operating expenditure | Other funds | Total | General fund/ MOE and NCSS funding for total operating expenditure | Other funds | Total |
| | Note | \$ | \$ | \$ | \$ | \$ |
| INCOME | | | | | | |
| Grants from MOE and NCSS / SGE: | | | | | | |
| - Total operating expenditure | | 5,018,087 | - | 5,018,087 | 4,614,288 | - |
| - Special Education ("SPED") Financial Assistance Scheme (FAS) | | 9,677 | - | 9,677 | 11,870 | - |
| - School meal programme | | 28,031 | - | 28,031 | 26,685 | - |
| - Annual grant for Discretionary Financial Assistance ("DFA") | | 5,916 | - | 5,916 | 13,380 | - |
| - Public transport subsidy | | 310 | - | 310 | 240 | - |
| - Staff training vote | | 78,705 | - | 78,705 | 79,652 | - |
| - Additional training vote | | 19,038 | - | 19,038 | 14,600 | - |
| - High needs grant | | 540,366 | - | 540,366 | 413,436 | - |
| - MOE secondment fund | | 120,548 | - | 120,548 | 108,587 | - |
| - Contract teaching | | 54,693 | - | 54,693 | 138,386 | - |
| - Curriculum Enhancement Fund ("CEF") | | 33,853 | - | 33,853 | 48,250 | - |
| - Additional Curriculum Enhancement Fund ("ACEF") | | 148,750 | - | 148,750 | 140,000 | - |
| - Information and Communications Technology ("ICT") development grant | | 96,240 | - | 96,240 | 91,560 | - |
| - School-to-work ("S2W") start up fund | | 12,250 | - | 12,250 | 49,000 | - |
| - Parent support group | | 1,993 | - | 1,993 | 2,500 | - |
| - Provision of admin manager | | 102,851 | - | 102,851 | 102,851 | - |
| - MOE grant for Temporary Occupation Licence ("TOL") fee | | - | 445,702 | 445,702 | - | 668,553 |
| - Rental rebates | | - | 222,851 | 222,851 | - | - |
| - Edusave grant and achievement award | | - | 31,975 | 31,975 | - | 30,075 |
| - Opportunity grant | | - | 6,240 | 6,240 | - | 7,120 |
| - School fees - local | | - | 34,029 | 34,029 | - | 51,641 |
| - School fees - foreign | | - | 48,768 | 48,768 | - | 48,960 |
| - Annual adjustments of MOE grants for prior year | | 67,217 | - | 67,217 | 37,093 | - |
| - Grants received from NCSS / SGE | 12 | 1,883,458 | - | 1,883,458 | 1,740,738 | - |
| - Annual adjustments of NCSS / SGE grants for prior year | 12 | - | - | - | 13,720 | - |
| - Ministry of Social & Family Development ("MSF") grants for VVO transport subsidies | | - | 193,609 | 193,609 | - | 169,506 |
| - NAC Tote Board fund | | - | 686 | 686 | - | 560 |
| - Unsolicited donations | 16 | - | 13,988 | 13,988 | - | 71,239 |
| - Designated donations | 13, 16 | - | 189,487 | 189,487 | - | 185,666 |
| - Amortisation of deferred capital donations | 9 | - | 141,774 | 141,774 | - | 134,515 |
| - Job support scheme | | - | 1,046,804 | 1,046,804 | - | - |
| - Miscellaneous grants | | - | 11,649 | 11,649 | - | - |
| Other income: | | | | | | |
| - Interest income | | - | 124 | 124 | - | 124 |
| - Miscellaneous income | | - | 1,140 | 1,140 | - | 60 |
| - Minimart sales | | - | 2,797 | 2,797 | - | 4,304 |
| - Others | | - | 422 | 422 | - | 181 |
| Total income | | 8,221,983 | 2,412,045 | 10,634,028 | 7,647,836 | 1,372,504 |
| | | | | | | 9,020,340 |

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

STATEMENT OF COMPREHENSIVE INCOME (cont'd)
March 31, 2021

| Note | 2021 | | | 2020 | | |
|--------------------------------|---|----------------|-----------|--|----------------|-----------|
| | General fund/ MOE and NCSS / SGE 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) | | | | | |
| | 285,600 | - | 285,600 | 286,679 | - | 286,679 |
| | 3,600,326 | - | 3,600,326 | 3,552,071 | - | 3,552,071 |
| | 40,196 | - | 40,196 | 55,234 | - | 55,234 |
| | 498,428 | - | 498,428 | 505,824 | - | 505,824 |
| | 43,305 | - | 43,305 | 10,680 | - | 10,680 |
| | 59,392 | - | 59,392 | 43,368 | - | 43,368 |
| | 21,302 | - | 21,302 | 18,908 | - | 18,908 |
| | 36,791 | - | 36,791 | 34,601 | - | 34,601 |
| | 217,003 | - | 217,003 | 185,367 | - | 185,367 |
| | 176,404 | - | 176,404 | 145,123 | - | 145,123 |
| | 65,404 | - | 65,404 | 74,409 | - | 74,409 |
| | 8,438 | - | 8,438 | 11,233 | - | 11,233 |
| | 3,705 | - | 3,705 | 2,239 | - | 2,239 |
| | Professional rehabilitation & other services | | | | | |
| | 1,620,625 | - | 1,620,625 | 1,672,873 | - | 1,672,873 |
| | - | 193,609 | 193,609 | - | 169,506 | 169,506 |
| | - | 668,553 | 668,553 | - | 668,553 | 668,553 |
| | Designated fund expenses: | | | | | |
| | - MOE fund | | | | | |
| | 933,159 | - | 933,159 | 779,999 | - | 779,999 |
| | - Other funds | | | | | |
| | - | 138,584 | 138,584 | - | 179,099 | 179,099 |
| | - | 19,012 | 19,012 | - | 2,940 | 2,940 |
| | 11,434 | - | 11,434 | 49,000 | - | 49,000 |
| | Utilisation for contract teaching resources | | | | | |
| | 54,693 | - | 54,693 | 130,386 | - | 130,386 |
| | 10,229 | - | 10,229 | 11,721 | - | 11,721 |
| | Utilisation for SPED FAS programme | | | | | |
| | 25,910 | - | 25,910 | 18,449 | - | 18,449 |
| | 257,146 | - | 257,146 | 123,022 | - | 123,022 |
| | 7,969,650 | 1,019,758 | 8,989,408 | 7,719,186 | 1,020,098 | 8,739,284 |
| | Operating surplus, representing total comprehensive income for the year | | | | | |
| | 252,333 | 1,392,287 | 1,644,620 | (71,350) | 352,406 | 281,056 |

See accompanying notes to financial statements.

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

STATEMENT OF CHANGES IN FUNDS AND RESERVES
March 31, 2021

| | General reserves | Specific funds (Note 10) | Unrestricted funds | Programme development fund | Total |
|--|---------------------|--------------------------------|-----------------------|----------------------------------|------------------|
| | \$ | \$ | \$ | \$ | \$ |
| Balance at April 1, 2019 | 3,171,235 | 463,907 | 33,855 | 3,254 | 3,672,251 |
| Net surplus, representing total comprehensive income for the year | <u>26,844</u> | <u>185,913</u> | <u>68,299</u> | - | <u>281,056</u> |
| Balance at March 31, 2020 | 3,198,079 | 649,820 | 102,154 | 3,254 | 3,953,307 |
| Net surplus, representing total comprehensive income for the year | <u>1,444,894</u> | <u>204,750</u> | <u>(5,024)</u> | - | <u>1,644,620</u> |
| Balance at March 31, 2021 | <u>4,642,973</u> | <u>854,570</u> | <u>97,130</u> | <u>3,254</u> | <u>5,597,927</u> |

See accompanying notes to financial statements.

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

STATEMENT OF CASH FLOWS
March 31, 2021

| | 2021 | 2020 |
|---|------------------|------------------|
| | \$ | \$ |
| Operating activities | | |
| Operating surplus | 1,644,620 | 281,056 |
| Adjustments for: | | |
| Depreciation of equipment | 217,003 | 185,367 |
| Amortisation of deferred capital donations | (141,774) | (134,515) |
| Interest income | (124) | (124) |
| Operating cash flows before movements in working capital | <u>1,719,725</u> | <u>331,784</u> |
| Other receivables and prepayments | 9,617 | (9,624) |
| Job support scheme grant receivables | 59,482 | - |
| Due to the HQ | 224,271 | (115,564) |
| Other payables and accrued expenses | <u>101,771</u> | <u>50,782</u> |
| Cash generated from operations | 2,114,866 | 257,378 |
| Interest received | 124 | 124 |
| Net cash from operating activities | <u>2,114,990</u> | <u>257,502</u> |
| Investing activity | | |
| Purchase of equipment, representing net cash used in investing activity (Note A) | <u>(189,833)</u> | <u>(131,275)</u> |
| Net increase in cash and cash equivalents | 1,925,157 | 126,227 |
| Cash and cash equivalents at beginning of year | <u>4,179,257</u> | <u>4,053,030</u> |
| Cash and cash equivalents at end of year | <u>6,104,414</u> | <u>4,179,257</u> |

Note A

During the year, the School acquired equipment of which \$143,751 (2020 : \$55,559) is funded through deferred capital donations.

See accompanying notes to financial statements.

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

NOTES TO FINANCIAL STATEMENTS March 31, 2021

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 Ministry of Social & Family Development ("MSF"), Ministry of Education ("MOE") and their affiliates. 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, 2021 were authorised for issue by the Executive Committee on September 20, 2021.

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 / SGE, 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.
- 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.

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

NOTES TO FINANCIAL STATEMENTS March 31, 2021

2.3.1 Financial assets

Classification of financial assets

Debt instruments mainly comprise cash and cash equivalents, other receivables and job support scheme grant 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, 2021

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, 2021

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, 2021

- 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 **LEASES** - 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.

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

NOTES TO FINANCIAL STATEMENTS March 31, 2021

- 2.9 GENERAL RESERVES - This arises from the excess monies not required to be refunded to the MOE and the NCSS / SGE 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 / SGE 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 / SGE

Grants received from MOE and NCSS / SGE 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.

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.

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

NOTES TO FINANCIAL STATEMENTS March 31, 2021

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.

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.

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

NOTES TO FINANCIAL STATEMENTS

March 31, 2021

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:

| | 2021 | 2020 |
|------------------------------|------------------|------------------|
| | \$ | \$ |
| Financial assets | | |
| At amortised cost | <u>6,123,953</u> | <u>4,190,414</u> |
| Financial liabilities | | |
| At amortised cost | <u>994,616</u> | <u>670,351</u> |

(b) Financial risk management policies and objectives

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

The School is funded primarily via grants and donations and it attempts to ensure sufficient liquidity at all times through efficient cash management. 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.

(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 MCE and NCSS / SGE. The School's overall strategy remains unchanged from the previous financial year.

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL**NOTES TO FINANCIAL STATEMENTS**
March 31, 2021**5 RELATED PARTY TRANSACTIONS**

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

| | 2021 | 2020 |
|--|------------------|------------------|
| | \$ | \$ |
| Occupational therapy | 410,421 | 412,538 |
| Physiotherapy | 409,890 | 419,150 |
| Psychology | 162,211 | 189,590 |
| Speech and language therapy | 395,626 | 396,112 |
| Social work services | 177,852 | 195,688 |
| Professional fees | <u>1,556,000</u> | <u>1,613,078</u> |
| TOL fees relating to short-term leases recharged | <u>668,553</u> | <u>668,553</u> |

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:

| | 2021 | 2020 |
|--------------------------|----------------|----------------|
| | \$ | \$ |
| Short-term benefits | 164,213 | 167,063 |
| Post-employment benefits | <u>14,068</u> | <u>14,150</u> |
| | <u>178,281</u> | <u>181,213</u> |

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

| | 2021 | 2020 |
|--------------------------|----------|----------|
| | \$ | \$ |
| <u>Remuneration Band</u> | | |
| \$100,000 to \$200,000 * | <u>1</u> | <u>1</u> |

* Comprised salary and bonus. It includes staff seconded to the School.

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

NOTES TO FINANCIAL STATEMENTS
March 31, 2021

6 OTHER RECEIVABLES AND PREPAYMENTS

| | 2021 | 2020 |
|-------------------|---------------|---------------|
| | \$ | \$ |
| Other receivables | 9,309 | - |
| Fees in arrears | 10,230 | 11,157 |
| Prepayments | 18,623 | 36,622 |
| | <u>38,162</u> | <u>47,779</u> |

7 EQUIPMENT

| | Furniture and fittings | Computers | Office equipment | Renovation | Total |
|----------------------------------|---------------------------|----------------|---------------------|----------------|------------------|
| | \$ | \$ | \$ | \$ | \$ |
| Cost: | | | | | |
| At April 1, 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 | 364,525 | 238,822 | 341,508 | 693,382 | 1,638,237 |
| Additions | 9,747 | 95,523 | 30,986 | 197,328 | 333,584 |
| Disposals | - | - | (2,091) | - | (2,091) |
| At March 31, 2021 | <u>374,272</u> | <u>334,345</u> | <u>370,403</u> | <u>890,710</u> | <u>1,969,730</u> |
| Accumulated depreciation: | | | | | |
| At April 1, 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 | 189,097 | 212,335 | 206,148 | 139,902 | 747,482 |
| Depreciation | 41,561 | 51,709 | 43,643 | 80,090 | 217,003 |
| Disposals | - | - | (653) | - | (653) |
| At March 31, 2021 | <u>230,658</u> | <u>264,044</u> | <u>249,138</u> | <u>219,992</u> | <u>963,832</u> |
| Carrying amount: | | | | | |
| At March 31, 2021 | <u>143,614</u> | <u>70,301</u> | <u>121,265</u> | <u>670,718</u> | <u>1,005,898</u> |
| At March 31, 2020 | <u>175,428</u> | <u>26,487</u> | <u>135,360</u> | <u>553,480</u> | <u>890,755</u> |

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL**NOTES TO FINANCIAL STATEMENTS**
March 31, 2021

8 OTHER PAYABLES AND ACCRUED EXPENSES

| | 2021 | 2020 |
|--------------------------|----------------|----------------|
| | \$ | \$ |
| Fees received in advance | 22,477 | 20,700 |
| Advances from MOE | 56,188 | 55,886 |
| Other payables | 148,837 | 81,369 |
| Accrued expenses | 235,389 | 203,165 |
| | <u>462,891</u> | <u>361,120</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.

| | 2021 | 2020 |
|------------------------------|------------------|----------------|
| | \$ | \$ |
| Donations received: | | |
| Balance at beginning of year | 952,154 | 896,595 |
| Additions: | | |
| - Furniture and fittings | 7,414 | 14,552 |
| - Computers | 95,311 | 33,397 |
| - Office equipment | 14,591 | 2,998 |
| - Renovations | 26,435 | 4,612 |
| Disposals | (2,091) | - |
| Balance at end of year | <u>1,093,814</u> | <u>952,154</u> |
| Accumulated amortisation: | | |
| Balance at beginning of year | 478,721 | 344,206 |
| Amortisation | 141,774 | 134,515 |
| Disposals | (653) | - |
| Balance at end of year | <u>619,842</u> | <u>478,721</u> |
| Carrying amount | <u>473,972</u> | <u>473,433</u> |

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL
NOTES TO FINANCIAL STATEMENTS
March 31, 2021

| | MDE CFP | MDE ACEF | Children's Charities Association | MDC SPMO SAS | MOR School Health Programme | MOR Public Transport Subsidy | MOR Public Transport Subsidy | MOR Secondment | MOR Contract Teaching Services | MOR 2/1V Start-Up Cost | MOR Parent Support | Trailblazer Special Support | Total |
|---|----------|-----------|----------------------------------|--------------|-----------------------------|------------------------------|------------------------------|----------------|--------------------------------|------------------------|--------------------|-----------------------------|-------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Balance at April 1, 2019 | 5,750 | - | - | 403 | 27,647 | - | 101,040 | - | - | - | - | 709 | 467,907 |
| Grants received from MOE / NCSS / IAC Tote Board | 49,250 | 140,000 | - | 11,870 | 26,685 | 240 | 105,587 | 130,266 | 49,000 | 2,500 | - | - | 1,176,901 |
| Donations received | - | - | 47,270 | - | - | - | - | - | - | - | - | - | 185,666 |
| Expenditure | (49,599) | (124,254) | - | (11,721) | (18,449) | (190) | - | (138,366) | (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 | 8,238 | 50 | 105,587 | - | - | 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 |
| Grants received from MOE / NCSS / SGE / IAC Tote Board | 318,853 | 148,750 | - | 9,677 | 28,031 | 310 | 120,548 | 54,693 | 12,250 | 1,993 | - | - | 1,189,271 |
| Donations received | - | - | 52,249 | - | - | - | - | - | - | - | - | - | 189,487 |
| Expenditure | (54,876) | (113,055) | - | (10,229) | (25,910) | (200) | - | (54,693) | (11,433) | (831) | - | - | (1,174,058) |
| Net surplus (deficit) representing total comprehensive income (loss) for the year | (21,023) | 35,685 | 52,249 | (552) | 2,121 | 10 | 120,548 | - | 817 | 1,142 | - | - | 204,750 |
| Transfers | 35,685 | (35,685) | - | - | - | - | - | - | - | - | - | - | - |
| Balance at March 31, 2021 | 35,809 | - | 100,519 | - | 38,204 | 60 | 410,975 | - | 817 | 1,649 | - | - | 854,370 |

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

NOTES TO FINANCIAL STATEMENTS March 31, 2021

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 March 31, 2021

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 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.

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.

MOE SPED FAS

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

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

NOTES TO FINANCIAL STATEMENTS

March 31, 2021

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, 2021

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

| | MOE Annual Grant for DFA | MOE Public Transport Subsidy | MOE Staff Training Vote Fund | MOE Additional Training Vote Fund | MOE High Needs Fund |
|--|--------------------------|------------------------------|------------------------------|-----------------------------------|---------------------|
| | \$ | \$ | \$ | \$ | \$ |
| Balance at April 1, 2019 | 2,820 | - | 20,448 | 3,000 | - |
| Add: MOE receipts | 13,380 | 240 | 79,652 | 14,600 | 413,436 |
| Less: Expenditure | (1,320) | - | - | - | - |
| i) School fees | (430) | (190) | - | - | - |
| ii) Transport | (3,673) | - | - | - | - |
| iii) Pocket money/Meal allowances | (973) | - | - | - | - |
| iv) Other student welfare/textbooks/attires | - | - | - | - | - |
| v) Purchase of resources to support teachers' professional development | - | - | (17,438) | - | - |
| vi) Staff development & training | - | - | (72,105) | - | - |
| vii) Salaries, bonuses, CPF and SDF | - | - | - | - | (413,436) |
| Total expenditure | (6,396) | (190) | (72,105) | (17,438) | (413,436) |
| Balance at March 31, 2020 | 9,804 | 50 | 27,995 | 162 | - |
| Add: MOE receipts | 5,916 | 310 | 78,705 | 19,038 | 540,366 |
| Less: Expenditure | (2,110) | - | - | - | - |
| i) School fees | (1,383) | (300) | - | - | - |
| ii) Transport | (8,322) | - | - | - | - |
| iii) Pocket money/Meal allowances | (603) | - | - | - | - |
| iv) Other student welfare/textbooks/attires | - | - | - | - | - |
| v) Purchase of resources to support teachers' professional development | - | - | (76,306) | - | - |
| vi) Staff development & training | - | - | - | - | (540,366) |
| vii) Salaries, bonuses, CPF and SDF | (12,418) | (300) | (76,306) | (14,399) | (540,366) |
| Total expenditure | (12,418) | (300) | (76,306) | (14,399) | (540,366) |
| Balance at March 31, 2021 | 3,302 | 60 | 30,394 | 4,801 | - |

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL
NOTES TO FINANCIAL STATEMENTS
March 31, 2021

| | MOE SPED FAS \$ | MOE School Meal Programme \$ | MOE Securment Fund \$ |
|-----------------------------|-----------------------|---------------------------------------|--------------------------------|
| Balance at April 1, 2019 | 403 | 27,947 | 181,640 |
| Add: MOE receipts | 7,419 | 26,655 | 108,587 |
| Add: NCSS receipts | 4,451 | - | - |
| Less: Expenditure | (8,520) | - | - |
| i) School fees subsidy | (172) | - | - |
| ii) Textbooks | (3,023) | - | - |
| iii) School attire | - | - | - |
| iv) Meal programme expenses | - | (18,449) | - |
| Total expenditure | (11,721) | (18,449) | - |
| Balance at March 31, 2020 | 552 | 36,183 | 290,427 |
| Add: MOE receipts | 6,049 | 28,031 | 120,548 |
| Add: NCSS / SGE receipts | 3,628 | - | - |
| Less: Expenditure | (7,690) | - | - |
| i) School fees subsidy | (437) | - | - |
| ii) Textbooks | - | - | - |
| iii) School attire | (2,102) | - | - |
| iv) Meal programme expenses | - | (25,910) | - |
| Total expenditure | (10,229) | (25,910) | - |
| Balance at March 31, 2021 | - | 38,304 | 410,975 |

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

NOTES TO FINANCIAL STATEMENTS

March 31, 2021

| | MOE CEF | MOE ACEF | MOE ICT Development Grant - ICT Manpower Grant | MOE ICT Development Grant - ICT Equipment and Services Grant | MOE Parent Support Group |
|---|----------|-----------|--|--|--------------------------|
| | \$ | \$ | \$ | \$ | \$ |
| Balance at April 1, 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 | - | - | - | - | - |
| v) Parents activities | (49,599) | (124,254) | (38,520) | (22,720) | (1,953) |
| Total expenditure | (49,599) | (124,254) | (38,520) | (22,720) | (1,953) |
| Transfers | 15,746 | (15,746) | - | - | - |
| Balance as at March 31, 2020 | 21,147 | - | 1,780 | 30,836 | 507 |
| Add: MOE receipts | 33,853 | 148,750 | 38,520 | 57,720 | 1,993 |
| Less: Expenditure | (991) | - | - | - | - |
| i) Purchase of services | (53,885) | - | - | - | - |
| ii) Purchase of material resources (e.g. research materials, books) | - | (113,065) | - | - | - |
| iii) Others/Manpower costs | - | - | (38,520) | (40,979) | - |
| iv) ICT manpower expenses and equipment and services expenses | - | - | - | - | (851) |
| v) Parents activities | (54,876) | (113,065) | (38,520) | (40,979) | (851) |
| Total expenditure | (54,876) | (113,065) | (38,520) | (40,979) | (851) |
| Transfers | 35,685 | (35,685) | - | - | - |
| Balance at March 31, 2021 | 35,809 | - | 1,780 | 47,577 | 1,649 |

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL
NOTES TO FINANCIAL STATEMENTS
March 31, 2021

| | MOE Contract Teaching Resources | MOE S2W Start Up Fund | Provision of Admin Manager | MOE-NCSS/SGE Outstanding Teacher Award & Innovation Award |
|----------------------------------|---------------------------------|-----------------------|----------------------------|---|
| | \$ | \$ | \$ | \$ |
| Balance at April 1, 2019 | - | - | 31,146 | 5,000 |
| Add: MOE receipts | 138,286 | 49,000 | 102,851 | - |
| Less: Expenditure | (138,286) | (49,000) | (69,719) | - |
| i) Contract teaching expenses | - | - | - | - |
| ii) Salaries & allowances | - | (49,000) | (69,719) | (3,451) |
| iii) Communications | - | - | - | (1,376) |
| iv) Staff training & development | - | - | - | - |
| Total expenditure | (138,286) | (49,000) | (69,719) | (4,827) |
| Balance at March 31, 2020 | - | - | 64,278 | 173 |
| Add: MOE receipts | 54,693 | 12,250 | 102,851 | 5,000 |
| Less: Expenditure | (54,693) | (11,433) | (61,539) | - |
| i) Contract teaching expenses | - | - | - | - |
| ii) Salaries & allowances | - | (11,433) | (61,539) | (4,698) |
| iii) Communications | - | - | - | - |
| Total expenditure | (54,693) | (11,433) | (61,539) | (4,698) |
| Balance at March 31, 2021 | - | 817 | 105,590 | 475 |

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

NOTES TO FINANCIAL STATEMENTS
March 31, 2021

11 NET ASSETS OF TRUST FUNDS

Trust funds represent specific financial assistance provided by Lee Foundation.

| | 2021 | 2020 |
|---|-----------------|-----------------|
| | \$ | \$ |
| Balance at beginning of year | 39,207 | 24,500 |
| Amount received | 74,980 | 83,020 |
| Amount disbursed | <u>(91,911)</u> | <u>(68,313)</u> |
| Balance at end of year, represented by cash and bank balances | <u>22,276</u> | <u>39,207</u> |

12 GRANTS FROM NCSS / SGE

| | 2021 | 2020 |
|-----------------------------------|------------------|------------------|
| | \$ | \$ |
| Total operating expenditures | 1,848,046 | 1,705,326 |
| Annual adjustments for prior year | - | 13,720 |
| Transition planning co-ordinator | <u>35,412</u> | <u>35,412</u> |
| | <u>1,883,458</u> | <u>1,754,458</u> |

13 DONATIONS

| | 2021 | 2020 |
|---|----------------|----------------|
| | \$ | \$ |
| Designated donations received during the year are made up of: | | |
| - Programme enhancement | 106,942 | 122,196 |
| - Pupil welfare | 5,000 | - |
| - Transport subsidies | - | 400 |
| - School functions | 24,196 | 15,800 |
| - Children's charity association | 53,249 | 47,270 |
| - Building and facilities improvement | <u>100</u> | <u>-</u> |
| | <u>189,487</u> | <u>185,666</u> |

14 MANPOWER COSTS

| | 2021 | 2020 |
|---|----------------|----------------|
| | \$ | \$ |
| Cost of defined contribution plans included in manpower costs | <u>672,086</u> | <u>658,706</u> |

15 TAXATION

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

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL**NOTES TO FINANCIAL STATEMENTS**
March 31, 2021

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.

| | 2021 | 2020 |
|---|---------------|---------------|
| | \$ | \$ |
| Donations for which tax exempt receipts were issued | <u>29,600</u> | <u>20,121</u> |

Breakdown of tax deductible and non-tax deductible donations:

| | 2021 | 2020 |
|------------------------------|---------------|---------------|
| | \$ | \$ |
| <u>Unsolicited donations</u> | | |
| Tax deductible donations | 6,000 | 1,400 |
| Non-tax deductible donations | <u>7,988</u> | <u>69,839</u> |
| | <u>13,988</u> | <u>71,239</u> |

Designated donations

| | | |
|------------------------------|----------------|----------------|
| Tax deductible donations | 23,600 | 18,721 |
| Non-tax deductible donations | <u>165,887</u> | <u>166,945</u> |
| | <u>189,487</u> | <u>185,666</u> |

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

NOTES TO FINANCIAL STATEMENTS
March 31, 2021

17 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 |
|--------------------------|--|--|---------------------------|
| | (a) | (b) | (c) = (a) + (b) |
| April 1, 2020 | 216 | 8 | 224 |
| May 1, 2020 (Note A) | 216 | 9 | 225 |
| June 1, 2020 | 216 | 8 | 224 |
| July 1, 2020 | 219 | 8 | 227 |
| August 1, 2020 | 219 | 8 | 227 |
| September 1, 2020 | 220 | 8 | 228 |
| October 1, 2020 | 221 | 8 | 229 |
| November 1, 2020 | 224 | 7 | 231 |
| December 1, 2020 | 224 | 7 | 231 |
| January 1, 2021 (Note B) | 237 | 6 | 243 |
| February 1, 2021 | 240 | 6 | 246 |
| March 1, 2021 | 241 | 6 | 247 |

Note:

- (A) As May 1, 2020 was a public holiday, the number of pupils on April 30, 2020 was used for pupil enrolment on May 1, 2020.
- (B) As January 1, 2021 was a public and school holidays respectively, the number of pupils on December 31, 2020 was used for pupil enrolment on January 1, 2021.
- (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, 2021

18 MONTHLY PUPIL ENROLMENT FOR INTERNATIONAL PUPILS

International pupils are defined as those who are not of Singaporean Citizen (SC) or Permanent Residence (SPR) status, and who do not pay concessionary rate of school fees.

| | Number of International Pupils* | Number of International Pupils** | Total Number of Pupils (c) = (a) + (b) |
|--------------------------|---------------------------------------|--|--|
| | (a) | (b) | |
| April 1, 2020 | 1 | - | 1 |
| May 1, 2020 (Note A) | 1 | - | 1 |
| June 1, 2020 | 1 | - | 1 |
| July 1, 2020 | 1 | - | 1 |
| August 1, 2020 | 1 | - | 1 |
| September 1, 2020 | 1 | - | 1 |
| October 1, 2020 | 1 | - | 1 |
| November 1, 2020 | 1 | - | 1 |
| December 1, 2020 | 1 | - | 1 |
| January 1, 2021 (Note B) | 1 | - | 1 |
| February 1, 2021 | 1 | - | 1 |
| March 1, 2021 | 1 | - | 1 |

Note:

(A) As May 1, 2020 was a public holiday, the number of pupils on April 30, 2020 was used for pupil enrolment on May 1, 2020.

(B) As January 1, 2021 was a public and school holidays respectively, the number of pupils on December 31, 2020 was used for pupil enrolment on January 1, 2021.

* International students who are children of employment pass holders, skilled workers or diplomatic staffs.

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

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, 2021

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, 2021 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


.....
Dr Janice Wong
Chairman


.....
Mr Sallim Bin Abdul Kadir, BBM, PBM, JP
Honorary Treasurer

September 20, 2021

**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, 2021, 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, 2021 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") / SG Enable ("SGE"). As a result, the Statements may not be suitable for another purpose. Our report is intended solely for the Beyond Boundaries Club and NCSS / SGE and should not be distributed to parties other than the Beyond Boundaries Club or NCSS / SGE. 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.

Deborde & Tanaka
Public Accountants and
Chartered Accountants
Singapore

September 20, 2021

CEREBRAL PALSY ALLIANCE SINGAPORE**BEYOND BOUNDARIES CLUB****STATEMENT OF COMPREHENSIVE INCOME****March 31, 2021**

| | 2021 | 2020 |
|---|----------------|---------------|
| | \$ | \$ |
| INCOME | | |
| Grants from National Council of Social Service ("NCSS") / SG Enable ("SGE") | 100,974 | 99,131 |
| Miscellaneous grants – MediaCorp enabling fund | 20,000 | - |
| Alumni sales | <u>8,018</u> | <u>353</u> |
| Total income | <u>128,992</u> | <u>99,484</u> |
| EXPENDITURE | | |
| Manpower and related costs | | |
| - Salaries and related costs | 54,463 | 40,276 |
| - Staff welfare | 406 | 200 |
| - Staff training | - | 232 |
| General and administrative expenses | | |
| - Communications | 18 | 64 |
| - Insurance | 193 | - |
| - Miscellaneous expenses | 346 | - |
| - Supplies and materials | 429 | 260 |
| - Professional rehabilitation fees | 13,083 | - |
| Programme/Project expenses | | |
| - Public education/campaigns | 20,200 | - |
| - Beyond boundaries club activity expenses | <u>11,419</u> | <u>12,829</u> |
| Total expenditure | <u>100,557</u> | <u>53,861</u> |
| Operating surplus, representing | | |
| total comprehensive income for the year | <u>28,435</u> | <u>45,623</u> |

CEREBRAL PALSY ALLIANCE SINGAPORE

BEYOND BOUNDARIES CLUB

STATEMENT OF RESERVES

March 31, 2021

| | <u>Accumulated fund</u> \$ |
|--|-----------------------------------|
| Operating surplus, representing total comprehensive income for the year and balance at March 31, 2020 | 45,623 |
| Operating surplus, representing total comprehensive income for the year | <u>28,435</u> |
| Balance at March 31, 2021 | <u>74,058</u> |

CEREBRAL PALSY ALLIANCE SINGAPORE

BEYOND BOUNDARIES CLUB

NOTES TO THE STATEMENTS

March 31, 2021

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 / SG Enable 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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