



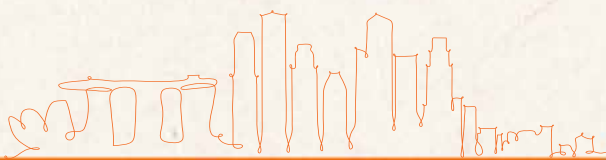
cpas

Cerebral Palsy Alliance Singapore



ANNUAL REPORT

FINANCIAL YEAR **2022/23**



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.



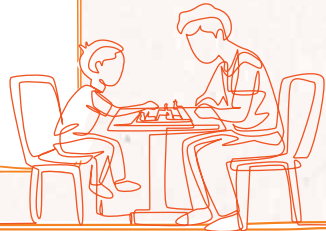
Our Vision

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 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 not to 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:



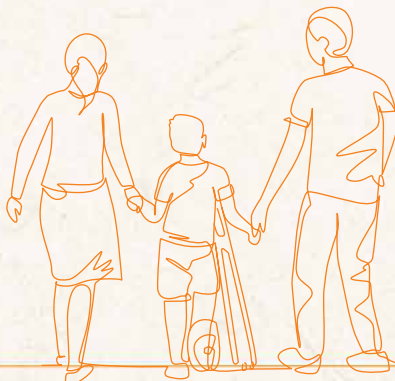
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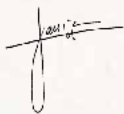


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Chairperson's Message



Dr Janice Wong
Chairperson

As we reflect on the past year, I am proud to share the progress we have made towards enhancing the lives of individuals with cerebral palsy and multiple disabilities, as well as their families. Our team has been working tirelessly to provide innovative solutions and support for our clients, and we are excited to share some of our key achievements with you.

Enhancing Classroom Engagement through Assistive Technology (AT)

In January 2023, we introduced digital worksheets that are accessible by assistive technology into our Day Activity Centre (DAC) curriculum. This has enabled DAC clients from three classes who are unable to write on physical worksheets to participate in their lessons independently.

Our Assistive Technology (AT) team has also started to expand their support for our Early Intervention Programme for Infants and Children (EIPIC) classes. They have modified existing resources like battery-operated toys to have switch access and have conducted numerous workshops to train our teachers to create their own AT resources independently. Our AT team is now able to accommodate more student referrals from EIPIC and will also explore developing new technologies soon.

We are also proud to have conducted an intensive six-week caregiver workshop on the implementation of Augmentative and Alternative Communication systems at home. This was led by our Speech & Language Pathology team and is just one example of how we are working to enhance student engagement with assistive technology.

Advancing Education through Digital Literacy

In an increasingly digitalised world, CPAS has been proactive in equipping our students with digital literacy

for improved learning outcomes. Thanks to our Goodwill, Rehabilitation, and Occupational Workshop (GROW) coaches, GROW trainee Thurgah D/O Ganesan has made big strides in her graphic design skills. She has learnt to use software like Canva to create various design collaterals such as greeting cards, sticker designs and name cards, of which many are used in CPAS.

Through a collaborative effort with SG Enable, Etch Empathy and GROW, we have further developed the digital skills of six GROW trainees. The trainees left the training being equipped with the knowledge and skills to manage online and web browser accessibility.

Broadening the Horizons of our Students

With the lifting of border restrictions, I am pleased to share that CPAS school is collaborating with Republic Polytechnic to organise an upcoming adventure trip to an inclusive campsite to Melbourne, Australia in 2024. The overseas trip aims to provide opportunities for students to improve their personal development, such as confidence, self-esteem, and independent living. In addition, we hope to empower students to live fulfilled and dignified lives, to create lifelong and valuable memories.

All our initiatives are made possible with the unwavering support of our generous donors, dedicated volunteers, and committed staff. On behalf of everyone at CPAS, I would like to express our deepest gratitude for your continued support.

Executive Director's Message



Latha Kutty

Ms Latha Kutty
Executive Director

As I reflect on the past year, it brings me back to how COVID-19 has profoundly changed our lives.

Emerging Stronger Post-Pandemic

The past two years of the pandemic was challenging, bringing disruptions to how we run our programmes and services, including the way we work. Yet, as an organisation, we have transformed collectively, addressing existing gaps to better serve our clients.

Throughout the pandemic, we accelerated on the adoption of technology, and responded to the crisis effectively by embracing alternative ways to continue our programmes and services. Across all departments at CPAS, we worked together to harness our collective strengths and expertise. I am inspired by our CPAS family, including our clients who have displayed resilience and fortitude by their continued efforts to stay relevant to the ever-changing demands amidst the pandemic.

2022 marks a significant milestone for CPAS in serving our clients for 65 years. The major easing of Covid-19 restrictions was timely and I was delighted to resume our annual Charity Dinner at Marina Bay Sands, after hosting it via livestream for two years. The funds raised for the event went towards supporting a diverse range of programmes and services, including procuring suitable technology and equipment to improve the well-being of our beneficiaries.

Opening of CPAS School West

We remain committed to our mission of delivering fully integrated programmes and services at the highest standards, creating greater awareness of cerebral palsy and multiple disabilities, and advocating equal opportunities for all persons with the condition.

I am pleased to share that CPAS school has expanded, and our interim campus in the west has started operations since June this year at 6A Jurong West Street 52. With

close to 15% of our students living in the western region of Singapore, the new CPAS School (West) aims to enhance accessibility for students and their caregivers living in that area. The new school offers high support and functional programmes for students between 7-18 years old. The programmes will also support students in their daily living and learning needs and prepare them for post-school outcomes including transitioning to a Day Activity Centre, Sheltered Workshop, Home Management Programme, or pursuing support or open employment. With the reduced commuting time, I believe our students and their caregivers will benefit from greater convenience and comfort.

Building Capabilities and Strengthening Partnerships

The strength of any organisation lies in its human assets. As demand for new capabilities gathers pace, it is imperative that our staff upskill to remain relevant. I would like to commend many of our colleagues who have stepped out of their comfort zones to further hone their skills and capabilities. It is encouraging to know that while each department and programme at CPAS has its different functions, our vision unites us and we can always count on the support of our colleagues to achieve results and scale new heights.

We also look forward to strengthening our relationship with partners, and work collectively to build a more inclusive society for our clients. Lastly, I would like to express my sincere gratitude to all our stakeholders, including our donors, volunteers, partners, and staff, for their continued support and dedication to the CPAS mission. Without your support, we would not be able to continue our work in empowering children and adults with cerebral palsy and multiple disabilities. Here's to a bright future ahead!

Board Members



Dr Janice Wong
Chairperson

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



Ms Tan Yee Deng
Vice Chairperson

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



Dr Satyaki Sengupta
Honorary Secretary

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



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)



Mr Mervyn Sirisena, PBM
Assistant Honorary Secretary

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



Ms Yvonne Chan
Assistant Honorary Treasurer

Finance-Investment
Subcommittee
(Member)



Dr Yoong Siew Lee
Member

Audit Subcommittee
(Chairperson)
Programmes Subcommittee
(Member)



Mr Remy Choo
Member

Programmes Subcommittee
(Member)
School Management Committee
(Member)



Ms Merlissa Elvin
Member

Fundraising Subcommittee
(Member)



Mr Bicky Bhangu
Member

Finance-Investment
Subcommittee
(Member)



Mr Aloysius Wee
Member

Audit Subcommittee (Member)
Fundraising Subcommittee
(Member)



Dr Jeremy Lin
Member

Programmes Subcommittee
(Member)



Mr Allan Phua
Co-Opted Member

Audit Subcommittee (Member)
Staff Subcommittee (Member)



Mr Ng Wai Keong
Co-Opted Member

Fundraising Subcommittee
(Member)



Ms Foo Siew Fong, PBM
Co-Opted Member

Staff Subcommittee
(Member)



Mr Alister Ong
Co-Opted Member

Programmes Subcommittee
(Member)

**Honorary
Advisor**

**Associate Professor
Kevin Lim, BBM, PBM**
Emeritus Chairman

School Management Committee (Member)
Nomination Subcommittee (Member)
National Council of Social Service (NCSS)
Representative



Management Team



Ms Latha Kutty
Executive Director



Ms Catherine Wee
Head of Department,
Advocacy & Marketing



Ms Nickie Ang
Head of Department,
Finance



Ms Foo Mui Leng
Head of Department,
Human Resources,
Learning, Development and
Consultancy



Ms Azalea Ong
Principal,
Early Intervention Programme
for Infants and Children



Mrs Koh-Lim Ai Lay
Principal,
CPAS School (West)



Mr Boo Hian Kok
Principal,
CPAS School (East)



Ms Betty Tse
Head of Department,
Day Activity Centre



Mr Tng Tian Heng Tommy
Head of Department,
Goodwill, Rehabilitation and
Occupational Workshop



Ms Pampi Ghosh
Senior Principal Therapist,
Head of Department,
Occupational Therapy



Mr D. Senthil Kumar
Senior Principal Therapist,
Head of Department,
Physiotherapy



Ms Sunitha Sendhilnathan
Senior Principal Therapist,
Head of Department,
Speech & Language Pathology



Ms Shelly Loh
Senior Principal Social Worker,
Head of Department,
Social Work



Ms Manju Mohta
Head of Department,
Assistive Technology

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

For adults 18 years old and above

Goodwill, Rehabilitation, and Occupational Workshop (GROW)

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



Day Activity Centre (DAC)

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

CPAS Connect Alumni Programme

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



Statistics Snapshot

Over 700
Clients



316
Staff



Average of
46.75 hours
of training per staff

236 EIPIIC Students
74 students graduated from
EIPIIC in end 2022



257 CPASS Students

11 students graduated from CPASS in end 2022

6 classes in
Academic
Programme

17 classes in
Functional
Programme

20 classes in
High Support
Programme



27,142
Hours

of Physiotherapy



95 trainees
in GROW



65 clients
in DAC



37,782
Hours

of Occupational
Therapy



25,958
Hours

of Speech &
Language Therapy

158
screenings
conducted by
Social Work

136
screenings
conducted by
Psychology



Our Services

Our Allied Professionals extend a comprehensive range of specialised healthcare and support to our clients.



Assistive Technology Hub

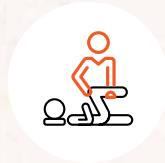
Assistive Technology (AT) refers to technology that aids people with disabilities or their caregivers in living, learning, and working. The Hub provides the following services:

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



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.



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





Psychology

Our team of psychologists have different specialities 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.



Speech and Language Pathology

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

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.



Specialised Clinics

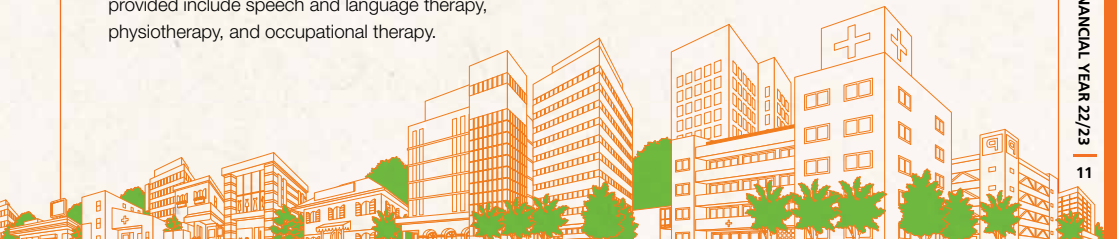
CPAS runs a range of specialist and medical clinics, as well as an Equipment Loan Library. Each clinic offers specialised care by allied health professionals and medical professionals.

- 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



Outpatient Programme

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.



Client Profiles

1. Harnessing Potential through Partnership

Destiny, a student in CPAS EIPIIC Programme since July 2021, has made significant progress with the help of the Trans-Disciplinary (Trans-D) Approach at CPAS. The Trans-D approach is a family-centred approach to enhance holistic and comprehensive development in clients by adopting a common view on the educational needs and a consensual commitment for integrated planning and implementation. Our Allied Health Professionals partnered with her teachers to support Destiny's learning and development, while her parents played an active role in sharing updates and seeking help. Initially having difficulty communicating her needs and wants, she has learnt to use Augmentative and Alternative Communication devices and visual support to interact and play with her teachers and peers. The support provided by CPAS, and her family has helped Destiny unlock her potential and thrive.



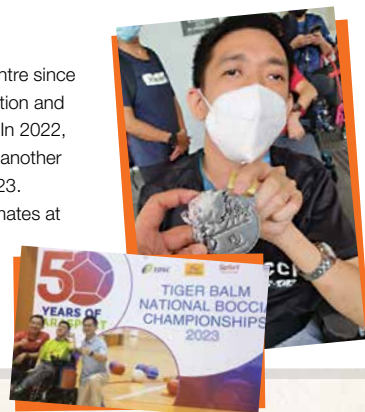
2. Designing for National Pride

Dang Yun Ying, a student from Eagle 21A of CPAS School (CPASS) was selected to represent us at the 2022 National Day Parade tote bag design competition. With the guidance of her CCA teachers, Yun Ying first sketched out her design on paper, and completed it on Microsoft Paint. Her design depicted the competition theme of "Stronger Together, Majulah!" and was shortlisted by the National Day Committee as one of the top 22 designs. CPAS is proud to have our student's artwork recognised on a national platform.



3. Overcoming Challenges, Winning Medals

28-year-old, Leong Jun Hao, has been enrolled in our Day Activity Centre since 2013. Despite facing physical challenges, he has displayed determination and perseverance by attending every Boccia practice session without fail. In 2022, Jun Hao won a Silver Medal in the Pesta Sukan BC4/5 category, and another Silver Medal at the Tiger Balm National Competition held in March 2023. His commitment to the sport is an inspiration to his friends and teammates at CPAS. Outside of Boccia, Jun Hao has learnt to communicate effectively with his friends and family using the Proloquo2go apps on his iPad and can even say the National Pledge independently. We look forward to seeing Jun Hao's progress in the future.



New Initiatives

1. Start Small Dream Big: CPAS' Inclusive Education Initiative

CPAS Early Intervention Programme for Infants and Children (EIPIC) participated in the Start Small Dream Big project, a collaborative effort with four preschools to promote inclusive education. The project aimed to encourage young children to use their creativity and resources to give back to society while instilling values such as humility, kindness, and compassion. EIPIC students participated in inclusive activities with neurotypical children, providing opportunities for them to experience a mainstream preschool environment and develop confidence as well as social and communication skills. The project had a positive impact, with many EIPIC students successfully transitioning to preschool or primary school, while participating preschool teachers gained insights into differentiation in lessons and accommodations. Partners included Foochow Methodist Preschool, My First Skool@Jalan Sultan, Cherie Hearts, and My First Skool@Simei.

2. Trans-D Home Collaboration Programme: Maximising Students' Success in Skills Acquisition

CPAS is proud to introduce the Trans-Disciplinary (Trans-D) Home Collaboration Programme, which has garnered positive feedback from parents since its inception in April 2021. The programme enables school and home collaboration, which is essential in maximising each student's success in skill acquisition. In 2022, two families from each class participated in the programme and diligently practiced the identified skills while monitoring their child's progress through routine-based checklists. Parents and caregivers provided timely



feedback to the Trans-D team via WhatsApp, Zoom, and phone calls. The Trans-D team also made home visits to some families on a need-to basis. Based on the 2021 Parents Survey on the Trans-D Approach in CPAS, 90% of the parents observed positive changes in their children's skills and abilities after participating in the programme.

3. Sensory Pathway and Road Safety Area: Enhancing Students' Well-being and Life Skills

Initiated by the Adaptive Physical Education Professional Learning Team, the Traffic Light and Sensory Pathway project aims to improve students' vestibular, tactile, and visual senses. Using colourful carpet tapes outside the school hall, the team created a Sensory Pathway, which was trialed by a group of students.

The data collected supported the hypothesis that using the pathway would enhance students' sensory well-being and attention span. In addition, school leaders were impressed with the project's findings and recommended it as a permanent feature on the school grounds.



The team then designed a road safety area, mobility skills practice area, and wheelchair training area, which were combined into one project for the assembly area. The design included practical features such as traffic lights for road safety lessons and a computer keyboard to familiarise students with keyboard letters. The completed project provided a permanent place for important life skill lessons, allowing students to learn in a fun and engaging way.

4. Project Engage: Enriching Lives through Creative Activities

Project Engage is a comprehensive programme designed to enhance the overall well-being of the adult clients in our Day Activity Centre. The programme is conducted every Friday and is divided into seven groups, allowing 65 clients to participate in a wide range of engaging and interactive activities. Our Trans-Disciplinary team, consisting of Training Officers, Training Officer Aides, Therapists, Therapist Aides, Drivers, and Cooks, work together to provide support and guidance to our clients. The programme includes activities such as Boccia, Digital Arts, Cooking & Baking, Art & Craft, Sensory Stimulation, and Gardening. Through Project Engage, we hope to promote a sense of independence, social interaction, and creativity in our clients.



5. Empowering Caregivers and Clients through Telehealth



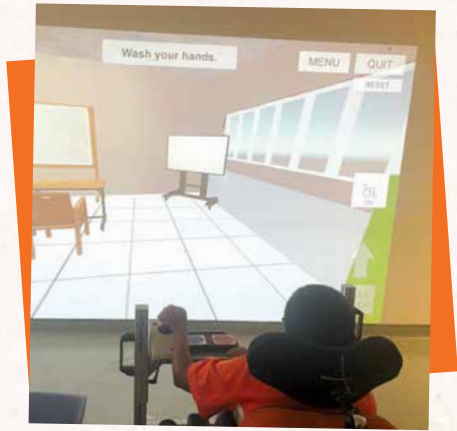
CPAS Occupational Therapy department has been utilising the MedBridge GO app to provide remote support to clients during the pandemic. The app offers various exercises and activities prescribed by the therapist that can be easily conducted at home by parents and caregivers. The app also allows parents and caregivers to provide feedback on the effectiveness of the exercises. This initiative has been implemented for 48 clients, and feedback has been gathered to improve the programme's outcomes. One of them is Jayden See, a 10-year-old boy with Cerebral Palsy, who participated in the pilot trial of the MedBridge GO app in 2022. The app helped his caregiver facilitate his exercises at home, and he completed them daily.

6. Empowering Wheelchair Users with Computerised Powered Mobility Application

CPAS Occupational Therapy Department & CPAS School have collaborated with a vendor to create a customised software solution to increase opportunities for powered mobility practice for our wheelchair users. This computerised powered mobility application offers a safe and controlled environment for our clients to practice powered mobility driving using a joystick to



steer, and buttons to make various decisions. The virtual simulation features various scenarios, such as Gardens by the Bay, VivoCity and even our own CPAS building, giving our clients a chance to practice their mobility skills in familiar settings. This innovative initiative offers a fun and engaging way for our wheelchair users to improve their mobility skills and increase their confidence in navigating their surroundings. The virtual reality solution was sponsored by Micron Singapore, who has been our partner in enabling us to find innovative solutions to improve our clients' progress and rehabilitation.



7. Small Steps Towards Emotional Wellness

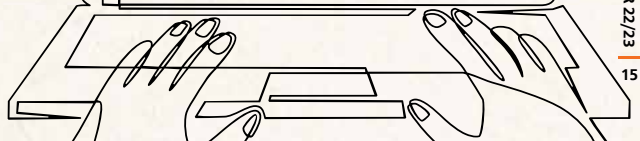
CPAS Psychology Department has introduced a new programme called Small Steps, which aims to enhance emotional regulation and self-awareness for clients with cerebral palsy and multiple disabilities. The 10-week programme is conducted in small groups and includes two facilitators each. The pilot programme, which was conducted between November 2022 and March 2023 for our Goodwill, Rehabilitation and Occupational Workshop trainees, saw positive results with participants reporting increased self-awareness and improved emotional responses. Participants were also able to learn strategies for managing their emotions and to apply these techniques in their daily lives.

8. U Ku Dads! - Strumming, Sharing, and Supporting: A programme for Fatherly Fun!

'U Ku Dads!' was a specialised programme designed by CPAS Social Work to facilitate bonding and sharing among fathers at CPAS. The programme included three fathers' support sessions, which took place on three consecutive Saturdays in July 2022 conducted via Zoom. The primary objective of these sessions was to provide a safe and supportive platform for fathers to share and discuss their experiences in caring for children with special needs.

During the sessions, fathers engaged in a variety of activities aimed at fostering bonding and emotional support. Notably, a bonding and sharing session was held where fathers had the opportunity to exchange their thoughts, challenges, and triumphs. Additionally, fathers participated in learning basic ukulele together, promoting a sense of camaraderie and shared interests.

The feedback received from the fathers who attended the sessions was overwhelmingly positive. They found the sessions to be both helpful and enjoyable, gaining valuable insights and coping skills along the way. Importantly, the fathers appreciated the realisation that they were not alone in their experiences, as they connected with other fathers facing similar challenges. The sessions also equipped them with strategies to handle aspects that may be beyond their control, providing a sense of empowerment.





9. Eye Gaze Technology for Enhanced Communication

CPAS Speech and Language Pathology Department has made significant strides towards improving communication for our clients with cerebral palsy and multiple disabilities. With generous donations from Micron Singapore and Marina Bay Sands, we procured state-of-the-art eye gaze devices, SKYLE and TD Pilot, for our clients' use. These devices have enabled our clients to communicate, engage and participate in leisure activities independently. The implementation of eye gaze technology has brought about significant positive changes in our clients' lives and has been met with enthusiastic feedback from our clients and their caregivers.

to clients under HMP, increasing access to these vital services for those in need. We are proud to have taken this step towards meeting the diverse needs of our clients and their families.

10. Expanding Access to Speech Therapy Services

CPAS is pleased to announce the extension of Speech Therapy services to clients under the Home Management Programme (HMP). Thanks to funding from SG Enable, approximately 35 clients have benefitted from safe feeding, swallowing management, and/or communication interventions. This marks the first time that Speech Therapy services have been extended



11. Frame Running @ CPAS: Empowering Individuals with Disabilities Through Para-Sports

CPAS introduced Frame Running, a custom-built tricycle designed for people with disabilities to participate in Para-Sports. With sponsorship from the Singapore Disability Sports Council (SDSC), CPAS has acquired 6 Frame Runners and conducted training sessions every Friday for 15 students from CPAS school, 1 student from our Early Intervention Programme for Infants and Children, and 1 client from the Day Activity Centre. Furthermore, one of our physiotherapists, Ms June Hwee, attended the Frame Running Coaching Course in Denmark, sponsored by SDSC, to enhance her expertise in coaching individuals with disabilities in Para-Sports.



12. Robotic Upper Limb Exerciser for Enhanced Rehabilitation

CPAS Occupational Therapy Department received the ArmMotus M2 Pro robotic upper limb exerciser in late 2021 under the Tech Booster Grant of the National Council of Social Service. In 2022, the equipment was implemented to help 30 clients, including Ding Kai from our Day Activity Centre, who has Cerebral Palsy Spastic Quadriplegia. Ding Kai was unable to use his right hand for self-care activities and was dependent on his left hand and his caregivers. However, after 10 months of consistent use of the robotic upper limb exerciser, supplemented by home activities/exercise via the MedBridge Telehealth App, Ding Kai's muscle strength and coordination significantly improved. He could perform more complex tasks and use his right hand for a longer period. The therapy significantly impacted Ding Kai's daily life and well-being, and the success of this initiative has brought hope to many others.



Events

Internal Events

Charity Dinner 2022

Our Charity Dinner 2022 was a long-awaited event that marked a significant milestone in CPAS' fundraising journey. After two years of digital fundraising events, the return to a physical event was nothing short of spectacular. Held at Marina Bay Sands on 6 October, the dinner was a night to remember, packed with exciting live performances, interactive programmes, and thrilling auction segments. The atmosphere was electric as guests mingled and networked, all while contributing to a great cause.



The event was made possible by the unwavering support of countless sponsors, partners, and donors, who went above and beyond to ensure its success. Thanks to their unwavering support, we raised more than \$260,000 for our beneficiaries with cerebral palsy and multiple disabilities. We are grateful to all who made it possible and look forward to more successful events in the future.

Spare Your Change for Suzy 2022

To commemorate World Cerebral Palsy Month in October 2022, CPAS launched its annual Spare Your Change for Suzy campaign. The campaign, which revolves around our official fundraising mascot Suzy, aims to raise funds for our clients with cerebral palsy and multiple disabilities. Suzy has been in the public eye for decades, rallying support from individuals and corporations alike.

We encouraged individuals, corporate partners, and staff to launch their own campaigns on Giving.sg or donate to our various #SpareYourChangeforSuzy campaigns. The

response was overwhelming, with donations pouring in from all corners. Thanks to everyone's generosity and support, we were able to raise close to \$300,000 throughout the campaign. We are grateful to all who participated in the Spare Your Change for Suzy campaign, and we would like to express our heartfelt appreciation to our donors, partners, and staff. The funds raised will go a long way in providing much-needed support and services to our beneficiaries with cerebral palsy and multiple disabilities.



External Events

CPAS Students Shine at National Art Exhibition

CPAS students had the opportunity to showcase their artistic talents at the Expressions Through Art exhibition by Singtel on 17 August 2022. The exhibition featured artworks from all 21 local special education schools, providing a platform for students to display their creativity and talents to the larger community.

CPAS student Mohamed Raziq Bin Mohamed Zin presented his artwork 'Three Happy Fishes in the Pond' to Madam President Halimah Yacob with confidence and enthusiasm. Artworks created by our Special Art CCA students under the guidance of Mr Patrick Yee, were also on display at the exhibition. On 19 August 2022, the Special Art CCA members visited the National Gallery Singapore to view the artworks, celebrate the achievements of their fellow students, and gain inspiration for their own artistic pursuits.



Awards and Achievements

1. CPAS Athletes Excel at 11th ASEAN Para Games

CPAS is proud to announce that one of our students, Aloysius Gan Kai Hong, along with three CPAS alumni, Jeralyn Tan, Neo Kah Whye and Toh Sze Ning, were selected to represent Team Singapore in the 11th ASEAN Para Games held in Solo, Indonesia from 30 July 2022 to 6 August 2022. A total of 37 athletes competed in nine sporting categories, and our Boccia team performed exceptionally well, clinching one gold medal, two silver medals and one bronze medal. Aloysius Gan, coached by Ms Chew Zi Qun, won a silver medal in the individual event and a gold medal in the pair event with Toh Sze Ning. His remarkable achievements are a testament to his dedication and the unwavering support of his coach, ramp assistant and Boccia CCA teachers. We are grateful that our athletes have had an opportunity to learn from and form friendships with athletes from different countries.

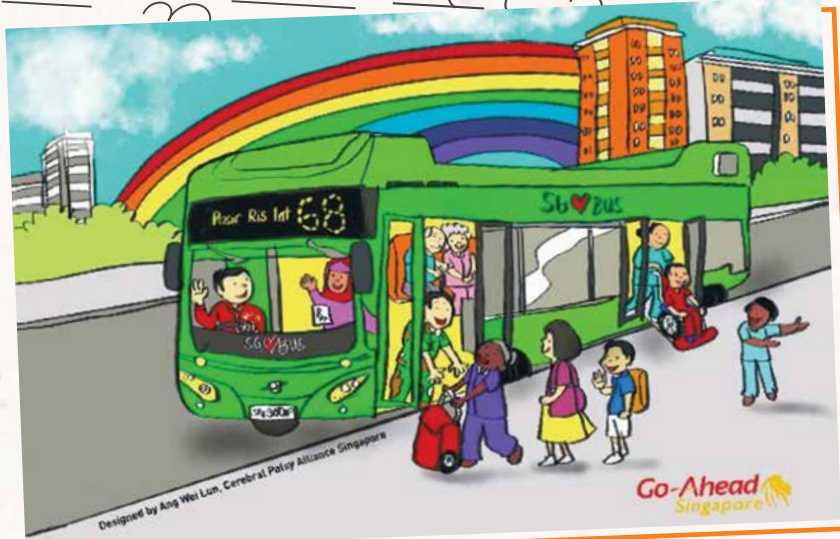


2. CPAS Students Receive Singapore Disability Sports Council Team of the Year Award

CPAS is proud to announce that two of our students, Aloysius Gan Kai Hong and Yan Jia Yi, were honoured with the Singapore Disability Sports Council Team of the Year Award at the 2022 ceremony. The award recognises outstanding achievements and contributions made by individuals and groups in the disability sports community.

Aloysius and Jia Yi received this award for their exceptional performance in the Boccia competition at the 2021 Asian Youth Para Games, where they won the first Boccia medal for Singapore. This recognition is a testament to their hard work, dedication, and commitment to the sport. It also highlights the success of CPAS in nurturing and empowering individuals with cerebral palsy and multiple disabilities. We are proud to see our students excel in the field of disability sports and continue to strive towards greater heights.





3. Go-Ahead Singapore and CPAS Collaborate on Commemorative EZ-Link Card

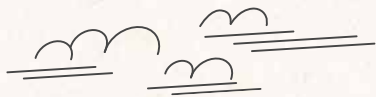
To mark their 6th anniversary in Singapore, Go-Ahead Singapore collaborated with CPAS to commission a limited-edition EZ-Link card featuring artwork by Goodwill, Rehabilitation and Occupational Workshop trainee Ang Wei Lun. His design was printed on the card and launched in 2022. This initiative is a testament to our commitment to promoting inclusion and creating opportunities for individuals with disabilities to showcase their talents. We are proud of Wei Lun's contribution to this project and grateful to Go-Ahead Singapore for their support.

living in the heartlands of Singapore. This nomination is a testament to her hard work and dedication in tirelessly working towards empowering individuals with disabilities through sports.

4. CPAS Coach Makes a Difference in Disability Sports

In June 2022, the Singapore Disability Sports Council nominated CPAS staff Yurnita Omar for the Boccia Coach (Developmental) of the Year. Her athletes have gone on to achieve excellence on the global stage, and she has also worked to introduce Boccia to residents





5. NUS Recognises CPAS Social Work Department's Dedication to Field Education

CPAS Social Work Department's commitment to providing field education to NUS Social Work students has been recognised by the National University of Singapore (NUS) during the Celebration of Achievement and Excellence Awards Ceremony in November 2022. CPAS Social Work Field Educators have been providing regular weekly individual supervision sessions to social work undergraduates, guiding them in integrating theory in practical scenarios. With a compulsory 400 field placement hours within 10 weeks, students were able to gain practical experience, working alongside CPAS professionals, in various programmes offered by CPAS. CPAS is honoured to receive this recognition and looks forward to continuing its collaboration with NUS in the future.



6. CPAS Psychologists Share Research Findings at International Conference

CPAS Psychologists Christabel See and Chng Jia Hui were invited to present their research findings at the 8th International Congress of Clinical and Health Psychology in Children and Adolescents held in Elche, Spain from 16-19 November 2022. Their research project, SuperSib, which was funded by the National Council of Social Service, focuses on methods to support siblings of children with disabilities, and the presentation highlighted the positive impact of the programme on the mental health and well-being of these siblings.





7. The CARE Bus Project: Raising Awareness for Disability Inclusion in Public Transport

The CARE Bus project was a collaboration between Go-Ahead Singapore and CPAS School (CPASS) to raise awareness on the needs and challenges faced by persons with disabilities during their public transport commute. The CARE Bus was specially decked out with backseat stickers and wrapped with artwork by students from CPASS. These inclusive visualisations by our creative CPASS students extended to the bus stop display panels outside CPAS. The illustrations were adapted from the artworks designed by Yan Jia Yi, Aloysius Gan and Asher Das. Jia Yi's design featured a bus captain wheeling a student up the bus, Aloysius illustrated a CPASS student showing a helping hand card to the bus captain, while Asher drew a commuter with mobility impairment navigating his way in the bus.

8. CPAS Allied Health Professionals Achievements

- Manju Mohta, Head of Department of Assistive Technology, has received the Assistive Technology

Professional certification by the Rehabilitation Engineering and Assistive Technology Society of North America (RESNA), which recognises demonstrated competence in the field of Assistive Technology.

- Ramlian Bin Hamim, from Assistive Technology and Jessica Low from Speech & Language Pathology completed the Certificate of Advanced Professional Development in Assistive Technology Applications by California State University, Northridge, USA.
- Lim Yi Yu from Physiotherapy attended the Boccia International Sports Federation (BISFed), Boccia Classification Course in Bahrain from 2nd to 4th November 2022, which was sponsored by the Singapore Disability Sports Council (SDSC).
- Sunitha Sendhilnathan, Senior Principal Speech Therapist, and Head of Department of Speech & Language Pathology was re-appointed as member in Speech and Language Therapy Credential Committee and Curriculum Review Committee by Allied Health Professions Council, Singapore (AHPC). She has also been appointed as Chairperson for the Speech Therapy Programme Review Panel.

Learning, Development and Consultancy (LDC)



Completed Training Courses:

1. Certificate in Ayres Sensory Integration Module 3
2. Strategies in Training Persons with Physical Disabilities to perform basic ADL - Feeding, Dressing and Grooming
3. Developmental Trauma and Attachment Disorders, the cause, symptoms and effects
4. Certificate in Ayres Sensory Integration Module 6
5. Happiness 1.0 (mind and body relaxation techniques)
6. Fundamental Principles of Seating and Positioning, Wheelchair Maintenance – 11th Run & 24-Hour positioning - 3rd Run
7. Hand Function, Pre-Writing & Handwriting Skills for Children - 8th Run
8. Foundation Skills in Handling Children with Food Refusal Issues
9. Promoting Emergent Literacy skills (Online)
10. Oral Placement Therapy for Speech Clarity and Feeding
11. Accelerate student learning through interactive teaching for students with special education needs (Online)
12. Introduction to Profound and Multiple Learning Difficulties (Online)
13. Introduction to TransDisciplinary Practices in Special Education
14. Social Story™ Intervention: Writing Social Stories (Online)
15. Facilitating Language Communication Skills in Children with Developmental Delays - The Hanen Way
16. Sensory processing and Sensory Integration dysfunction commonly found in Children with special needs
17. Toilet training for Children with Special Needs - 9th Run
18. Music Strategies in the Special Education Classroom
19. Multi-Modal Communication in 2022
20. Pragmatic Organization Dynamic Display Introductory Workshop
21. Recognising Visual Perception Difficulties: Nurturing Visual Perception Skills
22. Upper Limb Neurorehabilitation – Managing Hypertonicity and Optimising Outcomes
23. Assistive technology for Cerebral Palsy – 4th Run
24. Universal Design Daily: Supporting All Students in the Diverse Classroom
25. Certificate in Ayres Sensory Integration Module 1
26. Basic First Aid with CPR and AED (School)
27. Respond to Fire Incident in the Workplace
28. Basic First Aid with CPR and AED (DAC)



Future Plans

1. Expanding Access to Early Intervention Programmes for Infants and Children

CPAS is working towards expanding access to our Early Intervention Programmes for Infants and Children (EIPIIC). As part of this effort, we are offering caregiver training workshops in collaboration with the LDC Department. These workshops aim to support parents on the waitlist for EIPIIC with topics such as toilet training and foundational skills for facilitating eating, drinking, and swallowing. In addition, we are conducting engagement sessions for parents to learn simple strategies applicable in their home setting. To support the waitlist of students waiting to receive intervention at EIPIIC, we are introducing a new initiative, DS-Plus Direct Placement. This initiative involves increasing training for DS-Plus Interventionists, increasing screening sessions, expanding the network of community partners, such as preschools, and collaborating with Early Childhood educators.





2. Strengthening GROW's Business Capabilities

Goodwill, Rehabilitation and Occupational Workshop (GROW) is actively enhancing its commercial capabilities to cater to the growing demand in the market. As part of this expansion, GROW is significantly enhancing its printing capabilities and equipment to handle a greater volume of commercial printing assignments. This strategic move includes a dedicated focus on advancing the printing skills of its trainees and acquiring specialised machinery to meet evolving market demands.

Furthermore, GROW is currently in the process of becoming a registered supplier on GeBiz, the e-procurement portal of the Singapore Government. This strategic move would open doors for GROW to pursue diverse projects, enabling trainees to gain invaluable vocational training experiences and gainful employment opportunities.



3. Advancing Rehabilitation with New and Innovative Physiotherapy Services

Our Physiotherapy department is excited to explore three new services aimed at revolutionising rehabilitation outcomes for our clients. Our trial of the TurtleBrace Ankle-brace allows for personalised alignment and flexibility adjustments, ensuring optimal support and functionality. The LusioMATE tele-rehabilitation gaming device engages clients through gamified therapy, while the Neofect Smart Balance Board provides real-time feedback for balance and posture training. These cutting-edge technologies enable us to enhance personalised care, maximise therapeutic interventions, and track progress more accurately. By integrating these innovative services, we are committed to delivering exceptional physiotherapy, improving outcomes, and promoting successful rehabilitation journeys for all our clients.



Summarised Financial Statements

Cerebral Palsy Alliance Singapore

Statement of Financial Position

For year ended 31st March 2023

	FY22/23	FY21/22
	S\$	S\$
Assets		
Non-Current Assets	9,912,452	11,477,090
Current Assets	21,671,291	20,758,346
	31,583,743	32,235,436
Liabilities and Funds		
Current Liabilities	2,446,666	2,266,761
Deferred Capital Donation & Lease Liabilities	8,398,728	10,145,715
Funds	20,738,349	19,822,960
	31,583,743	32,235,436

Statement of Comprehensive Income

For year ended 31st March 2023

	Total	Total
	S\$	S\$
Income		
Government Grants	8,179,407	7,746,051
Specific Donations	915,358	694,777
General Donations	914,634	1,371,630
Programmes / Therapy Treatment Fees	576,031	539,454
Wage Credit Scheme / JSS	385,441	658,644
Others	4,819,823	4,375,540
TOL Fee	827,258	825,972
	16,617,952	16,212,068
Expenditure		
Manpower	10,466,383	9,696,630
General & Administrative Costs	1,657,364	1,554,104
Upkeep and Utilities	506,556	385,292
Utilisation of Specific Funds	1,148,991	1,455,977
TOL Fee	-	-
Interest Expense & Depreciation (ROU Asset)	810,922	832,298
Others	1,112,348	851,491
Total Expenditure	15,702,564	14,775,792
Surplus/(Loss)	915,388	1,436,276

For our full annual report and financial statements for FY2022/2023, 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 2023

	FY22/23	FY21/22
	S\$	S\$
Assets		
Non-Current Assets	1,096,904	1,169,436
Current Assets	6,784,287	7,312,050
	<u>7,881,191</u>	<u>8,481,486</u>
Liabilities and Funds		
Current Liabilities	1,223,678	1,480,175
Deferred Capital Donation	446,493	471,236
Funds	6,211,020	6,530,075
	<u>7,881,191</u>	<u>8,481,486</u>

Statement of Comprehensive Income

For year ended 31st March 2023

	Total	Total
	S\$	S\$
Income		
Government Grants	10,016,583	9,607,270
Specific Donations	65,541	94,650
General Donations	9,467	3,983
Programmes Fees	301,301	155,487
Others	747,967	775,419
TOL Fee	669,593	668,553
	<u>11,810,452</u>	<u>11,305,362</u>
Expenditure		
Manpower	6,291,588	5,248,049
General & Administrative Costs	2,923,997	2,474,183
Upkeep and Utilities	272,132	266,216
Utilisation of Specific Funds	1,713,168	1,423,544
TOL Fee	669,593	668,553
Others	259,029	292,669
Total Expenditure	<u>12,129,507</u>	<u>10,373,214</u>
Surplus/(Loss)	<u>(319,055.00)</u>	<u>932,148</u>

For our full annual report and financial statements for FY2022/2023, 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 by starting each evaluation with setting goals and targets, followed by a mid-year review and year-end review.

HOD/RO will sit down with their team to set goals and targets that are aligned to department and organisation goals and targets.

During the annual review, staff are evaluated on 2 parts of the performance management system. Part 1 is about achieving the set goals and targets and Part 2 is about competencies. Goals and targets are set using the balanced scorecard approach in these 4 areas: Clients, Learning and Growth, Internal Processes and Financials. 6 competencies are evaluated, and they are namely,

- displaying organisation knowledge
- develop client orientation
- deliver results
- work within teams/lead teams and organisation
- manage stakeholders
- manage self-development

In addition to the performance review, career aspirations, learning and development is also a part of the performance evaluation process. After discussing with their HOD/RO, staff will complete the learning needs analysis plan that identifies and outlines the training and development they need.

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

Policies

Whistleblowing Policy

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

Conflict of Interest Policy

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

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

Disclosure of Information on Executive Management

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

- Reports to Chairman, Executive Board of CPAS

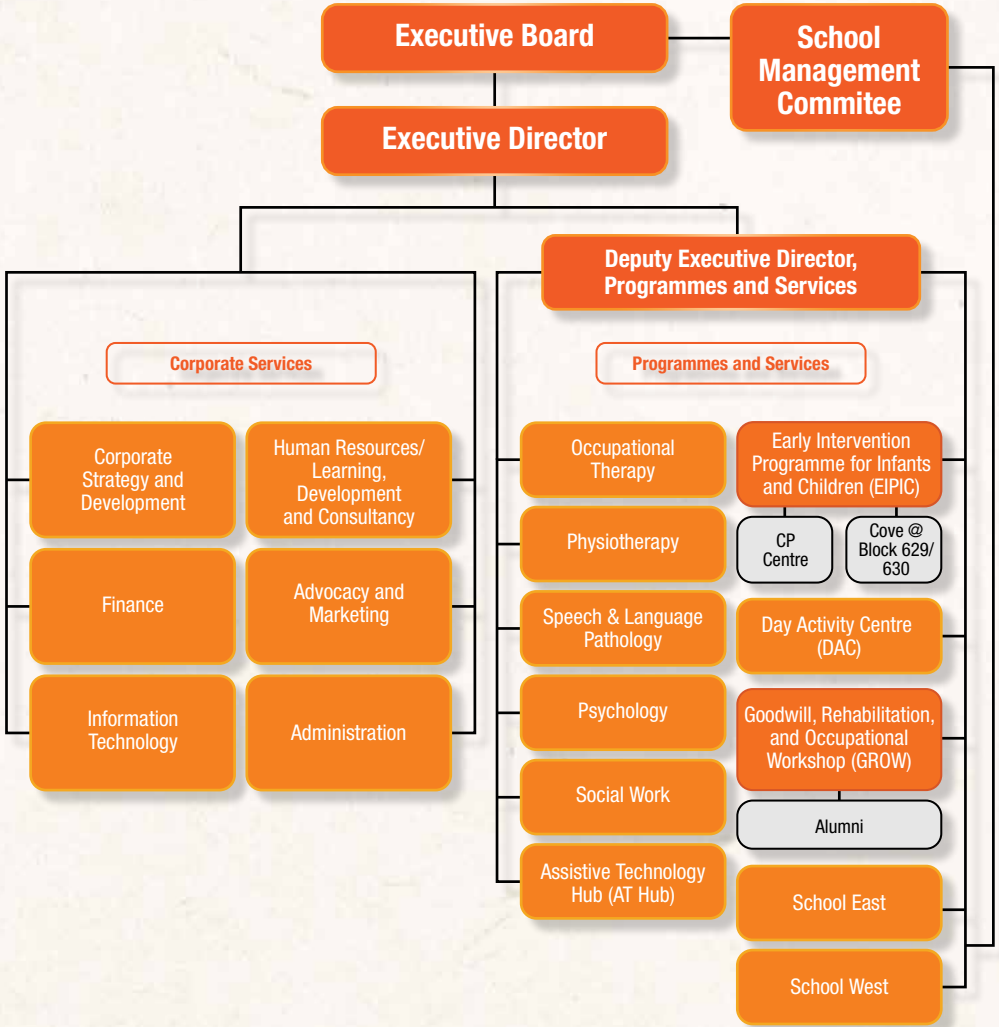
- Appointed 1 October 2018

- Past Job Experience:

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

CPAS Organisation Chart

Updated in May 2023



The Board

Board Members

1 April 2022 – 31 March 2023

S/N	Name	Current Designation	Year Joined	Attendance at Board Meetings
1	Dr Janice Wong	Chairperson (from 22 Oct 2020)	2009	4/5
2	Ms Tan Yee Deng	Vice Chairman	2015	4/5
3	Dr Satyaki Sengupta	Honorary Secretary (from 22 Oct 2020)	2009	3/5
4	Hj Sallim Bin Abdul Kadir, BBM, PBM, JP	Honorary Treasurer (from 22 Oct 2020)	2017	3/5
5	Mr Mervyn Sirisena, PBM	Assistant Honorary Secretary	2017	3/5
6	Ms Yvonne Chan	Assistant Honorary Treasurer (from 22 Oct 2020)	2016	2/5
7	Dr Bicky Bhangu	Member	2019	2/5
8	Mr Aloysius Wee	Member	2021	1/5
9	Dr Jeremy Lin	Member	2021	1/5
10	Dr Yoong Siew Lee	Member	2012	4/5
11	Mr Remy Choo	Member	2018	4/5
12	Ms Merlissa Elvin	Member (from 22 Oct 2020)	2019	4/5
13	Ms Foo Siew Fong, PBM	Co-opted Member	2011	3/5
14	Mr Allan Phua	Co-opted Member	2021	3/5
15	Mr Ng Wai Keong	Co-opted Member	2021	4/5
16	Mr Alister Ong	Co-opted Member	2022	3/5
17	A/Prof Kevin Lim, BBM, PBM	Emeritus Chairman (from 22 Oct 2020)	2008	2/5

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.

Dr Janice Wong

Dr Satyaki Sengupta

Ms Foo Siew Fong

Dr Yoong Siew Lee

A/Prof Kevin Lim,
BBM, PBM

Each of these individuals possess 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.

■ The Board

Board Appointment and Term Limit

Term Limit for the Treasurer

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

Remuneration

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

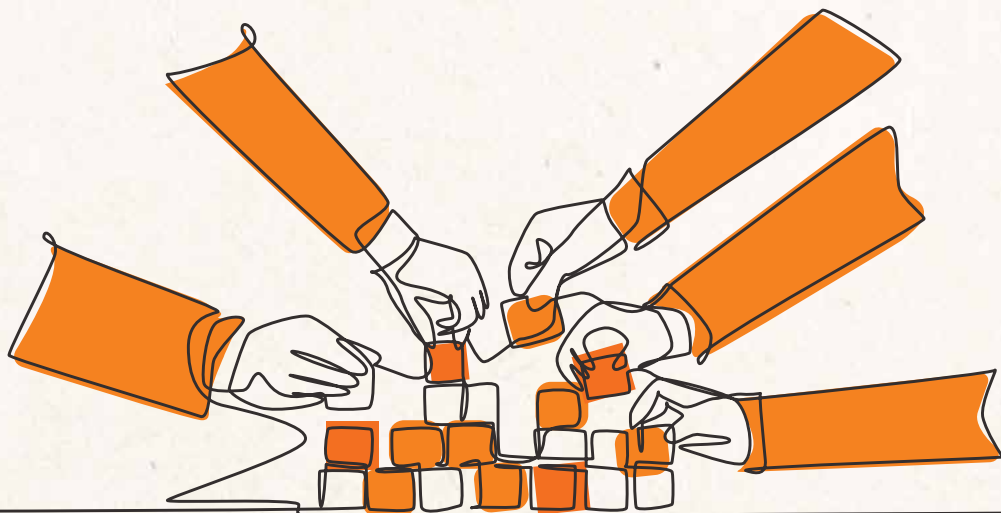
In compliance with item 29 of the GEC (Advanced Tier) under the Code of Governance, in terms of remuneration band, the breakdown below shows a two-year comparison by headcount.

ANNUAL REMUNERATION		
Remuneration Band	2023	2022
\$100,000 - \$200,000	9	8

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

Disclosure of parties involved in setting remuneration of key staff

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



Subcommittees

AUDIT SUBCOMMITTEE AND REPORT

Chairperson	Dr Yoong Siew Lee
Members	Hj Sallim Bin Abdul Kadir BBM, PBM, JP Mr Allan Phua Mr Aloysius Wee
Staff In Attendance	Executive Director Head of Department, Finance Head of Department, HR Assistant Head of Department, Admin

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) Mr Boo Hian Kok (Principal)
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

Chairperson	Hj Sallim Bin Abdul Kadir BBM, PBM, JP
Members	Dr Bicky Bhangu Ms Yvonne Chan
Staff In Attendance	Executive Director Head of Department, Finance

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:

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

FUNDRAISING SUBCOMMITTEE

Chairperson	Mr Mervyn Sirisena PBM
Members	Ms Tan Yee Deng Ms Merliisa Elvin Mr Ng Wai Keong Mr Aloysius Wee
Staff In Attendance	Executive Director Head of Department, Advocacy & Marketing Head of Department, Finance Assistant Advocacy & Marketing 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:

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

NOMINATION SUBCOMMITTEE

Chairperson	Dr Janice Wong
Members	A/Prof Kevin Lim BBM, PBM Dr Satyaki Sengupta Mr Mervyn Sirisena PBM
Staff In Attendance	Executive Director Assistant Head of Department, Admin

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:

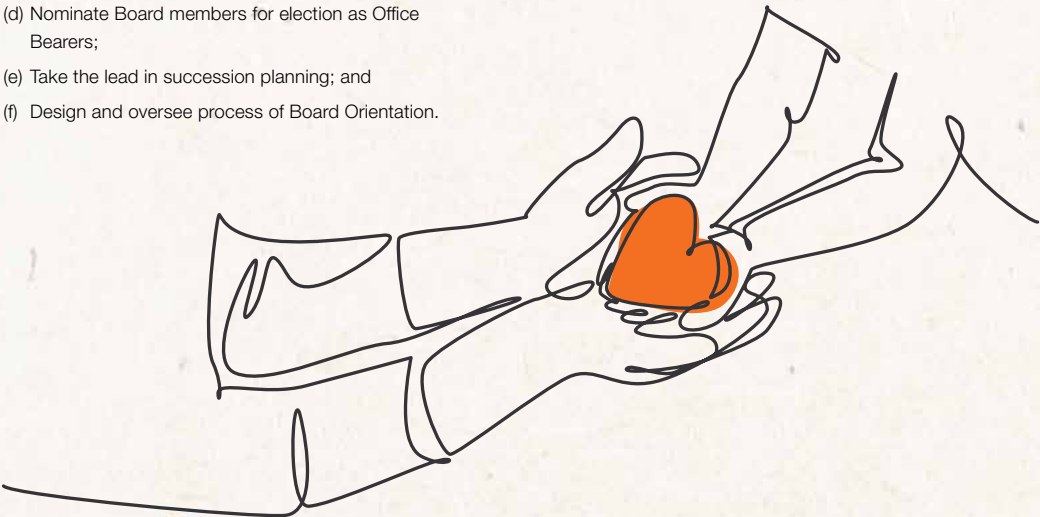
- Review the composition of the Board annually to ensure that the Board has an appropriate balance of independent Board members and to ensure an appropriate balance of expertise, skills, attributes and ability among the Board members;
- Identify, invite and groom potential Board member candidates to 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 process of Board Orientation.

STAFF SUBCOMMITTEE

Chairperson & Supervisor	Ms Tan Yee Deng
Members	Hj Sallim Bin Abdul Kadir BBM, PBM, JP Dr Janice Wong Mr Allan Phua Ms Foo Siew Fong PBM
Staff In Attendance	Executive Director Head of Department, HR 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

Chairperson	Dr Satyaki Sengupta
Members	Dr Yoong Siew Lee Mr Remy Choo Mr Alister Ong Dr Jeremy Lin
Staff In Attendance	Executive Director CPAS School Principal EIPIC Principal Head of Department, Adult Services-DAC Head of Department, Adult Services-GROW Head of Department, Occupational Therapy Head of Department, Physiotherapy Head of Department, Psychology Head of Department, Social Work Head of Department, Speech & Language Pathology

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

Chairperson	Ms Chng-Wong Yin
Staff In Attendance	Executive Director Assistant Head of Department, 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

Governance Evaluation Checklists

Advanced Tier

S/N	DESCRIPTION	CODE ID	RESPONSE (DROP LIST)
Board Governance			
1	Induction and orientation are provided to incoming Board members on joining the Board.	1.1.2	<input checked="" type="radio"/> Complied <input type="radio"/> Not Complied
	Are there Board members holding staff ¹ appointments? (Skip items 2 and 3 if "No")		<input type="radio"/> Yes <input checked="" type="radio"/> No
2	Staff ¹ does not chair the Board and does not comprise more than one-third of the Board.	1.1.3	<input type="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 re-appointment , 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 type="radio"/> Complied <input checked="" 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 ¹ 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="checkbox"/> Complied <input type="checkbox"/> Not Complied
	Are Board members remunerated for their Board services? (Skip items 26 and 27 if "No")		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
26	No Board member is involved in setting his or her own remuneration.	2.2	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied
27	The charity discloses the exact remuneration and benefits received by each Board member in its annual report. <u>OR</u> The charity discloses that no Board members are remunerated.	8.3	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied
	Does the charity employ paid staff? (Skip items 28, 29 and 30 if "No")		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
28	No staff ¹ is involved in setting his or her own remuneration.	2.2	<input checked="" type="checkbox"/> Complied <input type="checkbox"/> Not Complied
29	The charity discloses in its annual report: i) The total annual remuneration (including any remuneration received in its subsidiaries), for each of its three highest paid staff¹ , who each receives remuneration exceeding \$100,000 , in bands of \$100,000; and ii) If any of the three highest paid staff ¹ also serves on the Board of the charity. <u>OR</u> The charity discloses that none of its staff ¹ receives more than \$100,000 in annual remuneration each.	8.4	<input checked="" type="checkbox"/> Complied <input type="checkbox"/> Not Complied
30	The charity discloses the number of paid staff ¹ who are close members of the family ³ of the Executive Head or Board Members, who each receives remuneration exceeding \$50,000 during the year, in bands of \$100,000. <u>OR</u> The charity discloses that there is no paid staff ¹ who are close members of the family ³ of the Executive Head or Board Member, who receives more than \$50,000 during the year.	8.4	<input checked="" type="checkbox"/> Complied <input type="checkbox"/> Not Complied
Public Image			
31	The charity has a documented communication policy on the release of information about the charity and its activities across all media platforms.	9.2	<input checked="" type="checkbox"/> Complied <input type="checkbox"/> Not Complied

- 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: 6585 5608	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 wilfully suppressed any material fact.

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

Latha Kutty



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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, 2023

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 29 are drawn up in accordance with the provision of the Societies Act 1966 (the "Societies Act"), the Charities Act 1994 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, 2023, 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 October 2022 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

August 31, 2023

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, 2023, 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 29.

In our opinion, the accompanying financial statements are properly drawn up in accordance with the provisions of the Societies Act 1966 (the "Societies Act"), the Charities Act 1994 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, 2023 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, but does not include the financial statements and our auditor's report thereon.

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

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

INDEPENDENT AUDITOR'S REPORT TO THE EXECUTIVE COMMITTEE OF

CEREBRAL PALSY ALLIANCE SINGAPORE

Responsibilities of Management and Executive Committee for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the provisions of the Societies Act, the Charities Act and Regulations and 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.

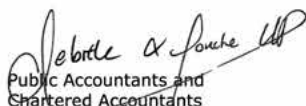
Report on Other Legal and Regulatory Requirements

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 October 2022 have been carried out in accordance with Regulation 6 of the Societies Regulations issued under the Societies Act and proper accounts and other records have been kept of the fund-raising appeals.

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

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



Public Accountants and
Chartered Accountants
Singapore

August 31, 2023

CEREBRAL PALSY ALLIANCE SINGAPORE

STATEMENT OF FINANCIAL POSITION
March 31, 2023

	Note	2023	2022
		\$	\$
ACCUMULATED FUNDS	6	13,579,073	12,839,708
SPECIFIC FUNDS	7	6,887,843	6,711,820
PROGRAMME DEVELOPMENT FUND		271,432	271,432
		<u>20,738,348</u>	<u>19,822,960</u>
REPRESENTED BY:			
NON-CURRENT ASSETS			
Property and equipment	8	8,532,698	9,334,931
Right-of-use asset	9	1,379,754	2,142,159
		<u>9,912,452</u>	<u>11,477,090</u>
CURRENT ASSETS			
Due from Cerebral Palsy Alliance Singapore School East ("School East")	5	715,614	838,521
Receivables, prepayments and deposits	10	334,164	290,243
Cash and cash equivalents	11	20,621,513	19,629,582
		<u>21,671,291</u>	<u>20,758,346</u>
CURRENT LIABILITIES			
Other payables and accrued expenses	12	865,957	719,280
Due to National Council of Social Service ("NCSS") / SG Enable ("SGE")	13	768,270	759,010
Lease liabilities	14	812,440	788,471
		<u>2,446,667</u>	<u>2,266,761</u>
NET CURRENT ASSETS		<u>19,224,624</u>	<u>18,491,585</u>
NON-CURRENT LIABILITIES			
Deferred capital donations	15	7,782,540	8,726,817
Lease liabilities	14	616,188	1,418,898
		<u>8,398,728</u>	<u>10,145,715</u>
NET ASSETS		<u>20,738,348</u>	<u>19,822,960</u>
NET ASSETS OF TRUST FUNDS	16	<u>74,927</u>	<u>112,790</u>

See accompanying notes to financial statements.

CEREBRAL PALSY ALLIANCE SINGAPORE

STATEMENT OF COMPREHENSIVE INCOME March 31, 2023

Note	2023			2022		
	General Fund	Specific Fund	Total	General Fund	Specific Fund	Total
	\$	\$	\$	\$	\$	\$
INCOME:						
Grants and supplementary funding from NCSS/ SGE and its affiliates						
- Goodwill Rehabilitation & Occupational Workshop ("GROW")	463,532	-	463,532	510,291	-	510,291
- Early Intervention ("EI")	1,071,832	-	1,071,832	895,550	-	895,550
- Day Activity Centre ("DAC")	227,236	-	227,236	287,688	-	287,688
- Headquarter	98,355	-	98,355	276,951	-	276,951
- Therapy rehabilitation programme	246,943	-	246,943	230,850	-	230,850
- Beyond boundaries club	94,384	-	94,384	101,772	-	101,772
- Community silver trust funds	-	409,657	409,657	-	407,992	407,992
- Care and share funds	-	-	-	-	13,377	13,377
- GROW - from MSF	454,304	-	454,304	456,189	-	456,189
- EI - from MSF	4,224,717	-	4,224,717	3,636,867	-	3,636,867
- DAC - from MSF	888,447	-	888,447	928,524	-	928,524
- Temporary Occupation License ("TOL") fees	157,665	-	157,665	157,419	-	157,419
Grants from Tote Board						
- Charity Dinner & other events	302,062	-	302,062	485,990	-	485,990
VVOs-charities capability fund training grants	7,750	-	7,750	40,889	-	40,889
Miscellaneous grants	76,295	-	76,295	18,108	-	18,108
Central Marketing Services ("CMS") sales	47,307	-	47,307	20,773	-	20,773
Cafe project sales	46,049	-	46,049	39,608	-	39,608
Sales of work by GROW trainees	47,372	-	47,372	42,284	-	42,284
GROW IT & office services	1,180	-	1,180	654	-	654
Alumni sales	22,549	-	22,549	12,880	-	12,880
Amortisation of deferred capital donations	15 1,058,543	-	1,058,543	929,404	-	929,404
Specific donations	-	915,358	915,358	-	694,777	694,777
Unrestricted donations	914,634	-	914,634	1,371,630	-	1,371,630
Therapy treatment fees	25,843	-	25,843	6,799	-	6,799
EI programme fees	380,528	-	380,528	382,035	-	382,035
DAC programme fees	169,660	-	169,660	150,620	-	150,620
Membership fees	300	-	300	-	-	-
Other income						
- Professional fees for services rendered to School East	1,966,177	-	1,966,177	1,773,744	-	1,773,744
- Professional fees for services rendered to others	63,417	-	63,417	62,450	-	62,450
- Training and consultancy fees	143,434	-	143,434	115,972	-	115,972
- Wage credit scheme	385,441	-	385,441	658,644	-	658,644
- Recharge of TOL fees to School East	669,593	-	669,593	668,553	-	668,553
- Interest income on bank deposits	123,883	-	123,883	59,427	-	59,427
- SGE for transport subsidies	496,051	-	496,051	389,271	-	389,271
- Charity Dinner income	262,605	-	262,605	230,334	-	230,334
- PECT/Supervision income	100,649	-	100,649	99,140	-	99,140
- Internal services rendered	21,394	-	21,394	16,447	-	16,447
- Sundry income	32,806	-	32,806	38,165	-	38,165
Total income	15,292,937	1,325,015	16,617,952	15,095,922	1,116,146	16,212,068

CEREBRAL PALSY ALLIANCE SINGAPORE
STATEMENT OF COMPREHENSIVE INCOME (cont'd)
March 31, 2023

Note	2023			2022		
	General Fund	Specific Fund	Total	General Fund	Specific Fund	Total
	\$	\$	\$	\$	\$	\$
EXPENDITURE:						
Manpower and related costs						
- Salaries and related expenses	10,207,730	-	10,207,730	9,366,085	-	9,366,085
- Medical, insurance and welfare expenses	53,301	-	53,301	187,439	-	187,439
- Training and related expenses	202,620	-	202,620	142,519	-	142,519
General and administrative expenses						
- Training & Consultancy Fees	99,289	-	99,289	50,552	-	50,552
- Communications	20,207	-	20,207	20,015	-	20,015
- Insurance	45,943	-	45,943	42,432	-	42,432
- Audit fees	46,955	-	46,955	41,351	-	41,351
- Transport charges	7,240	-	7,240	2,721	-	2,721
- Supplies and materials	117,549	-	117,549	105,510	-	105,510
- Advertisement expenses	200	-	200	2,230	-	2,230
- Bank charges	7,930	-	7,930	6,635	-	6,635
- Depreciation of property and equipment	8 1,219,530	-	1,219,530	1,182,385	-	1,182,385
- Depreciation of right-of-use asset	9 791,585	-	791,585	778,967	-	778,967
- Replacement of equipment	14,496	-	14,496	10,961	-	10,961
- Miscellaneous expenses	179,287	-	179,287	139,163	-	139,163
- Corporate gifts	238	-	238	64	-	64
- Equipment written off	521	-	521	1,224	-	1,224
Upkeep and utilities						
- Maintenance	323,715	-	323,715	233,462	-	233,462
- Utilities	161,673	-	161,673	138,018	-	138,018
- Motor vehicle expenses	21,168	-	21,168	13,812	-	13,812
Programme/Project expenses						
- GROW expenses	57,491	-	57,491	55,602	-	55,602
- CMS expenses	29,708	-	29,708	26,379	-	26,379
- Cafe project expenses	36,689	-	36,689	33,273	-	33,273
- GROW IT & office services	620	-	620	30	-	30
- Meal expenses	7,235	-	7,235	5,453	-	5,453
- Allowances to trainees	2,343	-	2,343	2,350	-	2,350
- SGE transport subsidies	496,051	-	496,051	389,271	-	389,271
- Public education/campaigns	63,090	-	63,090	18,401	-	18,401
- Beyond boundaries club activity expenses	39,881	-	39,881	39,814	-	39,814
Utilisation of specific funds	-	1,148,992	1,148,992	-	1,455,977	1,455,977
Utilisation of unrestricted donations	44,471	-	44,471	14,483	-	14,483
Charity Dinner expenses	36,188	-	36,188	22,838	-	22,838
Tote Board – matching Charity Dinner	133,362	-	133,362	126,701	-	126,701
PECT supervision expenses	63,559	-	63,559	62,450	-	62,450
Interest on lease liabilities	19,336	-	19,336	53,332	-	53,332
Others	2,371	-	2,371	3,893	-	3,893
Total expenditure	14,553,572	1,148,992	15,702,564	13,319,815	1,455,977	14,775,792
Operating surplus (deficit), representing total comprehensive income (loss) for the year						
	739,365	176,023	915,388	1,776,107	(339,831)	1,436,276

See accompanying notes to financial statements.

CEREBRAL PALSY ALLIANCE SINGAPORE

STATEMENT OF CHANGES IN FUNDS

March 31, 2023

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

	Accumulated Funds	Building Improvement Fund	Furniture and Equipment Fund	GROW Fund	DAC Fund	IT Fund	Staff Training and Welfare Fund	Project Fund	Welfare Fund	Mobiles Technology Clinic Fund	Community Silver Trust Fund	Care and Share Fund	Subtotal	Programs Development Fund	Total
Balance as at April 1, 2021	11,063,601	764,230	237,767	610,534	750,549	1,111,895	41,394	1,432,509	1,166,034	388,120	548,619	-	7,051,651	271,432	18,386,684
Net surplus (deficit) representing total comprehensive income (loss) for the year	1,276,107	(60,377)	(62,222)	(16,546)	(84,085)	25,445	-	(47,792)	(11,382)	(16,860)	(65,712)	-	(339,831)	-	1,436,276
Balance as at March 31, 2022	12,839,708	703,923	175,545	593,988	666,464	1,137,340	41,394	1,384,717	1,154,652	371,260	482,907	-	6,711,820	271,432	19,822,980
Net surplus (deficit) representing total comprehensive income (loss) for the year	229,365	(13,015)	(6,009)	(21,240)	(119,377)	(221,095)	-	(43,538)	250,427	(47,225)	(97,406)	-	(116,023)	-	915,386
Balance as at March 31, 2023	13,579,073	690,908	169,536	571,840	547,087	916,245	41,394	1,336,219	1,405,079	324,034	385,501	-	6,897,843	271,432	20,738,248

See accompanying notes to financial statements.

CEREBRAL PALSY ALLIANCE SINGAPORE

STATEMENT OF CASH FLOWS
Year ended March 31, 2023

	2023	2022
	\$	\$
Operating activities		
Operating surplus	915,388	1,436,276
Adjustments for:		
Depreciation of property and equipment	1,219,530	1,182,385
Depreciation of right-of-use asset	791,585	778,967
Amortisation of deferred capital donations	(1,058,543)	(929,404)
Property and equipment written off	521	1,224
Grants from MSF	(5,567,468)	(5,021,580)
Interest income	(123,883)	(59,427)
Interest expense	19,336	53,332
Operating cash flows before movements in working capital	<u>(3,803,534)</u>	<u>(2,558,227)</u>
Due from School East	122,907	(284,319)
Due to NCSS / SGE	9,260	(13,377)
Receivables, prepayments and deposits	28,584	(145,636)
Other payables and accrued expenses	146,677	(105,776)
Job support scheme grant receivable	-	(108,580)
Cash used in operations	<u>(3,496,106)</u>	<u>(3,215,915)</u>
Interest received	51,378	47,157
Interest paid	<u>(19,336)</u>	<u>(53,332)</u>
Net cash used in operating activities	<u>(3,464,064)</u>	<u>(3,222,090)</u>
Investing activity		
Purchase of property and equipment, representing net cash used in investing activity (Note A)	<u>(303,552)</u>	<u>(321,557)</u>
Financing activities		
Capital grant received from MSF	5,567,468	5,021,580
Repayments of lease liabilities	<u>(807,921)</u>	<u>(772,640)</u>
Net cash from financing activities	<u>4,759,547</u>	<u>4,248,940</u>
Net increase in cash and cash equivalents	991,931	705,293
Cash and cash equivalents at beginning of year	<u>19,436,598</u>	<u>18,731,305</u>
Cash and cash equivalents at end of year (Note 11)	<u>20,428,529</u>	<u>19,436,598</u>

Note A

During the year, the Association acquired property and equipment of which \$114,266 (2022 : \$640,455) is funded through deferred capital donations.

See accompanying notes to financial statements.

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS

March 31, 2023

1 GENERAL

Cerebral Palsy Alliance Singapore (the "Association") (Charity Registration No. 00073 and Societies Registration No. 0283/1957WEL) was formed in 1960 under the Societies Act 1966 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 Cerebral Palsy Alliance Singapore School East (formerly known as Cerebral Palsy Alliance Singapore School) (the "School East") 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 East, while all other programs are run by the Association. The financial statements of the Association should be read in conjunction with the School East as the results of the School East are in a separate set of financial statements.

With effect from October 3, 2022, the name of the Cerebral Palsy Alliance Singapore School was changed to Cerebral Palsy Alliance Singapore School East.

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, 2023 were authorised for issue by the Executive Committee on August 31, 2023.

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 FRSs") 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.

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS

March 31, 2023

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

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

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.

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS

March 31, 2023

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

Significant increase in credit risk

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

The Association presumes that the credit risk on a financial asset has increased significantly since initial recognition when contractual payments are more than 30 days past due, unless the company has reasonable and supportable information that demonstrates otherwise.

The Association assumes that the credit risk on a financial instrument has not increased significantly since initial recognition if the financial instrument is determined to have low credit risk at the reporting date. A financial instrument is determined to have low credit risk if (i) the financial instrument has a low risk of default, (ii) the borrower has a strong capacity to meet its contractual cash flow obligations in the near term and (iii) adverse changes in economic and business conditions in the longer term may, but will not necessarily, reduce the ability of the borrower to fulfil its contractual cash flow obligations.

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.

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS

March 31, 2023

Measurement and recognition of expected credit losses

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

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

Derecognition of financial assets

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

2.3.2 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	-	20%	(2022 : 15%)
Ambulance	-	10%	
Computers	-	20%	(2022 : 50%)
Office equipment	-	20%	(2022 : 15%)
Renovations	-	10%	
Rehabilitation equipment	-	20%	(2022 : 15%)

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS

March 31, 2023

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.

- 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.

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS

March 31, 2023

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.

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 FRS 36 to determine whether a right-of-use asset is impaired and accounts for any identified impairment loss as described in the 'Property and Equipment' policy.

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.

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS

March 31, 2023

- 2.10 ACCUMULATED FUNDS - The accumulated funds are restricted for the operations of the respective programmes only, for the benefit of its intended clients. In keeping with the funders'/donors' intent for the use of the monies, the funds will not be transferred out of the programme for other purposes.
- 2.11 SPECIFIC FUNDS - The funds comprise the cumulative operating surplus or deficit arising from the specific income and expenditure account.

Building Improvement Fund

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

Furniture and Equipment Fund

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

GROW Fund

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

DAC Fund

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

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.

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS

March 31, 2023

Welfare Fund

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

Assistive Technology Clinic Fund

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

Community Silver Trust Fund

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

Care and Share Fund

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

- 2.12 PROGRAMME DEVELOPMENT FUND - Programmes receiving NCSS's / 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.

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS

March 31, 2023

Rendering of services

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

Programme fees

Programme fees are recognised when the services are rendered.

Temporary occupation license fees

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

Interest income

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

Expenditure

Expenditure is accounted for on the accrual basis.

- 2.14 RETIREMENT BENEFIT COSTS - Payments to defined contribution retirement benefit plans are charged as an expense when employees have rendered the service entitling them to the contributions. Payments made to state-managed retirement benefit schemes, such as the Singapore Central Provident Fund, are dealt with as payments to defined contribution plans where the Association's obligations under the plans are equivalent to those arising in a defined contribution retirement benefit plan.
- 2.15 EMPLOYEE LEAVE ENTITLEMENT - Employee entitlements to annual leave are recognised when they accrue to employees. A provision is made for the estimated liability for annual leave as a result of services rendered by employees up to the end of the reporting period.
- 2.16 RESERVES POLICY - The Association shall at all times hold in its reserve funds liquidity equal or more than 6 months projected recurrent operating expenses from Accumulated Fund, and 12 months projected expenditure from Specific Fund.
- 3 CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

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

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS

March 31, 2023

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

Critical judgements in applying the Association's accounting policies

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

Key sources of estimation uncertainty

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

4 FINANCIAL INSTRUMENTS, FINANCIAL RISK AND CAPITAL MANAGEMENT

a) Categories of financial instruments

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

	<u>2023</u>	<u>2022</u>
	\$	\$
Financial assets		
At amortised cost	<u>21,565,766</u>	<u>20,685,528</u>
Financial liabilities		
At amortised cost	1,634,227	1,478,290
Lease liabilities	<u>1,428,628</u>	<u>2,207,369</u>

b) Financial risk management policies and objectives

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

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS

March 31, 2023

(i) Credit risk

The Association has adopted procedures in extending credit terms to receivables and in monitoring its credit risk. 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 and is subject to immaterial credit loss.

The Association develops and maintains its credit risk gradings to categorise exposures according to their degree of risk of default. The Association uses its own trading records to rate its major receivables and other debtors.

The Association's current credit risk grading framework comprises the following categories:

Category	Description	Basis for recognising expected credit losses (ECL)
Performing	The counterparty has a low risk of default and does not have any past-due amounts.	12-month ECL
Doubtful	Amount is >30 days past due or there has been a significant increase in credit risk since initial recognition.	Lifetime ECL - not credit-impaired
In default	Amount is >90 days past due or there is evidence indicating the asset is credit-impaired.	Lifetime ECL - credit-impaired
Write-off	There is evidence indicating that the debtor is in severe financial difficulty and the company has no realistic prospect of recovery.	Amount is written off

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS March 31, 2023

The table below details the credit quality of the Association's financial assets as well as maximum exposure to credit risk by credit risk rating grades:

	Note	Internal credit rating	12-month or lifetime ECL	Gross carrying amount \$	Loss allowance \$	Net carrying amount \$
2023						
Amount due from School East	5	Performing	12m ECL	715,614	-	715,614
Receivables and deposit	10	Performing	12m ECL	228,639	-	228,639
2022						
Amount due from School East	5	Performing	12m ECL	838,521	-	838,521
Receivables and deposit	10	Performing	12m ECL	217,425	-	217,425

The Association was exposed to a concentration of credit risk with respect to amounts due from the School East and government agencies, which represented 78% (2022 : 82%) of total receivables at the end of the reporting period.

(ii) Interest rate risk

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.

(iii) Foreign currency risk

The Association does not have any significant exposure to foreign exchange risk.

(iv) Liquidity risk

Liquidity risk is managed by matching the payment and receipt cycle. The Association's operations are financed mainly through net assets of trust funds.

All financial liabilities in 2023 and 2022 are non-interest bearing and repayable on demand or due within one year from the end of the reporting period, except for lease liabilities disclosed in Note 14.

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS

March 31, 2023

(v) Fair value of financial assets and financial liabilities

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:

	<u>2023</u>	<u>2022</u>
	\$	\$
<u>Transactions with School East</u>		
Professional fees for services rendered	1,966,178	1,773,744
Recharge of TOL fees	669,593	668,553

Compensation of key management personnel

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

	<u>2023</u>	<u>2022</u>
	\$	\$
Short-term benefits	158,874	151,277
Post-employment benefits	14,172	14,702
	<u>173,046</u>	<u>165,979</u>

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS

March 31, 2023

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:

	2023	2022
	\$	\$
General accumulated funds	10,802,192	11,031,716
Designated for EI programme	3,853,100	2,966,432
Designated for DAC programme	1,090,672	1,081,405
Designated for GROW programme	(133,859)	(188,410)
Designated for Rehabilitation Centre	(762,372)	(762,372)
Designated for Therapy Rehabilitation programme	(1,358,650)	(1,367,566)
Designated for Beyond Boundaries Club	87,990	78,503
	<u>2,776,881</u>	<u>1,807,992</u>
Accumulated funds balance	<u>13,579,073</u>	<u>12,839,708</u>

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS

March 31, 2023

7 SPECIFIC FUNDS

	Building Improvement Fund	Furniture and Equipment Fund	GROW Fund	DAC Fund	EI Fund	Staff Training and Welfare Fund	Project Fund	Welfare Fund	Assistive Technology Clinic Fund	Community Silver Trust Fund	Care and Share Fund	Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at April 1, 2021	764,230	237,767	610,534	750,549	1,111,895	41,394	1,432,509	1,166,034	388,120	548,619	-	7,051,651
Income	326,859	-	54,680	30,690	55,070	-	51,221	75,465	109,792	407,992	13,377	1,116,146
Expenditure	(387,166)	(62,222)	(71,626)	(114,775)	(29,625)	-	(98,983)	(86,847)	(117,652)	(473,704)	(13,377)	(1,455,977)
Net (deficit) surplus representing total comprehensive (loss) income for the year	(60,307)	(62,222)	(16,946)	(84,085)	25,445	-	(47,762)	(11,382)	(16,860)	(65,712)	-	(339,831)
Balance at March 31, 2022	703,923	175,545	593,588	666,464	1,137,340	41,394	1,384,747	1,154,652	371,260	482,907	-	6,711,820
Income	165,762	-	51,057	1,172	15,618	-	25,614	619,880	36,255	409,657	-	1,225,015
Expenditure	(178,777)	(6,009)	(72,895)	(120,549)	(48,749)	-	(74,142)	(57,417)	(83,481)	(507,063)	-	(1,148,992)
Transfer between funds	-	-	-	-	(187,964)	-	-	187,964	-	-	-	-
Net (deficit) surplus representing total comprehensive (loss) income for the year	(13,015)	(6,009)	(21,748)	(119,377)	(221,095)	-	(48,528)	750,427	(47,226)	(97,406)	-	176,023
Balance at March 31, 2023	690,908	169,536	571,840	547,087	916,245	41,394	1,336,219	1,905,079	324,034	385,501	-	6,887,843

CEREBRAL PALSY ALLIANCE SINGAPORE
NOTES TO FINANCIAL STATEMENTS
March 31, 2023

8 PROPERTY AND EQUIPMENT

	Leasehold building	Furniture and equipment	Ambulance	Computers	Office equipment	Renovations	Rehabilitation Equipment	Total
	\$	\$	\$	\$	\$	\$	\$	\$
Cost:								
At April 1, 2021	13,774,808	726,190	624,417	651,726	2,404,832	1,894,325	-	20,076,298
Additions	-	42,934	-	100,109	248,299	261,512	309,158	962,012
Written off	-	(1926)	-	(17,911)	(26,620)	(2,000)	-	(48,457)
At March 31, 2022	13,774,808	767,198	624,417	733,924	2,626,511	2,153,837	309,158	20,989,853
Additions	-	9,691	-	250,734	16,604	23,839	116,950	417,818
Written off	-	(509,093)	(189,684)	(163,257)	(69,806)	-	-	(931,840)
At March 31, 2023	13,774,808	267,796	434,733	821,401	2,573,309	2,177,676	426,108	20,475,831
Accumulated depreciation:								
At April 1, 2021	7,802,626	642,314	403,978	519,939	529,351	621,562	-	10,519,770
Depreciation	454,569	25,800	27,409	181,949	269,779	200,270	22,609	1,182,385
Written off	-	(1,685)	-	(17,911)	(26,620)	(1,017)	-	(47,233)
At March 31, 2022	8,257,195	666,429	431,387	683,977	772,510	820,815	22,609	11,654,922
Depreciation	454,569	27,783	27,408	71,615	360,271	216,126	61,758	1,219,530
Written off	-	(509,093)	(189,684)	(163,257)	(69,285)	-	-	(931,319)
At March 31, 2023	8,711,764	185,119	269,111	592,335	1,063,496	1,036,941	84,367	11,943,133
Carrying amount:								
At March 31, 2023	5,063,044	82,677	165,622	229,066	1,509,813	1,140,735	341,741	8,532,698*
At March 31, 2022	5,517,613	100,769	193,030	49,947	1,854,001	1,333,022	286,549	9,334,931*

* Property and equipment amounting to \$7,782,540 (2022 : \$8,726,817) is funded through deferred capital donations (Note 15).

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS
March 31, 2023

9 RIGHT-OF-USE ASSET

The Association leases land from Singapore Land Authority. The lease term is 3 years.

	Leasehold land
	\$
Cost:	
At April 1, 2020, March 31, 2021 and 2022	4,479,060
Addition	29,180
At March 31, 2023	<u>4,508,240</u>
Accumulated depreciation:	
At April 1, 2021	1,557,934
Depreciation	778,967
At March 31, 2022	<u>2,336,901</u>
Depreciation	791,585
At March 31, 2023	<u>3,128,486</u>
Carrying amount:	
At March 31, 2023	<u>1,379,754</u>
At March 31, 2022	<u>2,142,159</u>

10 RECEIVABLES, PREPAYMENTS AND DEPOSITS

	2023	2022
	\$	\$
Other receivables	112,969	173,759
Interest receivable from fixed deposits	87,799	15,295
Prepayments	105,525	72,818
Deposits	27,871	28,371
	<u>334,164</u>	<u>290,243</u>

11 CASH AND CASH EQUIVALENTS

	2023	2022
	\$	\$
Fixed deposits with banks	8,230,732	8,227,304
Cash at banks	<u>12,390,781</u>	<u>11,402,278</u>
	20,621,513	19,629,582
Fixed deposits under pledge	(192,984)	(192,984)
Cash and cash equivalents in the statement of cash flows	<u>20,428,529</u>	<u>19,436,598</u>

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS

March 31, 2023

The fixed deposits bear interest rates ranging from 2.20% to 3.98% (2022 : 0.05% to 0.80%) per annum with a tenure ranging from 3 months to 12 months (2022 : 3 months to 12 months). The deposits are readily convertible to cash at minimal cost.

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

12 OTHER PAYABLES AND ACCRUED EXPENSES

	2023	2022
	\$	\$
Other payables	530,677	390,727
Accrued expenses	335,280	328,553
	<u>865,957</u>	<u>719,280</u>

13 DUE TO NCCS / SGE

	2023	2022
	\$	\$
Balance at beginning of year	759,010	772,387
Prior year funding received during the year	280,260	-
Accruals on funding receivable	(271,000)	(13,377)
Balance at end of year	<u>768,270</u>	<u>759,010</u>

14 LEASE LIABILITIES

	2023	2022
	\$	\$
Maturity analysis:		
Year 1	825,972	825,972
Year 2	619,479	825,972
Year 3	-	619,479
	<u>1,445,451</u>	<u>2,271,423</u>
Less: Unearned interest	(16,823)	(64,054)
	<u>1,428,628</u>	<u>2,207,369</u>
Analysed as:		
Current	812,440	788,471
Non-current	616,188	1,418,898
	<u>1,428,628</u>	<u>2,207,369</u>

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS

March 31, 2023

15 DEFERRED CAPITAL DONATIONS

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

	2023	2022
	\$	\$
Capital grant and donations received:		
Balance at beginning of year	19,988,591	19,395,369
Additions:		
- Furniture and equipment	3,376	30,409
- Computers	5,203	8,443
- Office equipment	6,968	200,917
- Renovations	-	237,416
- Rehab equipment	98,719	163,270
Written off	(905,615)	(47,233)
Balance at end of year	<u>19,197,242</u>	<u>19,988,591</u>
Accumulated amortisation:		
Balance at beginning of year	11,261,774	10,379,603
Amortisation	1,058,543	929,404
Written off	(905,615)	(47,233)
Balance at end of year	<u>11,414,702</u>	<u>11,261,774</u>
Carrying amount	<u>7,782,540</u>	<u>8,726,817</u>

16 NET ASSETS OF TRUST FUNDS

Trust funds represent specific financial assistance provided by Lee Foundation.

	2023	2022
	\$	\$
Balance at beginning of year	112,790	144,782
Amount disbursed	(351,925)	(325,121)
Amount received	314,062	293,129
Balance at end of year	<u>74,927</u>	<u>112,790</u>
Represented by:		
Cash and bank balances	<u>74,927</u>	<u>112,790</u>

17 MANPOWER COSTS

	2023	2022
	\$	\$
Costs of defined contribution plans included in manpower costs	<u>1,284,683</u>	<u>1,191,054</u>

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS

March 31, 2023

18 FUNDRAISING COSTS

	<u>2023</u>	<u>2022</u>
	\$	\$
Charity Dinner event	<u>36,188</u>	<u>22,838</u>

Fundraising costs from the Charity Dinner event represent approximately 13.8% (2022 : 9.9%) 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>2023</u>	<u>2022</u>
	\$	\$
Donations for which tax exempt receipts were issued	<u>1,266,226</u>	<u>1,701,168</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, 2023

CEREBRAL PALSY ALLIANCE SINGAPORE

SPECIAL PURPOSE REPORT ON HEADQUARTERS


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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, 2023 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 1966 (the "Societies Act") and the Charities Act 1994 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 15, 2023

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, 2023, 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, 2023 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, but does not include the financial statements and our auditor's report thereon.

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 15, 2023

CEREBRAL PALSY ALLIANCE SINGAPORE**HEADQUARTERS****STATEMENT OF COMPREHENSIVE INCOME**
March 31, 2023

	2023	2022
	\$	\$
INCOME		
Grants		
- National Council of Social Service ("NCSS") / SG Enable ("SGE")	98,355	276,951
- Community silver trust funds from NCSS / SGE	409,657	407,992
- Care and share funds from NCSS / SGE	-	13,377
- Temporary Occupation Licence ("TOL") fee from Ministry of Social and Family Development ("MSF") and Ministry of Education ("MOE")	827,258	825,971
- Tote Board	302,062	485,990
- Miscellaneous grants	11,615	18,108
Donations		
- Specific donations	847,510	554,337
- Unrestricted donations	914,634	1,371,630
VWOs-charities capability fund training grants	7,749	40,889
Amortisation of deferred capital donations	1,058,543	929,404
Membership fees	300	-
Wage credit scheme	385,441	658,644
Interest income on bank deposits	123,883	59,427
Charity Dinner income	262,605	230,334
Internal services rendered	129,304	105,780
Sundry income	31,304	35,865
PECT supervision income	100,649	99,140
Total income	<u>5,510,869</u>	<u>6,113,839</u>

CEREBRAL PALSY ALLIANCE SINGAPORE

HEADQUARTERS

STATEMENT OF COMPREHENSIVE INCOME (cont'd)
March 31, 2023

	2023	2022
	\$	\$
EXPENDITURE		
Manpower and related costs		
- Salaries and related expenses	1,655,543	1,559,037
- Medical, insurance and welfare expenses	(20,416)	97,804
- Training and related expenses	108,084	128,892
General and administrative expenses		
- Communications	10,427	10,196
- Insurance	42,356	35,485
- Audit fees	6,089	7,058
- Transport charges	995	539
- Supplies and materials	27,742	24,226
- Advertisement expenses	100	2,230
- Bank charges	7,886	6,495
- Depreciation of property and equipment	1,219,530	1,182,385
- Depreciation of right-of-use assets	791,585	778,967
- Replacement of equipment	3,539	1,242
- Miscellaneous expenses	53,862	34,731
- Equipment written off	521	1,224
Upkeep and utilities		
- Maintenance	73,997	36,907
- Motor vehicle expenses	7,306	6,949
Utilisation of specific funds	906,888	1,239,951
Utilisation of unrestricted donations	44,471	14,483
Charity Dinner expenses	36,188	22,838
Tote Board –Charity Dinner	133,362	126,701
Interest on lease liabilities	19,336	53,331
PECT supervision expenses	63,559	62,450
Total expenditure	<u>5,192,950</u>	<u>5,434,121</u>
Operating surplus, representing		
total comprehensive income for the year	317,919	679,718
Transfer from specific fund	538,242	264,245
Surplus payable to NCSS / SGE and MSF	(856,161)	(943,963)
	<u>-</u>	<u>-</u>

CEREBRAL PALSY ALLIANCE SINGAPORE

HEADQUARTERS

NOTES TO THE STATEMENT

March 31, 2023

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 1966 (the "Societies Act") and the Charities Act 1994 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.
4. 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, 2023

CEREBRAL PALSY ALLIANCE SINGAPORE

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

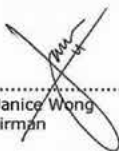
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CEREBRAL PALSY ALLIANCE SINGAPORE
GOODWILL, REHABILITATION AND OCCUPATIONAL WORKSHOP
STATEMENT BY EXECUTIVE COMMITTEE

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, 2023 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 1966 (the "Societies Act") and the Charities Act 1994 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 15, 2023

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, 2023, 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, 2023 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, but does not include the financial statements and our auditor's report thereon.

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 15, 2023

CEREBRAL PALSY ALLIANCE SINGAPORE

GOODWILL, REHABILITATION AND OCCUPATIONAL WORKSHOP

STATEMENT OF COMPREHENSIVE INCOME
March 31, 2023

	2023	2022
	\$	\$
INCOME		
Grants		
- National Council of Social Service ("NCSS") / SG Enable ("SGE")	463,532	510,291
- Ministry of Social and Family Development ("MSF")	454,304	456,189
Donations		
- Specific donations	51,057	54,680
Fees and charges		
- Central marketing services sales	47,307	20,773
- Cafe project sales	46,049	39,608
- Sales of work by Workshop trainees	47,372	42,284
- GROW IT & office services	1,180	654
- SGE for transport subsidy	140,662	116,198
Miscellaneous grant / income	14,040	-
Total income	<u>1,265,503</u>	<u>1,240,677</u>
EXPENDITURE		
Manpower and related costs		
- Salaries and related expenses	562,254	548,685
- Medical, insurance and welfare expenses	8,121	10,590
- Training & related expenses	1,974	1,733
General and administrative expenses		
- Communications	498	466
- Insurance	-	526
- Audit fees	9,219	7,369
- Professional rehabilitation fees	219,765	203,115
- Transport charges	20	70
- Supplies and materials	3,230	3,384
- Replacement of equipment	2,030	1,033
- Miscellaneous expenses	25,855	22,064
- Parent support group expenses	593	973
Upkeep and utilities		
- Maintenance	31,369	30,167
- Utilities	22,385	18,792
- Motor vehicle expenses	7,411	4,912
Programme/Project expenses		
- Workshop expenses	57,491	55,602
- Central marketing services expenses	29,708	26,379
- Café project expenses	36,689	33,273
- GROW IT & Office services expense	620	30
- SGE transport subsidies	140,662	116,198
Utilisation of specific donations	72,806	71,626
Total expenditure	<u>1,232,700</u>	<u>1,156,987</u>
Operating surplus, representing		
total comprehensive income for the year	32,803	83,690
Transfers from specific fund	21,748	16,946
Surplus payable to NCSS / SGE and MSF	(54,551)	(100,636)
	<u>-</u>	<u>-</u>

CEREBRAL PALSY ALLIANCE SINGAPORE

GOODWILL, REHABILITATION AND OCCUPATIONAL WORKSHOP

STATEMENT OF RESERVES

March 31, 2023

	Accumulated fund	Workshop fund	Total
	\$	\$	\$
Balance at April 1, 2021	(289,046)	610,534	321,488
Operating surplus, representing total comprehensive income for the year	100,636	(16,946)	83,690
Balance at March 31, 2022	(188,410)	593,588	405,178
Operating surplus, representing total comprehensive income for the year	54,551	(21,748)	32,803
Balance at March 31, 2023	(133,859)	571,840	437,981

CEREBRAL PALSY ALLIANCE SINGAPORE

GOODWILL, REHABILITATION AND OCCUPATIONAL WORKSHOP

NOTES TO THE STATEMENTS

March 31, 2023

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 1966 (the "Societies Act") and the Charities Act 1994 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, 2023

CEREBRAL PALSY ALLIANCE SINGAPORE

SPECIAL PURPOSE REPORT ON EARLY INTERVENTION CONTINUUM

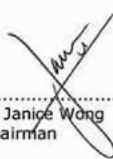
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CEREBRAL PALSY ALLIANCE SINGAPORE
EARLY INTERVENTION CONTINUUM
STATEMENT BY EXECUTIVE COMMITTEE

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, 2023 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 1966 (the "Societies Act") and the Charities Act 1994 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 15, 2023

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, 2023, 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, 2023 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, but does not include the financial statements and our auditor's report thereon.

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 15, 2023

CEREBRAL PALSY ALLIANCE SINGAPORE**EARLY INTERVENTION CONTINUUM****STATEMENT OF COMPREHENSIVE INCOME****March 31, 2023**

	2023	2022
	\$	\$
INCOME		
Grants		
- National Council of Social Service ("NCSS") / SG Enable ("SGE")	1,071,832	895,551
- Ministry of Social and Family Development ("MSF")	4,224,718	3,636,867
Donations		
- Specific donations	15,618	55,070
Fees and charges		
- Early Intervention Continuum ("EI")	380,528	382,035
- SGE for transport subsidies	197,543	169,430
-Miscellaneous grant/income	37,676	-
Total income	<u>5,927,915</u>	<u>5,138,953</u>
EXPENDITURE		
Manpower and related costs		
- Salaries and related expenses	3,023,053	2,655,120
- Medical, insurance and welfare expenses	22,995	30,479
- Training and related expenses	20,667	(5,641)
General and administrative expenses		
- Communications	4,534	4,895
- Insurance	485	3,636
- Audit fees	9,219	7,369
- Professional rehabilitation fees	1,603,011	1,449,501
- Transport charges	542	510
- Supplies and materials	21,525	18,384
- Replacement of equipment	178	963
- Miscellaneous expenses	67,765	62,004
- Parent support group expenses	1,186	1,947
Upkeep and utilities		
- Maintenance	113,462	96,014
- Utilities	101,634	87,616
Programme/Project expenses		
- SGE for transport expenses	197,543	169,430
- Public education/campaigns	25,794	11,893
Utilisation of specific donations	48,748	29,625
Total expenditure	<u>5,262,341</u>	<u>4,623,745</u>
Operating surplus, representing		
total comprehensive income for the year	665,574	515,208
Transfers to specific fund	221,095	(25,445)
Surplus payable to NCSS / SGE and MSF	(886,669)	(489,763)
	<u>-</u>	<u>-</u>

CEREBRAL PALSY ALLIANCE SINGAPORE

EARLY INTERVENTION CONTINUUM

STATEMENT OF RESERVES

March 31, 2023

	Accumulated fund	EI fund	Total
	\$	\$	\$
Balance at April 1, 2020	2,476,669	1,111,895	3,588,564
Operating surplus, representing total comprehensive income for the year	489,763	25,445	515,208
Balance at March 31, 2022	2,966,432	1,137,340	4,103,772
Operating surplus, representing total comprehensive income for the year	886,669	(221,095)	665,574
Balance at March 31, 2023	3,853,101	916,245	4,796,346

CEREBRAL PALSY ALLIANCE SINGAPORE

EARLY INTERVENTION CONTINUUM

NOTES TO THE STATEMENTS

March 31, 2023

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 1966 (the "Societies Act") and the Charities Act 1994 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, 2023

CEREBRAL PALSY ALLIANCE SINGAPORE

SPECIAL PURPOSE REPORT ON DAY ACTIVITY CENTRE

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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, 2023 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 1966 (the "Societies Act") and the Charities Act 1994 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 15, 2023

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, 2023, 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, 2023 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, but does not include the financial statements and our auditor's report thereon.

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:

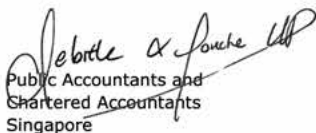
- (a) Identify and assess the risks of material misstatement of the Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material 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 15, 2023

CEREBRAL PALSY ALLIANCE SINGAPORE

DAY ACTIVITY CENTRE

STATEMENT OF COMPREHENSIVE INCOME
March 31, 2023

	2023	2022
	\$	\$
INCOME		
Grants		
- National Council of Social Service ("NCSS") / SG Enable ("SGE") – Tote Board	227,236	287,688
- Ministry of Social and Family Development ("MSF")	888,447	928,524
Donations		
- Specific donations	1,172	30,690
Fees and charges		
- Day Activity Centre ("DAC") fees	169,660	150,620
- SGE transport subsidies	157,846	103,643
- Miscellaneous grant/ Income	14,466	-
Total income	<u>1,458,827</u>	<u>1,501,165</u>
EXPENDITURE		
Manpower and related costs		
- Salaries and related costs	613,098	604,317
- Medical, insurance and welfare expenses	10,797	11,316
- Training and related expenses	8,010	1,207
General and administrative expenses		
- Communications	309	379
- Insurance	-	345
- Audit fees	9,219	7,369
- Professional rehabilitation fees	511,997	404,267
- Transport charges	11	15
- Supplies and materials	7,791	8,022
- Replacement of equipment	397	1,373
- Miscellaneous expenses	21,226	20,305
- Parent support group expenses	593	973
Upkeep and utilities		
- Maintenance	35,339	33,974
- Utilities	22,385	18,792
- Motor vehicle expenses	6,451	1,952
Programme/Project expenses		
- Meal expenses	9,578	7,803
- SGE for transport expenses	157,847	103,643
- Public education/campaigns	33,340	3,159
Utilisation of specific donations	120,549	114,775
Total expenditure	<u>1,568,937</u>	<u>1,343,986</u>
Operating (loss) surplus, representing total comprehensive (loss) income for the year	(110,110)	157,179
Transfers from specific fund	119,377	84,085
Surplus payable to NCSS / SGE and MSF	<u>(9,267)</u>	<u>(241,264)</u>
	-	-

See accompanying notes to financial statements.

CEREBRAL PALSY ALLIANCE SINGAPORE**DAY ACTIVITY CENTRE****STATEMENT OF RESERVES****March 31, 2023**

	Accumulated fund	DAC Fund	Total
	\$	\$	\$
Balance at April 1, 2021	840,141	750,549	1,590,690
Operating surplus, representing total comprehensive income for the year	241,264	(84,085)	157,179
Balance at March 31, 2022	1,081,405	666,464	1,747,869
Operating deficit, representing total comprehensive loss for the year	9,267	(119,377)	(110,110)
Balance at March 31, 2023	1,090,672	547,087	1,637,759

See accompanying notes to financial statements.

CEREBRAL PALSY ALLIANCE SINGAPORE

DAY ACTIVITY CENTRE

NOTES TO THE STATEMENTS

March 31, 2023

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 1966 (the "Societies Act") and the Charities Act 1994 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, 2023

CEREBRAL PALSY ALLIANCE SINGAPORE

SPECIAL PURPOSE REPORT ON REHABILITATION CENTRE


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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, 2023 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 1966 (the "Societies Act") and the Charities Act 1994 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 15, 2023

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, 2023, 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, 2023 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, but does not include the financial statements and our auditor's report thereon.

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
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 AUDITOR'S 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 15, 2023

CEREBRAL PALSY ALLIANCE SINGAPORE**REHABILITATION CENTRE****STATEMENT OF COMPREHENSIVE INCOME**
March 31, 2023

	2023	2022
	\$	\$
INCOME		
Recharge of rehabilitation expenses	4,625,056	4,143,089
EXPENDITURE		
Manpower and related costs		
- Salaries and related expenses	4,240,880	3,875,493
- Medical, insurance and welfare expenses	31,694	36,938
- Training and related expenses	63,728	15,899
General and administrative expenses		
- Communications	4,432	4,046
- Insurance	3,101	2,247
- Audit fees	13,211	12,187
- Transport charges	590	225
- Supplies and materials	54,886	50,041
- Replacement of equipment	8,352	6,350
- Miscellaneous expenses	41,671	28,344
Upkeep and utilities		
- Maintenance	69,188	36,401
- Utilities	15,269	12,818
Programme/Project expenses		
- Public education/campaigns	3,295	936
Internal services rendered expenses	74,759	61,164
Total expenditure	4,625,056	4,143,089
Operating surplus, representing		
total comprehensive surplus for the year	-	-

CEREBRAL PALSY ALLIANCE SINGAPORE
REHABILITATION CENTRE
STATEMENT OF RESERVES
March 31, 2023

	<u>Accumulated fund</u>
	\$
Balance at April 1, 2021, March 31, 2022 and 2023	<u>(762,372)</u>

CEREBRAL PALSY ALLIANCE SINGAPORE

REHABILITATION CENTRE

NOTES TO THE STATEMENTS

March 31, 2023

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 1966 (the "Societies Act") and the Charities Act 1994 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, 2023

CEREBRAL PALSY ALLIANCE SINGAPORE

**SPECIAL PURPOSE REPORT ON
THERAPY REHABILITATION**

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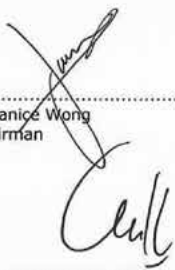
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CEREBRAL PALSY ALLIANCE SINGAPORE
THERAPY REHABILITATION
STATEMENT BY EXECUTIVE COMMITTEE

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, 2023 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 1966 (the "Societies Act") and the Charities Act 1994 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 15, 2023

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, 2023, 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, 2023 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, but does not include the financial statements and our auditor's report thereon.

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 15, 2023

CEREBRAL PALSY ALLIANCE SINGAPORE**THERAPY REHABILITATION****STATEMENT OF COMPREHENSIVE INCOME**
March 31, 2023

	2023	2022
	\$	\$
INCOME		
Grants from National Council of Social Service / SG Enable	246,943	230,850
Therapy treatment fees	25,843	6,799
Total income	<u>272,786</u>	<u>237,649</u>
EXPENDITURE		
Manpower and related costs		
- Salaries and related costs	-	13,250
General and administrative expenses		
- Professional rehabilitation fees	258,653	238,414
- Transport charges	5,065	1,362
- Miscellaneous expenses	152	30
Total expenditure	<u>263,870</u>	<u>253,056</u>
Operating surplus (deficit), representing		
total comprehensive income (loss) for the year	<u>8,916</u>	<u>(15,407)</u>

CEREBRAL PALSY ALLIANCE SINGAPORE

THERAPY REHABILITATION

STATEMENT OF RESERVES

March 31, 2023

	Accumulated fund
	\$
Balance at April 1, 2021	(1,352,159)
Operating deficit, representing total comprehensive loss for the year	<u>(15,407)</u>
Balance at March 31, 2022	(1,367,566)
Operating surplus, representing total comprehensive income for the year	<u>8,916</u>
Balance at March 31, 2023	<u>(1,358,650)</u>

CEREBRAL PALSY ALLIANCE SINGAPORE

THERAPY REHABILITATION

NOTES TO THE STATEMENTS March 31, 2023

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 1966 (the "Societies Act") and the Charities Act 1994 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
(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, 2023

CEREBRAL PALSY ALLIANCE SINGAPORE

SPECIAL PURPOSE REPORT ON BEYOND BOUNDARIES CLUB

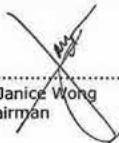
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CEREBRAL PALSY ALLIANCE SINGAPORE
BEYOND BOUNDARIES CLUB
STATEMENT BY EXECUTIVE COMMITTEE

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, 2023 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 1966 (the "Societies Act") and the Charities Act 1994 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 15, 2023

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, 2023, 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, 2023 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, but does not include the financial statements and our auditor's report thereon.

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

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

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

Responsibilities of Management and Executive Committee for the Statements

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

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

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

Auditor's Responsibilities for the Audit of the Statements

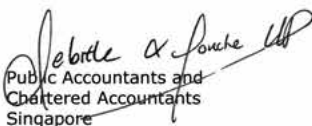
Our objectives are to obtain reasonable assurance about whether the Statements are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted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

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

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

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

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


Public Accountants and
Chartered Accountants
Singapore

September 15, 2023

CEREBRAL PALSY ALLIANCE SINGAPORE**BEYOND BOUNDARIES CLUB****STATEMENT OF COMPREHENSIVE INCOME**
March 31, 2023

	2023	2022
	\$	\$
INCOME		
Grants from National Council of Social Service ("NCSS") / SG Enable ("SGE")	94,384	101,772
Miscellaneous grants – MediaCorp enabling fund	-	2,300
Alumni sales	22,549	12,880
Total income	<u>116,933</u>	<u>116,952</u>
EXPENDITURE		
Manpower and related costs		
- Salaries and related costs	63,011	58,774
- Staff welfare	-	125
General and administrative expenses		
- Communications	-	6
- Insurance	-	194
- Miscellaneous expenses	2,137	223
- Supplies and materials	381	325
- Professional rehabilitation fees	2,036	11,597
Programme/Project expenses		
- Public education/campaigns	-	1,449
- Beyond boundaries club activity expenses	39,881	39,814
Total expenditure	<u>107,446</u>	<u>112,507</u>
Operating surplus, representing		
total comprehensive income for the year	<u>9,487</u>	<u>4,445</u>

CEREBRAL PALSY ALLIANCE SINGAPORE

BEYOND BOUNDARIES CLUB

STATEMENT OF RESERVES

March 31, 2023

	Accumulated fund
	<u>\$</u>
Balance at March 31, 2021	74,058
Operating surplus, representing total comprehensive income for the year	<u>4,445</u>
Balance at March 31, 2022	78,503
Operating surplus, representing total comprehensive income for the year	<u>9,487</u>
Balance at March 31, 2023	<u>87,990</u>

CEREBRAL PALSY ALLIANCE SINGAPORE

BEYOND BOUNDARIES CLUB

NOTES TO THE STATEMENTS

March 31, 2023

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 1966 (the "Societies Act") and the Charities Act 1994 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 EAST
(Formerly known as Cerebral Palsy
Alliance Singapore School)
(Charity Registration No. 00073 and
Societies Registration No. 0283/1957WEL)**

REPORT AND FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 2023

**CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL EAST
(Formerly known as Cerebral Palsy Alliance Singapore School)**

REPORT AND FINANCIAL STATEMENTS

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CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL EAST
(Formerly known as 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 East (formerly known as Cerebral Palsy Alliance Singapore School) (the "School East"),

- a) the financial statements of the School East as set out on pages 5 to 37 are drawn up in accordance with the provisions of the Societies Act 1966 (the "Societies Act"), the Charities Act 1994 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 East as at March 31, 2023, and the financial performance, changes in funds and reserves and cash flows of the School East for the financial year then ended;
- b) the receipt, expenditure and investment of monies and the acquisition and disposal of assets by the School East 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 East are used for approved projects and purposes intended, and are in accordance with the objectives of the School East as required under Regulation 11 of the Charities (Institutions of a Public Character) Regulations;
- d) the School East 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 East 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 East 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

August 31, 2023

INDEPENDENT AUDITOR'S REPORT TO THE EXECUTIVE COMMITTEE OF

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL EAST (Formerly known as 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 East (formerly known as Cerebral Palsy Alliance Singapore School) (the "School East"), which comprise the statement of financial position as at March 31, 2023, 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 37.

In our opinion, the accompanying financial statements are properly drawn up in accordance with the provisions of the Societies Act 1966 (the "Societies Act"), the Charities Act 1994 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 East as at March 31, 2023 and of the financial performance, changes in funds and reserves and cash flows of the School East 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 East 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, but does not include the financial statements and our auditor's report thereon.

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

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

INDEPENDENT AUDITOR'S REPORT TO THE EXECUTIVE COMMITTEE OF

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL EAST (Formerly known as 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 East'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 East or to cease operations, or has no realistic alternative but to do so.

The Executive Committee is responsible for overseeing the School East'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 East's internal control.
- (c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the School Management Committee.

INDEPENDENT AUDITOR'S REPORT TO THE EXECUTIVE COMMITTEE OF

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL EAST (Formerly known as Cerebral Palsy Alliance Singapore School)

- (d) Conclude on the appropriateness of the School Management Committee's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School East'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 East to cease to continue as a going concern.
- (e) Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the 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 East 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 East 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 East 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 East has not complied with the requirements of Regulation 15 of the Charities (Institutions of a Public Character) Regulations.


Public Accountants and
Chartered Accountants
Singapore

August 31, 2023

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL EAST
(Formerly known as Cerebral Palsy Alliance Singapore School)

STATEMENT OF FINANCIAL POSITION
March 31, 2023

	Note	2023	2022
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents		6,642,804	7,276,803
Other receivables and prepayments	6	38,155	35,247
Due from Cerebral Palsy Alliance Singapore School West ("School West")	5	<u>103,328</u>	-
Total current assets		<u>6,784,287</u>	<u>7,312,050</u>
NON-CURRENT ASSET			
Equipment	7	<u>1,096,904</u>	<u>1,169,436</u>
LESS:			
CURRENT LIABILITIES			
Due to Cerebral Palsy Alliance Singapore ("Association")	5	715,614	838,521
Other payables and accrued expenses	8	<u>508,064</u>	<u>641,654</u>
Total current liabilities		<u>1,223,678</u>	<u>1,480,175</u>
NON-CURRENT LIABILITY			
Deferred capital donations	9	<u>446,493</u>	<u>471,236</u>
NET ASSETS		<u>6,211,020</u>	<u>6,530,075</u>
REPRESENTED BY:			
FUNDS AND RESERVES			
General reserves			
- MOE share		3,639,098	3,967,802
- NCSS Community Funding share		1,391,006	1,526,012
- Portion due to School fees		108,257	89,840
Specific funds	10	963,500	846,729
Unrestricted funds		105,905	96,438
Programme development fund		<u>3,254</u>	<u>3,254</u>
		<u>6,211,020</u>	<u>6,530,075</u>
Net assets of trust funds	11	<u>20,701</u>	<u>33,134</u>

See accompanying notes to financial statements.

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL EAST
(Formerly known as Cerebral Palsy Alliance Singapore School)

STATEMENT OF COMPREHENSIVE INCOME
March 31, 2023

	2023			2022			
	General fund/ MOE and NCSS / SGE funding for total operating	Other funds	Total	General fund/ MOE and NCSS funding for total operating	Other funds	Total	
	Note	\$	\$	\$	\$	\$	
INCOME							
Grants from MOE and NCSS / SGE:							
- Total operating expenditure		5,846,939	-	5,846,939	5,667,648	-	5,667,648
- Special Education ("SPED") Financial Assistance Scheme (FAS)		12,045	-	12,045	13,568	-	13,568
- School meal programme		30,513	-	30,513	29,218	-	29,218
- Annual grant for Discretionary Financial Assistance ("DFA")		9,414	-	9,414	13,257	-	13,257
- Public transport subsidy		40	-	40	480	-	480
- Staff training vote		63,831	-	63,831	90,606	-	90,606
- Additional training vote		20,111	-	20,111	16,799	-	16,799
- High needs grant		655,148	-	655,148	578,510	-	578,510
- MOE secondment fund		141,759	-	141,759	74,195	-	74,195
- Contract teaching		344,399	-	344,399	151,432	-	151,432
- Curriculum Enhancement Fund ("CEF")		52,645	-	52,645	19,191	-	19,191
- Additional Curriculum Enhancement Fund ("ACEF")		273,000	-	273,000	175,000	-	175,000
- Information and Communications Technology ("ICT") development grant		104,205	-	104,205	102,480	-	102,480
- Parent support group		2,500	-	2,500	251	-	251
- Provision of admin manager		103,851	-	103,851	103,728	-	103,728
- MOE grant for Temporary Occupation Licence ("TOL") fee		-	669,593	669,593	-	501,414	501,414
- Rental rebates		-	-	-	-	167,138	167,138
- Edusave grant and achievement award		-	30,050	30,050	-	35,200	35,200
- Opportunity grant		-	12,440	12,440	-	13,640	13,640
- School fees - local		-	64,181	64,181	-	59,807	59,807
- School fees - foreign		-	237,120	237,120	-	95,680	95,680
- Annual adjustments of MOE grants for prior year		81,952	-	81,952	126,881	-	126,881
- Grants received from NCSS/SGE	12	2,189,130	-	2,189,130	2,320,845	-	2,320,845
- Annual adjustments of NCSS/ SGE grants for prior year	12	30,311	-	30,311	71,789	-	71,789
- Ministry of Social & Family Development ("MSF") grants for VWO transport subsidies		-	297,393	297,393	-	227,789	227,789
- NAC Tote Board fund		-	12,300	12,300	-	2,551	2,551
- Unsolicited donations	16	-	9,467	9,467	-	3,983	3,983
- Designated donations	13, 16	-	65,541	65,541	-	94,650	94,650
- Amortisation of deferred capital donations	9	-	130,101	130,101	-	195,994	195,994
- JSS/Wage credit scheme		-	304,419	304,419	-	332,152	332,152
- Miscellaneous grants		-	-	-	-	17,432	17,432
Other income:							
- Interest income		-	160	160	-	124	124
- Miscellaneous income		-	9,844	9,844	-	452	452
- Minimart sales		-	5,974	5,974	-	1,377	1,377
- Others		-	76	76	-	100	100
Total income		9,961,793	1,848,659	11,810,452	9,555,878	1,749,483	11,305,361

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL EAST
(Formerly known as Cerebral Palsy Alliance Singapore School)

STATEMENT OF COMPREHENSIVE INCOME (cont'd)
March 31, 2023

	<u>2023</u>			<u>2022</u>			
	<u>Note</u>	<u>General fund/ MOE and NCSS / SGE funding for total operating expenditure</u>	<u>Other funds</u>	<u>Total</u>	<u>General fund/ MOE and NCSS funding for total operating expenditure</u>	<u>Other funds</u>	<u>Total</u>
		\$	\$	\$	\$	\$	\$
LESS EXPENDITURE							
Salaries, bonuses, CPF and SDF							
- MOE seconded teaching staff (exclude funding from special purpose grant – MOE secondment fund)		456,833	-	456,833	305,196	-	305,196
- Teaching staff		4,820,565	-	4,820,565	4,119,201	-	4,119,201
- Support staff		902,920	-	902,920	724,053	-	724,053
Contract staff (locum)		49,418	-	49,418	34,861	-	34,861
Staff welfare		61,852	-	61,852	64,738	-	64,738
Supplies & materials		20,663	-	20,663	21,768	-	21,768
School function & activities		94,697	-	94,697	38,792	-	38,792
Depreciation of equipment	7	255,266	-	255,266	289,492	-	289,492
Repair & maintenance		202,597	-	202,597	197,453	-	197,453
Utilities		81,910	-	81,910	68,764	-	68,764
Communications		16,150	-	16,150	13,285	-	13,285
Minimart expenses		3,763	-	3,763	3,176	-	3,176
Professional rehabilitation & other services	5	2,051,259	-	2,051,259	1,840,536	-	1,840,536
VVO transport subsidies		-	297,393	297,393	-	227,789	227,789
TOL fees	5	-	669,593	669,593	-	668,553	668,553
Designated fund expenses:							
- MOE fund		1,194,185	-	1,194,185	1,089,739	-	1,089,739
- Other funds		-	138,246	138,246	-	141,817	141,817
Utilisation of unrestricted fund		-	-	-	-	4,675	4,675
Utilisation for contract teaching resources		344,399	-	344,399	151,432	-	151,432
Utilisation for SPED FAS		12,410	-	12,410	11,897	-	11,897
Utilisation for school meal programme		23,931	-	23,931	23,984	-	23,984
Other expenditure		431,457	-	431,457	332,012	-	332,012
Total expenditure		11,024,275	1,105,232	12,129,507	9,330,379	1,042,834	10,373,213
Operating (deficit) surplus, representing total comprehensive (loss) income for the year		(1,062,482)	743,427	(319,055)	225,499	706,649	932,148

See accompanying notes to financial statements.

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL EAST
(Formerly known as Cerebral Palsy Alliance Singapore School)

STATEMENT OF CHANGES IN FUNDS AND RESERVES
March 31, 2023

	General reserves (Note A)	Specific funds (Note 10)	Unrestricted funds	Programme development fund	Total
	\$	\$	\$	\$	\$
Balance at April 1, 2021	4,642,973	854,570	97,130	3,254	5,597,927
Net surplus, representing total comprehensive income for the year	940,681	(7,841)	(692)	-	932,148
Balance at March 31, 2022	5,583,654	846,729	96,438	3,254	6,530,075
Net deficit, representing total comprehensive loss for the year	(445,293)	116,771	9,467	-	(319,055)
Balance at March 31, 2023	5,138,361	963,500	105,905	3,254	6,211,020

Note A

General reserves

The General reserves 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 East for other purposes. The Reserves must not be re-designated for other purposes, unless approved by the funder.

	MOE Share	NCCS Community Funding share	School fees	Total
	\$	\$	\$	\$
Balance at 1 April, 2021	3,331,439	1,242,350	69,184	4,642,973
Add: Net Income	5,794,529	2,392,635	157,540	8,344,704
Less: Expenditure	(5,158,166)	(2,108,973)	(136,884)	(7,404,023)
Balance at March 31, 2022	3,967,802	1,526,012	89,840	5,583,654
Add: Net Income	5,928,891	2,219,441	317,355	8,465,687
Less: Expenditure	(6,257,595)	(2,354,447)	(298,938)	(8,910,980)
Balance at March 31, 2023	3,639,098	1,391,006	108,257	5,138,361

The General reserves is apportioned on the following basis:

Funder's portion of reserves

$$= \frac{\text{Sum of funding provided by funder over the last 3 years}}{\text{Sum of total programme income received over the last 3 years}} \times \text{Total programme reserves}$$

See accompanying notes to financial statements.

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL EAST
(Formerly known as Cerebral Palsy Alliance Singapore School)

STATEMENT OF CASH FLOWS
March 31, 2023

	2023	2022
	\$	\$
Operating activities		
Operating (deficit) surplus	(319,055)	932,148
Adjustments for:		
Depreciation of equipment	255,266	289,492
Amortisation of deferred capital donations	(130,101)	(195,994)
Equipment written off	-	1,342
Interest income	(160)	(124)
Operating cash flows before movements in working capital	(194,050)	1,026,864
Other receivables and prepayments	(106,236)	2,915
Job support scheme grant receivables	-	(59,482)
Due to the Association	(122,907)	284,319
Other payables and accrued expenses	(133,590)	178,763
Cash (used in) generated from operations	(556,783)	1,433,379
Interest received	160	124
Net cash (used in) from operating activities	(556,623)	1,433,503
Investing activity		
Purchase of equipment, representing net cash used in investing activity (Note A)	(77,376)	(261,114)
Net (decrease) increase in cash and cash equivalents	(633,999)	1,172,389
Cash and cash equivalents at beginning of year	7,276,803	6,104,414
Cash and cash equivalents at end of year	6,642,804	7,276,803

Note A

During the year, the School East acquired equipment of which \$105,358 (2022 : \$193,258) is funded through deferred capital donations.

See accompanying notes to financial statements.

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL EAST
(Formerly known as Cerebral Palsy Alliance Singapore School)

NOTES TO FINANCIAL STATEMENTS

March 31, 2023

1 GENERAL

Cerebral Palsy Alliance Singapore School East (formerly known as Cerebral Palsy Alliance Singapore School) (the "School East") (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 East 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 School East and Cerebral Palsy Alliance Singapore (the "Association") 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 East, while all other programs are run by the Association. The financial statements of the School East should be read in conjunction with the Association as the results of the Association are in a separate set of financial statements.

With effect from October 3, 2022, the name of the School was changed from Cerebral Palsy Alliance Singapore School to Cerebral Palsy Alliance Singapore School East.

MOE has given its In-Principal Approval on the registration of new school named as Cerebral Palsy Alliance Singapore School West ("School West") in June 2022. On April 1, 2023, School West has been registered under Education Act Chapter 87.

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

The financial statements of the School East for the year ended March 31, 2023 were authorised for issue by the Executive Committee on August 31, 2023.

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 East 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*.

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL EAST
(Formerly known as Cerebral Palsy Alliance Singapore School)

NOTES TO FINANCIAL STATEMENTS
March 31, 2023

- 2.2 ADOPTION OF NEW AND REVISED STANDARDS - In the current financial year, the School East 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/revise FRSs and INT FRSs does not result in changes to the School East'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 East becomes a party to the contractual provisions of the instrument.

2.3.1 Financial assets

Classification of financial assets

Debt instruments mainly comprise cash and cash equivalents, amount due to School West, and other receivables that meet the following conditions and are subsequently measured at amortised cost:

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

Amortised cost and effective interest method

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

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

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

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

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL EAST
(Formerly known as Cerebral Palsy Alliance Singapore School)

NOTES TO FINANCIAL STATEMENTS
March 31, 2023

Impairment of financial assets

The School East recognises a loss allowance for expected credit losses ("ECL") on amount due from School West and 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 East 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 East measures the loss allowance for that financial instrument at an amount equal to 12-month ECL. The assessment of whether lifetime ECL should be recognised is based on significant increases in the likelihood or risk of a default occurring since initial recognition instead of on evidence of a financial asset being credit-impaired at the reporting date or an actual default occurring.

Significant increase in credit risk

In assessing whether the credit risk on a financial instrument has increased significantly since initial recognition, the School East 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 East 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.

The School East presumes that the credit risk on a financial asset has increased significantly since initial recognition when contractual payments are more than 30 days past due, unless the company has reasonable and supportable information that demonstrates otherwise.

The School East assumes that the credit risk on a financial instrument has not increased significantly since initial recognition if the financial instrument is determined to have low credit risk at the reporting date. A financial instrument is determined to have low credit risk if (i) the financial instrument has a low risk of default, (ii) the borrower has a strong capacity to meet its contractual cash flow obligations in the near term and (iii) adverse changes in economic and business conditions in the longer term may, but will not necessarily, reduce the ability of the borrower to fulfil its contractual cash flow obligations.

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.

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Definition of default

The School East 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 East, in full without recourse by the School East 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 East 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 East'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 East in accordance with the contract and all the cash flows that the School East expects to receive, discounted at the original effective interest rate.

If the School East 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 East measures the loss allowance at an amount equal to 12-month ECL at the current reporting date.

Derecognition of financial assets

The School East 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 East neither transfers nor retains substantially all the risks and rewards of ownership and continues to control the transferred asset, the School East recognises its retained interest in the asset and an associated liability for amounts it may have to pay. If the School East retains substantially all the risks and rewards of ownership of a transferred financial asset, the School East continues to recognise the financial asset and also recognises a collateralised borrowing for the proceeds received.

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2.3.2 Financial liabilities

Financial liabilities of the School East are classified according to the substance of the contractual arrangements entered into and the definitions of a financial liability.

Amounts due to the Association, 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 East derecognises financial liabilities when, and only when, the School East'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	-	20%	(2022 : 15%)
Computers	-	20%	(2022 : 50%)
Office equipment	-	20%	(2022 : 15%)
Renovations	-	10%	
Rehabilitation equipment	-	20%	(2022 : 15%)

The estimated useful lives and depreciation method are reviewed at the end of each reporting period, with the effect of any changes in estimate accounted for on a prospective basis.

The gain or loss arising on disposal or retirement of an item of equipment is determined as the difference between the sales proceeds and the carrying amounts of the asset and is recognised in income or expenditure.

Fully depreciated assets still in use are retained in the financial statements.

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- 2.5 **IMPAIRMENT OF NON-FINANCIAL ASSETS** - At the end of each reporting period, the School East 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 East 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 East has a present obligation (legal or constructive) as a result of a past event, it is probable that the School East 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 East.

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- 2.8 LEASES - The School East assesses whether a contract is or contains a lease, at inception of the contract. The School East 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 East recognises the lease payments as an operating expense on a straight-line basis over the term of the lease unless another systematic basis is more representative of the time pattern in which economic benefits from the leased assets are consumed.
- 2.9 GENERAL RESERVES - This arises from the excess monies not required to be refunded to the MOE and the NCSS / SGE and from net operating surpluses generated and is restricted for the School East 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 East 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 East 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 East 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.

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Sale of goods

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

Rendering of services

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

School fees

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

Interest income

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

Expenditure

Expenditure is accounted for on the accrual basis.

- 2.15 RETIREMENT BENEFIT COSTS - Payments to defined contribution retirement benefit plans are charged as an expense when employees have rendered the services entitling them to the contributions. Payments made to state-managed retirement benefit schemes, such as the Singapore Central Provident Fund, are dealt with as payments to defined contribution plans where the School East'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.

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3 CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In the application of the School East'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 East'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 East 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.

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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:

	2023	2022
	\$	\$
Financial assets		
At amortised cost	6,665,798	7,290,289
Financial liabilities		
At amortised cost	1,198,465	1,456,260

(b) Financial risk management policies and objectives

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

(i) Credit risk

The School East has adopted procedures in extending credit terms to receivables and in monitoring its credit risk. 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 and is subject to immaterial credit loss.

Although the School East's credit exposure is concentrated mainly in Singapore, it has no significant concentration of credit risk with any single receivable or group of receivables.

The School East develops and maintains its credit risk gradings to categorise exposures according to their degree of risk of default. The School East uses its own trading records to rate its major receivables and other debtors.

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The School East's current credit risk grading framework comprises the following categories:

Category	Description	Basis for recognising expected credit losses (ECL)
Performing	The counterparty has a low risk of default and does not have any past-due amounts.	12-month ECL
Doubtful	Amount is >30 days past due or there has been a significant increase in credit risk since initial recognition.	Lifetime ECL – not credit-impaired
In default	Amount is >90 days past due or there is evidence indicating the asset is credit-impaired.	Lifetime ECL – credit-impaired
Write-off	There is evidence indicating that the debtor is in severe financial difficulty and the company has no realistic prospect of recovery.	Amount is written off

The table below details the credit quality of the School East's financial assets as well as maximum exposure to credit risk by credit risk rating grades:

	Note	Internal credit rating	12-month or lifetime ECL	Gross carrying amount \$	Loss allowance \$	Net carrying amount \$
<u>2023</u>						
Amount due from School West	5	Performing	12m ECL	103,228	-	103,228
Other receivables	6	Performing	12m ECL	10,902	-	10,902
<u>2022</u>						
Other receivables	6	Performing	12m ECL	13,486	-	13,486

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(ii) Interest rate risk

Changes in interest rates do not have a material impact on the School East as it does not have any interest-bearing liabilities and its interest-bearing asset only relates to cash at bank.

(iii) Foreign currency risk

The School East does not have any significant exposure to foreign exchange risk.

(iv) Liquidity risk

Liquidity risk is managed by matching the payment and receipt cycle. The School East's operations are financed mainly through net assets of trust funds.

All financial liabilities in 2023 and 2022 are non-interest bearing and repayable on demand or due within one year from the end of the reporting period.

(v) Fair value of financial assets and financial liabilities

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

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5 RELATED PARTY TRANSACTIONS

Some of the School East's transactions and arrangements are with related parties, Cerebral Palsy Alliance Singapore Headquarters and Cerebral Palsy Alliance Singapore School West, 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:

	2023	2022
	\$	\$
Occupational therapy	480,500	445,943
Physiotherapy	579,732	471,223
Psychology	201,238	241,711
Speech and language therapy	490,142	430,169
Social work services	214,566	184,698
Professional fees	<u>1,966,178</u>	<u>1,773,744</u>
TOL fees relating to short-term leases recharged	<u>669,593</u>	<u>668,553</u>

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

Compensation of key management personnel

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

	2023	2022
	\$	\$
Short-term benefits	225,206	175,179
Post-employment benefits	<u>15,239</u>	<u>14,159</u>
	<u>240,445</u>	<u>189,338</u>

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6 OTHER RECEIVABLES AND PREPAYMENTS

	2023	2022
	\$	\$
Other receivables	1,896	3,667
Fees in arrears	9,006	9,819
Prepayments	27,253	21,761
	<u>38,155</u>	<u>35,247</u>

7 EQUIPMENT

	Furniture and fittings	Computers	Office equipment	Renovation	Rehab Equipment	Total
	\$	\$	\$	\$	\$	\$
Cost:						
At April 1, 2021	374,272	334,345	370,403	890,710	-	1,969,730
Additions	69,467	68,753	114,472	30,916	170,764	454,372
Disposals	(1,445)	(12,285)	(4,173)	-	-	(17,903)
At March 31, 2022	442,294	390,813	480,702	921,626	170,764	2,406,199
Additions	42,127	50,329	40,409	15,514	34,355	182,734
Disposals	(36,725)	(68,952)	(59,483)	-	-	(165,160)
At March 31, 2023	447,696	372,190	461,628	937,140	205,119	2,423,773
Accumulated depreciation:						
At April 1, 2021	230,658	264,044	249,138	219,992	-	963,832
Depreciation	36,796	103,288	55,040	89,813	4,555	289,492
Disposals	(885)	(12,285)	(3,391)	-	-	(16,561)
At March 31, 2022	266,569	355,047	300,787	309,805	4,555	1,236,763
Depreciation	46,143	39,402	47,681	92,430	29,610	255,266
Disposals	(36,725)	(68,952)	(59,483)	-	-	(165,160)
At March 31, 2023	275,987	325,497	288,985	402,235	34,165	1,326,869
Carrying amount:						
At March 31, 2023	<u>171,709</u>	<u>46,693</u>	<u>172,643</u>	<u>534,905</u>	<u>170,954</u>	<u>1,096,904</u>
At March 31, 2022	<u>175,725</u>	<u>35,766</u>	<u>179,915</u>	<u>611,821</u>	<u>166,209</u>	<u>1,169,436</u>

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8 OTHER PAYABLES AND ACCRUED EXPENSES

	2023	2022
	\$	\$
Fees received in advance	25,214	23,915
Advances from MOE	56,708	56,188
Other payables	166,395	348,101
Accrued expenses	259,747	213,450
	<u>508,064</u>	<u>641,654</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.

	2023	2022
	\$	\$
Donations received:		
Balance at beginning of year	1,276,565	1,093,814
Additions:		
- Furniture and fittings	40,826	37,945
- Computers	47,479	66,564
- Office equipment	14,378	88,749
- Renovations	2,675	-
Disposals	<u>(7,052)</u>	<u>(10,507)</u>
Balance at end of year	<u>1,374,871</u>	<u>1,276,565</u>
Accumulated amortisation:		
Balance at beginning of year	805,329	619,842
Amortisation	130,101	195,994
Disposals	<u>(7,052)</u>	<u>(10,507)</u>
Balance at end of year	<u>928,378</u>	<u>805,329</u>
Carrying amount	<u>446,493</u>	<u>471,236</u>

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10 SPECIFIC FUNDS

	Building and Improvement Fund	School Functions Grant	Programme Enhancement Fund	Pupil Welfare Fund	MOE Educave Grant/ Achievement Award	MOE Annual Grant for DFA	Transport Subsidy Fund	MOE Training Vote Fund	MOE Additional Training Vote Fund	MOE Opportunity Fund	MOE High Needs Fund	MAC Tote Board Fund	MOE ICT Fund
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at April 1, 2021	15,519	9,939	112,902	33,736	161	3,302	-	30,394	4,801	5,472	-	854	49,357
Grants received from MOE/ NCSS/SGE/NIAC Tote Board	-	-	-	-	35,200	13,257	-	90,606	16,799	13,640	578,510	2,551	102,480
Donations received	22,315	4,532	36,000	-	-	-	1,203	-	-	-	-	-	-
Expenditure	(4,977)	(11,369)	(47,316)	(578)	(35,341)	(9,294)	(1,203)	(60,531)	(18,511)	(8,160)	(578,510)	-	(149,447)
Net surplus (deficit) representing total comprehensive income (loss) for the year	17,339	(6,837)	(11,316)	(578)	(141)	3,963	-	30,075	(1,712)	5,480	-	2,551	(46,967)
Balance at March 31, 2022	32,857	3,102	101,586	33,158	20	7,265	-	60,469	3,089	10,952	-	3,405	2,390
Grants received from MOE/ NCSS/SGE/NIAC Tote Board	-	-	-	-	30,050	9,414	-	63,831	20,111	12,440	655,148	12,300	104,205
Donations received	-	17,154	48,233	-	-	-	154	-	-	-	-	-	-
Expenditure	(15,857)	(14,545)	(62,866)	(239)	(30,070)	(14,315)	(154)	(51,001)	(20,753)	(11,127)	(655,148)	(14,750)	(67,751)
Net surplus (deficit) representing total comprehensive income (loss) for the year	(15,857)	2,609	(14,633)	(239)	(20)	(4,901)	-	12,830	(642)	1,313	-	(2,450)	36,454
Balance at March 31, 2023	17,000	5,711	86,953	32,919	-	2,364	-	73,299	2,447	12,265	-	955	38,844

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	MOE CEF	MOE ACEF	Children's Charities Association Fund	MOE SPED FAS	MOE School Meal Programme	MOE Public Transport Subsidy	MOE Secondment Fund	MOE Contract Teaching Resources	MOE SZW Start Up Fund	MOE Parent Support Group	Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at April 1, 2021	35,809	-	100,519	-	38,304	60	410,975	-	817	1,649	854,570
Grants received from MOE/ NCSS/NIAC Tote Board	19,191	175,000	-	13,568	29,218	480	74,195	151,432	-	251	1,316,378
Donations received	-	-	30,600	-	-	-	-	-	-	-	94,650
Expenditure	(52,645)	(175,000)	(76,374)	(11,897)	(23,984)	(400)	-	(151,432)	-	(1,900)	(1,418,869)
Net surplus (deficit) representing total comprehensive income (loss) for the year	(33,454)	-	(45,774)	1,671	5,234	80	74,195	-	-	(1,649)	(7,841)
Balance at March 31, 2022	2,355	-	54,745	1,671	43,538	140	485,170	-	817	-	846,729
Grants received from MOE/ NCSS/SGE/NIAC Tote Board	52,645	273,000	-	12,045	30,513	40	141,759	344,399	-	2,500	1,764,400
Donations received	-	-	-	-	-	-	-	-	-	-	65,541
Expenditure	(54,904)	(273,000)	(44,584)	(12,410)	(23,931)	(180)	-	(344,399)	-	(1,186)	(1,713,170)
Net surplus (deficit) representing total comprehensive income (loss) for the year	(2,259)	-	(44,584)	(365)	6,582	(140)	141,759	-	-	1,314	116,771
Balance at March 31, 2023	96	-	10,161	1,306	50,120	-	626,929	-	817	1,314	963,500

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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.

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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.

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 East. 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 East 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 East 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 East 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 East and to defray the cost of specialised equipment purchased by financially needy students.

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MOE SPED FAS

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

MOE School Meal Programme

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

MOE Public Transport Subsidy

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

MOE Secondment Fund

This fund is used to reimburse the School East 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.

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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, 2021	3,302	60	30,394	4,801	-
Add: MOE receipts	13,257	480	90,606	16,799	578,510
Less: Expenditure	(2,280)	-	-	-	-
i) School fees	-	(400)	-	-	-
ii) Transport	-	-	-	-	-
iii) Pocket money/Meal allowances	(6,451)	-	-	-	-
iv) Other student welfare/textbooks/attires	(563)	-	-	-	-
v) Purchase of resources to support teachers' professional development	-	-	-	(18,511)	-
vi) Staff development & training	-	-	(60,531)	-	-
vii) Salaries, bonuses, CPF and SDF	-	-	-	-	-
Total expenditure	(9,294)	(400)	(60,531)	(18,511)	(578,510)
Balance at March 31, 2022	7,265	140	60,469	3,089	-
Add: MOE receipts	9,414	40	63,831	20,111	655,148
Less: Expenditure	(3,240)	(180)	-	-	-
i) School fees	-	-	-	-	-
ii) Transport	-	-	-	-	-
iii) Pocket money/Meal allowances	(10,204)	-	-	-	-
iv) Other student welfare/textbooks/attires	(871)	-	-	-	-
v) Purchase of resources to support teachers' professional development	-	-	-	(20,753)	-
vi) Staff development & training	-	-	(51,001)	-	-
vii) Salaries, bonuses, CPF and SDF	-	-	-	-	-
Total expenditure	(14,315)	(180)	(51,001)	(20,753)	(655,148)
Balance at March 31, 2023	2,364	-	73,299	2,447	-

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	MOE SPED FAS \$	MOE School Meal Programme \$	MOE Secondment Fund \$
Balance at April 1, 2021	-	38,304	410,975
Add: MOE receipts	8,480	29,218	74,195
Add: NCSS/SGE receipts	5,088	-	-
Less: Expenditure			
i) School fees subsidy	(9,000)	-	-
ii) Textbooks	(384)	-	-
iii) School attire	(2,513)	-	-
iv) Meal programme expenses	-	(23,984)	-
Total expenditure	(11,897)	(23,984)	-
Balance at March 31, 2022	1,671	43,538	485,170
Add: MOE receipts	7,528	30,513	141,759
Add: NCSS/SGE receipts	4,517	-	-
Less: Expenditure			
i) School fees subsidy	(9,220)	-	-
ii) Textbooks	(493)	-	-
iii) School attire	(2,697)	-	-
iv) Meal programme expenses	-	(23,931)	-
Total expenditure	(12,410)	(23,931)	-
Balance at March 31, 2023	1,306	50,120	626,929

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	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, 2021	35,809	-	1,780	47,577	1,649
Add: MOE receipts	19,191	175,000	38,520	63,960	251
Less: Expenditure	(1,374)	-	-	-	-
i) Purchase of services	(51,271)	-	-	-	-
ii) Purchase of material resources (e.g. research materials, books)	-	(175,000)	-	-	-
iii) Others/Manpower costs	-	-	(38,520)	(110,927)	-
iv) ICT manpower expenses and equipment and services expenses	-	-	-	-	-
v) Parents activities	-	-	-	-	(1,900)
Total expenditure	(52,645)	(175,000)	(38,520)	(110,927)	(1,900)
Balance as at March 31, 2022	2,355	-	1,780	610	-
Add: MOE receipts	52,645	273,000	38,520	65,685	2,500
Less: Expenditure	(2,046)	-	-	-	-
i) Purchase of services	(52,858)	(273,000)	-	-	-
ii) Purchase of material resources (e.g. research materials, books)	-	-	(40,336)	(27,415)	-
iii) Others/Manpower costs	-	-	-	-	-
iv) ICT manpower expenses and equipment and services expenses	-	-	-	-	(1,186)
v) Parents activities	-	-	-	-	(1,186)
Total expenditure	(54,904)	(273,000)	(40,336)	(27,415)	(1,186)
Balance at March 31, 2023	96	-	(36)	38,880	1,314

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	Relief Teaching/ MOE Contract Teaching Resources	MOE S2W Start Up Fund	Provision of Admin Manager	MOE- NCCSS/SGE Outstanding Teacher Award & Innovation Award
	\$	\$	\$	\$
Balance at April 1, 2021	-	817	105,590	475
Add: MOE receipts	151,432	-	103,728	-
Less: Expenditure	(151,432)	-	(87,565)	-
i) Salaries & allowances	(151,432)	-	(87,565)	-
Total expenditure				
Balance at March 31, 2022	-	817	121,753	475
Add: MOE receipts	-	-	103,851	-
Relief Teachings	76,217	-	-	-
DISE stipends/ allowance	268,182	-	-	-
Less: Expenditure	(76,217)	-	(97,483)	-
i) Salaries & allowances	(268,182)	-	-	-
Total expenditure	(344,399)	-	(97,483)	-
Balance at March 31, 2023	-	817	128,121	475

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11 NET ASSETS OF TRUST FUNDS

Trust funds represent specific financial assistance provided by Lee Foundation.

	2023	2022
	\$	\$
Balance at beginning of year	33,134	22,276
Amount received	55,620	101,240
Amount disbursed	<u>(68,053)</u>	<u>(90,382)</u>
Balance at end of year, represented by cash and bank balances	<u>20,701</u>	<u>33,134</u>

12 GRANTS FROM NCSS/SGE

	2023	2022
	\$	\$
Total operating expenditures	2,153,107	2,084,865
Transition planning co-ordinator	36,023	35,980
Project Tech Booster	-	200,000
Annual adjustments for prior year	<u>30,311</u>	<u>71,789</u>
	<u>2,247,481</u>	<u>2,392,634</u>

13 DONATIONS

	2023	2022
	\$	\$
Designated donations received during the year are made up of:		
- Programme enhancement	48,233	36,000
- Transport subsidies	154	1,203
- School East functions	17,154	4,532
- Children's charity association	-	30,600
- Building and facilities improvement	<u>-</u>	<u>22,315</u>
	<u>65,541</u>	<u>94,650</u>

14 MANPOWER COSTS

	2023	2022
	\$	\$
Cost of defined contribution plans included in manpower costs	<u>953,000</u>	<u>787,185</u>

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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.

16 TAX EXEMPT RECEIPTS

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

	<u>2023</u>	<u>2022</u>
	\$	\$
Donations for which tax exempt receipts were issued	<u>31,970</u>	<u>69,911</u>

Breakdown of tax deductible and non-tax deductible donations:

	<u>2023</u>	<u>2022</u>
	\$	\$
<u>Unsolicited donations</u>		
Tax deductible donations	7,173	160
Non-tax deductible donations	<u>2,294</u>	<u>3,823</u>
	<u>9,467</u>	<u>3,983</u>

Designated donations

Tax deductible donations	24,798	69,751
Non-tax deductible donations	<u>40,743</u>	<u>24,899</u>
	<u>65,541</u>	<u>94,650</u>

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17 MONTHLY PUPIL ELIGIBLE FOR FUNDING

	Number of Pupils By Disability Group - Multiple Disabilities (6-11 years old) SC/ PR	Number of Pupils By Disability Group - Multiple Disabilities (12-17 years old) SC/ PR	Number of International Pupils Paying Concessionary Rate of School Fees (6-11 years old) (Note C)	Total Number of Students (a) + (b) + (c)
	(a)	(b)	(c)	
April 1, 2022	153	103	-	256
May 1, 2022 (Note A)	152	102	-	254
June 1, 2022	151	103	-	254
July 1, 2022	151	101	-	252
August 1, 2022	153	101	-	254
September 1, 2022	154	101	-	255
October 1, 2022	155	100	-	255
November 1, 2022	156	100	-	256
December 1, 2022	155	99	-	254
January 1, 2023 (Note B)	158	108	-	266
February 1, 2023	160	108	-	268
March 1, 2023	162	108	-	270

Note:

- (A) As May 1, 2022 was a public holiday, the number of pupils on April 30, 2022 was used for pupil enrolment on May 1, 2022.
- (B) As January 1, 2023 was a public and school holidays respectively, the number of pupils on December 31, 2022 was used for pupil enrolment on January 1, 2023.
- (C) International pupils who are paying the concessionary rates of school fees (Singapore Permanent Resident fee rates) under the 2 years grace period.

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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* (6-11 years old)	Number of International Pupils** (12-17 years old)	Total Number of Students (c) = (a) + (b)
	(a)	(b)	(c) = (a) + (b)
April 1, 2022	4	1	5
May 1, 2022 (Note A)	4	1	5
June 1, 2022	4	1	5
July 1, 2022	4	1	5
August 1, 2022	4	1	5
September 1, 2022	4	1	5
October 1, 2022	4	1	5
November 1, 2022	4	1	5
December 1, 2022	4	1	5
January 1, 2023 (Note B)	4	-	4
February 1, 2023	4	-	4
March 1, 2023	4	-	4

Note:

(A) As May 1, 2022 was a public holiday, the number of pupils on April 30, 2022 was used for pupil enrolment on May 1, 2022.

(B) As January 1, 2023 was a public and school holidays respectively, the number of pupils on December 31, 2022 was used for pupil enrolment on January 1, 2023.


* 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.



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