



ANNUAL REPORT

FINANCIAL YEAR
2023/24





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 or 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:



Supported by:



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CHAIRPERSON'S MESSAGE

As I reflect on the past year's achievements, my heart swells with gratitude for the monumental strides CPAS has made. This year has been pivotal in advancing our mission to empower individuals with cerebral palsy or multiple disabilities, and I am immensely proud of our collective progress.

Dr Janice Wong
Chairperson

Achievements and Recognition

2023 was a landmark year for CPAS, highlighted by our receipt of the Enabling Mark (Silver) in November. This accolade from SG Enable is a testament to our commitment to inclusivity and excellence in employment practices within the disability sector. When you visit us, you will see our CPAS alumni integrated into both corporate and client-facing roles, showcasing our dedication to preparing our clients for open employment.

Strategic Partnerships and Collaborations

Our achievements were significantly enhanced by strategic collaborations, including two Memorandum of Understanding signed with Republic Polytechnic and the Cerebral Palsy Association of Johor. These partnerships have extended our outreach and enhanced our services. Additionally, our agreement with the Singapore Sports Council has spearheaded the School Sports Partnership Programme, fostering the development of Cerebral Palsy Football. This initiative has united CPAS students from diverse backgrounds, promoting physical activity and inclusivity under the guidance of skilled coaches.

Significant Contributions and Impact

Our efforts were greatly supported by the unprecedented generosity of Singapore Airlines, which contributed S\$1.3 million through their SIA Cares fundraising drive. This is the largest single donation CPAS has ever received and reflects

substantial confidence in our mission. The donation will be used to build a play sensory room in our new CPAS School (West), bring our CPAS School students on an overseas adventure trip to an inclusive campsite in Australia, and further support our various programmes and initiatives. These enhancements will directly benefit our clients, providing them with more opportunities for personal development and independence.

Future Outlook and Commitment

Looking ahead, CPAS is invigorated with a renewed commitment to innovation and sustainability. We are poised to expand our programmes and continue breaking down barriers, ensuring our beneficiaries have opportunities to thrive and lead fulfilling lives. Our aspiration is to enable people with cerebral palsy or multiple disabilities to learn and develop continuously, allowing them to live and work independently in a more inclusive Singapore. In the near future, we aim to establish ourselves as a centre of excellence in Assistive Technology and Trans-Disciplinary Integrated Collaborative Care.

As we close this chapter and look forward to the next, I extend my deepest appreciation to all our donors, corporate partners, government bodies, and community allies. Your unwavering support and collaboration are the backbone of our success. Together, we have made a significant impact on the lives of those we serve, and I am eager to see what we can accomplish together in the years to come.



EXECUTIVE DIRECTOR'S MESSAGE

Our team of over 300 dedicated staff members have worked tirelessly to support the children and adults in our care with cerebral palsy or multiple disabilities. While there is always more to be done, let us take this moment to celebrate our achievements and recognise the tremendous efforts of our team.

Ms Latha Kutty
Executive Director

Enhancing Skills for Employment Opportunities

A shining example of our vocational training success is Muhamed Nabil Bin Mohamed Nasharudin. Since joining the GROW programme, Nabil has demonstrated remarkable progress. Initially trained in packaging tasks, he quickly advanced to operating a guillotine paper cutter, a skill he mastered in 2023 with the support of our Occupational Therapists. Building on this success, Nabil is now learning to operate additional machinery, significantly enhancing his employability. His journey reflects our dedication to equipping individuals with the skills needed to succeed in competitive job markets, showcasing both his capability and our commitment to fostering adaptability and skills development.

Management of New CPAS School (West)

Since its opening in June 2023, CPAS School (West) has become a vibrant hub of learning and growth, serving over 50 students in our functional and high support classes. To ensure comprehensive support, we have expanded our team to 45 dedicated staff members. With plans to grow enrolment to 76 students by 2025, CPAS School (West) is poised to continue its trajectory of providing exceptional education and support, fostering an inclusive and nurturing environment for all students.

SPED Learning Festival Awards

Our commitment to excellence in specialised education was recognised at the SPED Learning Festival in November 2023. We are incredibly proud of our staff from the CPASS Trans-D and High Support Curriculum, as well as our Speech and Language Pathology department who were honoured with awards. These accolades highlight our pivotal role in advancing specialised education, supporting our educators, and fostering innovation and excellence in our programmes.

Person-centred Transition Planning with Ministry of Education (MOE)

In November 2023, CPAS School (East) began a pioneering partnership with the Special Education Branch (SEB) of the MOE to pilot Person-Centred Transition Planning. This initiative aims to involve students and their families in preparing for post-school life. Selected students from the 16-year-old cohort participated in Family Envisioning Meetings (FEM), where they developed and reviewed post-school goals. This pilot not only supports our students' transitions but also gathers valuable insights to refine future planning for Special Education (SPED) schools. As part of SEB's Scaling Up plans for 2024, more students will be invited to participate, expanding the initiative's reach and impact.

As we look to the future, our focus remains steadfast on innovation, sustainability, and expanding our programmes to break down barriers and create opportunities for our beneficiaries. I extend my heartfelt thanks to our dedicated staff, volunteers, and community partners. Your unwavering support and commitment are the backbone of our success. Together, we have made a profound impact on the lives of those we serve, and I am excited about the possibilities that lie ahead.

BOARD MEMBERS

1 DR JANICE WONG

Chairperson

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

2 MR MERVYN SIRISENA, PBM

Vice-Chairperson

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

3 DR SATYAKI SENGUPTA

Honorary Secretary

Programmes Subcommittee (Chairperson)
School Management Committee (Member)

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

Honorary Treasurer

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

5 MR ALOYSIUS WEE

Assistant Honorary Secretary

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

6 MS YVONNE CHAN

Assistant Honorary Treasurer

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

7 DR YOONG SIEW LEE

Member

Audit Subcommittee (Chairperson)
Programmes Subcommittee (Member)

8 MR REMY CHOO

Member

Programmes Subcommittee (Member)
School Management Committee (Member)

9 MS MERLISSA ELVIN

Member

Fundraising Subcommittee (Member)

10 MR NG WAI KEONG

Member

Fundraising Subcommittee (Member)

11 MS TAN YEE DENG

Member

Staff Subcommittee (Chairperson)
Nomination Subcommittee (Member)

12 MR ALLAN PHUA

Member

Audit Subcommittee (Member)
Staff Subcommittee (Member)

13 MS FOO SIEW FONG, PBM

Co-Opted Member

Staff Subcommittee (Member)

14 DR BICKY BHANGU

Co-Opted Member

Finance-Investment Subcommittee (Member)

15 MR ALISTER ONG

Co-Opted Member

Programmes Subcommittee (Member)

16 MR EMILIO CHOO

Co-Opted Member

IT Workgroup (Chairperson)
Staff Subcommittee (Member)
Programmes Subcommittee (Member)

17 ASSOCIATE PROFESSOR KEVIN LIM, BBM, PBM, PBS

Emeritus Chairman & Honorary Advisor

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



MANAGEMENT TEAM



1 MS LATHA KUTTY

Executive Director

2 MS CATHERINE WEE

Head of Department, Advocacy & Marketing

3 MS NICKIE ANG

Head of Department, Finance

4 MS FOO MUI LENG

Head of Department, Human Resources, Learning, Development and Consultancy

5 MS AZALEA ONG

Principal, Early Intervention Programme for Infants and Children

6 MRS KOH-LIM AI LAY

Principal, CPAS School (West)

7 MR BOO HIAN KOK

Principal, CPAS School (East)

8 MS ROZILA BINTE MAHMUD

Head of Department, Day Activity Centre

9 MR TNG TIAN HENG TOMMY

Head of Department, Goodwill, Rehabilitation and Occupational Workshop

10 MS PAMPI GHOSH

Senior Principal Therapist, Head of Department, Occupational Therapy

11 MR D. SENTHIL KUMAR

Senior Principal Therapist, Head of Department, Physiotherapy

12 MS SUNITHA SENDHILNATHAN

Senior Principal Therapist, Head of Department, Speech & Language Pathology

13 MS SHELLY LOH

Senior Principal Social Worker, Head of Department, Social Work

14 MS CORDILIA JUSTIN

Senior Principal Psychologist, Head of Department, Psychology

15 MS MANJU MOHTA

Principal Occupational Therapist, Head of Department, Assistive Technology





OUR PROGRAMMES



For children up to 6 years old

Early Intervention Programme for Infants and Children (EIPIC)

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.



For children between 7 and 18 years old

CPAS School (CPASS) East and West

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.



For adults 18 years old and above



CPAS Connect Alumni Programme

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



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.



Psychology

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



Social Work

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

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

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

OUR SERVICES



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 have complex needs and in need of therapy but are unable to travel to our centre.



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.



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



Enhancing Mobility and Confidence

Nur Aileen Ariana Binte Mohammad Airie, a student at CPAS School (West), has significantly advanced in her mobility goals, thanks to a bespoke home-based exercise programme via the PhysiApp, guided by our CPAS Physiotherapist. The programme, designed to leverage Aileen's strengths and address her specific needs, has been rigorously followed by her parents. They have played a crucial role in Aileen's journey, supporting her with both two-handed and one-handed assistance during walking practices.

Aileen's achievements extend beyond the app's scope; she has grown confident enough to sit independently on a stool without support. This development has brought immense pride to her family, particularly her mother, who once thought such progress was unimaginable. Aileen's story is a testament to the power of targeted physical therapy combined with familial support and technological aids in overcoming mobility challenges.



A Year of Leadership and Triumph

In 2023, Tan Zhi Xiang, a distinguished student from the CPAS School (East) Functional Senior Programme, showcased exceptional achievements both as a student leader and athlete. Zhi Xiang secured a gold medal in the 200-metre dash at the Junior and Youth Athletics Championship, demonstrating his dedication and skill in track and field. His leadership extended beyond sports, as he played a crucial role on the school's Prefectorial Board, guiding younger prefects and leading school assemblies with pride and responsibility.

Throughout the year, Zhi Xiang's contributions were pivotal in maintaining high standards of respect and integrity, reflecting the core values of our school. His consistent performance and ability to inspire his peers exemplify the success of our educational and developmental programmes in empowering students to achieve their fullest potential.



Empowering Independence through Technology

Paul Eng, a 24-year-old CPAS Day Activity Centre (DAC) client diagnosed with spastic dystonic quadriplegia, has made remarkable strides towards independence thanks to innovative assistive technology. Previously reliant on his training officer for classroom activities and daily living, Paul's life transformed with the introduction of Switch access for his iPad. This technology from CPAS Assistive Technology Hub and the dedicated team at DAC, enables him to actively participate in class, complete digital worksheets, and communicate independently.

Now, Paul can send messages, watch his favourite series on YouTube, play games, and even create digital art, all by using head switches tailored to his abilities. His newfound autonomy has not only enhanced his social interactions but also increased his enthusiasm for learning and attending classes. Paul's story is a testament to how technology can bridge gaps and empower individuals with severe physical limitations to lead more fulfilled lives.



CLIENT PROFILES

Advancing Vocational Capabilities

The CPAS Occupational Therapy Department has significantly enhanced the vocational engagement of CPAS clients like Tee (pseudonym), who has spastic diplegia. Facing challenges with standing balance, lower limb strength, and activity tolerance, Tee initially struggled to operate a plastic heat-sealing machine due to the requirement to use a foot pedal. An innovative solution involving the adaptation of her wheelchair with an anti-tipper allowed Tee to safely approach the machine and rest when needed, facilitating collaboration with coworkers who assisted with the foot pedal.

With tailored training from her occupational therapist on ergonomics and wheelchair use, Tee progressively improved her ability to maintain balance and posture, eventually operating the machine independently for low-volume tasks. This adaptation not only increased her functional independence but also her mobility within the workspace, enabling her to manage quality control and access different areas and equipment, like the perfect binding machine.

These modifications have broadened Tee's vocational opportunities and her capacity to engage more fully in her work environment, illustrating the profound impact of targeted occupational therapy interventions in enhancing vocational participation for individuals with physical disabilities.



1. Enhancing AAC Skills in Early Intervention

The CPAS Speech and Language Pathology Department has developed a Basic Training Workshop on Augmentative and Alternative Communication (AAC) for EIPIC Interventionists. This three-part series, each session lasting two hours, was conducted by Jeanette Javier-Bruto and Yvette Lam, and aimed at equipping interventionists with the essential skills to effectively implement AAC strategies with their clients. The workshop covered foundational communication components, essential skills for AAC acquisition, and an overview of available AAC devices, providing a comprehensive toolkit for interventionists. The initiative saw participation from 10 EIPIC Interventionists and one Speech and Language Therapist, all of whom recognised the significant impact of the training on their professional capabilities and, consequently, on their clients' communication and learning outcomes.



2. Leisure Faire: Expanding Horizons

CPAS School (East) successfully launched its inaugural Leisure Faire in July 2023, specifically tailored for senior students from the Functional and Academic Programmes. This event was a vibrant showcase of leisure activities designed to inspire ongoing engagement post-graduation. The Leisure Faire featured six partners including Jojomama, Faith Music Centre, Me2, Paracycling, CP Football, and CPAS Alumni, each presenting unique opportunities for students to explore diverse interests. The day commenced with an energetic performance by Faith Music Centre, followed by interactive sessions where students engaged in hands-on activities with Jojomama and Me2, tried handcycling, and participated in a friendly soccer match facilitated by CP Football. The feedback from students and parents was overwhelmingly positive, highlighting the fair's role in enriching the school experience and fostering community connections. Encouraged by this success, plans are already underway to expand the next edition of the Leisure Faire with additional leisure partners, reaffirming CPAS School (East)'s commitment to broadening student horizons and enhancing their educational journey.



3. Collaborative Success at Children's Market

In November 2023, CPAS School (East) Functional Senior Programme students joined forces with Park View Primary School (PVPS) to operate a booth at the PVPS Children's Market. This collaboration stemmed from a visit by 15 PVPS students to CPAS School (East) in Term 4, where they engaged in a project-based learning activity with our Eagle 7A class. Together, they crafted bead keychains, fostering interaction and teamwork.

The handmade keychains were later sold at both CPAS School (East) and PVPS, raising close to \$5,000. All proceeds from this initiative were donated to CPAS, underscoring the success of this collaborative venture not only in raising funds but also in enhancing student interaction and community integration. This event exemplified the positive outcomes of inclusive educational partnerships and the tangible benefits they bring to our community.



4. Fostering Growth through CCAs

In the second half of 2023, CPAS School (West) introduced a dynamic, modular approach to co-curricular activities (CCAs), focusing on both sports and arts to foster holistic development among students. This initiative enabled participants from the High Support and Functional Programmes to engage in enriching experiences tailored to their abilities and interests.

In the Modular Art CCA, students explored artmaking through a multi-sensory approach, employing techniques like blending and mixing, as well as using everyday items to craft unique pieces. This programme not only promoted self-expression but also emphasised the inclusivity of art, demonstrating that creativity knows no boundaries.

The Boccia CCA, on the other hand, concentrated on skill development and sportsmanship in the para sport of Boccia. Adapted to meet the diverse needs of all participants, this CCA utilised modified equipment and ramps, enhancing students' precision and strategic thinking through drills and games. This sport provided a platform for students to build physical skills and teamwork, further enriched by interactive activities like parachute play, which improved motor skills and social interaction. These CCAs have significantly contributed to the students' development, offering opportunities to showcase their talents, learn new skills, and build camaraderie, ultimately enriching their educational experience at CPAS School (West).



5. Strengthening Inclusion through Strategic Partnership

In October 2023, a significant collaboration was established between CPAS and Republic Polytechnic (RP) with the signing of a Memorandum of Understanding. This partnership is dedicated to enhancing the opportunities for CPAS School students from to engage in inclusive sports and outdoor activities, leveraging the facilities and expertise at RP. Students will benefit from the specialised resources at RP's Xperiential Learning Centre, Singapore's largest inclusive outdoor adventure centre, and engage in water-based activities. These experiences are designed to bolster their personal confidence, self-awareness, and problem-solving skills, facilitated by RP's School of Sports, Health and Leisure. This initiative not only aims to improve physical fitness but also to foster social inclusion and personal development among students with disabilities. The partnership also includes a professional exchange, enhancing the abilities of both RP and CPAS staff to deliver superior inclusive sports and outdoor programmes. This strategic alliance will culminate in an overseas service-learning trip to an inclusive campsite in Melbourne in 2024, where RP students will serve as buddies, further promoting independence and a sense of achievement among CPAS School students.

6. Advancing Skills through Technology at GROW

Goodwill, Rehabilitation, and Occupational Workshop (GROW) is advancing its technological capabilities to enhance service delivery and widen its customer base. The introduction of automated processes enables GROW trainees, particularly those with limited hand motor skills, to operate sophisticated equipment like printers, scanners, and binding machines with just the touch of a button. This adaptation not only facilitates their learning but also boosts their confidence and opens up new employment opportunities in supported or open roles. Further enriching its curriculum, GROW has initiated layout design training for its trainees with stronger cognitive abilities. They are now learning to create professional layouts for various print products, such as name cards, greeting cards, and book layouts. Moreover, GROW's new status as a GeBiz registered supplier marks a significant milestone. It has already secured multiple contract jobs from Government Ministries, involving tasks from producing corporate gifts to printing and distributing essential legal documents to healthcare facilities across Singapore. This progression not only enhances GROW's service offerings but also positions its trainees for greater vocational success and integration into the wider economy.



7. Celebrating Community at the Adult Services Carnival

In July 2023, the CPAS Connect Alumni Programme hosted the very first Adult Services Carnival at CPAS, supported by Lions Club Bedok, Credit Bureau Singapore (CBS), and Credit Association of Singapore (CAS). The event was a resounding success, attracting around 200 clients and caregivers, and bolstered by the enthusiastic participation of 50 volunteers from TMJC, Lions Club, CBS, and CAS. The carnival featured an array of activities that catered to all attendees, including live music performances, interactive game stations, a photo booth, balloon sculpting, and a variety of snacks. This festive gathering provided a wonderful opportunity for CPAS clients to engage in a day filled with entertainment, social interaction, and laughter, reinforcing the community spirit, and enhancing the quality of life for those involved.



8. Enhancing Understanding Through Sibling Support

In June 2023, the CPAS Social Work and Psychology Departments successfully hosted the Sibling Support group, designed to foster connections among siblings of children with special needs through engaging activities and peer support. The session, attended by 12 siblings of our clients from the EIPIC and SPED programmes, was facilitated by CPAS social workers and psychologists, creating a supportive and understanding environment. During the event, participants engaged in various experiential games that focused on gross motor, fine motor, and communication skills. These activities, although challenging, helped the siblings gain a deeper appreciation of the everyday difficulties faced by their siblings with special needs. Feedback from the participants revealed significant insights; they not only learned more about the specific conditions but also developed empathy for the complexities involved in performing tasks that many might consider simple, such as walking and writing. The Sibling Support group proved to be an invaluable resource, offering a platform for sharing experiences, forming friendships, and strengthening bonds. The positive response was unanimous, with all attendees expressing a desire to participate in future sessions, underscoring the importance of such initiatives in supporting the siblings of children with special needs.



NEW INITIATIVES

9. Innovating Bowling for Enhanced Accessibility

CPAS Assistive Technology Hub has embarked on an innovative project in collaboration with social enterprise Engineering Good and the Institute of Technical Education (ITE) to transform bowling for our CPAS clients. Recognising the challenges faced by students of Gross Motor Function Classification System Levels 3, 4, and 5 in traditional bowling settings, CPAS Assistive Technology Hub submitted a problem statement to the Tech 4 Good platform, seeking solutions to enable these students to fully engage in the game. The project focused on developing an assistive bowling ramp that incorporates an adaptive switch, allowing students to pick up, aim, and throw a bowling ball independently. This initiative was driven by the goal of not only facilitating physical participation but also enhancing the students' ability to master various bowling techniques, including speed control and hook bowling. The collaboration led to the creation of a working prototype that has the potential to transform recreational activities for individuals with significant physical disabilities. By integrating technology and inclusive design, this project not only fosters social interaction and confidence among CPAS students but also sets a precedent for further advancements in assistive recreational technologies.



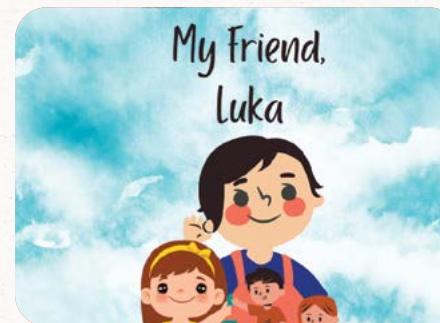
10. Celebrating Caregivers' Resilience

In 2023, CPAS showcased impactful storytelling through the publication "The Caregivers' Journey," a heartfelt compilation of stories and poems from parents across our programmes. This collection, intended to offer comfort and solidarity to caregivers, highlights their resilience and courage. It was featured at the first National CARE Carnival in November 2023, organised by AIC, Caring SG, and NCSS. Among the showcased works was "This Able Me" by CPAS client caregiver Ms Deepa, which resonated deeply with attendees at the Heartbeat at Bedok event, drawing attention to the strength of those caring for children with developmental delays.

EVENTS

1. Autism Awareness Month 2023

CPAS Early Intervention Programme for Infants and Children (EIPIC) celebrated Autism Awareness Month with the release of "My Friend Luka," a book aimed at enhancing understanding of Autism among young readers. Written by Teacher Faezah and edited by Senior EI educator Ruzanna, the book details the social experiences of Luka, fostering empathy and acceptance. Approximately 360 copies were distributed to preschools, accompanied by book reading sessions, effectively broadening the reach and impact of this initiative. These efforts illustrate CPAS' commitment to education and support through storytelling, significantly enriching the community's understanding of and engagement with children with disabilities.



2. CPAS Charity Dinner 2023: A Resounding Success

The CPAS Charity Dinner 2023, held in August at the Sands Expo and Convention Centre, was a monumental success, raising over \$430,000 in support of our clients with cerebral palsy or multiple disabilities. This significant achievement marks a pivotal moment in our mission to empower and enhance the lives of our beneficiaries. We were honoured to have President of Singapore, Mr. Tharman Shanmugaratnam, as our guest of honour. His presence and inspiring speech added immense value to our gathering, motivating all attendees to continue their support for this noble cause. Your continued support allows our clients to shine like stars, illuminating paths toward greater possibilities.



3. Spare Your Change for Suzy 2023

In October 2023, to mark World Cerebral Palsy Month, CPAS launched its annual Spare Your Change for Suzy campaign. This initiative, centred around our beloved fundraising mascot Suzy, aimed to raise vital funds for our clients living with cerebral palsy or multiple disabilities. Suzy, a familiar figure to many, has been inspiring support from both individuals and corporations for decades. We encouraged individuals, corporate partners, and staff to create their own online campaigns or contribute to our various fundraising efforts.

Thanks to the overwhelming generosity of our community, we successfully raised over \$250,000. These funds will make a significant difference in supporting our beneficiaries with cerebral palsy or multiple disabilities, and we extend our deepest gratitude to all who contributed.

AWARDS AND ACHIEVEMENTS



1. Triumph at PACER Meet International 2023

In September 2023, nine athletes from CPAS School East and West Track and Field CCA excelled at the PACER International competition, Under-13 category, held at ITE College West Sports Complex. Competing against four SPED schools, our athletes participated in events such as Sprinting and Mixed Relay, demonstrating the skills honed during their rigorous training sessions. A highlight was the 6 x 50 metres Mixed Relay, where our team showcased exemplary teamwork and coordination, smoothly passing the baton, and finishing the race with distinction. This year, the CPAS team won a remarkable total of fourteen medals, a testament to their dedication and skill. The athletes not only excelled in performance but also in sportsmanship—displaying camaraderie by shaking hands and cheering for their competitors throughout the event. This behaviour exemplifies the core values of confidence, respect, and resilience that CPAS instils in its students. Congratulations to all our CPAS athletes for their outstanding achievements at the PACER Meet International 2023.



2. Stellar Performance at Pesta Sukan Boccia 2023

CPAS School (East) Boccia CCA and CPAS Day Activity Centre (DAC) Boccia teams excelled at the Pesta Sukan 2023, held in July 2023 at Pasir Ris Sports Complex. This event, part of GetActive! Singapore, showcased remarkable talent in a special sports competition designed for individuals with disabilities.

CPAS School (East) Achievements:

- Syed Amsyar Bin Ahmad Alhamid from Eagle 10A clinched a silver medal in the BC4/5 category.

CPAS Day Activity Centre Achievements:

- Leong Jun Hao won a gold medal.
- Ong Ding Kai secured a silver medal.
- Seri Nuratiqah earned a bronze medal.

Both teams' achievements at the Pesta Sukan Boccia 2023 have indeed made CPAS proud, reinforcing their commitment to excellence in sports and personal development.

3. Leading with Excellence in Occupational Therapy

Ms Pampi Ghosh, Senior Principal Therapist and Head of the Occupational Therapy Department at CPAS, has achieved several notable accomplishments that underscore her leadership and expertise in the field. Her dedication to professional growth is evident from her successful completion of the Advanced Certification on Learning and Performance, a programme fully sponsored by the National Council of Social Service-SSI, awarded by the Institute of Adult Learning. In recognition of her contributions and leadership in social service, she was honoured as a Social Service Fellow in June 2023 by the National Council of Social Service. This prestigious fellowship acknowledges her significant impact on the community and her commitment to advancing the sector. Further enhancing her role as a thought leader, Pampi Ghosh was invited to join the Social Service Tribe Scholar Panel in March 2024. Pampi's achievements not only highlight her professional excellence but also her pivotal role in driving innovation and mentorship within CPAS and the broader social service landscape.



4. Celebrating Innovation at SPED Learning Festival 2023

CPAS achieved significant recognition at the SPED Learning Festival held in November 2023, securing multiple accolades that underscore our commitment to innovation and excellence in special education. The festival celebrated notable advancements and the dedication of exceptional individuals within the special education sector.

1. The CPAS School's Trans Disciplinary Approach Implementation and High Support Curriculum projects were honoured with the MOE – SG Enable Innovation Award. This award acknowledges the school's innovative practices that significantly contribute to nurturing student development and fostering a culture of innovation.
2. Ms Nur Irdayu binti Abdul Kadir received the MOE – SG Enable Promising SPED Teacher Award 2023, along with a grant of S\$1,000 to support her professional development. This fund can be utilised for various educational purposes, such as acquiring professional reading materials, attending study trips, participating in educational conferences, or pursuing professional certifications, further enhancing her capabilities as an educator.
3. Additionally, CPAS speech therapists Jessica Low and Sunitha Senthilnathan were awarded the MOE – SG Enable Innovation Award for their project on a tech-abled dialogical interactive storybook. Developed in collaboration with Blended Concept and funded by NCSS, this project leverages technology to enhance interactive reading for children with special needs, demonstrating CPAS' leadership in integrating technology with pedagogy.

These awards at the SPED Learning Festival 2023 highlight CPAS' pivotal role in advancing specialised education, supporting its educators, and continuously striving for excellence and innovation in its programmes.

5. Pioneering Achievement in Wheelchair Fencing

Gail Pamela Juson Torres, a Senior Physiotherapist at CPAS, has marked a significant milestone in her career by becoming Singapore's first accredited National Wheelchair Fencing Classifier. This prestigious achievement follows her participation in the Wheelchair Fencing Classifier Seminar, which took place in August 2023 in Busan, South Korea, sponsored by the Singapore Disability Sports Council (SDSC) with support from CPAS. Wheelchair fencing, a dynamic Paralympic sport adapted from traditional fencing, caters to athletes with lower-body impairments. The sport involves competitors fencing while seated in specially designed wheelchairs that are secured to ensure safety and stability, enabling intense and fair competition.

The classification system in wheelchair fencing is crucial as it ensures fairness in the sport by categorising athletes into classes based on their abilities, thereby maintaining a level playing field. As a classifier, Gail plays a vital role in this process, contributing her expertise to promote competition integrity and inclusivity within the sport. Her accomplishment not only highlights her commitment to advancing adaptive sports but also enhances the competitive framework for wheelchair fencing both nationally and internationally.



LEARNING, DEVELOPMENT AND CONSULTANCY (LDC)



Completed Training Courses

COURSE	TRAINER
Certificate in Ayres Sensory Integration (Module 2 - 6)	Ms Zoe Mailloux, Ms Susanne Smith Roley (CLASI)
Strategies in Training Persons with Physical Disabilities to Perform ADL- Feeding, Dressing & Grooming	Mr Mohanty, Ms Jaya & Ms Olga
Hand Function, Pre-Writing & Handwriting Skills for Children	Ms Pampi & Ms Andrea
Oral Placement Therapy for Speech Clarity and Feeding	Dr Lisa Lim
PMLD Curriculum Assessment	Mr Peter Imray
Toilet Training for Children with Special Needs	Ms Ruzanna, Ms Sharifah & Ms Syazwani

Courses with Recurring Runs (Since 2021)

COURSE	RUNS
Basic First Aid with CPR+AED	6 runs
Oral Placement Therapy for Speech Clarity and Feeding	2 runs
Handling Children with Eating, Drinking, and Swallowing Issues	2 runs
Foundation Skills in Handling Children with Food Refusal Issues	3 runs
Promoting Emergent Literacy Skills	2 runs
Toilet Training for Children with Special Needs	3 runs
Facilitating Language Communication Skills in Children with Developmental Delays	3 runs
Assistive Technology for Cerebral Palsy	3 runs
Strategies in Training Persons with Physical Disabilities to perform basic ADL - Feeding, Dressing and Grooming	2 runs
Social Story™ Intervention Writing Social Stories	2 runs
Sensory Processing and Sensory Integration Dysfunction Commonly Found in Children with Special Needs	2 runs

FUTURE PLANS



1. Strengthening Support through MOU Signing

In March 2024, CPAS signed a Memorandum of Understanding with the Cerebral Palsy Association of Johor (CPJ), heralding a significant step in international collaboration to enhance services for individuals with cerebral palsy.

This partnership focuses on several key initiatives: jointly developing innovative educational programmes tailored to the needs of individuals with cerebral palsy, expanding training opportunities for caregivers, and enhancing rehabilitation outcomes through shared expertise. Additionally, both organisations will collaborate on early intervention programmes for young children and explore the integration of assistive technology to support independence and quality of life.

The MOU also includes strategic development of services and facilities, ensuring that the infrastructure supports the continuous improvement of care and support for individuals with cerebral palsy. This collaboration promises to significantly enhance the resources available and foster a supportive community across borders.

2. Enhancing EIPIIC through Music Curriculum

CPAS' Early Intervention Programme for Infants and Children (EIPIIC) is set to enrich its intervention sessions by integrating a music curriculum, aimed at bolstering learning and skill acquisition among its young participants. This innovative approach will include instrument play to support fine and gross motor skills, singing to enhance vocalization and communication, and musical improvisation to boost creativity and self-expression.

The addition of music is expected to offer multifaceted benefits, fostering increased joint attention, improved coping skills, enhanced social interactions with peers and educators, and better self-regulation abilities. This holistic development is crucial in helping students access and engage more effectively with their learning environment.

3. Fostering Inclusivity through Community Outreach

Our new CPAS School (CPASS) West is actively engaging with the Jurong West community, partnering with Rulang Primary School and Jurong Spring Community Centre (JSCC) to enhance inclusivity and strengthen community bonds. These collaborations focus on enriching the lives of local residents, particularly senior citizens, and promoting awareness of diversity and inclusion.

One key initiative is an art workshop tailored for senior citizens, combining the traditional artistic talents of Rulang Primary students with the assistive technology skills of CPASS West students. This inclusive setting allows for a shared artistic experience, enhancing creativity and intergenerational connection.

Additionally, an introduction to the para sport Boccia is planned, where CPASS West will first train Rulang students, who will then co-lead sessions for the seniors. This activity not only introduces seniors to a new form of physical engagement but also deepens their understanding of inclusivity and the capabilities of individuals with disabilities.

These outreach efforts not only provide meaningful interactions but also reinforce the collaborative spirit between educational institutions and the community, embodying CPAS' commitment to building a more inclusive society.

SUMMARISED FINANCIAL STATEMENTS

Cerebral Palsy Alliance Singapore

Statement of Financial Position

For year ended 31st March 2024

	FY23/24	FY22/23
Assets	S\$	S\$
Non-Current Assets	12,585,204	9,912,452
Current Assets	21,129,920	21,671,291
	33,715,124	31,583,743
Liabilities and Funds		
Current Liabilities	3,402,385	2,446,666
Deferred Capital Donation & Lease Liabilities	10,656,783	8,398,728
Funds	19,655,956	20,738,349
	33,715,124	31,583,743

Statement of Comprehensive Income

For year ended 31st March 2024

	Total	Total
Income	S\$	S\$
Government Grants	8,793,818	8,179,407
Specific Donations	89,130	915,358
General Donations	812,724	914,634
Programmes / Therapy Treatment Fees	595,868	576,031
Wage Credit Scheme / JSS	32,531	385,441
Others	5,534,142	4,819,823
TOL Fee	1,345,277	827,258
	17,203,490	16,617,952
Expenditure		
Manpower	11,761,434	10,466,383
General & Administrative Costs	1,697,751	1,657,364
Upkeep and Utilities	552,784	506,556
Utilisation of Specific Funds	1,166,744	1,148,991
TOL Fee	-	-
Interest Expense & Depreciation (ROU Asset)	1,363,179	810,922
Others	1,743,990	1,112,348
Total Expenditure	18,285,882	15,702,564
Surplus/(Loss)	(1,082,392)	915,388

For our full annual report and financial statements for FY2023/2024, 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.

Cerebral Palsy Alliance Singapore School (East)

Statement of Financial Position

For year ended 31st March 2024

	FY23/24	FY22/23
Assets	S\$	S\$
Non-Current Assets	934,124	1,096,904
Current Assets	6,882,436	6,784,287
	7,816,560	7,881,191
Liabilities and Funds		
Current Liabilities	1,774,800	1,223,678
Deferred Capital Donation	372,049	446,493
Funds	5,669,711	6,211,020
	7,816,560	7,881,191

Statement of Comprehensive Income

For year ended 31st March 2024

	Total	Total
Income	S\$	S\$
Government Grants	10,266,546	10,016,583
Specific Donations	168,178	65,541
General Donations	16,962	9,467
Programmes Fees	227,909	301,301
Others	475,916	747,967
TOL Fee	675,841	669,593
	11,831,352	11,810,452
Expenditure		
Manpower	6,186,291	6,291,588
General & Administrative Costs	3,082,586	2,923,997
Upkeep and Utilities	298,098	272,132
Utilisation of Specific Funds	1,896,218	1,713,168
TOL Fee	675,841	669,593
Others	233,627	259,029
Total Expenditure	12,372,661	12,129,507
Surplus/(Loss)	(541,308)	(319,055)

For our full annual report and financial statements for FY2023/2024, 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 (West)

Statement of Financial Position

For year ended 31st March 2024

Incorporated in April 2023

FY23/24

Assets

S\$

Non-Current Assets

448,172

Current Assets

1,111,878

1,560,050

Liabilities and Funds

Current Liabilities

712,279

Deferred Capital Donation

222,115

Funds

625,656

1,560,050

Statement of Comprehensive Income

For year ended 31st March 2024

Total

S\$

Income

Government Grants

2,725,576

Specific Donations

776,004

General Donations

1,000

Programmes Fees

33,972

Others

94,148

TOL Fee

510,300

4,141,000

Expenditure

Manpower

1,826,835

General & Administrative Costs

393,685

Upkeep and Utilities

206,824

Utilisation of Specific Funds

508,957

TOL Fee

510,300

Others

68,743

Total Expenditure

3,515,344

Surplus/(Loss)

625,656

For our full annual report and financial statements for FY2023/2024, 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.

ACKNOWLEDGEMENTS

We are stronger with the support of our partners, volunteers, donors and supporters.

Thank You!

You may donate to us via the following methods:



Online Donations

Please visit <https://cpas.org.sg/donate>



Cheque Donations

Please make the cheque payable to 'CPAS' and mail it to 65 Pasir Ris Drive 1, Singapore 519529



Cash Donations

Please call 6585 5587 to make an appointment



Donation in kind

Please write in to donate@cpas.org.sg

Cerebral Palsy Alliance Singapore (CPAS) is an approved Institution of a Public Character (IPC), authorised to issue tax deduction receipts for qualifying donations. Donations of \$10 and above are eligible for a 250% tax deduction. CPAS is also a recognised social service agency under the National Council of Social Service.

Cerebral Palsy Alliance Singapore

UEN: S60SS0003K

65 Pasir Ris Drive 1, Singapore 519529 | 6585 5600



hqadmin@cpas.org.sg



www.cpas.org.sg



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.

7 competencies are evaluated, and they are namely,

- Teamwork
- Stakeholder Management
- Self-management and Development
- Organisational Adaptability
- People Development
- Leadership
- Resource Management

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

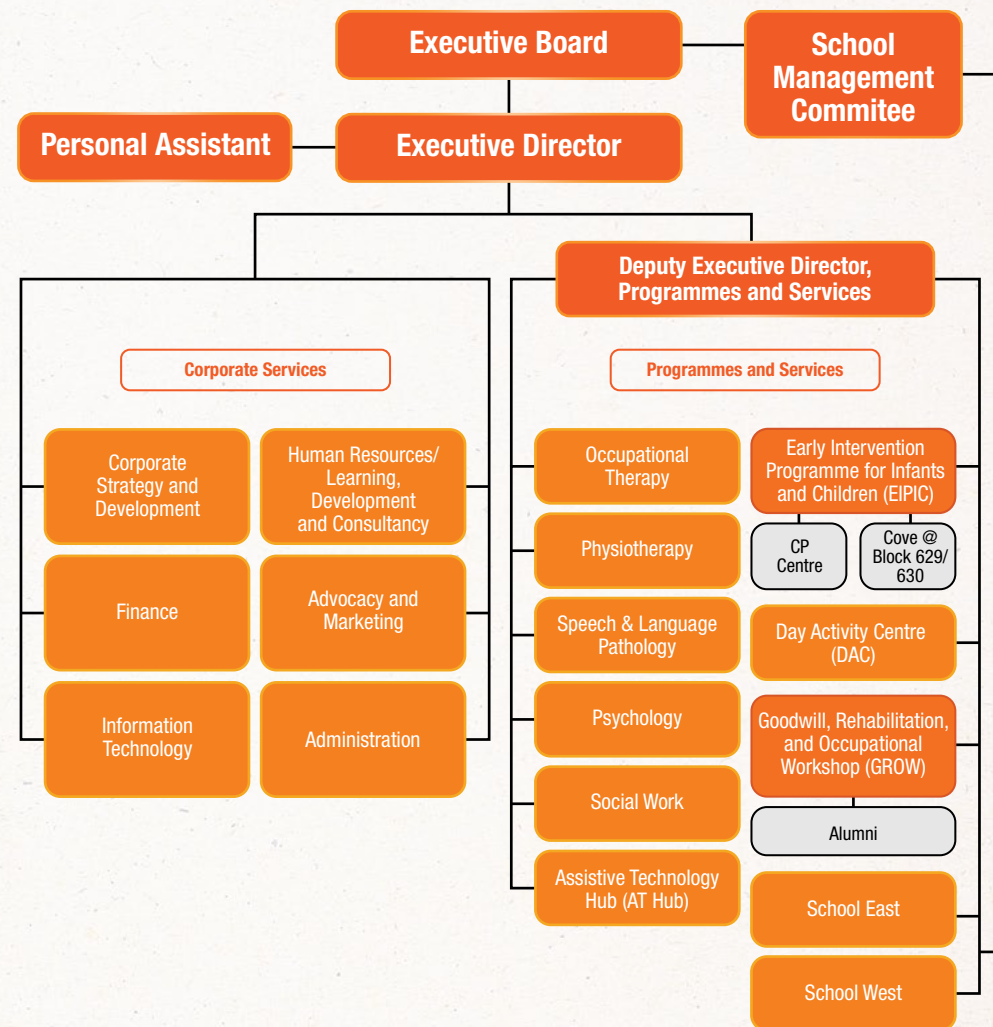
- Appointed 1 October 2018

- 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 January 2024



THE BOARD

Board Members

1 April 2023 – 31 March 2024

S/N	Name	Current Designation	Year Joined	Attendance at Board Meetings
1	Dr Janice Wong	Chairperson (from 22 Oct 2020)	2009	5/5
2	Mr Mervyn Sirisena, PBM	Vice Chairman (from 14 Sep 2023)	2017	4/5
3	Dr Satyaki Sengupta	Honorary Secretary (from 22 Oct 2020)	2009	5/5
4	Hj Sallim Bin Abdul Kadir, BBM, PBM, JP	Honorary Treasurer (from 22 Oct 2020)	2017	5/5
5	Mr Aloysius Wee	Assistant Honorary Secretary (from 14 Sep 2023)	2021	3/5
6	Ms Yvonne Chan	Assistant Honorary Treasurer (from 22 Oct 2020)	2016	5/5
7	Ms Tan Yee Deng	Member	2015	4/5
8	Dr Yoong Siew Lee	Member	2012	5/5
9	Mr Remy Choo	Member	2018	5/5
10	Ms Merlissa Elvin	Member	2019	5/5
11	Mr Allan Phua	Member	2021	3/5
12	Mr Ng Wai Keong	Member	2021	5/5
13	Ms Foo Siew Fong, PBM	Co-opted Member	2011	5/5
14	Dr Bicky Bhangu	Co-opted Member	2019	3/5
15	Mr Alister Ong	Co-opted Member	2022	5/5
16	Mr Emilio Choo	Co-opted Member	2023	3/5
17	A/Prof Kevin Lim, BBM, PBM, PBS	Emeritus Chairman (from 22 Oct 2020)	2008	5/5

There are no Board members holding staff appointments.

Length of Service of Board Members

In compliance with item 13 of the Governance Evaluation Checklist (GEC) (Tier 2) 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, PBS

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 29 of the GEC (Tier 2) under the Code of Governance, CPAS discloses that no Board members are remunerated.

In compliance with item 31 of the GEC (Tier 2) under the Code of Governance, in terms of remuneration band, the breakdown below shows a two-year comparison by headcount.

ANNUAL REMUNERATION		
Remuneration Band	2024	2023
\$100,000 - \$200,000	16	9

In compliance with item 32 of the GEC (Tier 2) 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 – School West)
Hon Treasurer	Ms Yvonne Chan
Members	A/Prof Kevin Lim BBM, PBM Dr Satyaki Sengupta Mr Remy Choo Ms Latha Kutty (ED) Mr Boo Hian Kok (Principal – School East)
MOE Representative	Ms Terry Theseira Mr Mark Minjoot
Parent Representative	Mr Kagan Gan Keng Aik Mr Song Chun Keet
Staff In Attendance	Vice Principal, CPAS Schools Administrative Manager, CPAS Schools

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-adverse investments; and
- Review and report to the Board annually on the investment plan.

FUNDRAISING SUBCOMMITTEE

Chairperson	Mr Mervyn Sirisena PBM
Members	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	Ms Yvonne Chan Ms Tan Yee Deng A/Prof Kevin Lim BBM, PBM, PBS
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	Ms Tan Yee Deng
Members	Hj Sallim Bin Abdul Kadir BBM, PBM, JP Dr Janice Wong Mr Allan Phua Ms Foo Siew Fong PBM Mr Emilio Choo
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 Mr Emilio Choo
Staff In Attendance	Executive Director CPAS School Principals 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 Head of Department, Assistive Technology Hub Head of Department, Finance

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.

SUBCOMMITTEES

INFORMATION TECHNOLOGY (IT) WORKGROUP

Chairperson	Mr Emilio Choo
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)	Mr Boo Hian Kok
The Children's Charities Association of Singapore (CCA)	Mr Mervyn Sirisena PBM Mr Aloysius Wee

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 reappointment , at least once every three years.	1.1.8	<input checked="" type="radio"/> Complied <input type="radio"/> Not Complied
6	The Board conducts regular self-evaluation to assess its performance and effectiveness once per term or every three years, whichever is shorter.	1.1.12	<input checked="" type="radio"/> Complied <input type="radio"/> Not Complied
	Are there Board member(s) who have served for more than 10 consecutive years? (Skip item 7 if "No")		<input checked="" type="radio"/> Yes <input type="radio"/> No
7	The charity discloses in its annual report the reasons for retaining Board member(s) who have served for more than 10 consecutive years .	1.1.13	<input checked="" type="radio"/> Complied <input type="radio"/> Not Complied
8	There are documented terms of reference for the Board and each of its Board committees.	1.2.1	<input checked="" type="radio"/> Complied <input type="radio"/> Not Complied
Conflict of Interest			
9	There are documented procedures for Board members and staff 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 Volunteer² 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 volunteers ² 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

GOVERNANCE EVALUATION CHECKLISTS

Advanced Tier

Disclosure and Transparency			
25	The charity discloses in its annual report: i) Number of Board meetings in the year; and ii) Individual Board member's attendance.	8.2	<input checked="" type="radio"/> Complied <input type="radio"/> Not Complied
Are Board members remunerated for their Board services? (Skip items 26 and 27 if "No")			<input type="radio"/> Yes <input checked="" type="radio"/> No
26	No Board member is involved in setting his or her own remuneration.	2.2	<input type="radio"/> Complied <input type="radio"/> Not Complied
27	The charity discloses the exact remuneration and benefits received by each Board member in its annual report. OR The charity discloses that no Board members are remunerated.	8.3	<input type="radio"/> Complied <input type="radio"/> Not Complied
Does the charity employ paid staff? (Skip items 28, 29 and 30 if "No")			<input checked="" type="radio"/> Yes <input type="radio"/> No
28	No staff ¹ is involved in setting his or her own remuneration.	2.2	<input checked="" type="radio"/> Complied <input type="radio"/> Not Complied
29	The charity discloses in its annual report: i) The total annual remuneration (including any remuneration received in its subsidiaries), for each of its three highest paid staff¹ , who each receives remuneration exceeding \$100,000 , in bands of \$100,000; and ii) If any of the three highest paid staff ¹ also serves on the Board of the charity. OR The charity discloses that none of its staff ¹ receives more than \$100,000 in annual remuneration each.	8.4	<input checked="" type="radio"/> Complied <input type="radio"/> Not Complied
30	The charity discloses the number of paid staff ¹ who are close members of the family ³ of the Executive Head or Board Members, who each receives remuneration exceeding \$50,000 during the year, in bands of \$100,000. OR The charity discloses that there is no paid staff ¹ who are close members of the family ³ of the Executive Head or Board Member, who receives more than \$50,000 during the year.	8.4	<input checked="" type="radio"/> Complied <input type="radio"/> Not Complied
Public Image			
31	The charity has a documented communication policy on the release of information about the charity and its activities across all media platforms.	9.2	<input checked="" type="radio"/> Complied <input type="radio"/> Not Complied

- Staff: Paid or unpaid individuals who are involved in the day-to-day operations of the charity, e.g. an Executive Director or Administrative personnel.
- Volunteer: Persons who willingly give up time for charitable purposes, without expectation of any remuneration. For volunteers who are involved in the day-to-day operations of the charity, they should also abide by the best practices set out in the Code applicable to 'staff'.
- Close members of the family: Those family members who may be expected to influence, or be influenced by, that person in their dealings with the charity. In most cases, they would include:
 - That person's children and spouse;
 - Children of that person's spouse; and
 - Dependants of that person or that person's spouse.

DECLARATION

Name	Latha Kutty	
Email	latha_kutty@cpas.org.sg	
Contact	Office: 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, 2024

CEREBRAL PALSY ALLIANCE SINGAPORE

REPORT AND FINANCIAL STATEMENTS

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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, 2024, and the financial performance, changes in funds and cash flows of the Association for the financial year then ended;
- (b) the use of donation moneys is in accordance with the objectives of the Association as required under Regulation 11 of the Charities (Institutions of a Public Character) Regulations;
- (c) the Association has complied with the requirements of Regulation 15 of the Charities (Institutions of a Public Character) Regulations;
- (d) the accounting and other records required to be kept by the Association have been properly kept in accordance with the provisions of the Societies Regulations enacted under the Societies Act, the Charities Act and Regulations;
- (e) the fund-raising appeals held during the period August 2023 have been carried out in accordance with Regulation 6 of the Societies Regulations issued under the Societies Act and proper accounts and other records have been kept of the fund-raising appeals; and
- (f) at the date of this statement, there are reasonable grounds to believe that the Association will be able to pay its debts when they fall due.

ON BEHALF OF MEMBERS OF THE
EXECUTIVE COMMITTEE

.....
Dr Janice Wong
Chairman

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

September 5, 2024

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, 2024, 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 material accounting policy information, 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, 2024 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 August 2023 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.

Deloitte & Touche LLP

Public Accountants and
Chartered Accountants
Singapore

September 5, 2024

CEREBRAL PALSY ALLIANCE SINGAPORE
STATEMENT OF FINANCIAL POSITION
March 31, 2024

	Note	2024 \$	2023 \$
ACCUMULATED FUNDS	6	12,690,946	13,579,073
SPECIFIC FUNDS	7	6,693,578	6,887,843
PROGRAMME DEVELOPMENT FUND		271,432	271,432
		<u>19,655,956</u>	<u>20,738,348</u>
REPRESENTED BY:			
NON-CURRENT ASSETS			
Property and equipment	8	7,852,670	8,532,698
Right-of-use asset	9	4,732,534	1,379,754
		<u>12,585,204</u>	<u>9,912,452</u>
CURRENT ASSETS			
Due from Cerebral Palsy Alliance Singapore School East ("School East") and Cerebral Palsy Alliance Singapore School West ("School West")	5	1,188,312	715,614
Amount due from Ministry of Social and Family Development ("MSF")	5	1,082,430	-
Receivables, prepayments and deposits	10	445,262	334,164
Cash and cash equivalents	11	18,413,916	20,621,513
		<u>21,129,920</u>	<u>21,671,291</u>
CURRENT LIABILITIES			
Other payables and accrued expenses	12	1,175,574	865,957
Due to National Council of Social Service ("NCSS") / SG Enable ("SGE")	13	1,039,270	768,270
Lease liabilities	14	677,241	812,440
Deferred grant	14	510,300	-
		<u>3,402,385</u>	<u>2,446,667</u>
NET CURRENT ASSETS		<u>17,727,535</u>	<u>19,224,624</u>
NON-CURRENT LIABILITIES			
Deferred capital donations	15	7,045,014	7,782,540
Lease liabilities	14	3,611,769	616,188
		<u>10,656,783</u>	<u>8,398,728</u>
NET ASSETS		<u>19,655,956</u>	<u>20,738,348</u>
NET ASSETS OF TRUST FUNDS	16	<u>99,873</u>	<u>74,927</u>

See accompanying notes to financial statements.

CEREBRAL PALSY ALLIANCE SINGAPORE
STATEMENT OF COMPREHENSIVE INCOME
March 31, 2024

	Note	2024			2023		
		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")		276,896	-	276,896	463,532	-	463,532
- Early Intervention ("EI")		1,120,484	-	1,120,484	1,071,832	-	1,071,832
- Day Activity Centre ("DAC")		266,263	-	266,263	227,236	-	227,236
- Headquarter		39,988	-	39,988	98,355	-	98,355
- Therapy rehabilitation programme		254,097	-	254,097	246,943	-	246,943
- Beyond boundaries club		95,373	-	95,373	94,384	-	94,384
- Community silver trust funds		-	883,349	883,349	-	409,657	409,657
- GROW - from MSF		787,938	-	787,938	454,304	-	454,304
- EI - from MSF		4,036,998	-	4,036,998	4,224,717	-	4,224,717
- DAC - from MSF		1,032,432	-	1,032,432	888,447	-	888,447
- Temporary Occupation License ("TOL") fees		159,136	-	159,136	157,665	-	157,665
Grants from Tote Board							
- Charity Dinner & other events		327,614	-	327,614	302,062	-	302,062
VWOs-charities capability fund training grants		2,900	-	2,900	7,750	-	7,750
Miscellaneous grants		-	-	-	76,295	-	76,295
Central Marketing Services ("CMS") sales		50,172	-	50,172	47,307	-	47,307
Cafe project sales		56,446	-	56,446	46,049	-	46,049
Sales of work by GROW trainees		44,924	-	44,924	47,372	-	47,372
GROW IT & office services		12,684	-	12,684	1,180	-	1,180
Alumni sales		20,245	-	20,245	22,549	-	22,549
Amortisation of deferred capital donations	15	1,071,544	-	1,071,544	1,058,543	-	1,058,543
Specific donations		-	89,130	89,130	-	915,358	915,358
Unrestricted donations		812,724	-	812,724	914,634	-	914,634
Therapy treatment fees		15,608	-	15,608	25,843	-	25,843
EI programme fees		387,323	-	387,323	380,528	-	380,528
DAC programme fees		192,937	-	192,937	169,660	-	169,660
Membership fees		278	-	278	300	-	300
Other Income							
- Professional fees for services rendered to School East		1,966,255	-	1,966,255	1,966,177	-	1,966,177
- Professional fees for services rendered to others		96,730	-	96,730	63,417	-	63,417
- Training and consultancy fees		179,774	-	179,774	143,434	-	143,434
- Wage credit scheme		32,531	-	32,531	385,441	-	385,441
- Recharge of TOL fees to Schools East		675,841	-	675,841	669,593	-	669,593
- Recharge of TOL fees to Schools West		510,300	-	510,300	-	-	-
- Interest income on bank deposits		285,529	-	285,529	123,883	-	123,883
- SGE for transport subsidies		562,417	-	562,417	496,051	-	496,051
- Charity Dinner income		445,989	-	445,989	262,605	-	262,605
- PECT/Supervision income		152,126	-	152,126	100,649	-	100,649
- Internal services rendered		27,043	-	27,043	21,394	-	21,394
- Sundry income		32,256	-	32,256	32,806	-	32,806
- Event Collections		199,216	-	199,216	-	-	-
Total income		<u>16,231,011</u>	<u>972,479</u>	<u>17,203,490</u>	<u>15,292,937</u>	<u>1,325,015</u>	<u>16,617,952</u>

* There are no non-audit services provided by the auditors

See accompanying notes to financial statements.

CEREBRAL PALSY ALLIANCE SINGAPORE

STATEMENT OF CHANGES IN FUNDS
March 31, 2024

Note 6	Specific Funds (Note 7)												
	Accumulated Funds	Building Improvement	Furniture and Equipment	GROW	DAC	EI	Staff Training and Welfare	Project	Welfare	Assistive Technology Clinic	Community Silver Trust	Programme Development	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Balance as at April 1, 2022	12,839,708	703,923	175,545	593,388	666,464	1,137,340	41,394	1,384,747	1,154,652	371,260	482,907	6,711,820	271,432
Net surplus, representing total comprehensive income for the year	759,365	(13,015)	(6,009)	(21,748)	(119,377)	(221,095)	-	(48,328)	750,427	(47,226)	(97,406)	176,023	-
Balance as at March 31, 2023	13,579,073	690,908	169,536	571,640	547,087	916,245	41,394	1,336,419	1,905,079	324,034	385,501	6,887,843	271,432
Net deficit, representing total comprehensive loss for the year	(688,127)	8,425	-	(110,609)	(106,852)	38,497	-	(77,272)	(451,641)	(15,450)	520,837	(194,265)	-
Balance as at March 31, 2024	12,680,846	699,333	169,536	461,031	440,235	954,742	41,394	1,259,147	1,453,438	308,584	906,338	6,693,578	271,432

See accompanying notes to financial statements.

STATEMENT OF CASH FLOWS
Year ended March 31, 2024

	2024 \$	2023 \$
Operating activities		
Operating (deficit) surplus	(1,082,392)	915,388
Adjustments for:		
Depreciation of property and equipment	1,238,231	1,219,530
Depreciation of right-of-use asset	1,248,565	791,585
Amortisation of deferred capital donations	(1,071,544)	(1,058,543)
Property and equipment written off	-	521
Grants from MSF	(5,857,367)	(5,567,468)
Recharge of TOL fees to School West	(510,300)	-
Interest income	(285,529)	(123,883)
Interest expense	114,614	19,336
Operating cash flows before movements in working capital	(6,205,722)	(3,803,534)
Due from Schools	(472,698)	122,907
Due to NCSS / SGE	271,000	9,260
Receivables, prepayments and deposits	(89,926)	28,584
Other payables and accrued expenses	309,617	146,677
Cash used in operations	(6,187,729)	(3,496,106)
Interest received	264,357	51,378
Interest paid	(22,536)	(19,336)
Net cash used in operating activities	(5,945,908)	(3,464,064)
Investing activity		
Purchase of property and equipment, representing net cash used in investing activity (Note A)	(224,185)	(303,552)
Financing activities		
Capital grant received from MSF	4,774,937	5,567,468
Repayments of lease liabilities	(812,441)	(807,921)
Net cash from financing activities	3,962,496	4,759,547
Net (decrease) increase in cash and cash equivalents	(2,207,597)	991,931
Cash and cash equivalents at beginning of year	20,428,529	19,436,598
Cash and cash equivalents at end of year (Note 11)	18,220,932	20,428,529

Note A

During the year, the Association acquired property and equipment amounting to \$558,203 (2023 : \$417,818) (Note 8), of which \$334,017 (2023 : \$114,266) is funded through deferred capital donations (Note 15).

See accompanying notes to financial statements.

NOTES TO FINANCIAL STATEMENTS
March 31, 2024
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, the Cerebral Palsy Alliance Singapore School East (the "School East") and the Cerebral Palsy Alliance Singapore School West (the "School West") 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 Schools, while all other programs are run by the Association. The financial statements of the Association should be read in conjunction with the Schools as the results of the Schools are in a separate set of financial statements.

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

The financial statements of the Association for the year ended March 31, 2024 were authorised for issue by the Executive Committee on September 5, 2024.

2 MATERIAL ACCOUNTING POLICY INFORMATION

- 2.1 BASIS OF PREPARATION** - The financial statements have been prepared in accordance with the historical cost basis, except as disclosed in the material accounting policy information 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 Accounting Standards that are mandatorily effective for an accounting period that begins on or after April 1, 2023. Their adoption has not had any material impact on the disclosures or on the amounts reported in these financial statements except as below.

Amendments to FRS 1 and FRS Practice Statement 2: Disclosure of Accounting Policies

The Association has adopted the amendments to FRS 1 *Presentation of Financial Statements* for the first time in the current year. The amendments change the requirements in FRS 1 with regard to disclosure of accounting policies. Accounting policy information is material if, when considered together with other information included in an entity's financial statements, it can reasonably be expected to influence decisions that the primary users of general purpose financial statements make on the basis of those financial statements.

The supporting paragraphs in FRS 1 are also amended to clarify that accounting policy information that relates to immaterial transactions, other events or conditions is immaterial and need not be disclosed. Accounting policy information may be material because of the nature of the related transactions, other events or conditions, even if the amounts are immaterial. However, not all accounting policy information relating to material transactions, other events or conditions is itself material.

The Association has applied materiality guidance in FRS Practice Statement 2 in identifying its material accounting policies for disclosures in the related notes. The previous term 'significant accounting policies' used throughout the financial statements has been replaced with 'material accounting policy information'.

- 2.3 STANDARD ISSUES BUT NOT EFFECTIVE - At the date of authorisation of these financial statements, the Association have not applied the following FRSs pronouncements that have been issued but are not yet effective:

Effective for annual periods beginning on or after January 1, 2024

- Amendments to FRS 1 *Classification of Liabilities as Current or Non-current*

Management anticipates that the adoption of the new or revised FRSs, INT FRSs and amendments to FRS in future periods will not have a material impact on the financial statements in the period of their initial adoption.

- 2.4 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.

2.4.1 Financial assets

Classification of financial assets

Debt instruments mainly comprise cash and cash equivalents, receivables and deposits that meet the following conditions and are subsequently measured at amortised cost:

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

Amortised cost and effective interest method

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

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

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

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

Impairment of financial assets

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

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

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.

NOTES TO FINANCIAL STATEMENTS
March 31, 2024

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

Definition of default

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

Credit-impaired financial assets

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

Write-off policy

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

Measurement and recognition of expected credit losses

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

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

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.

NOTES TO FINANCIAL STATEMENTS
March 31, 2024
2.4.2 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.

2.5 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%
Ambulance	-	10%
Computers	-	20%
Office equipment	-	20%
Renovations	-	10%
Rehabilitation equipment	-	20%

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.

2.6 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.

NOTES TO FINANCIAL STATEMENTS
March 31, 2024

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.

- 2.7 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.

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

- 2.9.1 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.

NOTES TO FINANCIAL STATEMENTS
March 31, 2024

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.

- 2.9.2 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.

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

- 2.11 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.

- 2.12 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.

NOTES TO FINANCIAL STATEMENTS
March 31, 2024
Furniture and Equipment Fund

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

GROW Fund

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

DAC Fund

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

EI Fund

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

Staff Training and Welfare Fund

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

Project Fund

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

Welfare Fund

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

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.

NOTES TO FINANCIAL STATEMENTS
March 31, 2024
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.

2.13 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.

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

Cash donations

Cash donations are recognised on a cash basis.

Grants from MSF, NCSS / SGE and Tote Board

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

Sale of goods

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

Rendering of services

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

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.

NOTES TO FINANCIAL STATEMENTS
March 31, 2024
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 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.
- 2.16 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.
- 2.17 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 material accounting policies, which are described in Note 2, management is required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

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

Critical judgements in applying the Association's material 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.

NOTES TO FINANCIAL STATEMENTS
March 31, 2024
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:

	2024	2023
	\$	\$
Financial assets		
At amortised cost	21,027,199	21,565,766
Financial liabilities		
At amortised cost	2,193,779	1,634,227
Lease liabilities	4,289,010	1,428,628

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.

(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.

NOTES TO FINANCIAL STATEMENTS
March 31, 2024

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

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 \$
2024						
Amount due from School East and School West	5	Performing	12m ECL	1,188,312	-	1,188,312
Amount due from MSF		Performing	12m ECL	1,082,430	-	1,082,430
Receivables and deposit	10	Performing	12m ECL	342,541	-	342,541
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

The Association was exposed to a concentration of credit risk with respect to amounts due from the School East, School West and government agencies, which represented 87% (2023 : 78%) of total receivables at the end of the reporting period.

NOTES TO FINANCIAL STATEMENTS
March 31, 2024
(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 2024 and 2023 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.

(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.

NOTES TO FINANCIAL STATEMENTS
March 31, 2024

Significant related party transactions during the year was as follows:

	2024	2023
	\$	\$
<u>Transactions with School East and School West</u>		
Professional fees for services rendered	1,966,255	1,966,178
Recharge of TOL fees	1,186,141	669,593

Transactions with Ministry of Social and Family Development

Capital grants	5,857,368	5,567,468
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Compensation of key management personnel

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

	2024	2023
	\$	\$
Short-term benefits	188,482	158,874
Post-employment benefits	17,157	14,172
	<u>205,639</u>	<u>173,046</u>

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:

	2024	2023
	\$	\$
General accumulated funds	9,940,730	10,802,192
Designated for EI programme	3,557,103	3,853,100
Designated for DAC programme	1,197,524	1,090,672
Designated for GROW programme	(23,250)	(133,859)
Designated for Rehabilitation Centre	(762,372)	(762,372)
Designated for Therapy Rehabilitation programme	(1,290,556)	(1,358,650)
Designated for Beyond Boundaries Club	71,767	87,990
	<u>2,750,216</u>	<u>2,776,881</u>
Accumulated funds balance	<u>12,690,946</u>	<u>13,579,073</u>

CEREBRAL PALSY ALLIANCE SINGAPORE
NOTES TO FINANCIAL STATEMENTS
March 31, 2024
7 SPECIFIC FUNDS

	Building and Improvement Fund	Furniture and Equipment Fund	GROW Fund	DAC Fund	EI Fund	Staff Training and Welfare Fund	Project Fund	Welfare Fund	Assistive Technology Fund	Community Silver Trust Fund	Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at April 1, 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	-	51,037	1,172	15,618	-	25,614	619,880	36,255	409,657	1,325,015
Expenditure	(178,777)	(6,009)	(72,805)	(120,549)	(48,749)	-	(74,142)	(57,417)	(83,481)	(507,063)	(1,148,992)
Transfer between funds	-	-	-	-	(187,964)	-	-	187,964	-	-	-
Net surplus, representing total comprehensive 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
Income	126,723	-	24,044	510	146,538	-	55,150	156,019	54,934	883,349	1,447,267
Expenditure	(118,298)	-	(134,653)	(107,302)	(108,041)	-	(132,422)	(133,071)	(70,384)	(362,512)	(1,166,743)
Transfer to general funds	-	-	-	-	-	-	-	(474,789)	-	-	(474,789)
Net deficit, representing total comprehensive loss for the year	8,425	-	(110,609)	(106,852)	38,497	-	(77,272)	(451,841)	(15,450)	520,837	(194,265)
Balance at March 31, 2024	699,333	169,536	461,231	440,235	954,742	41,394	1,258,947	1,453,238	308,584	906,338	6,693,578

NOTES TO FINANCIAL STATEMENTS

March 31, 2024

8 PROPERTY AND EQUIPMENT

	Leasehold building	Furniture and equipment	Ambulance	Computers	Office equipment	Renovations	Rehabilitation equipment	Total
	\$	\$	\$	\$	\$	\$	\$	\$
Cost:								
At April 1, 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
Additions	-	19,882	-	186,802	151,490	111,397	88,632	558,203
Written off	-	-	-	(16,025)	-	-	-	(16,025)
At March 31, 2024	13,774,808	287,678	434,733	992,178	2,724,799	2,289,073	514,740	21,019,009
Accumulated depreciation:								
At April 1, 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
Depreciation	454,568	26,593	25,338	64,474	368,695	222,213	76,350	1,238,231
Written off	-	-	-	(16,025)	-	-	-	(16,025)
At March 31, 2024	9,166,332	211,712	294,449	640,784	1,432,191	1,259,154	160,717	13,165,339
Carrying amount:								
At March 31, 2024	4,608,476	75,966	140,284	351,394	1,292,608	1,029,919	354,570	7,852,670*
At March 31, 2023	5,063,044	82,677	165,622	229,066	1,509,813	1,140,735	341,741	8,532,698*

* Property and equipment amounting to \$7,045,014 (2023 : \$7,782,540) is funded through deferred capital donations (Note 15).

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS
March 31, 2024

9 RIGHT-OF-USE ASSET

The Association leases land from Singapore Land Authority. The lease term is 3 to 5 years.

	Leasehold land
	\$
Cost:	
At April 1, 2022	4,479,060
Addition	29,180
At March 31, 2023	4,508,240
Addition	4,601,345
At March 31, 2024	9,109,585
Accumulated depreciation:	
At April 1, 2022	2,336,901
Depreciation	791,585
At March 31, 2023	3,128,486
Depreciation	1,248,565
At March 31, 2024	4,377,051
Carrying amount:	
At March 31, 2024	4,732,534
At March 31, 2023	1,379,754

10 RECEIVABLES, PREPAYMENTS AND DEPOSITS

	2024	2023
	\$	\$
Other receivables	168,299	112,969
Interest receivable from fixed deposits	108,971	87,799
Prepayments	102,721	105,525
Deposits	65,271	27,871
	445,262	334,164

11 CASH AND CASH EQUIVALENTS

	2024	2023
	\$	\$
Fixed deposits with banks	8,236,647	8,230,732
Cash at banks	10,177,269	12,390,781
	18,413,916	20,621,513
Fixed deposits under pledge	(192,984)	(192,984)
Cash and cash equivalents in the statement of cash flows	18,220,932	20,428,529

NOTES TO FINANCIAL STATEMENTS
March 31, 2024

The fixed deposits bear interest rates ranging from 3.00% to 3.90% (2023 : 2.20% to 3.98%) per annum with a tenure at 12 months (2023 : 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

	2024	2023
	\$	\$
Other payables	517,682	530,677
GST payables	21,065	-
Accrued expenses	636,827	335,280
	<u>1,175,574</u>	<u>865,957</u>

13 DUE TO NCSS / SGE

	2024	2023
	\$	\$
Balance at beginning of year	768,270	759,010
Prior year funding received during the year	271,000	280,260
Accruals on funding receivable	-	(271,000)
Balance at end of year	<u>1,039,270</u>	<u>768,270</u>

14 LEASE LIABILITIES

	2024	2023
	\$	\$
Maturity analysis:		
Year 1	789,579	825,972
Year 2	680,400	619,479
Year 3	680,400	-
Year 4	680,400	-
Year 5 and beyond	1,871,100	-
	<u>4,701,879</u>	<u>1,445,451</u>
Less: Unearned interest	<u>(412,869)</u>	<u>(16,823)</u>
	<u>4,289,010</u>	<u>1,428,628</u>
Analysed as:		
Current*	677,241	812,440
Non-current	<u>3,611,769</u>	<u>616,188</u>
	<u>4,289,010</u>	<u>1,428,628</u>

* In 2024, the deferred grant includes advance lease payments directly made by MOE for School West premises amounting to \$510,300.

NOTES TO FINANCIAL STATEMENTS
March 31, 2024
Changes in liabilities arising from financing activities

The table below details changes in the Association's liabilities arising from financing activities, including both cash and non-cash changes. Liabilities arising from financing activities are those for which cash flows were, or future cash flows will be, classified in the Association's statement of cash flows as cash flows from financing activities.

	April 1, 2023	Financing cash flow	Non-cash changes			March 31, 2024
	\$	\$	New lease addition	Interest expense	TOL paid by MOE	\$
Lease liability	<u>1,428,628</u>	<u>(812,441)</u>	<u>4,601,345</u>	<u>92,078</u>	<u>(1,020,600)</u>	<u>4,289,010</u>
	<u>1,428,628</u>	<u>(812,441)</u>	<u>4,601,345</u>	<u>92,078</u>	<u>(1,020,600)</u>	<u>4,289,010</u>

	April 1, 2022	Financing cash flow	Non-cash changes		March 31, 2023
	\$	\$	New lease addition		\$
Lease liability	<u>2,207,369</u>	<u>(807,921)</u>	<u>29,180</u>		<u>1,428,628</u>
	<u>2,207,369</u>	<u>(807,921)</u>	<u>29,180</u>		<u>1,428,628</u>

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.

	2024	2023
	\$	\$
Capital grant and donations received:		
Balance at beginning of year	19,197,242	19,988,591
Additions:		
- Furniture and equipment	17,698	3,376
- Computers	4,581	5,203
- Office equipment	118,809	6,968
- Renovations	111,397	-
- Rehab equipment	81,532	98,719
Written off	-	(905,615)
Balance at end of year	<u>19,531,259</u>	<u>19,197,242</u>
Accumulated amortisation:		
Balance at beginning of year	11,414,702	11,261,774
Amortisation	1,071,544	1,058,543
Written off	-	(905,615)
Balance at end of year	<u>12,486,246</u>	<u>11,414,702</u>
Carrying amount	<u>7,045,013</u>	<u>7,782,540</u>

16 NET ASSETS OF TRUST FUNDS

Trust funds represent specific financial assistance provided by Lee Foundation.

	2024	2023
	\$	\$
Balance at beginning of year	74,927	112,790
Amount disbursed	(197,996)	(351,925)
Amount received	222,942	314,062
Balance at end of year	99,873	74,927
Represented by:		
Cash and bank balances	99,873	74,927

17 MANPOWER COSTS

	2024	2023
	\$	\$
Costs of defined contribution plans included in manpower costs	1,382,152	1,284,683

18 FUNDRAISING COSTS

	2024	2023
	\$	\$
Charity Dinner event	39,083	36,188

Fundraising costs from the Charity Dinner event represent approximately 8.76% (2023 : 13.8%) 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.

	2024	2023
	\$	\$
Donations for which tax exempt receipts were issued	1,269,885	1,266,226

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

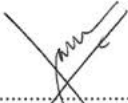
**SPECIAL PURPOSE REPORT ON
HEADQUARTERS****STATEMENT OF COMPREHENSIVE INCOME
YEAR ENDED MARCH 31, 2024**

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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, 2024 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 23, 2024

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, 2024, and the notes to the Statement, including material accounting policy information, as set out on pages 5 to 7.

In our opinion, the Statement of the Headquarters for the year ended March 31, 2024, presents fairly, 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 Statement 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 Statement 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 and fair presentation 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:

- 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.
- 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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, and related disclosures made by management.
- 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

- (e) Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents 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.

Deloitte & Touche LLP

Public Accountants and
Chartered Accountants
Singapore

September 23, 2024

CEREBRAL PALSY ALLIANCE SINGAPORE

HEADQUARTERS

STATEMENT OF COMPREHENSIVE INCOME

March 31, 2024

	2024	2023
	\$	\$
INCOME		
Grants		
- National Council of Social Service ("NCSS") / SG Enable ("SGE")	39,988	98,355
- Community silver trust funds from NCSS / SGE	883,349	409,657
- Temporary Occupation Licence ("TOL") fee from Ministry of Social and Family Development ("MSF") and Ministry of Education ("MOE")	834,978	827,258
- Tote Board	327,614	302,062
- Miscellaneous grants	-	11,615
Donations		
- Specific donations	557,647	847,510
- Transfer to Cerebral Palsy Alliance Singapore School East/ Cerebral Palsy Alliance Singapore School West funds	(639,610)	-
- Unrestricted donations	812,724	914,634
VWOs-charities capability fund training grants	2,900	7,749
Amortisation of deferred capital donations	1,071,544	1,058,543
Membership fees	278	300
Wage credit scheme	32,531	385,441
Interest income on bank deposits	285,529	123,883
Charity Dinner income	445,989	262,605
Event Collections	199,216	-
Internal services rendered	142,687	129,304
Sundry income	32,256	31,304
PECT supervision income	152,126	100,649
Total income	5,181,746	5,510,869

CEREBRAL PALSY ALLIANCE SINGAPORE
HEADQUARTERS
STATEMENT OF COMPREHENSIVE INCOME (cont'd)
March 31, 2024

	2024	2023
	\$	\$
EXPENDITURE		
Manpower and related costs		
- Salaries and related expenses	1,902,186	1,655,543
- Medical, insurance and welfare expenses	83,607	(20,416)
- Training and related expenses	70,310	108,084
General and administrative expenses		
- Communications	6,827	10,427
- Insurance	31,469	42,356
- Audit fees	5,808	6,089
- Transport charges	3,316	995
- Supplies and materials	38,502	27,742
- Advertisement expenses	-	100
- Bank charges	6,300	7,886
- Depreciation of property and equipment	1,238,231	1,219,530
- Depreciation of right-of-use assets	834,978	791,585
- Replacement of equipment	1,377	3,539
- Miscellaneous expenses	65,645	53,862
- Equipment written off	-	521
Upkeep and utilities		
- Maintenance	80,620	73,997
- Motor vehicle expenses	8,724	7,306
Utilisation of specific funds	816,687	906,888
Utilisation of unrestricted donations	45,604	44,471
Charity Dinner expenses	39,083	36,188
Tote Board -Charity Dinner	127,383	133,362
Interest on lease liabilities	-	19,336
PECT supervision expenses	94,138	63,559
GST Expense	450,615	-
Activities/ Campaign/ Public Education	9,260	-
Event Expense	22,961	-
Total expenditure	5,983,631	5,192,950
Operating (deficit) surplus, representing		
Total comprehensive (loss) income for the year	(801,885)	317,919
Transfer from (to) specific fund	15,301	(538,242)
Deficit recoverable from NCSS / SGE and MSF	786,584	220,323
	-	-

CEREBRAL PALSY ALLIANCE SINGAPORE
HEADQUARTERS
NOTES TO THE STATEMENT
March 31, 2024
BASIS OF ACCOUNTING

The statement of comprehensive income are prepared based on material accounting policy information 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, 2024

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, 2024 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 23, 2024

Deloitte.

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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, 2024, and the notes to the Statements, including material accounting policy information, as set out on pages 5 to 7.

In our opinion, the Statements of the Workshop for the year ended March 31, 2024, presents fairly 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 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 Statements by the Executive Committee, but does not include the 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 and fair presentation 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**

- (e) Evaluate the overall presentation, structure and content of the Statements, including the disclosures, and whether the Statements represents 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.

Deloitte & Touche AP

Public Accountants and
Chartered Accountants
Singapore

September 23, 2024

CEREBRAL PALSY ALLIANCE SINGAPORE
GOODWILL, REHABILITATION AND OCCUPATIONAL WORKSHOP
STATEMENT OF COMPREHENSIVE INCOME
March 31, 2024

	2024	2023
	\$	\$
INCOME		
Grants		
- National Council of Social Service ("NCSS") / SG Enable ("SGE")	276,896	463,532
- Ministry of Social and Family Development ("MSF")	787,938	454,304
Donations		
- Specific donations	24,044	51,057
Fees and charges		
- Central marketing services sales	50,172	47,307
- Cafe project sales	56,445	46,049
- Sales of work by Workshop trainees	44,924	47,372
- GROW IT & office services	12,684	1,180
- SGE for transport subsidy	149,396	140,662
Miscellaneous grant / income	-	14,040
Total income	1,402,499	1,265,503
EXPENDITURE		
Manpower and related costs		
- Salaries and related expenses	612,376	562,254
- Medical, insurance and welfare expenses	8,767	8,121
- Training & related expenses	6,267	1,974
General and administrative expenses		
- Communications	465	498
- Audit fees	8,394	9,219
- Professional rehabilitation fees	243,557	219,765
- Transport charges	18	20
- Supplies and materials	4,462	3,230
- Replacement of equipment	2,148	2,030
- Miscellaneous expenses	29,110	25,855
- Parent support group expenses	1,250	593
- Activities/ Campaign/ Public Education	1,355	-
Upkeep and utilities		
- Maintenance	36,749	31,369
- Utilities	28,230	22,385
- Motor vehicle expenses	6,229	7,411
Programme/Project expenses		
- Workshop expenses	67,201	57,491
- Central marketing services expenses	33,317	29,708
- Cafe project expenses	22,459	36,689
- GROW IT & Office services expense	6,095	620
- SGE transport subsidies	149,396	140,662
Utilisation of specific donations	134,654	72,806
Total expenditure	1,402,499	1,232,700
Operating surplus, representing total comprehensive income for the year	-	32,803
Transfers from specific fund	110,609	21,748
Surplus payable to NCSS / SGE and MSF	(110,609)	(54,551)
	-	-

CEREBRAL PALSY ALLIANCE SINGAPORE
GOODWILL, REHABILITATION AND OCCUPATIONAL WORKSHOP
STATEMENT OF RESERVES
March 31, 2024

	Accumulated fund	Workshop fund	Total
	\$	\$	\$
Balance at April 1, 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
Operating surplus, representing total comprehensive income for the year	110,609	(110,609)	-
Balance at March 31, 2024	(23,250)	461,231	437,981

BASIS OF ACCOUNTING

The statement of comprehensive income and statement of reserves are prepared based on material accounting policy information 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, 2024

SPECIAL PURPOSE REPORT ON EARLY INTERVENTION CONTINUUM

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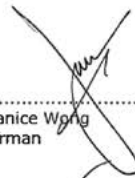
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EARLY INTERVENTION CONTINUUM

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, 2024 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 23, 2024

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, 2024, and the notes to the Statements, including material accounting policy information, as set out on pages 5 to 7.

In our opinion, the Statements of EI for the year ended March 31, 2024, presents fairly, 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 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 Statements by the Executive Committee, but does not include the 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 and fair presentation 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:

- 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.
- 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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, and related disclosures made by management.
- 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

- (e) Evaluate the overall presentation, structure and content of the Statements, including the disclosures, and whether the Statements represents 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.

Deloitte & Touche AP

Public Accountants and
Chartered Accountants
Singapore

September 23, 2024

CEREBRAL PALSY ALLIANCE SINGAPORE

EARLY INTERVENTION CONTINUUM

STATEMENT OF COMPREHENSIVE INCOME

March 31, 2024

	2024	2023
	\$	\$
INCOME		
Grants		
- National Council of Social Service ("NCSS") / SG Enable ("SGE")	1,120,484	1,071,832
- Ministry of Social and Family Development ("MSF")	4,036,998	4,224,718
Donations		
- Specific donations	146,539	15,618
Fees and charges		
- Early Intervention Continuum ("EI")	387,323	380,528
- SGE for transport subsidies	254,090	197,543
- Miscellaneous grant/income	-	37,676
Total income	5,945,434	5,927,915
EXPENDITURE		
Manpower and related costs		
- Salaries and related expenses	3,589,724	3,023,053
- Medical, insurance and welfare expenses	29,144	22,995
- Training and related expenses	47,110	20,667
General and administrative expenses		
- Communications	3,692	4,534
- Insurance	-	485
- Audit fees	11,722	9,219
- Professional rehabilitation fees	1,820,899	1,603,011
- Transport charges	1,455	542
- Supplies and materials	27,572	21,525
- Replacement of equipment	-	178
- Miscellaneous expenses	69,621	67,765
- Parent support group expenses	2,500	1,186
Upkeep and utilities		
- Maintenance	106,805	113,462
- Utilities	112,685	101,634
Programme/Project expenses		
- SGE for transport expenses	254,090	197,543
- Public education/campaigns	17,875	25,794
Utilisation of specific donations	108,041	48,748
Total expenditure	6,202,935	5,262,341
Operating (deficit) surplus, representing		
total comprehensive (loss) income for the year	(257,501)	665,574
Transfers (to) from specific fund	(38,497)	221,095
Deficit recoverable from (Surplus payable to) NCSS / SGE and MSF	295,998	(886,669)
	-	-

CEREBRAL PALSY ALLIANCE SINGAPORE**EARLY INTERVENTION CONTINUUM****STATEMENT OF RESERVES**
March 31, 2024

	Accumulated fund	EI fund	Total
	\$	\$	\$
Balance at April 1, 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
Operating deficit, representing total comprehensive loss for the year	(295,998)	38,497	(257,501)
Balance at March 31, 2024	3,557,103	954,742	4,538,845

CEREBRAL PALSY ALLIANCE SINGAPORE**EARLY INTERVENTION CONTINUUM****NOTES TO THE STATEMENTS**
March 31, 2024**BASIS OF ACCOUNTING**

The statement of comprehensive income and statement of reserves are prepared based on material accounting policy information 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.

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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, 2024

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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, 2024 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 23, 2024

Deloitte.

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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, 2024, and the notes to the Statements, including material accounting policy information, as set out on pages 5 to 7.

In our opinion, the Statements of DAC for the year ended March 31, 2024, presents fairly, 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 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 Statements by the Executive Committee, but does not include the 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 and fair presentation 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**

- (e) Evaluate the overall presentation, structure and content of the Statements, including the disclosures, and whether the Statements represents 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.



Public Accountants and
Chartered Accountants
Singapore

September 23, 2024

CEREBRAL PALSY ALLIANCE SINGAPORE
DAY ACTIVITY CENTRE
STATEMENT OF COMPREHENSIVE INCOME
March 31, 2024

	2024	2023
	\$	\$
INCOME		
Grants		
- National Council of Social Service ("NCSS") / SG Enable ("SGE") – Tote Board	266,263	227,236
- Ministry of Social and Family Development ("MSF")	1,032,432	888,447
Donations		
- Specific donations	510	1,172
Fees and charges		
- Day Activity Centre ("DAC") fees	192,937	169,660
- SGE transport subsidies	158,930	157,846
- Miscellaneous grant/ Income	-	14,466
Total income	1,651,072	1,458,827
EXPENDITURE		
Manpower and related costs		
- Salaries and related costs	760,596	613,098
- Medical, insurance and welfare expenses	14,373	10,797
- Training and related expenses	6,946	8,010
General and administrative expenses		
- Communications	284	309
- Audit fees	8,394	9,219
- Professional rehabilitation fees	494,206	511,997
- Transport charges	44	11
- Supplies and materials	8,039	7,791
- Replacement of equipment	835	397
- Miscellaneous expenses	20,586	21,226
- Parent support group expenses	1,250	593
Upkeep and utilities		
- Maintenance	33,436	35,339
- Utilities	28,230	22,385
- Motor vehicle expenses	9,885	6,451
Programme/Project expenses		
- Meal expenses	7,908	9,578
- SGE for transport expenses	158,930	157,847
- Public education/campaigns	(10,232)	33,340
Utilisation of specific donations	107,361	120,549
Total expenditure	1,651,072	1,568,937
Operating deficit, representing total comprehensive loss for the year	-	(110,110)
Transfers from specific fund	106,852	119,377
Surplus payable to NCSS / SGE and MSF	(106,852)	(9,267)
	-	-

CEREBRAL PALSY ALLIANCE SINGAPORE
DAY ACTIVITY CENTRE
STATEMENT OF RESERVES
March 31, 2024

	Accumulated fund	DAC Fund	Total
	\$	\$	\$
Balance at April 1, 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
Operating deficit, representing total comprehensive loss for the year	106,852	(106,852)	-
Balance at March 31, 2024	1,197,524	440,235	1,637,759

BASIS OF ACCOUNTING

The statement of comprehensive income and statement of reserves are prepared based on material accounting policy information 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

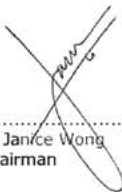
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In the opinion of the members of the Executive Committee of Cerebral Palsy Alliance Singapore (the “Association”), the statement of comprehensive income and statement of reserves (the “Statements”) of the Rehabilitation Centre (the “Centre”) for the year ended March 31, 2024 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 23, 2024

**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, 2024, and the notes to the Statements, including material accounting policy information, as set out on pages 5 to 7.

In our opinion, the Statements of the Centre for the year ended March 31, 2024, presents fairly, 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 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 Statements by the Executive Committee, but does not include the 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 and fair presentation 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

- (e) Evaluate the overall presentation, structure and content of the Statements, including the disclosures, and whether the Statements represents 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.

Deloitte & Touche AP

Public Accountants and
Chartered Accountants
Singapore

September 23, 2024

CEREBRAL PALSY ALLIANCE SINGAPORE

REHABILITATION CENTRE

STATEMENT OF COMPREHENSIVE INCOME

March 31, 2024

	2024	2023
	\$	\$
INCOME		
Recharge of rehabilitation expenses	4,820,067	4,625,056
EXPENDITURE		
Manpower and related costs		
- Salaries and related expenses	4,386,911	4,240,880
- Medical, insurance and welfare expenses	34,530	31,694
- Training and related expenses	89,802	63,728
General and administrative expenses		
- Communications	3,988	4,432
- Insurance	2,732	3,101
- Audit fees	11,828	13,211
- Transport charges	815	590
- Supplies and materials	43,376	54,886
- Replacement of equipment	5,793	8,352
- Miscellaneous expenses	54,250	41,671
Upkeep and utilities		
- Maintenance	81,939	69,188
- Utilities	19,254	15,269
Programme/Project expenses		
- Public education/campaigns	3,789	3,295
Internal services rendered expenses	81,060	74,759
Total expenditure	4,820,067	4,625,056
Operating surplus, representing total comprehensive surplus for the year	-	-

Balance at April 1, 2022 and March 31, 2023 and 2024

Accumulated fund
\$
<u>(762,372)</u>

BASIS OF ACCOUNTING

The statement of comprehensive income and statement of reserves are prepared based on material accounting policy information 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, 2024

CEREBRAL PALSY ALLIANCE SINGAPORE

SPECIAL PURPOSE REPORT ON
THERAPY REHABILITATION

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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, 2024 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 23, 2024

Deloitte.

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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, 2024, and the notes to the Statements, including material accounting policy information, as set out on pages 5 to 7.

In our opinion, the Statements of the Centre for the year ended March 31, 2024, presents fairly, 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 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 Statements by the Executive Committee, but does not include the 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 and fair presentation 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**

- (e) Evaluate the overall presentation, structure and content of the Statements, including the disclosures, and whether the Statements represents 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.

Deloitte & Touche AP

Public Accountants and
Chartered Accountants
Singapore

September 23, 2024

CEREBRAL PALSY ALLIANCE SINGAPORE

THERAPY REHABILITATION

STATEMENT OF COMPREHENSIVE INCOME

March 31, 2024

	2024	2023
	\$	\$
INCOME		
Grants from National Council of Social Service / SG Enable	254,097	246,943
Therapy treatment fees	15,608	25,843
Total income	269,705	272,786
EXPENDITURE		
General and administrative expenses		
- Professional rehabilitation fees	197,745	258,653
- Transport charges	3,480	5,065
- Miscellaneous expenses	386	152
Total expenditure	201,611	263,870
Operating surplus, representing total comprehensive income for the year	68,094	8,916

CEREBRAL PALSY ALLIANCE SINGAPORE

THERAPY REHABILITATION

STATEMENT OF RESERVES

March 31, 2024

	Accumulated fund
	\$
Balance at April 1, 2022	(1,367,566)
Operating surplus, representing total comprehensive income for the year	8,916
Balance at March 31, 2023	(1,358,650)
Operating surplus, representing total comprehensive income for the year	68,094
Balance at March 31, 2024	(1,290,556)

BASIS OF ACCOUNTING

The statement of comprehensive income and statement of reserves are prepared based on material accounting policy information 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, 2024


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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, 2024 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 23, 2024

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, 2024, and the notes to the Statements, including material accounting policy information, as set out on pages 5 to 7.

In our opinion, the Statements of the Beyond Boundaries Club for the year ended March 31, 2024, presents fairly, 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 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 Statements by the Executive Committee, but does not include the 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 and fair presentation 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:

- 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.
- 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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, and related disclosures made by management.
- 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

- (e) Evaluate the overall presentation, structure and content of the Statements, including the disclosures, and whether the Statements represents 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.

Deloitte & Touche AP

Public Accountants and
Chartered Accountants
Singapore

September 23, 2024

CEREBRAL PALSY ALLIANCE SINGAPORE

BEYOND BOUNDARIES CLUB

STATEMENT OF COMPREHENSIVE INCOME

March 31, 2024

	2024	2023
	\$	\$
INCOME		
Grants from National Council of Social Service ("NCSS") / SG Enable ("SGE")	95,373	94,384
Alumni sales	20,245	22,549
Total income	115,618	116,933
EXPENDITURE		
Manpower and related costs		
- Salaries and related costs	65,977	63,011
- Staff welfare	93	-
General and administrative expenses		
- Miscellaneous expenses	5,908	2,137
- Supplies and materials	1,726	381
- Professional rehabilitation fees	676	2,036
Programme/Project expenses		
- Alumni expense	22,557	-
- Beyond boundaries club activity expenses	34,904	39,881
Total expenditure	131,841	107,446
Operating (deficit) surplus, representing total comprehensive (loss) income for the year	(16,223)	9,487

CEREBRAL PALSY ALLIANCE SINGAPORE**BEYOND BOUNDARIES CLUB****STATEMENT OF RESERVES****March 31, 2024**

	Accumulated fund
	\$
Balance at March 31, 2022	78,503
Operating surplus, representing total comprehensive income for the year	9,487
Balance at March 31, 2023	87,990
Operating deficit, representing total comprehensive loss for the year	(16,223)
Balance at March 31, 2024	71,767

CEREBRAL PALSY ALLIANCE SINGAPORE**BEYOND BOUNDARIES CLUB****NOTES TO THE STATEMENTS****March 31, 2024****BASIS OF ACCOUNTING**

The statement of comprehensive income and statement of reserves are prepared based on material accounting policy information 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.

REPORT AND FINANCIAL STATEMENTS

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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, 2024


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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"),

- the financial statements of the School East as set out on pages 5 to 36 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, 2024, and the financial performance, changes in funds and reserves and cash flows of the School East for the financial year then ended;
- 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;
- 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;
- the School East has complied with the requirements of Regulation 15 of the Charities (Institutions of a Public Character) Regulations;
- 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
- 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 30, 2024

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, 2024, 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 material accounting policy information, as set out on pages 5 to 36.

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, 2024 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 FRSSs, and for devising and maintaining a system of internal accounting controls sufficient to provide a reasonable assurance that assets are safeguarded against loss from unauthorised use or disposition; and transactions are properly authorised and that they are recorded as necessary to permit the preparation and fair presentation of the financial statements and to maintain accountability of assets.

In preparing the financial statements, the School Management Committee is responsible for assessing the School 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:

- 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.
- 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.
- 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)

- 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.
- 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:

- 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;
- 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
- the School East has not complied with the requirements of Regulation 15 of the Charities (Institutions of a Public Character) Regulations.

Deloitte & Touche AP

Public Accountants and
Chartered Accountants
Singapore

August 30, 2024

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

STATEMENT OF FINANCIAL POSITION
March 31, 2024

	Note	2024 \$	2023 \$
CURRENT ASSETS			
Cash and cash equivalents	6	6,320,344	6,642,804
Other receivables and prepayments	7	52,309	38,155
Due from Cerebral Palsy Alliance Singapore School West ("School West")	5	509,783	103,328
Total current assets		6,882,436	6,784,287
NON-CURRENT ASSET			
Equipment	8	934,124	1,096,904
LESS:			
CURRENT LIABILITIES			
Due to Cerebral Palsy Alliance Singapore ("Association")	5	1,221,671	715,614
Other payables and accrued expenses	9	553,129	508,064
Total current liabilities		1,774,800	1,223,678
NON-CURRENT LIABILITY			
Deferred capital donations	10	372,049	446,493
NET ASSETS		5,669,711	6,211,020
REPRESENTED BY:			
FUNDS AND RESERVES			
General reserves			
- MOE share		3,094,574	3,639,098
- NCSS Community Funding share		1,179,424	1,391,006
- Portion due to School fees		100,095	108,257
Specific funds	11	1,169,498	963,500
Unrestricted funds		122,866	105,905
Programme development fund		3,254	3,254
		5,669,711	6,211,020
Net assets of trust funds	12	16,250	20,701

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, 2024

	Note	2024 General fund/ MOE and NCSS / SGE funding for total operating expenditure \$	Other funds \$	Total \$	2023 General fund/ MOE and NCSS funding for total operating expenditure \$	Other funds \$	Total \$
INCOME							
Grants from MOE and NCSS / SGE:							
- Total operating expenditure		5,905,183	-	5,905,183	5,846,939	-	5,846,939
- Special Education ("SPED") Financial Assistance Scheme (FAS)		11,292	-	11,292	12,045	-	12,045
- School meal programme		33,764	-	33,764	30,513	-	30,513
- Annual grant for Discretionary Financial Assistance ("DFA")		13,956	-	13,956	9,414	-	9,414
- Public transport subsidy		408	-	408	40	-	40
- Staff training vote		44,401	-	44,401	63,831	-	63,831
- Additional training vote		17,553	-	17,553	20,111	-	20,111
- High needs grant		777,563	-	777,563	655,148	-	655,148
- MOE secondment fund		98,067	-	98,067	141,759	-	141,759
- Contract teaching		304,835	-	304,835	344,399	-	344,399
- Curriculum Enhancement Fund ("CEF")		64,904	-	64,904	52,645	-	52,645
- Additional Curriculum Enhancement Fund ("ACEF")		368,550	-	368,550	273,000	-	273,000
- Information and Communications Technology ("ICT") development grant		109,980	-	109,980	104,205	-	104,205
- Parent support group		1,186	-	1,186	2,500	-	2,500
- Enrichment Grant		24,120	-	24,120	-	-	-
- Provision of admin manager		110,717	-	110,717	103,851	-	103,851
- MOE grant for Temporary Occupation Licence ("TOL") fee		-	675,841	675,841	-	669,593	669,593
- Edusave grant and achievement award		-	22,500	22,500	-	30,050	30,050
- Opportunity grant		-	11,960	11,960	-	12,440	12,440
- School fees - local		-	69,829	69,829	-	64,181	64,181
- School fees - foreign		-	158,080	158,080	-	237,120	237,120
- Annual adjustments of MOE grants for prior year		68,540	-	68,540	81,952	-	81,952
- Grants received from NCSS/SGE	13	2,222,717	-	2,222,717	2,189,130	-	2,189,130
- Annual adjustments of NCSS/SGE grants for prior year	13	25,350	-	25,350	30,311	-	30,311
- Ministry of Social & Family Development ("MSF") grants for VWO transport subsidies		-	276,257	276,257	-	297,393	297,393
- NAC Tote Board fund		-	29,000	29,000	-	12,300	12,300
- Unsolicited donations	17	-	16,962	16,962	-	9,467	9,467
- Designated donations	14, 17	-	168,178	168,178	-	65,541	65,541
- Amortisation of deferred capital donations	10	-	104,129	104,129	-	130,101	130,101
- JSS/Wage credit scheme		-	63,297	63,297	-	304,419	304,419
Other income:							
- Interest income		-	22,431	22,431	-	160	160
- Miscellaneous income		-	4,880	4,880	-	9,844	9,844
- Minimart sales		-	4,502	4,502	-	5,974	5,974
- Others		-	420	420	-	76	76
Total income		10,203,086	1,628,266	11,831,352	9,961,793	1,848,659	11,810,452

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

STATEMENT OF COMPREHENSIVE INCOME (cont'd)
March 31, 2024

	2024			2023		
	General fund/ MOE and NCSS / SGE funding for total operating expenditure	Other funds	Total	General fund/ MOE and NCSS funding for total operating expenditure	Other funds	Total
Note	\$	\$	\$	\$	\$	\$
LESS EXPENDITURE						
Salaries, bonuses, CPF and SDF						
- MOE seconded teaching staff (exclude funding from special purpose grant – MOE secondment fund)	245,532	-	245,532	456,833	-	456,833
- Teaching staff	4,875,309	-	4,875,309	4,820,565	-	4,820,565
- Support staff	967,053	-	967,053	902,920	-	902,920
Contract staff (locum)	38,227	-	38,227	49,418	-	49,418
Staff welfare	60,170	-	60,170	61,852	-	61,852
Supplies & materials	25,323	-	25,323	20,663	-	20,663
School function & activities	103,168	-	103,168	94,697	-	94,697
Depreciation of equipment	232,058	-	232,058	255,266	-	255,266
Repair & maintenance	186,318	-	186,318	202,597	-	202,597
Utilities	111,780	-	111,780	81,910	-	81,910
Communications	15,955	-	15,955	16,150	-	16,150
Minimart expenses	1,569	-	1,569	3,763	-	3,763
Professional rehabilitation & other services	2,208,824	-	2,208,824	2,051,259	-	2,051,259
VVO transport subsidies	-	276,257	276,257	-	297,393	297,393
TOL fees	-	675,841	675,841	-	669,593	669,593
Designated fund expenses:						
- MOE fund	1,501,778	-	1,501,778	1,194,185	-	1,194,185
- Other funds	-	60,610	60,610	-	138,246	138,246
Utilisation for contract teaching resources	304,835	-	304,835	344,399	-	344,399
Utilisation for SPED FAS	9,092	-	9,092	12,410	-	12,410
Utilisation for school meal programme	19,903	-	19,903	23,931	-	23,931
Other expenditure	453,058	-	453,058	431,457	-	431,457
Total expenditure	11,359,952	1,012,708	12,372,660	11,024,275	1,105,232	12,129,507
Operating deficit, representing total comprehensive loss for the year	(1,156,866)	615,558	(541,308)	(1,062,482)	743,427	(319,055)

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, 2024

	General reserves (Note A) \$	Specific funds (Note 11) \$	Unrestricted funds \$	Programme development fund \$	Total \$
Balance at April 1, 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
Net deficit, representing total comprehensive loss for the year	(764,268)	205,998	16,961	-	(541,309)
Balance at March 31, 2024	4,374,093	1,169,498	122,866	3,254	5,669,711

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 \$	NCSS Community Funding share \$	School fees \$	Total \$
Balance at 1 April, 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
Add: Net Income	5,973,723	2,248,068	260,142	8,481,933
Less: Expenditure	(6,518,247)	(2,459,650)	(268,304)	(9,246,201)
Balance at March 31, 2024	3,094,574	1,179,424	100,095	4,374,093

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, 2024

	2024	2023
	\$	\$
Operating activities		
Operating deficit	(541,309)	(319,055)
Adjustments for:		
Depreciation of equipment	232,058	255,266
Amortisation of deferred capital donations	(104,129)	(130,101)
Equipment written off	717	-
Interest income	(22,431)	(160)
Operating cash flows before movements in working capital	(435,094)	(194,050)
Other receivables and prepayments	(224)	(2,908)
Due from School West	(406,455)	(103,328)
Due to the Association	506,057	(122,907)
Other payables and accrued expenses	45,065	(133,590)
Cash used in operations	(290,651)	(556,783)
Interest received	8,501	160
Net cash used in operating activities	(282,150)	(556,623)
Investing activity		
Purchase of equipment, representing net cash used in investing activity (Note A)	(40,310)	(77,376)
Net decrease in cash and cash equivalents	(322,460)	(633,999)
Cash and cash equivalents at beginning of year	6,642,804	7,276,803
Cash and cash equivalents at end of year	6,320,344	6,642,804

Note A

During the year, the School East acquired equipment amounting to \$105,600 (Note 8), of which \$65,290 (2023 : \$105,358) is funded through deferred capital donations (Note 10).

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, 2024

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, 2023, 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 2023. On April 1, 2024, 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, 2024 were authorised for issue by the Executive Committee on August 30, 2024.

2 MATERIAL ACCOUNTING POLICY INFORMATION

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*.

- 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. Their adoption has not had any material impact on the disclosures or on the amounts reported in these financial statements except as below.

Amendments to FRS 1 and FRS Practice Statement 2: Disclosure of Accounting Policies

School East has adopted the amendments to FRS 1 *Presentation of Financial Statements* for the first time in the current year. The amendments change the requirements in FRS 1 with regard to disclosure of accounting policies. Accounting policy information is material if, when considered together with other information included in an entity's financial statements, it can reasonably be expected to influence decisions that the primary users of general purpose financial statements make on the basis of those financial statements.

The supporting paragraphs in FRS 1 are also amended to clarify that accounting policy information that relates to immaterial transactions, other events or conditions is immaterial and need not be disclosed. Accounting policy information may be material because of the nature of the related transactions, other events or conditions, even if the amounts are immaterial. However, not all accounting policy information relating to material transactions, other events or conditions is itself material.

School East has applied materiality guidance in FRS Practice Statement 2 in identifying its material accounting policies for disclosures in the related notes. The previous term 'significant accounting policies' used throughout the financial statements has been replaced with 'material accounting policy information'.

STANDARDS ISSUED BUT NOT EFFECTIVE - At the date of authorisation of these financial statements, the company have not applied the following FRSs pronouncements that have been issued but are not yet effective:

Effective for annual periods beginning on or after April 1, 2024

Amendments to FRS 1 *Classification of Liabilities as Current or Non-current*

The management anticipates that the adoption of the new/revised FRSs in future period will not have a material impact on the financial statements in the period of their initial adoption.

- 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.

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.

NOTES TO FINANCIAL STATEMENTS
March 31, 2024

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

Definition of default

The School 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.

NOTES TO FINANCIAL STATEMENTS
March 31, 2024

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%
Computers	-	20%
Office equipment	-	20%
Renovations	-	10%
Rehabilitation equipment	-	20%

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.

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.

NOTES TO FINANCIAL STATEMENTS
March 31, 2024

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.

- 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.

NOTES TO FINANCIAL STATEMENTS
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- 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.

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.

NOTES TO FINANCIAL STATEMENTS
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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.

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.

NOTES TO FINANCIAL STATEMENTS
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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:

	2024	2023
	\$	\$
Financial assets		
At amortised cost	6,860,644	6,665,798
Financial liabilities		
At amortised cost	1,752,780	1,198,465

(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.

NOTES TO FINANCIAL STATEMENTS
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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
				\$	\$	\$
2024						
Amount due from School West	5	Performing	12m ECL	509,783	-	509,783
Other receivables	6	Performing	12m ECL	30,518	-	30,518
2023						
Amount due from School West	5	Performing	12m ECL	103,228	-	103,228
Other receivables	6	Performing	12m ECL	10,902	-	10,902

NOTES TO FINANCIAL STATEMENTS
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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 2024 and 2023 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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NOTES TO FINANCIAL STATEMENTS
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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:

	2024	2023
	\$	\$
Occupational therapy	502,918	480,500
Physiotherapy	625,885	579,732
Psychology	174,364	201,238
Speech and language therapy	575,350	490,142
Social work services	250,632	214,566
Professional fees	2,129,149	1,966,178
TOL fees relating to short-term leases recharged	675,841	669,593

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

Compensation of key management personnel

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

	2024	2023
	\$	\$
Short-term benefits	185,261	225,206
Post-employment benefits	12,062	15,239
	197,323	240,445

6 CASH AND CASH EQUIVALENT

	2024	2023
	\$	\$
Cash at bank	5,070,344	6,642,804
Fixed deposits	1,250,000	-
	6,320,344	6,642,804

The fixed deposits bear interest rate between 2.20% to 3.05% (2023 : Nil) per annum and have maturity dates on May 20, 2024 and July 22, 2024 respectively (2023 : Nil).

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NOTES TO FINANCIAL STATEMENTS
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7 OTHER RECEIVABLES AND PREPAYMENTS

	2024	2023
	\$	\$
Other receivables	20,882	1,896
Fees in arrears	9,636	9,006
Prepayments	21,791	27,253
	52,309	38,155

8 EQUIPMENT

	Furniture and fittings	Computers	Office equipment	Renovation	Rehab equipment	Total
	\$	\$	\$	\$	\$	\$
Cost:						
At April 1, 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
Additions	28,531	20,263	32,838	-	23,968	105,600
Disposals	-	(32,830)	(57,702)	-	-	(90,532)
At March 31, 2024	476,227	359,623	436,764	937,140	229,087	2,438,841
Accumulated depreciation:						
At March 31, 2023	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
Depreciation	51,755	8,432	46,955	92,430	32,486	232,058
Disposals	-	(7,859)	(46,351)	-	-	(54,210)
At March 31, 2024	327,742	326,070	289,589	494,665	66,651	1,504,717
Carrying amount:						
At March 31, 2024	148,485	33,553	147,175	442,475	162,436	934,124
At March 31, 2023	171,709	46,693	172,643	534,905	170,954	1,096,904

9 OTHER PAYABLES AND ACCRUED EXPENSES

	2024	2023
	\$	\$
Fees received in advance	22,020	25,214
Advances from MOE	1,475	56,708
Other payables	185,719	166,395
Accrued expenses	343,915	259,747
	553,129	508,064

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10 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.

	2024	2023
	\$	\$
Donations received:		
Balance at beginning of year	1,374,871	1,276,565
Additions:		
- Furniture and fittings	13,489	40,826
- Computers	20,263	47,479
- Office equipment	31,538	14,378
- Renovations	-	2,675
Disposals	(36,295)	(7,052)
Balance at end of year	1,403,866	1,374,871
Accumulated amortisation:		
Balance at beginning of year	928,378	805,329
Amortisation	104,129	130,101
Disposals	(690)	(7,052)
Balance at end of year	1,031,817	928,378
Carrying amount	372,049	446,493

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11 SPECIFIC FUNDS

	Building and Facilities Improvement Fund	School Functions Grant	Programme Enhancement Fund	Pupil Welfare Fund	MOE Edusave Grant/ Achievement Award	MOE Annual Grant for DFA	Transport Subsidy Fund	MOE Training Staff Vote Fund	MOE Additional Training Vote Fund	MOE Opportunity Fund	MOE High Needs Fund	NAC Tote Board Fund	MOE ICT Fund
Balance at April 1, 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/NAC 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)	(20,755)	(11,127)	(655,148)	(14,750)	(67,751)
Net surplus representing total comprehensive income 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
Grants received from MOE/ NCSS/SGE/NAC Tote Board	-	-	-	-	22,500	13,956	-	44,401	17,553	11,960	777,562	29,000	105,980
Donations received	14,000	500	110,612	-	-	-	10,162	-	-	-	-	-	-
Expenditure	(13,489)	(517)	(25,766)	-	(22,500)	(6,564)	(10,162)	(117,689)	(18,798)	(12,265)	(777,562)	(23,670)	(124,554)
Net surplus representing total comprehensive income for the year	511	(17)	84,846	-	-	5,392	-	(73,286)	(1,245)	(305)	-	5,330	(14,574)
Balance at March 31, 2024	17,511	5,694	171,799	32,919	-	7,756	-	11	1,202	11,960	-	6,285	24,270

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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 S2W Start Up Fund	MOE Parent Support Group	MOE Enrichment Grant	Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at April 1, 2022	2,355	-	54,745	1,671	43,538	140	485,170	-	817	-	-	846,729
Grants received from MOE/NCSS/SGE/IMAC 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 representing total comprehensive income 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
Grants received from MOE/NCSS/SGE/IMAC Tote Board	64,904	368,550	-	11,292	33,764	408	98,067	304,835	-	1,186	24,120	1,934,038
Transfer from ACEF	50,714	-	-	-	-	-	-	-	-	-	-	50,714
Donations received	-	-	32,904	-	-	-	-	-	-	-	-	168,178
Expenditure	(51,330)	(317,836)	(10,677)	(9,092)	(19,902)	(390)	(304,835)	-	-	(2,500)	(24,120)	(1,896,218)
Transfer to CEF	-	-	(50,714)	-	-	-	-	-	-	-	-	(50,714)
Net surplus representing total comprehensive income for the year	64,268	-	22,227	2,200	13,862	18	98,067	-	-	(1,314)	-	203,986
Balance at March 31, 2024	64,384	-	32,388	3,506	63,982	18	724,996	-	817	-	-	1,169,498

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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.

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.

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.

MOE Enrichment Grant

This grant is used mainly for enrichment programmes for obtaining resources and equipment to benefit students.

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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, 2022	7,265	140	60,469	3,089	-
Add: MOE receipts	9,414	40	63,831	20,111	655,148
Less: Expenditure	(3,240)	-	-	-	-
i) School fees	-	(180)	-	-	-
ii) Transport	(10,204)	-	-	-	-
iii) Pocket money/Meal allowances	(871)	-	-	-	-
iv) Other student welfare/textbooks/attires	-	-	-	(20,753)	-
v) Purchase of resources to support teachers' professional development	-	-	-	-	-
vi) Staff development & training	-	-	(51,001)	-	-
vii) Salaries, bonuses, CPF and SDF	-	-	-	-	(655,148)
Total expenditure	(14,315)	(180)	(51,001)	(20,753)	(655,148)
Balance at March 31, 2023	2,364	-	73,299	2,447	-
Add: MOE receipts	13,956	408	44,401	17,553	777,562
Less: Expenditure	(1,760)	-	-	-	-
i) School fees	-	(390)	-	-	-
ii) Transport	(6,804)	-	-	-	-
iii) Pocket money/Meal allowances	-	-	-	(18,486)	-
iv) Purchase of resources to support teachers' professional development	-	-	-	-	-
v) Staff development & training	-	-	(117,689)	-	(777,562)
vi) Salaries, bonuses, CPF and SDF	-	-	-	-	-
vii) Participation in School based workshops, local & overseas conference, study trips & work attachments	-	-	-	(312)	-
Total expenditure	(8,564)	(390)	(117,689)	(18,798)	(777,562)
Balance at March 31, 2024	7,756	18	11	1,202	-

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	MOE SPED FAS \$	MOE School Meal Programme \$	MOE Secondment Fund \$
Balance at April 1, 2022	1,671	43,538	485,170
Add: MOE receipts	7,528	30,513	141,759
Add: NCSS/SGE receipts	4,517	-	-
Less: Expenditure	(9,220)	-	-
i) School fees subsidy	(493)	-	-
ii) Textbooks	(2,697)	-	-
iii) School attire	-	(23,931)	-
iv) Meal programme expenses	-	(23,931)	-
Total expenditure	(12,410)	(23,931)	-
Balance at March 31, 2023	1,306	50,120	626,929
Add: MOE receipts	7,057	33,764	98,067
Add: NCSS/SGE receipts	4,235	-	-
Less: Expenditure	(8,360)	-	-
i) School fees subsidy	(287)	-	-
ii) Textbooks	(445)	-	-
iii) School attire	-	(19,902)	-
iv) Meal programme expenses	(9,092)	(19,902)	-
Total expenditure	(9,092)	(19,902)	-
Balance at March 31, 2024	3,506	63,982	724,996

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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, 2022	2,355	-	1,780	610	-
Add: MOE receipts	52,645	273,000	38,520	65,685	2,500
Less: Expenditure					
i) Purchase of services	(2,046)	-	-	-	-
ii) Purchase of material resources (e.g. research materials, books)	(52,858)	(273,000)	-	-	-
iii) Others/Manpower costs	-	-	(40,336)	(27,415)	-
iv) ICT manpower expenses and equipment and services expenses	-	-	-	-	-
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
Add: MOE receipts	54,904	368,550	40,300	69,680	1,186
Transfer from ACEF	50,714	-	-	-	-
Less: Expenditure					
i) Purchase of services	(7,261)	-	-	-	-
ii) Purchase of material resources (e.g. research materials, books)	(44,069)	-	-	-	-
iii) Others/Manpower costs	-	(317,836)	(38,466)	-	-
iv) ICT manpower expenses and equipment and services expenses	-	-	-	(86,088)	(2,500)
v) Parents activities	-	-	-	-	-
vi) Transfer to CEF	-	(50,714)	-	-	-
Total expenditure	(51,330)	(368,550)	(38,466)	(86,088)	(2,500)
Balance at March 31, 2024	54,384	-	1,798	22,472	-

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

NOTES TO FINANCIAL STATEMENTS

March 31, 2024

	Relief Teaching/ MOE Contract Teaching Resources	MOE S2W Start Up Fund	Provision of Admin & Manager	MOE- NCSS/SGE Outstanding Teacher Award & Innovation Award	MOE Enrichment Grant
	\$	\$	\$	\$	\$
Balance at April 1, 2022	-	817	121,753	475	-
Add: MOE receipts	-	-	103,851	-	-
Relief Teachings	76,217	-	-	-	-
DISE stipends/ allowance	268,182	-	-	-	-
Less: Expenditure					
i) Salaries & allowances	(76,217)	-	(97,483)	-	-
Total expenditure	(268,182)	-	(97,483)	-	-
	(344,399)	-	(97,483)	-	-
Balance at March 31, 2023	-	817	128,121	475	-
Add: MOE receipts	169,200	-	110,717	11,000	24,120
Relief Teachings	36,653	-	-	-	-
DISE stipends/ allowance	98,982	-	-	-	-
Less: Expenditure					
i) Relief Teaching Expense	(36,653)	-	-	-	-
ii) Salaries & allowances	(268,182)	-	(89,736)	-	(24,120)
iii) Professional & other service	-	-	-	-	(24,120)
Total expenditure	(304,835)	-	(89,736)	-	(24,120)
Balance at March 31, 2024	-	817	149,102	11,475	-

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

NOTES TO FINANCIAL STATEMENTS
March 31, 2024

12 NET ASSETS OF TRUST FUNDS

Trust funds represent specific financial assistance provided by Lee Foundation.

	2024	2023
	\$	\$
Balance at beginning of year	20,701	33,134
Amount received	32,960	55,620
Amount disbursed	(37,411)	(68,053)
Balance at end of year, represented by cash and bank balances	16,250	20,701

13 GRANTS FROM NCSS/SGE

	2024	2023
	\$	\$
Total operating expenditures	2,195,186	2,153,107
Transition planning co-ordinator	36,151	36,023
Project Tech Booster	21,274	-
Annual adjustments for prior year	25,350	30,311
	2,277,961	2,219,441

14 DONATIONS

	2024	2023
	\$	\$
Designated donations received during the year are made up of:		
- Programme enhancement	110,612	48,233
- Transport subsidies	10,162	154
- School East functions	500	17,154
- Children's Charity Association	32,904	-
- Building and facilities improvement	14,000	-
	168,178	65,541

15 MANPOWER COSTS

	2024	2023
	\$	\$
Cost of defined contribution plans included in manpower costs	949,974	953,000

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

NOTES TO FINANCIAL STATEMENTS
March 31, 2024

16 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.

17 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.

	2024	2023
	\$	\$
Donations for which tax exempt receipts were issued	22,712	31,970

Breakdown of tax deductible and non-tax deductible donations:

	2024	2023
	\$	\$
<u>Unsolicited donations</u>		
Tax deductible donations	12,050	7,173
Non-tax deductible donations	4,912	2,294
	16,962	9,467

Designated donations

	2024	2023
	\$	\$
Tax deductible donations	10,662	24,798
Non-tax deductible donations	157,516	40,743
	168,178	65,541

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

NOTES TO FINANCIAL STATEMENTS
March 31, 2024

18 MONTHLY PUPIL ELIGIBLE FOR FUNDING

	Number of Pupils By Disability Group - Multiple Disabilities (6-11 years old) SC/ PR IS	Number of Pupils By Disability Group - Multiple Disabilities (12-17 years old) SC/ PR IS	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)	(a) + (b) + (c)
April 1, 2023	162	107	-	269
May 1, 2023 (Note A)	164	107	-	271
June 1, 2023	143	97	-	240
July 1, 2023	143	98	-	241
August 1, 2023	142	99	-	241
September 1, 2023	142	98	-	240
October 1, 2023	142	98	-	240
November 1, 2023	143	98	-	241
December 1, 2023	143	98	-	241
January 1, 2024 (Note B)	144	113	-	257
February 1, 2024	144	112	-	256
March 1, 2024	146	112	-	258

Note:

- (A) As May 1, 2023 was a public holiday, the number of pupils on April 30, 2023 was used for pupil enrolment on May 1, 2023.
- (B) As January 1, 2024 was a public and school holidays respectively, the number of pupils on December 31, 2023 was used for pupil enrolment on January 1, 2024.
- (C) International pupils who are paying the concessionary rates of school fees (Singapore Permanent Resident fee rates) under the 2 years grace period.

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

NOTES TO FINANCIAL STATEMENTS
March 31, 2024

19 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) (a)	Number of International Pupils** (12-17 years old) (b)	Total Number of Students (c) = (a) + (b)
April 1, 2023	4	-	4
May 1, 2023 (Note A)	4	-	4
June 1, 2023	4	-	4
July 1, 2023	4	-	4
August 1, 2023	4	-	4
September 1, 2023	4	-	4
October 1, 2023	4	-	4
November 1, 2023	4	-	4
December 1, 2023	3	-	3
January 1, 2024 (Note B)	1	-	1
February 1, 2024	1	-	1
March 1, 2024	1	-	1

Note:

- (A) As May 1, 2023 was a public holiday, the number of pupils on April 30, 2023 was used for pupil enrolment on May 1, 2023.
- (B) As January 1, 2024 was a public and school holidays respectively, the number of pupils on December 31, 2023 was used for pupil enrolment on January 1, 2024.

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

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

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

REPORT AND FINANCIAL STATEMENTS

**FINANCIAL PERIOD FROM APRIL 1,
2023 (DATE OF INCORPORATION)
TO MARCH 31, 2024**

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL WEST

REPORT AND FINANCIAL STATEMENTS

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STATEMENT BY EXECUTIVE COMMITTEE

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

- a) the financial statements of the School West as set out on pages 5 to 34 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 West as at financial period from April 1, 2023 (date of incorporation) to March 31, 2024, and the financial performance, changes in funds and reserves and cash flows of the School West for the financial year then ended;
- b) the receipt, expenditure and investment of monies and the acquisition and disposal of assets by the School West 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 West are used for approved projects and purposes intended, and are in accordance with the objectives of the School West as required under Regulation 11 of the Charities (Institutions of a Public Character) Regulations;
- d) the School West 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 West 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 West 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, BSM, PBM, JP
Honorary Treasurer

August 30, 2024

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

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Cerebral Palsy Alliance Singapore School West (the "School West"), which comprise the statement of financial position as at financial period from April 1, 2023 (date of incorporation) to March 31, 2024, 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 material accounting policy information, as set out on pages 5 to 34.

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 West as at March 31, 2024 and of the financial performance, changes in funds and reserves and cash flows of the School West 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 West 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 WEST

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

The Executive Committee is responsible for overseeing the School West'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:

- 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.
- 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 West's internal control.
- 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 WEST

- 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 West'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 West to cease to continue as a going concern.
- 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 West 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:

- the receipt, expenditure and investment of monies and the acquisition and disposal of assets by the School West have not been carried out in accordance with the rules and regulations issued by the MOE, the NCSS and the SGE;
- the donations and other receipts of the School West 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
- the School West has not complied with the requirements of Regulation 15 of the Charities (Institutions of a Public Character) Regulations.

Deloitte & Touche LLP

Public Accountants and
Chartered Accountants
Singapore

August 30, 2024

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL WEST
STATEMENT OF FINANCIAL POSITION
March 31, 2024

	Note	2024
		\$
CURRENT ASSETS		
Cash and cash equivalents		877,988
Other receivables and prepayments	6	207,775
Due from Cerebral Palsy Alliance Singapore ("Association")	5	26,115
Total current assets		<u>1,111,878</u>
NON-CURRENT ASSET		
Equipment	7	<u>448,172</u>
LESS:		
CURRENT LIABILITIES		
Due to Cerebral Palsy Alliance Singapore School East ("School East")	5	509,783
Other payables and accrued expenses	8	<u>202,496</u>
Total current liabilities		<u>712,279</u>
NON-CURRENT LIABILITY		
Deferred capital donations	9	<u>222,115</u>
NET ASSETS		<u>625,656</u>
REPRESENTED BY:		
FUNDS AND RESERVES		
General reserves		
- MOE share		64,745
- NCSS Community Funding share		24,864
- Portion due to School fees		4,064
Specific funds	10	530,983
Unrestricted funds		<u>1,000</u>
		<u>625,656</u>
Net assets of trust funds	11	<u>10,500</u>

See accompanying notes to financial statements.

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL WEST
STATEMENT OF COMPREHENSIVE INCOME
Financial period from April 1, 2023 (date of incorporation) to March 31, 2024

		Financial period from April 1, 2023 (date of incorporation) to March 31, 2024		
		General fund/ MOE and NCSS /SGE funding for total operating expenditure	Other funds	Total
Note		\$	\$	\$
INCOME				
Grants from MOE and NCSS / SGE:				
- Total operating expenditure		665,686	-	665,686
- Transitional Grant		1,398,816	-	1,398,816
- Special Education ("SPED")				
Financial Assistance Scheme (FAS)		411	-	411
- School meal programme		1,030	-	1,030
- Annual grant for Discretionary				
Financial Assistance ("DFA")		5,367	-	5,367
- Public transport subsidy		340	-	340
- Staff training vote		17,417	-	17,417
- Additional training vote		3,000	-	3,000
- High needs grant		63,835	-	63,835
- MOE secondment fund		26,600	-	26,600
- Contract teaching				
- Curriculum Enhancement Fund ("CEF")		16,709	-	16,709
- Additional Curriculum				
Enhancement Fund ("ACEF")		86,450	-	86,450
- Information and Communications Technology				
("ICT") development grant		40,083	-	40,083
- Parent support group		2,083	-	2,083
- Provision of admin manager		92,264	-	92,264
- MOE Enrichment grant		2,250	-	2,250
- MOE grant for Temporary				
Occupation Licence ("TOL") fee		-	510,300	510,300
- Edusave grant and achievement Award		-	3,000	3,000
- Opportunity grant		-	16,840	16,840
- School fees - local		-	9,012	9,012
- School fees - foreign		-	24,960	24,960
- Grants received from NCSS/SGE	12	255,643	-	255,643
- Ministry of Social & Family				
Development ("MSF") grants				
for VWO transport subsidies		-	22,632	22,632
- NAC Tote Board fund		-	5,120	5,120
- Unsolicited donations	16	-	1,000	1,000
- Designated donations	13, 16	-	776,004	776,004
- Amortisation of deferred capital donations	9	-	28,617	28,617
- JSS/Wage credit scheme		-	5,093	5,093
- Miscellaneous grants		-	52,624	52,624
Other income:				
- Miscellaneous income		-	5,636	5,636
- Minimart sales		-	2,178	2,178
Total income		2,677,984	1,463,016	4,141,000

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL WEST
STATEMENT OF COMPREHENSIVE INCOME (cont'd)
Financial period from April 1, 2023 (date of incorporation) to March 31, 2024

Financial period from April 1, 2023 (date of incorporation) to March 31, 2024			
Note	General fund/ MOE and NCSS /SGE funding for total operating expenditure	Other funds	Total
	\$	\$	\$
LESS EXPENDITURE			
Salaries, bonuses, CPF and SDF			
- MOE seconded teaching staff (exclude funding from special purpose grant – MOE secondment fund)	211,539	-	211,539
- Teaching staff	1,121,769	-	1,121,769
- Support staff	480,147	-	480,147
Staff welfare	13,380	-	13,380
Supplies & materials	82,372	-	82,372
School function & activities	15,386	-	15,386
Depreciation of equipment	66,714	-	66,714
Repair & maintenance	180,932	-	180,932
Utilities	25,891	-	25,891
Communications	4,879	-	4,879
Minimart expenses	2,029	-	2,029
Professional rehabilitation & other services	115,326	-	115,326
VVO transport subsidies		22,632	22,632
TOL fees		510,300	510,300
Designated fund expenses:			
- MOE fund	212,032	-	212,032
- Other funds	-	295,895	295,895
Utilisation of unrestricted fund	-	-	-
Utilisation for contract teaching resources	-	-	-
Utilisation for SPED FAS	-	-	-
Utilisation for school meal programme	1,030	-	1,030
Other expenditure	153,091	-	153,091
Total expenditure	2,686,517	828,827	3,515,344
Operating surplus, representing total comprehensive income for the year	(8,533)	634,189	625,656

See accompanying notes to financial statements.

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL WEST
STATEMENT OF CHANGES IN FUNDS AND RESERVES
Financial period from April 1, 2023 (date of incorporation) to March 31, 2024

	General reserves (Note A)	Specific funds (Note 10)	Unrestricted funds	Programme development fund	Total
	\$	\$	\$	\$	\$
Balance at April 1, 2023 (date of incorporation)	-	-	-	-	-
Net surplus, representing total comprehensive income for the year	93,673	530,983	1,000	-	625,656
Balance at March 31, 2024	93,673	530,983	1,000	-	625,656

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

	MOE Share	NCSS Community Funding share	School fees	Total
	\$	\$	\$	\$
Balance at April 1, 2023 (date of incorporation)	-	-	-	-
Add: Net Income	665,686	255,643	41,786	963,115
Less: Expenditure	(600,941)	(230,779)	(37,722)	(869,442)
Balance at March 31, 2024	64,745	24,864	4,064	93,673

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 WEST

STATEMENT OF CASH FLOWS

Financial period from April 1, 2023 (date of incorporation) to March 31, 2024

	Financial period from April 1, 2023 (date of incorporation) to March 31, 2024
	\$
Operating activities	
Operating surplus	625,656
Adjustments for:	
Depreciation of equipment	66,714
Amortisation of deferred capital donations	(28,616)
Operating cash flows before movements in working capital	663,754
Other receivables and prepayments	(207,775)
Due to School East	509,783
Due from the Association	(26,115)
Other payables and accrued expenses	202,496
Cash generated from operations, representing net cash from operating activities	1,142,143
Investing activity	
Purchase of equipment, representing net cash used in investing activity (Note A)	(264,155)
Net increase in cash and cash equivalents	877,988
Cash and cash equivalents at beginning of year	-
Cash and cash equivalents at end of year	877,988

Note A

During the year, School West acquired equipment amounting to \$514,886 (Note 7), of which \$250,731 is funded through deferred capital donations (Note 9).

See accompanying notes to financial statements.

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL WEST

NOTES TO FINANCIAL STATEMENTS

March 31, 2024

1 GENERAL

Cerebral Palsy Alliance Singapore School West (the "School West") (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 West is domiciled in Singapore with its registered office and principal place of operation at 6A Jurong West Street 52, Singapore 649297.

The School West 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 West, while all other programs are run by the Association. The financial statements of the School West should be read in conjunction with the Association as the results of the Association are in a separate set of financial statements.

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

The financial statements of the School West for the year ended March 31, 2024 were authorised for issue by the Executive Committee on August 30, 2024.

2 MATERIAL ACCOUNTING POLICY INFORMATION

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 West takes into account the characteristics of the asset or liability which market participants would take into account when pricing the asset or liability at the measurement date. Fair value for measurement and/or disclosure purposes in these financial statements is determined on such a basis, except for leasing transactions that are within the scope of FRS 116 *Leases*, and measurements that have some similarities to fair value but are not fair value, such as value in use in FRS 36 *Impairment of Assets*.

2.2 ADOPTION OF NEW AND REVISED STANDARDS - In the current financial year, the School West has adopted all the new and revised FRSs and Interpretations of FRS ("INT FRS") that are relevant to its operations. The adoption of these new/revised FRSs and INT FRSs does not result in changes to the School West's accounting policies and has no material effect on the amounts reported for the current year.

NOTES TO FINANCIAL STATEMENTS

March 31, 2024

2.3 FINANCIAL INSTRUMENTS - Financial assets and financial liabilities are recognised on the statement of financial position when the School West 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.

Impairment of financial assets

The School West recognises a loss allowance for expected credit losses ("ECL") on amount due from School East 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 West 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 West 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.

NOTES TO FINANCIAL STATEMENTS

March 31, 2024

Significant increase in credit risk

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

Definition of default

The School West 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 West, in full without recourse by the School West 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 West 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 West's recovery procedures, taking into account legal advice where appropriate. Any recoveries made are recognised in income or expenditure.

NOTES TO FINANCIAL STATEMENTS
March 31, 2024
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 West in accordance with the contract and all the cash flows that the School West expects to receive, discounted at the original effective interest rate.

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

Derecognition of financial assets

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

2.3.2 Financial liabilities

Financial liabilities of the School West 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 West derecognises financial liabilities when, and only when, the School West'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%
Computers	-	20%
Office equipment	-	20%
Renovations	-	10%
Rehabilitation equipment	-	20%

NOTES TO FINANCIAL STATEMENTS
March 31, 2024

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.

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

NOTES TO FINANCIAL STATEMENTS

March 31, 2024

- 2.8 LEASES - The School West assesses whether a contract is or contains a lease, at inception of the contract. The School West 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 West 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 West 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 West 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 West 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 West recognises income when it transfers control of a product or service to a customer.

Cash donations

Cash donations are recognised on a cash basis.

NOTES TO FINANCIAL STATEMENTS

March 31, 2024

Grants from MOE and NCSS/SGE

Grants received from MOE and NCSS/SGE are recognised on an accrual basis. Any surplus or deficit of funding will be accounted for as payable or recoverable after it is finalised with the relevant authorities.

Sale of goods

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

NOTES TO FINANCIAL STATEMENTS
March 31, 2024
3 CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

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

4 FINANCIAL INSTRUMENTS, FINANCIAL RISKS AND CAPITAL MANAGEMENT
(a) Categories of financial instruments

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

	2024
	\$
Financial assets	
At amortised cost	<u>1,105,141</u>
Financial liabilities	
At amortised cost	<u>707,254</u>

NOTES TO FINANCIAL STATEMENTS
March 31, 2024
(b) Financial risk management policies and objectives

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

(i) Credit risk

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

The School West'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

NOTES TO FINANCIAL STATEMENTS
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The table below details the credit quality of the School West'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 \$
2024						
Amount due from association	5	Performing	12m ECL	26,115	-	26,115
Other receivables	6	Performing	12m ECL	207,775	-	207,775

(ii) Interest rate risk

Changes in interest rates do not have a material impact on the School West 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 West 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 West's operations are financed mainly through net assets of trust funds.

All financial liabilities in 2024 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 West reviews its capital structure at least annually to ensure that the School West will be able to continue as a going concern. The capital structure of the School West comprises mainly its general reserves, funds and grants from MOE and NCSS / SGE.

NOTES TO FINANCIAL STATEMENTS
March 31, 2024

5 RELATED PARTY TRANSACTIONS

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

	2024 \$
Social work services	2,946
AT Hub service	3,960
Professional fees	<u>6,906</u>

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

Compensation of key management personnel

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

	2024 \$
Short-term benefits	200,473
Post-employment benefits	<u>11,066</u>
	<u>211,539</u>

6 OTHER RECEIVABLES AND PREPAYMENTS

	2024 \$
Sundry deposits	198,900
Fees in arrears	2,137
Prepayments	<u>6,738</u>
	<u>207,775</u>

NOTES TO FINANCIAL STATEMENTS
March 31, 2024

7 EQUIPMENT

	Furniture and fittings	Computers	Office equipment	Rehab equipment	Total
	\$	\$	\$	\$	\$
Cost:					
Balance at April 1, 2023 (date of incorporation)	-	-	-	-	-
Additions	26,274	229,550	80,637	178,425	514,886
At March 31, 2024	26,274	229,550	80,637	178,425	514,886
Accumulated depreciation:					
Balance at April 1, 2023 (date of incorporation)	-	-	-	-	-
Depreciation	(3,941)	(33,583)	(6,984)	(22,206)	(66,714)
At March 31, 2024	(3,941)	(33,583)	(6,984)	(22,206)	(66,714)
Carrying amount:					
At March 31, 2024	22,333	195,967	73,653	156,219	448,172

8 OTHER PAYABLES AND ACCRUED EXPENSES

	2024
	\$
Fees received in advance	5,025
Other payables	78,915
Accrued expenses	118,556
	202,496

9 DEFERRED CAPITAL DONATIONS

This fund was set up during the year ended March 31, 2024 to record donations and funds received for the cost of equipment, which will be amortised based on the estimated useful life of the equipment.

	2024
	\$
Donations received:	
Balance at April 1, 2023 (date of incorporation)	-
Additions:	
- Computers	34,398
- Office equipment	46,393
- Rehabilitation equipment	169,940
Balance at end of year	250,731
Accumulated amortisation:	
Balance at April 1, 2023 (date of incorporation)	-
Amortisation	28,616
Balance at end of year	28,616
Carrying amount	222,115

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL WEST

NOTES TO FINANCIAL STATEMENTS
March 31, 2024

10 SPECIFIC FUNDS

	Building and Facilities Improvement Fund	School Functions Grant	Programme Enhancement Fund	Pupil Welfare Fund	MOE Eduave Grant/ Achievement Award	MOE Annual Grant for DFA	Donation- Transport Subsidy Fund	MOE Training Vote Fund Staff Training Vote Fund	MOE Additional Training Vote Fund	MOE Opportunity Fund	MOE High Needs Fund	NAC Tote Board Fund	MOE ICT Fund
Balance at April 1, 2023 (date of incorporation)	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants received from MOE/ NCS/SGE/NAC Tote Board	-	-	-	-	3,000	5,367	-	17,417	3,000	16,840	63,835	5,120	40,083
Donations received	5,000	500	692,841	4,746	-	-	-	-	-	-	-	-	-
Expenditure	-	-	(291,148)	(4,746)	(3,000)	-	-	(14,898)	(1,955)	(8,480)	(63,835)	(5,120)	(39,603)
Net surplus representing total comprehensive income for the year	5,000	500	401,693	-	-	5,367	-	2,519	1,045	8,360	-	-	480
Balance at March 31, 2024	5,000	500	401,693	-	-	5,367	-	2,519	1,045	8,360	-	-	480

NOTES TO FINANCIAL STATEMENTS
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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 S2W Start Up Fund	MOE Parent Support Group	MOE Enrichment Grant	Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at April 1, 2023 (date of incorporation)	-	-	-	-	-	-	-	-	-	-	-	-
Grants received from MOE/ NCSS/SGE/NAC Tote Board	16,709	86,450	-	411	1,030	340	26,600	-	-	2,083	2,250	290,535
Donations received	-	-	72,917	-	-	-	-	-	-	-	-	776,004
Expenditure	(14,638)	(56,160)	-	-	(1,030)	(10)	(26,600)	-	-	(2,083)	(2,250)	(535,556)
Net surplus representing total comprehensive income for the year	2,071	30,290	72,917	411	-	330	-	-	-	-	-	\$30,983
Balance at March 31, 2024	2,071	30,290	72,917	411	-	330	-	-	-	-	-	\$30,983

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL WEST

NOTES TO FINANCIAL STATEMENTS
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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.

NOTES TO FINANCIAL STATEMENTS

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

MOE Secondment Fund

This fund is used to reimburse the School West 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.

MOE Enrichment Grant

This grant is used mainly for enrichment programmes for obtaining resources and equipment to benefit students.

NOTES TO FINANCIAL STATEMENTS
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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, 2023 (date of incorporation)	-	-	-	-	-
Add: MOE receipts	5,367	340	17,417	3,000	63,835
Less: Expenditure					
i) School fees	-	(10)	-	-	-
ii) Transport	-	-	-	-	-
iii) Pocket money/Meal allowances	-	-	-	-	-
iv) Other student welfares/textbooks/attires	-	-	-	-	-
v) Purchase of resources to support teachers' professional development	-	-	-	(1,955)	-
vi) Staff development & training	-	-	(14,898)	-	-
vii) Salaries, bonuses, CPF and SDF	-	-	-	-	-
Total expenditure	-	(10)	(14,898)	(1,955)	(63,835)
Balance at March 31, 2024	5,367	330	2,519	1,045	-

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL WEST

NOTES TO FINANCIAL STATEMENTS
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Balance at April 1, 2023 (date of incorporation)	-	-	-
Add: MOE receipts	411	1,030	26,600
Add: NCSS/SGE receipts	-	-	-
Less: Expenditure			
i) School fees subsidy	-	-	-
ii) Textbooks	-	-	-
iii) School attire	-	(1,030)	-
iv) Meal programme expenses	-	-	-
v) TOE	-	-	-
Total expenditure	-	(1,030)	(26,600)
Balance at March 31, 2024	411	-	-

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL WEST

NOTES TO FINANCIAL STATEMENTS

March 31, 2024

	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, 2023 (date of incorporation)	-	-	-	-	-
Add: MOE receipts	16,667	86,450	33,583	6,500	2,083
Other income	42	-	-	-	-
Transfer from ACEF	30,290	-	-	-	-
Less: Expenditure					
i) Purchase of services	-	-	-	-	-
ii) Purchase of material resources (e.g. research materials, books)	(14,638)	-	-	-	-
iii) Others/Manpower costs	-	(56,160)	-	-	-
iv) ICT manpower expenses and equipment and services expenses	-	-	(33,583)	(6,020)	-
v) Parents activities	-	-	-	-	(2,083)
vi) Transfer to CEF	-	(30,290)	-	-	-
Total expenditure	(14,638)	(86,450)	(33,583)	(6,020)	(2,083)
Balance at March 31, 2024	32,361	-	-	480	-

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL WEST

NOTES TO FINANCIAL STATEMENTS

March 31, 2024

	Relief Teaching/Contract Teaching Resources	MOE S2W Start Up Fund	Provision of Admin Manager	MOE-NCSS/SGE Outstanding Teacher Award & Innovation Award	MOE Enrichment Grant	MOE Transnational Grant for new SPED School
\$	\$	\$	\$	\$	\$	\$
Balance at April 1, 2023 (date of incorporation)	-	-	-	-	-	-
Add: MOE receipts	-	-	92,264	-	2,250	1,398,816
Relief Teachings	-	-	-	-	-	-
DISE sbpends/ allowance	-	-	-	-	-	-
Less: Expenditure						
i) Salaries & allowances	-	-	(92,264)	-	-	-
ii) Professional and other services	-	-	-	-	(2,250)	-
iii) TOE	-	-	-	-	-	(1,398,816)
Total expenditure	-	-	(92,264)	-	(2,250)	(1,398,816)
Balance at March 31, 2024	-	-	-	-	-	-

NOTES TO FINANCIAL STATEMENTS
March 31, 2024

11 NET ASSETS OF TRUST FUNDS

Trust funds represent specific financial assistance provided by Lee Foundation.

	2024
	\$
Balance at April 1, 2023 (date of incorporation)	-
Amount received	30,800
Amount disbursed	(20,300)
Balance at end of year, represented by cash and bank balances	<u>10,500</u>

12 GRANTS FROM NCSS/SGE

	2024
	\$
Total operating expenditures	225,517
Transition planning co-ordinator	30,126
	<u>255,643</u>

13 DONATIONS

	2024
	\$
Designated donations received during the year are made up of:	
- Programme enhancement	692,841
- School West functions	500
- Children's Charity Association	72,917
- Pupil Welfare fund	4,746
- Building and facilities improvement	5,000
	<u>776,004</u>

14 MANPOWER COSTS

	2024
	\$
Cost of defined contribution plans included in manpower costs	<u>238,504</u>

NOTES TO FINANCIAL STATEMENTS
March 31, 2024

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

	2024
	\$
Donations for which tax exempt receipts were issued	<u>7,500</u>

Breakdown of tax deductible and non-tax deductible donations:

	2024
	\$

Unsolicited donations

Tax deductible donations	-
Non-tax deductible donations	<u>1,000</u>
	<u>1,000</u>

Designated donations

Tax deductible donations	7,500
Non-tax deductible donations	<u>768,504</u>
	<u>776,004</u>

NOTES TO FINANCIAL STATEMENTS
March 31, 2024

17 MONTHLY PUPIL ELIGIBLE FOR FUNDING

	Number of Pupils By Disability Group - Multiple Disabilities (6-11 years old)		Number of Pupils By Disability Group - Multiple Disabilities (12-17 years old)		Number of International Pupils Paying Concessionary Rate of School Fees (6-11 years old) (Note C)	Total Number of Students
	SC/ PR	IS	SC/ PR	IS		
	(a)		(b)		(c)	(a) + (b) + (c)
April 1, 2023	0		0		0	0
May 1, 2023 (Note A)	0		0		0	0
June 1, 2023	21		9		0	30
July 1, 2023	21		11		0	32
August 1, 2023	22		11		0	33
September 1, 2023	22		10		0	32
October 1, 2023	22		10		0	32
November 1, 2023	23		10		0	33
December 1, 2023	23		10		0	33
January 1, 2024 (Note B)	38		10		0	48
February 1, 2024	27		22		0	49
March 1, 2024	28		22		0	50

Note:

- (A) As May 1, 2023 was a public holiday, the number of pupils on April 30, 2023 was used for pupil enrolment on May 1, 2023.
- (B) As January 1, 2024 was a public and school holidays respectively, the number of pupils on December 31, 2023 was used for pupil enrolment on January 1, 2024.
- (C) International pupils who are paying the concessionary rates of school fees (Singapore Permanent Resident fee rates) under the 2 years grace period.

NOTES TO FINANCIAL STATEMENTS
March 31, 2024

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
	(a)	(b)	(c) = (a) + (b)
April 1, 2023	0	0	0
May 1, 2023 (Note A)	0	0	0
June 1, 2023	0	0	0
July 1, 2023	0	0	0
August 1, 2023	0	0	0
September 1, 2023	0	0	0
October 1, 2023	0	0	0
November 1, 2023	0	0	0
December 1, 2023	0	0	0
January 1, 2024 (Note B)	1	1	2
February 1, 2024	1	1	2
March 1, 2024	1	1	2

Note:

- (A) As May 1, 2023 was a public holiday, the number of pupils on April 30, 2023 was used for pupil enrolment on May 1, 2023.
- (B) As January 1, 2024 was a public and school holidays respectively, the number of pupils on December 31, 2023 was used for pupil enrolment on January 1, 2024.

* 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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