



Cerebral Palsy Alliance Singapore



PIECES THAT FIT,
**STRENGTH WE
BUILD**

Annual Report
Financial Year
2024/25

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.

OVERVIEW OF CHARITY:



Cerebral Palsy Alliance Singapore (CPAS) was registered as a society on (30/12/1960)



CPAS is a registered charity under the Charities Act (Chapter 37) since 22/08/1984
UEN: S60SS0003K



IPC status - CPAS has been accorded IPC (Institution of a Public Character) status from (01/12/2024 to 31/12/2026)

CPAS has a Constitution or Trust deed or M&AA or Rules and Regulations as its governing instrument.

Registered Address: 65 Pasir Ris Drive 1,
Singapore 519529

Name of banker:
DBS Bank
Limited

Name of Auditor:
Deloitte &
Touche

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CHAIRPERSON'S MESSAGE

The Financial Year 2024/25 has been an exciting and meaningful one for CPAS. With refined programmes, strategic partnerships, and greater public engagement, we continue to evolve to meet the diverse needs of our over 800 clients with cerebral palsy or multiple disabilities. As you read through this Annual Report, I invite you to learn more about the progress we have made, and the people behind it.

This milestone year also coincides with SG60—a time for Singapore to celebrate our nation-building journey and shared values. At CPAS, it is a fitting moment to commemorate six decades of service to persons with cerebral palsy or multiple disabilities. Reflecting on this legacy is vital as it honours the courage, commitment, and community spirit that have shaped our organisation.

Our story began in 1957, when a small group of volunteers led by Professor Elaine Field started a class for ten children with cerebral palsy. Soon after, the Spastic Children's Association of Singapore was formally established at "Field House" on Gilstead Road.

In 1984, we extended our reach with the launch of the Goodwill, Rehabilitation and Occupational Workshop (GROW) at McNair Road, providing vocational training and employment to adults with disabilities. Today, GROW supports 100 clients with purpose and dignity.

In 2004, we opened our main campus—the Cerebral Palsy Centre at Pasir Ris—officiated by then Prime Minister Lee Hsien Loong. In response to growing needs, we launched EIPIC@Cove in 2011 and, in

2013, adopted our current name—Cerebral Palsy Alliance Singapore—to better reflect our inclusive mission.

In 2023, we expanded further with the opening of CPAS School (West), our second government-funded SPED school, offering customised education for students with higher support needs.

Looking ahead, we are exploring the development of a programme targeted at post-55 seniors with disabilities, with a potential launch in the coming years. We are also working towards increasing our enrolment to 1000, to ensure broader access to education, therapy, and vocational support.

As we celebrate SG60 and our own 60-year journey, we remain guided by the same values of boldness, resilience, and inclusion. On behalf of the Board, I thank our clients, families, volunteers, and partners for their unwavering support.

Let us continue forward together with purpose and compassion.

Dr Janice Wong
Chairperson,
Cerebral Palsy Alliance Singapore



EXECUTIVE DIRECTOR'S MESSAGE

At CPAS, we believe that the strength of an organisation lies not only in the quality of its individual parts, but in how well those parts work together. The theme of this year's Annual Report, "Pieces That Fit, Strength We Build", reflects the value we place on collaboration across departments and programmes. Like a puzzle, each programme and department contributes its unique shape and purpose. It is only when fitted together with intention that we create a complete and impactful picture of support for our clients and their families.

Over the past year, we have seen how collaboration empowers our clients in meaningful ways. The Sibtopia workshop, a joint initiative by our Social Work and Psychology departments, exemplifies this. Designed to support neurotypical siblings of children with special needs from both our EIPIC and CPAS School programmes, Sibtopia created a safe space for connection, expression, and healing. Through reflective activities and heartfelt letters from parents, the workshop reminded each child that they, too, are valued members of the family. The impact was immediate—participants reported feeling more understood and expressed a desire to play a more active role in their sibling's lives.

Another example is the collaboration between our Day Activity Centre and Assistive Technology Hub to support Chan Yi Zhen, a 30-year-old client with communication difficulties. Through regular consultations, the team identified specific assistive tools—including switch-access technology and learning apps like HelpKidzLearn—that matched Yi

Zhen's abilities and learning style. With structured support, she began using custom tools like the "Top Worksheet" to complete tasks independently. Her confidence has since grown significantly—she now responds to questions with minimal prompting and recently completed an entire lesson activity independently using the app.

These stories are a testament to the strength we build when we come together with a shared purpose. As we look ahead, we remain committed to deepening these collaborations and expanding our services. In doing so, we ensure that every puzzle piece—be it education, therapy, employment support, or family engagement—continues to align and contribute to a more inclusive future for persons with cerebral palsy and multiple disabilities.

Thank you to all our staff for your dedication, professionalism, and unwavering commitment to this shared mission.

Ms. Latha Kutty
Executive Director,
Cerebral Palsy Alliance Singapore

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 YOONG SIEW LEE**
Honorary Secretary
Audit Subcommittee (Chairperson)
Programmes Subcommittee (Member)
- 4 **MS YVONNE CHAN**
Honorary Treasurer
Finance-Investment Subcommittee (Chairperson)
School Management Committee (Honorary Treasurer)
Nomination Subcommittee (Member)
- 5 **MR NG WAI KEONG**
Assistant Honorary Secretary
Fundraising Subcommittee (Member)
The Children's Charities Association of Singapore (CCA) Representative
- 6 **HJ SALLIM BIN ABDUL KADIR JP, BBM, PBM**
Honorary Treasurer
Staff Subcommittee (Chairperson)
Audit Subcommittee (Member)
Finance-Investment Subcommittee (Member)
- 7 **MR REMY CHOO**
Member
Programmes Subcommittee (Member)
School Management Committee (Member)
- 8 **MR EMILIO CHOO**
Member
IT Subcommittee (Chairperson)
Staff Subcommittee (Member)
Programmes Subcommittee (Member)
- 9 **MR ALOYSIUS WEE**
Member
Fundraising Subcommittee (Member)
Audit Subcommittee (Member)
- 10 **MR ALLAN PHUA**
Member
Audit Subcommittee (Member)
Staff Subcommittee (Member)



- 11 **DR SATYAKI SENGUPTA**
Member
Programmes Subcommittee (Chairperson)
School Management Committee (Member)
Nomination Subcommittee (Member)
- 12 **ASSOCIATE PROFESSOR KEVIN LIM, BBM, PBM, PBS**
Member (Emeritus Chairman)
School Management Committee (Member)
Nomination Subcommittee (Member)
- 13 **MR ALISTER ONG**
Co-opted Member
Programmes Subcommittee (Co-opted Member)
- 14 **MR CHONG YOON CHOU**
Co-opted Member
Audit Subcommittee (Co-opted Member)
Staff Subcommittee (Co-opted Member)
- 15 **MR CHOW SHANG WEI**
Co-opted Member
Finance-Investment Subcommittee (Co-opted Member)
Fundraising Subcommittee (Co-opted Member)
- 16 **MR LAM CHEE WENG**
Co-opted Member
Finance-Investment Subcommittee (Co-opted Member)
Fundraising Subcommittee (Co-opted Member)

MANAGEMENT TEAM

EXECUTIVE DIRECTOR'S OFFICE



PROGRAMMES



- 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, Corporate Strategy Development
- 5 **MS LEEMA FRANKLIN**
Head of Department, Information Technology
- 6 **MS AZALEA ONG**
Principal, Early Intervention Programme for Infants and Children
- 7 **MRS KOH-LIM AI LAY**
Principal, CPAS School (West)
- 8 **MR BOO HIAN KOK**
Principal, CPAS School (East)

CORPORATE SERVICES



ALLIED HEALTH PROFESSIONALS (AHPs)

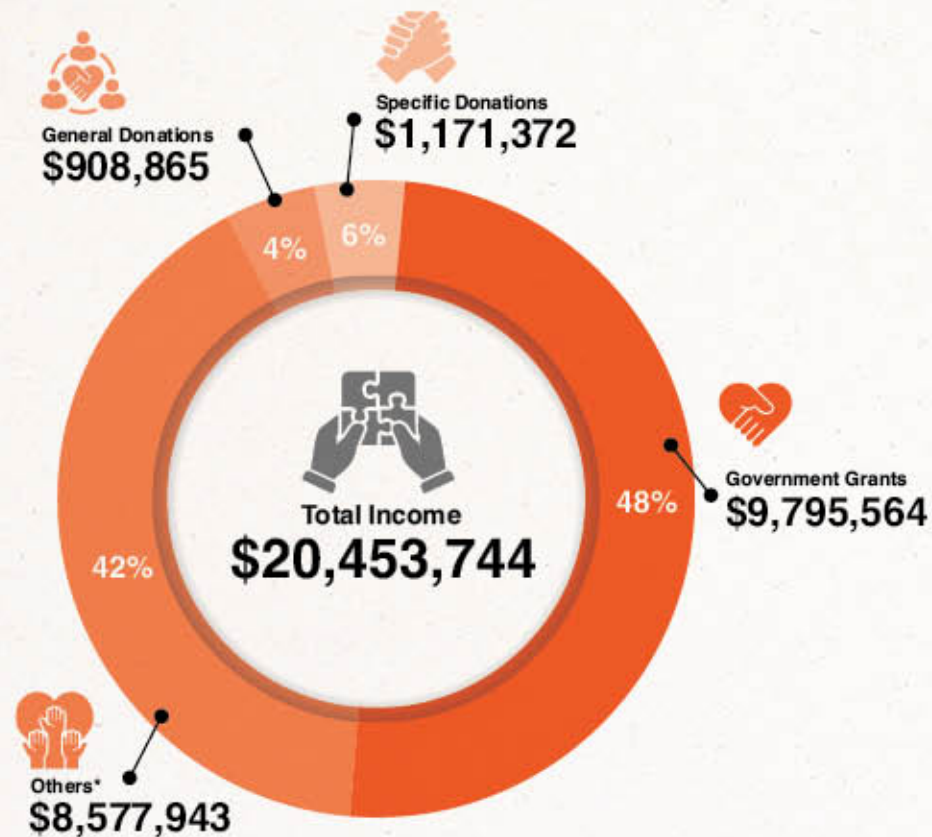


- 9 **MR TNG TIAN HENG TOMMY**
Head of Department, Goodwill, Rehabilitation and Occupational Workshop
- 10 **MS ROZILA BINTE MAHMUD**
Head of Department, Day Activity Centre
- 11 **MS MANJU MOHTA**
Senior Principal Occupational Therapist, Head of Department, Assistive Technology Hub
- 12 **MS PAMPI GHOSH**
Senior Principal Therapist, Head of Department, Occupational Therapy
- 13 **MR D. SENTHIL KUMAR**
Senior Principal Therapist, Head of Department, Physiotherapy
- 14 **MS CORDILIA JUSTIN**
Senior Principal Psychologist, Head of Department, Psychology
- 15 **MS SHELLEY LOH**
Senior Principal Social Worker, Head of Department, Social Work
- 16 **MS SUNITHA SENDHILNATHAN**
Senior Principal Therapist, Head of Department, Speech & Language Pathology

HIGHLIGHTS OF THE YEAR

SUMMARY FINANCIAL PERFORMANCE

INCOME

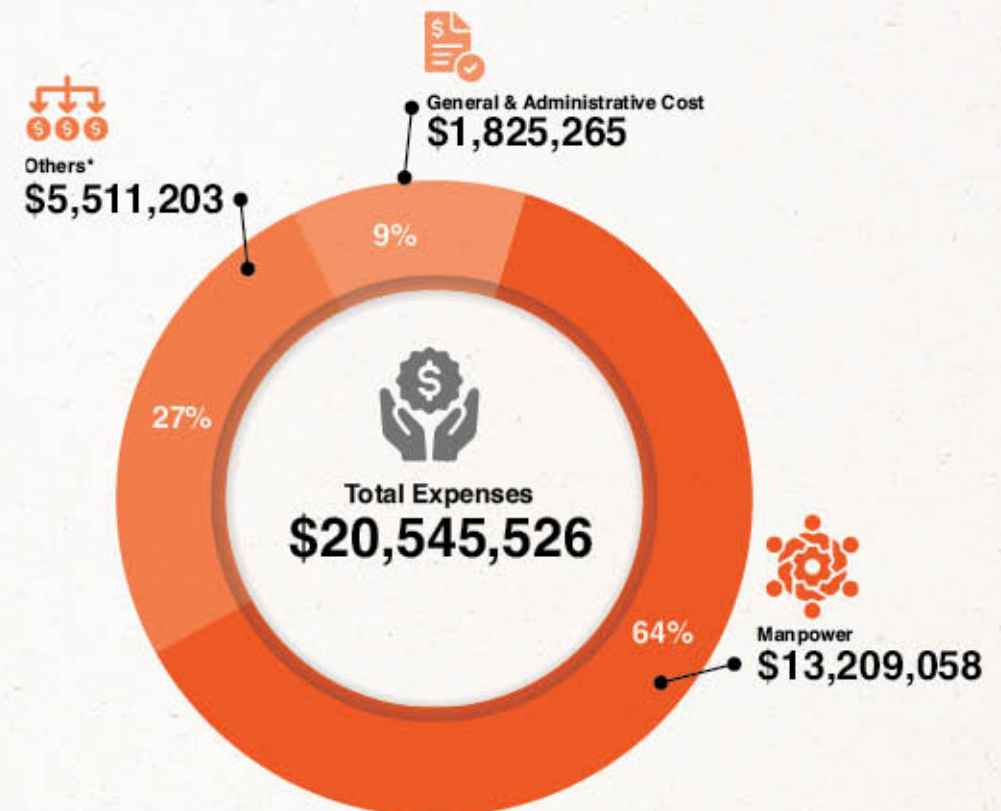


*Others includes Programme/Therapy Fees, TOL Fee, Wage Credit Scheme, and Others.

HIGHLIGHTS OF THE YEAR

SUMMARY FINANCIAL PERFORMANCE

EXPENSES



*Others includes GST Expense, Interest Expense & Depreciation (ROU Asset), Utilisation of specific fund, Upkeep and utilities, and Others.

HIGHLIGHTS OF THE YEAR

STATISTICS SNAPSHOT



PROGRAMMES

PROGRAMMES

EARLY INTERVENTION PROGRAMME FOR INFANTS AND CHILDREN (EIPIIC)

Programme Overview

The Early Intervention Programme for Infants and Children (EIPIIC) supports children under six years old who require medium to high levels of early intervention (EI) support.

The programme aims to increase each child's developmental growth potential in several key areas. These include fostering positive social-emotional relationships, supporting the acquisition and use of knowledge, and encouraging appropriate behaviours

to help children meet their needs. It also works to minimise the development of secondary disabilities and maximise opportunities for integration into mainstream settings.

CPAS offers a range of EIPIIC services tailored to different needs. These include EIPIIC@Centre, EIPIIC Under2s, the High-Needs Grant, home-based intervention, and DS-Plus.

Statistics:

Total Enrolment as of 31 March 2025: 249

Breakdown by percentage of diagnostic profile of Clients as of 31 March 2025:

Autism/Suspected Autism	47%	Other disabilities	3%
Global Developmental Delay	40%	Down Syndrome	1%
Speech & Language Delay	8%	Cerebral Palsy and multiple disabilities	1%

Client Spotlight: Charlotte

Charlotte is a cheerful and lively young girl who brings joy to everyone around her. A delight to work with, she has shown remarkable growth in both her social and physical development over the past year.

Charlotte enjoys interacting with her peers and has made significant progress in initiating these interactions more confidently. She has also shown improvement in expressing her emotions, effectively using communication charts and simple 2 to 3-word phrases to share her feelings and needs.

Physically, Charlotte has demonstrated increased strength and endurance, especially in walking. With the support of her assistive walking equipment, she can take independent steps more steadily.

Her resilience and positive spirit continue to inspire those around her, making her a shining example of progress and perseverance.



Programme Highlights

1. Showcasing Progress at the Early Intervention Conference 2024

As part of our commitment to professional development and knowledge sharing, the EIPIIC team participated in the Early Intervention Conference in April 2024. Our educators proudly presented innovative assistive teaching devices through an engaging booth display, showcasing practical tools designed to support the learning and development of children with special needs. The presentation drew interest from fellow professionals in the field and was honoured by a visit from Minister Masagos Zulkifli, highlighting the importance of inclusive practices and the role of innovation in early intervention.

2. Celebrating Children at EIPIIC Children's Day 2024

To celebrate Children's Day this year, the Early Intervention Programme for Infants and Children (EIPIIC) organised a vibrant and inclusive carnival designed to bring joy to our students and their families. Held at Pasir Ris Elias Community Club—chosen for its accessibility and history of collaboration with CPAS—the event offered a safe and engaging environment tailored to meet the unique needs of our children.

The carnival featured an exciting lineup of activities including bouncy castles, a ball pit, drip painting, balloon sculpting, glitter tattoos, and a balloon dome. Caregivers were warmly invited to join in the fun, creating an atmosphere of community celebration. The strong turnout during both morning and afternoon sessions reflected the event's success, with many parents expressing appreciation for the opportunity to share a joyful and meaningful experience with their children.

CPAS SCHOOL (EAST)

Programme Overview

CPAS School (East) is a double-session Special Education (SPED) school serving students with moderate to severe multiple disabilities aged between 7 and 18 years old. We offer the SPED Curriculum as recommended by the Ministry of Education. To realise its vision, the school focuses on equipping students with the ability to manage daily living activities, communicate effectively, and travel independently, in line with individual abilities. These areas are integrated across three programmes: the Academic Programme (Acad), Functional Programme (FP), and High Support Programme (HSP).

Statistics:

Total Enrolment as of 31 March 2025: 286

Breakdown by percentage of diagnostic profile of Clients as of 31 March 2025:

Other disabilities	40%	Other disabilities	19%
Cerebral Palsy with other disabilities	39%	Duchenne Muscular Dystrophy	2%

Client Feature: Wee Zhi Qing Bravienne

Wee Zhi Qing Bravienne, a student with Cerebral Palsy and Global Developmental Delay, exemplifies leadership, resilience, and creativity. As Head Prefect, she confidently leads school tours and contributes to video editing and graphic design. Through perseverance and support from her teachers and the Trans-Disciplinary team, she has become proficient in using the iPad. Her skills were showcased during Apple CEO Tim Cook's visit and in a live CNA938 interview. An active Scout, Bravienne demonstrated independence on a school trip to Melbourne and received Leadership Awards in 2023 and 2024. She was nominated for the 2025 Lee Kuan Yew Exemplary Student Award.



Ms Bravienne Wee
Student Prefect



Programme Highlights

1. Breaking Barriers: Visit by Apple CEO Tim Cook

On 18 April 2024, CPAS School (East) had the honour of hosting Apple CEO Tim Cook. The visit provided an opportunity to showcase how Apple technology is meaningfully integrated into teaching and learning to support students with diverse needs. During the visit, student Darren demonstrated how he uses an iPad with custom joysticks and switches to design digital stickers using the Keynote app. Student Aloysius engaged Tim using an iPhone equipped with the Live Speech feature and the Proloquo2Go app, sharing his hobbies and creative projects.

This visit affirmed the efforts of CPAS educators in incorporating assistive technology to foster accessibility, engagement, and independence in learning. CPAS remains committed to leveraging technology to empower students to communicate, learn, and participate meaningfully in their communities.

2. Accessible Adventures: High Support Holiday Programme

On 5 June 2024, the High Support Programme collaborated with Republic Polytechnic's Sensory Circus (Diploma in Arts and Theatre Management) to deliver a multi-sensory experience at The Republic Cultural Centre. Highlights included Odyssey: Journey into the Deep Blue, a music performance by the RP Band, and a Music and Movement activity by CPASS. The event offered meaningful holiday engagement and was later showcased at the Arts and Disability Forum on 25 March 2025 at Esplanade - Theatres on the Bay, with an audience of 300.

3. Outdoor Education Programme: Melbourne Adventure Trip

From 2022 to 2024, CPAS School partnered with Republic Polytechnic's School of Sports, Health and Leisure to implement a three-year outdoor experiential learning programme designed to build students' confidence and self-esteem. Guided by a "challenge by choice" approach, students engaged in progressively demanding activities at their own pace, supported by Republic Polytechnic staff and student volunteers.

The programme culminated in a six-day overseas trip in September 2024 to YMCA Camp Manyung in Melbourne, Australia, involving 24 students from CPAS School (East) and CPAS School (West). Located on the scenic Mornington Peninsula, the inclusive campsite offered accessible facilities and a wide range of outdoor activities including the flying fox, tree rolling, giant swing, and a campfire session. While some activities were physically and emotionally challenging, students showed remarkable courage, supported one another, and embraced new experiences beyond their comfort zones.

This trip was made possible through the generous sponsorship of Singapore Airlines under the 2023 SIA Cares fundraising initiative. In addition to supporting the trip, the remaining funds from the initiative will go towards enhancing special education programmes through the purchase of assistive technology and equipment.



CPAS SCHOOL (WEST)

Programme Overview

CPAS School (West) serves students aged 7 to 18 years with moderate to severe multiple disabilities. Students are placed in either the Functional Programme (FP) or High Support Programme (HSP) based on their individual needs.

The Functional Programme caters to students requiring moderate support in daily living and learning. Senior students develop pre-vocational skills, and those assessed to have potential for open or sheltered employment are trained at the school's social enterprise, MiniMart@CPAS. The High Support Programme supports students with higher needs in mobility, fine motor skills, self-help, and learning. The curriculum focuses on promoting well-being through a holistic approach.

Client Feature: Avery Chua Han Yu

Avery, from Class 4C, began her journey with significant challenges in communication, mobility, and self-care. Through the use of her Augmentative and Alternative Communication (AAC) device, she gained confidence in real-life settings, including national events. Teachers introduced cycling and frame running to support her motor development, while self-feeding skills were strengthened through gradual withdrawal of assistance. Adapted learning materials and home-school collaboration further supported her academic growth. A milestone was reached when Avery led the school in pledge-taking using her AAC device. Today, she demonstrates improved communication, physical coordination, and independence.



Statistics:

Total Enrolment as of 31 March 2025: 72

Breakdown by percentage of diagnostic profile of Clients as of 31 March 2025:

Cerebral Palsy with other disabilities	44%
GDD with other disabilities	31%
Other disabilities	25%



Programme Highlights

1. From Skills to Self-Discovery: The Power of EnrichME!

Launched in 2024, the EnrichME! after-school enrichment programme was designed to provide senior students with meaningful opportunities to explore their interests and acquire essential life skills. Activities offered include visual arts, baking, gardening, community mobility (Let's Go Jalan!), financial literacy, cooking, and IT enrichment. These termly modules aim to promote autonomy, creativity, and social interaction outside the academic curriculum. Notable outcomes include the creation of a student-designed sensory garden and the development of digital resources for school use, showcasing students' practical contributions.

Through EnrichME!, students gained hands-on experience, enhanced their communication skills, and developed a sense of ownership over their learning. The programme reflects CPAS School (West)'s commitment to providing a holistic and inclusive educational experience that prepares students for greater independence and community participation.

2. Racing Towards Independence: Frame Running Programme

Frame Running, a para sport for individuals with mobility challenges, empowers students to build physical strength and confidence through competitive athletics. In 2024, students from the Frame Running CCA achieved commendable results at the National Para Athletics Championships and the Haw Par National Youth Para Athletics Meet, earning multiple top three finishes. These achievements are a testament to their dedication, resilience, and sporting excellence.

Beyond competition, Frame Running promotes physical fitness and encourages students to set and pursue personal goals. To build capacity, two staff members—Mr Tan Choon Kiang (Job Coach) and Ms Ni Ni Swe (Senior Physiotherapist)—attended an international Frame Running Coaching Course in Copenhagen, Denmark, from 7 to 14 July 2024. Their participation, supported by the Singapore Disability Sports Council, has strengthened the school's ability to deliver specialised sports programmes that promote empowerment, inclusion, and lifelong physical activity.

3. Gaming for Good: Success at the ECO-Game Design Challenge 2024

Three students from the IT Enrichment Programme took part in the National Environment Agency's ECO-Game Design Challenge, held from September to October 2024. Their submission, "Urgent Business", won 1st Prize in the Special Education School category, outperforming entries from five other schools. The game, a creative adaptation of Snakes and Ladders, was designed to promote public toilet hygiene by incorporating visual humour and educational elements. This achievement highlighted the students' ability to apply creative thinking and teamwork to address real-world social issues. Through the design process, students improved their digital literacy, communication, and problem-solving skills. Their success also exemplifies how inclusive education and enrichment programmes can nurture innovation and advocacy in students with disabilities.

GOODWILL, REHABILITATION AND OCCUPATIONAL WORKSHOP (GROW)

Programme Overview

The GROW sheltered workshop provides vocational training and a range of work experiences for adults aged 18 years old and above with cerebral palsy and multiple disabilities, many of whom experience motor skill challenges. The programme features four primary product and service areas designed to enhance employability and independence.

Project Works offers subcontracted manual tasks such as folding die-cut boxes, labelling, packaging, and component assembly. These tasks allow trainees to develop fine motor skills through hands-on practice. Although such subcontract opportunities have become more limited in recent years, efforts to secure new projects continue. Trainees also participate in eco-friendly initiatives, including shredding and pulping paper to create upcycled notebooks.

For those who are IT-literate and cognitively able, GROW's IT-Hub trains trainees in digital design and office-related tasks. Using professional software, they produce greeting cards, name cards, and printed materials, while also gaining experience in document scanning and data entry. With a fully equipped digital printing facility and status as a GeBIZ Partner, GROW serves numerous government and educational institutions.

Trainees with artistic abilities receive training in traditional acrylic and watercolour painting. Their artworks are highly sought after and are reproduced on corporate gifts and greeting cards. In addition, GROW operates a cafeteria, gift shop, and pushcarts to provide trainees with practical retail experience, including customer service and financial literacy.

Statistics:

Total Enrolment as of 31 March 2025: 100 clients

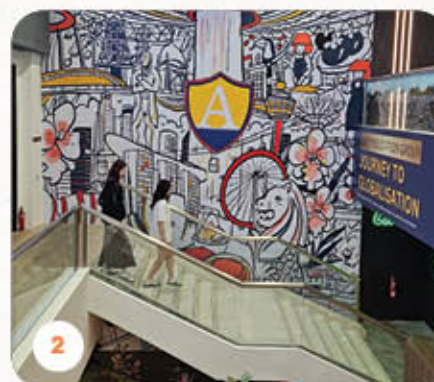
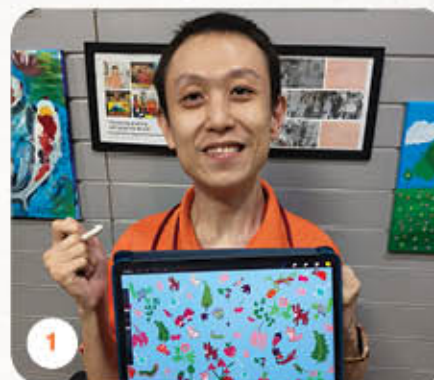
Breakdown by percentage of diagnostic profile of Clients as of 31 March 2025:

Cerebral Palsy	78%	Global Developmental Delay	3%
Other disabilities	10%	Down Syndrome	2%
Autism Spectrum Disorder	7%		



Client Feature: Dang Yun Ying

Since joining GROW in 2023, Dang Yun Ying has made significant progress. Initially reserved and communicating only in Mandarin, she quickly adapted to packing tasks despite her mobility limitations. During cross-training, her artistic talent emerged, and her artwork was later exhibited at multiple events. In mid-2024, she joined the GROW IT-Hub, where she excelled in designing festive greeting cards using Canva. These designs were featured in the CPAS e-shop. Her commitment, creativity, and drive have inspired her peers and reflected the transformative potential of the GROW programme.



Programme Highlights

1. Art Meets Retail: Collaboration with Link's Malls Link REIT Collaboration

In partnership with Link's Malls, GROW artist Ang Wei Lun created a festive artwork that was printed on tote bags for the "Enchanted Forest" Christmas event at malls such as Jurong Point, Swing By @ Thomson Plaza, and AMK Hub. This initiative not only celebrated inclusive art but also offered shoppers an opportunity to support persons with cerebral palsy or multiple disabilities through CPAS.

2. Celebrating Heritage Through Art: Amity Global Institute Mural

GROW artist Mdm Minah Binti Mohd, guided by art instructor Mr Patrick Yee, painted a Singapore-themed mural for Amity Global Institute. Installed on the AGI campus wall, the mural reflects the artist's resilience and creative expression while spotlighting Singapore's cultural vibrancy. The collaboration demonstrates the power of art in highlighting the abilities of people with cerebral palsy or multiple disabilities.

3. Showcasing Ability: Shaping Hearts 2024

GROW participated in Shaping Hearts 2024, Singapore's largest inclusive arts festival, organised by North East CDC. Five artworks by GROW trainees were exhibited at Sengkang Grand Mall and Promenade MRT station, celebrating the creativity and talent of artists with disabilities on a national platform.

4. Public Engagement Through Booth Sales

GROW was invited to participate in various booth sale events throughout the year, including MINDEF's Mid-Autumn Festival and SG Enable's I'm Collective Gift Market. These events provided valuable platforms for trainees to engage with the public, enhance their communication skills, and experience real-life retail interactions. Members of the public showed strong support for the handcrafted merchandise produced by our trainees, fostering both awareness and appreciation for their abilities.

DAY ACTIVITY CENTRE (DAC)

Programme Overview

The Day Activity Centre (DAC) provides day care services for adults with cerebral palsy or multiple disabilities, aged 18 to 55 years, who require higher levels of support. Established in February 2006, DAC offers a balanced and structured curriculum that promotes self-help skills, social inclusion, and rehabilitation. Clients engage in a wide range of activities such as training in Activities of Daily Living (ADL), community living, and social and interpersonal skills. They also participate in language and cognitive activities, music and movement, as well as receive therapy services including occupational therapy, physiotherapy, and speech therapy. The programme aims to empower clients to lead more meaningful lives while offering caregivers essential respite and peace of mind.



Client Feature: Jia Jie

Jia Jie, a 25-year-old client from Daisy Class, has made notable progress in self-help and mobility skills. Initially unmotivated and requiring frequent prompting, she now independently wheels herself throughout the Centre and assists with classroom routines. With the consistent support of her Training Officers and Aides, Jia Jie has also learned to transfer herself from her wheelchair during toileting and helps open doors for her peers. Her transformation from a dependent to a confident and helpful classmate is a testament to her determination and the staff's encouragement. Jia Jie now takes pride in assisting teachers, such as cleaning up after activities—demonstrating the empowerment that comes with skill development and self-belief.

Statistics:

Total Enrolment as of 31 March 2025: 58 clients

Breakdown by percentage of diagnostic profile of Clients as of 31 March 2025:

Cerebral Palsy	81%
Global Developmental Delay	10%
Other disabilities	9%

Programme Highlights

1. Story Massage for High Support Needs

In 2024, the Story Massage Programme was introduced in Sunflower Class, enhancing engagement among clients with high support needs. This activity combines positive touch with storytelling, rhymes, or songs, aiming to improve communication, social interaction, and self-confidence. Clients responded through gestures and expressions, showing increased emotional engagement. Staff capability also improved, as Training Officer Aides gained the skills and confidence to facilitate Story Massage independently following training and classroom attachments.



2. DAC Community Engagement & Activities

Throughout the year, DAC organised diverse community activities that enriched our clients' experiences and strengthened community partnerships. In August, Singapore Land Pte Ltd sponsored an exceptional outing for 50 clients to Gardens by the Bay, where dedicated volunteers assisted with accessibility needs while exploring the Flower Dome and Cloud Forest.

Our annual DAC Fun Fair in October brought together staff and clients for games, food, and arts & crafts, successfully raising \$3,178.80 for DAC Project Engage funds. December marked a

valuable healthcare initiative as 43 clients received eye screenings from Ngee Ann Polytechnic's Year 3 Optometry students, fostering educational partnerships while addressing client wellness needs.

The Orchid class concluded the year with an engaging urban farm tour at Park Royal Hotel in March, where clients participated in hands-on vegetable tempura making and enjoyed hospitality from hotel staff. These activities demonstrate DAC's commitment to providing meaningful community experiences that promote social inclusion, health awareness, and life skills development for our clients.



CPAS CONNECT ALUMNI

Programme Overview

Established in October 2016, the CPAS Connect Alumni Programme aims to engage students and clients who have graduated from CPAS School or left the programmes under Adult Services. Through the provision of holistic services including activities, ad-hoc events and mentoring for employment, CPAS Connect provides opportunities for members to further develop their talents and skills.

Client Spotlight: Jeralyn Tan

Jeralyn Tan is a proud Cerebral Palsy Alliance Singapore (CPAS) Alumni Programme member. She actively participated in digital art initiatives and regularly joined the outings organised by the programme. Through sheer hard work and determination, she recently achieved a significant milestone by representing Singapore at the Paris Paralympic Games. She was awarded a Silver medal in women's individual BC1 event, the first Boccia Paralympic medalist for Singapore. Her achievement showcased her dedication, talent, and spirit internationally.

Jeralyn picked up the sport as a co-curricular activity in 2008, when she was a student in CPAS. She received guidance from her alumni teacher and support from her coach and Allied Health Professionals; including assistance from the seating clinic provided by a CPAS Occupational Therapist.

Jeralyn has also conducted talks and shared at schools and organisations, fostering greater understanding and support for people with disabilities. She inspired the community by sharing her journey as a Boccia Medallist, breaking barriers for persons with disabilities, and championing inclusion through her leadership, advocacy, and outreach within the PWD community and the mainstream. Her dedication to advocacy and empowerment made her a true leader and role model within and beyond the CPAS community.

Statistics:

Total Enrolment as of 31 March 2025: 45 clients

Breakdown by percentage of diagnostics profile of Clients as of 31 March 2025:

Cerebral Palsy	96%
Global Developmental Delay	3%
Others	1%

Programme Highlights

Collaboration with SMU

The collaboration between the Cerebral Palsy Alliance Singapore (CPAS) Connect Alumni Programme and first-year students from Singapore Management University (SMU) has fostered meaningful interactions through a blend of virtual, physical, and outing-based activities.

SMU organised virtual sessions that "walk" CPAS alumni through interactive experiences, daily living, music, sensory engagement, social stories and life experiences conducted fortnightly for 5 months.

Physical sessions were conducted in CPAS every Tuesday covering Life Experiences, Hands-on Activities, Art & Crafts, Gardening, Interactive Games and topics on empowerment.

This hybrid programme featured both virtual sessions and physical weekly engagements, culminating in a heartwarming closing campfire at CPAS.



CPAS THERAPY REHABILITATION PROGRAMME

Programme Overview

The Home Management Programme (HMP) specialises in providing comprehensive therapy and intervention services to individuals with cerebral palsy and associated disabilities, for better social and community engagement. Utilising an interdisciplinary approach, our registered therapists offer a variety of therapies, including physiotherapy, occupational therapy, and speech-language therapy directly at the client's residence for maximised convenience and efficacy.

The Outpatient Programme at CPAS offers specialised therapy and intervention services to clients diagnosed with cerebral palsy and other physical disabilities for better social and community participation. This programme is designed for clients who can commute to our centre, either independently or through caregiver assistance.

Statistics:

Total Enrolment as of 31 March 2025: 63 clients

Breakdown by percentage of diagnostic profile of Clients as of 31 March 2025:

Cerebral Palsy	71%	Speech Delay	3%
Autism Spectrum Disorder	8%	Dyslexia	2%
Associated Syndrome	6%	Spina Bifida	2%
Global Development Delay	6%	Muscular Dystrophy	2%

Client Spotlight: Suhana

At 48, Suhana Binte Suhaimi's journey exemplifies how dedicated rehabilitation support transforms lives. Living with cerebral palsy and dystonia, she has flourished through CPAS' comprehensive outpatient services over the past five years.

After a 2015 fall ended her administrative career and caused persistent back pain, Suhana joined CPAS in 2019, receiving weekly physiotherapy and occupational therapy sessions through the CPAS Therapy Rehabilitation Programme. The physiotherapy programme focuses on preserving her range of motion, preventing contractures, and improving balance through targeted upper limb exercises. Her therapists prescribed a lumbar brace and home exercise regimen to manage chronic back pain effectively.

Simultaneously, CPAS' occupational therapy programme addresses three crucial areas: enhancing motor function through strength and coordination exercises, building self-help skills for daily independence, and providing assistive technology evaluations for adaptive devices including motorised wheelchairs.

This comprehensive support has prevented physical deterioration while maintaining Suhana's mobility and independence. Empowered by this stability, she has pursued remarkable achievements: earning a 2021 Modelling Award from Singapore Fashion Runway, receiving a 10-Year Long Service Award for community volunteering, and growing her home-based baking business, Pelangi Delights, which secured a Maybank grant in 2025.

Suhana's story demonstrates CPAS' holistic approach to rehabilitation, enabling individuals to not just maintain function, but thrive and contribute meaningfully to society.





ALLIED HEALTH

OUR ALLIED HEALTH PROFESSIONALS

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



ASSISTIVE TECHNOLOGY HUB

Department Overview

Assistive Technology (AT) refers to any item, equipment, or system that enhances the functional capabilities of individuals with disabilities in daily living, learning, and work. The CPAS Assistive Technology Hub supports clients by providing personalised AT solutions, training staff and caregivers to integrate these tools into daily routines and creating inclusive environments through home and centre modifications.

Client Feature: 'C'

For clients like DAC Client 'C', who has spastic quadriplegia and no functional hand movement, independent mobility once seemed unattainable. Through the integration of advanced AT—such as R-Net powered wheelchairs, Omni Control systems, and input devices like head arrays and sip-and-puff systems—C is now empowered to drive independently. These technologies interpret subtle head movements or breath inputs to control movement, offering safety, precision, and freedom of mobility.



Statistics:

- Total of 25 Training sessions were conducted to upskill Teachers/Interventionists/Training Officers.
- More than 85% of clients (54 out of 63) scored a positive outcome of function achievement and satisfaction, measured on the Adapted Canadian Occupational Performance Measure.

Department Highlights:

The Innovation Wing at AT HUB is a dynamic initiative fostering creativity and problem-solving through internal expertise and external collaboration. Its mission focuses on developing innovative solutions for clients' unique challenges through ideation, prototyping, and implementation of user-centered innovations.

The Innovation Wing successfully delivered numerous solutions enhancing classroom participation and independent learning, including 3D printed jelly bean switch mounts, automated flag machines, and lift accessible buttons.

Notably, we collaborated with ST Engineering to create Rain Shield, a customised hands-free device protecting powered mobility users from heavy rain during travel.



OCCUPATIONAL THERAPY

Department Overview:

The Occupational Therapy (OT) Department supports clients in achieving functional independence in daily living, learning, and working through purposeful activities and targeted interventions. Key focus areas include upper limb management; hand function and fine motor skills such as pre-writing, writing, and typing; positioning and mobility training for wheelchair and power chair users; sensory processing for daily tasks, classroom learning, and play; visual perception and cognition; and activities of daily living and life skills training. The OT department also manages the Seating and Posture Clinic, Hand Clinic and Splinting, Sensory Processing and Sensory Integration Clinic.

Statistics:

- 23 new seating systems provided; 33 seating modifications completed.
- 596 equipment repairs carried out (special seating, wheelchairs, power chairs, buggies).
- 90% of repairs were for school clients; 10% for DAC, GROW, OP, and HMP clients.

Client Feature: Arthur Dominic

Arthur Dominic, a 5-year-old EIPIC client with Global Developmental Delay, presented with poor posture and excessive writing pressure due to reduced body awareness and pencil control. Occupational therapy interventions, including the use of a compression vest and fine motor training with adaptive pencil grips, led to improved posture, pressure control, and a mature grasp. He now demonstrates greater independence, confidence, and active participation in group writing activities.



Department Highlights:

Occupational Therapy Day 2025: Growing Through Gardening

In celebration of Occupational Therapy Day 2025, the department organised a gardening activity themed "Cultivating Our Legacy, Branching Out for the Future." Clients and staff collaborated to create personalised planters using adaptive tools that enabled participation by individuals of all abilities. Activities included sensory digging, seeding, watering, and pruning. The event was a meaningful and engaging demonstration of the therapeutic benefits of occupational therapy.



PHYSIOTHERAPY

Department Overview:

The Physiotherapy Department provides comprehensive assessments and customised interventions to improve clients' gross motor function. Treatment approaches include manual therapy, core strengthening, balance training, gait correction, endurance training using medical treadmills and the Alter-G anti-gravity treadmill, as well as hydrotherapy. The team also manages post-surgical and post-Botox rehabilitation and prescribes mobility devices and orthoses to enhance functional independence and community participation. The PT department also manages the Orthopaedic Clinic, Paediatric Psychological Testing Services, and Paediatric Neurology Clinic.

Client Feature: Toh Sze Ning

Born with cerebral palsy, Sze Ning has been receiving comprehensive physiotherapy support from CPAS for many years. This ongoing care has been instrumental in helping her live a fulfilled life and reach remarkable achievements in Boccia, where she now represents Singapore on the international stage.

As an athlete under the Singapore Disability Sports Council, Sze Ning earned recognition as a SPEX Scholarship recipient in 2025. Her competitive success has been equally impressive—In December 2024, she and her partner Gareth Ho claimed a silver medal in the BC3 Pairs event in Bahrain. Building on this momentum, Sze Ning continued her winning streak in 2025 by securing a bronze medal at the Astana World Boccia Challenger in Kazakhstan.

Through dedicated physiotherapy support and her own determination, Sze Ning exemplifies how comprehensive care can help individuals with disabilities achieve their full potential both in daily life and elite competition.



Statistics:

Gross Motor Function Improvement after Physiotherapy Intervention:

- **EIPIC** : 85% of clients showed measurable improvement
- **CPAS School** : 77% improvement
- **GROW** : 81.8% improvement
- **DAC** : 84% improvement

Department Highlights:

Upskilling for Better Care: Physiotherapy Training Across CPAS Programmes

In 2024, the Physiotherapy team led training initiatives across EIPIC, School, DAC, and Home-Based Programmes, equipping educators, caregivers, and support staff with practical skills to better support clients' physical needs.

Topics covered included basic exercises, cerebral palsy awareness, mat handling techniques, and the benefits of structured physical activity. For DAC staff and caregivers, hands-on sessions on Range of Motion and Back Care Basics received strong feedback ratings of 93.3% and 98% respectively.

Six caregiver education sessions—focusing on postural care, post-surgical and post-Botox management—were delivered in both physical and virtual formats. Additionally, caregivers of OP and HMP clients participated in exercise training (15 families in total), while volunteers attended a dedicated session on safe transfers and lifting techniques.



PSYCHOLOGY

Department Overview:

Our psychologists specialise in providing services which address pediatric needs. We provide services for a range of behavioural, developmental and learning needs. As mental health professionals, psychologists play an integral role in supporting the functional development of individuals with learning and developmental difficulties. They assess the psychosocial, emotional and cognitive abilities of individuals with special needs to facilitate their learning. Psychologists consult with medical professionals and collaborate with allied health professionals, interventionists, support staff, parents and families, in supporting the holistic development of individuals with special needs.

Client Feature: "H"

CPAS Psychologist Chris has been supporting client 'H' since August 2024 for emotional outbursts—screaming and shouting at teachers and peers, occurring twice weekly and disrupting learning. Weekly sessions explored H's triggers using reactive and proactive approaches. Reactively, H expressed his experiences through art in a safe space, gaining self-awareness of inappropriate behaviors. Proactively, H learned to identify physiological triggers and apply regulation strategies before escalation. Intervention frequency decreased from weekly to monthly as H demonstrated improved self-regulation skills. Teachers and caregivers now report significantly fewer tantrum episodes, with H successfully detecting and de-escalating his own triggers at home and school.

Department Highlights:

World Mental Health Day 2025

The Psychology department organised Psychology Day in alignment with World Mental Health Day on 11th October 2024. For the entire month, the Psychology team sent posters sharing ways to enhance one's mental health at the workplace. Reminder pocket cards were provided to each of the staff.

Statistics:

- 100% of students in EIPIC were supported for their transition to other SPED / MOE schools.
- 100% of students in SPED were supported for their Deputyship applications.



SOCIAL WORK

Department Overview:

CPAS Social Work department support clients and their families in managing challenges related to disabilities and help clients realise their fullest potential. They provide a range of services including information and referrals, casework and counselling, financial assistance, and linking clients to community resources. Additionally, they offer support for parents and caregivers and facilitate agency visits to assist with transition planning.

Client Feature: Nelson Foo Shu Xiang and Family

CPAS Social Work services have been instrumental in supporting Nelson Foo Shu Xiang and his family. With the Social Worker's assistance, Nelson's parents secured financial aid from the AIC Home Care Giving Grant and CareShield Life schemes, providing ongoing relief. Transport challenges were eased through enrolment in the AIC Medical Transport scheme, reducing family strain. Additionally, Nelson was referred to SG Enable's Take a Break service, offering in-home caregiving support and respite for his mother. Nelson's family expressed deep gratitude for the comprehensive, community-based support that has significantly improved their quality of life.

Department Highlights:

A Day of Care and Connection: Respite Care Day 2024

On 19 October 2024, the CPAS Social Work Department hosted a Respite Care Day dedicated to caregivers' relaxation, connection, and self-care. In collaboration with Touch Community Services, married couples participated in meaningful activities such as appreciation exercises, hand massages, love letter writing, and vow renewals, receiving positive feedback. Meanwhile, other caregivers enjoyed personal colour analysis, decoupage art, and a microgreens workshop. Sponsored transport

Statistics:

- Engaged 1,176 caregivers and clients through social work events and activities in 2024



was provided to 45 clients and families, ensuring accessibility. A total of 132 clients and family members attended, with caregivers expressing high satisfaction.



SPEECH AND LANGUAGE PATHOLOGY

Department Overview:

Our Speech and Language Pathology (SLP) team specialises in assessing and managing speech, language, communication, literacy, feeding, and swallowing skills to support children and adults with cerebral palsy and multiple disabilities.

We also provide Augmentative and Alternative Communication (AAC) interventions using low- and high-tech devices for clients with complex communication needs and reduced speech intelligibility. The SLP department also manages the Audiology Clinic, and Feeding and Swallowing Clinic.

Client Feature: 'J'

'J', a 7-year-old with West Syndrome enrolled in EIPIC since 2023, has limited neck and trunk control resulting in poor posture and balance. Feeding was challenging due to inadequate seating. After consultation with the Transdisciplinary team, a tumble form seat was loaned for home use, providing J with postural support, safe and comfortable seating, and improved feeding posture that reduces aspiration risk. This intervention has facilitated safer feeding and greater engagement in daily activities.

Department Highlights:

Speech Therapy Week Outreach: Celebrating Differences

The Speech and Language Pathology Department organised an outreach event to commemorate Speech Therapy Week 2024, themed Celebrating Differences. Held at One Punggol Celebration Square 2 on 9 November 2024, the event attracted approximately 1,109 visitors. Informational booths covered key areas including speech, language, feeding, and assistive technology, alongside CPAS programmes and services.

Statistics:

- Approximately 312 clients received oromotor and feeding tools.
- Around 740 feeding and oromotor devices were distributed for classroom and home use.
- About 120 AAC devices were loaned, benefiting over 70 clients across settings.



SLP Staff and volunteers facilitated interactive activities, games, and discussions designed to raise awareness of the vital role Speech Therapists play in supporting communication and feeding needs across various settings.

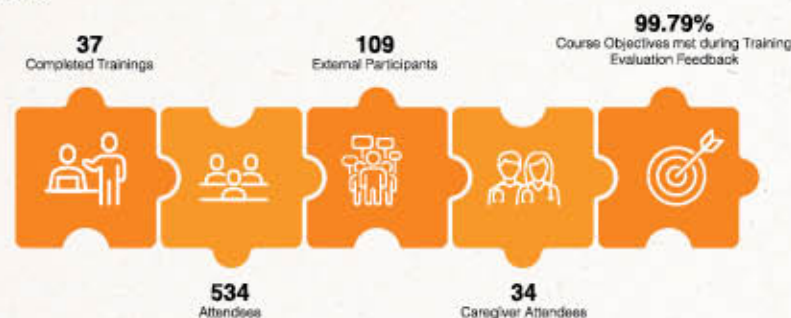


LEARNING, DEVELOPMENT AND CONSULTANCY (LDC)

Department Overview:

Learning, Development and Consultancy (LDC) is the training arm of Cerebral Palsy Alliance Singapore (CPAS). We aim to build the capabilities of our learners so that they can deliver the best programmes and services for their clients. For caregivers, we strive to empower them with the skills and knowledge to care confidently. We support this belief by providing certification courses and workshops conducted by experts for professionals in fields such as Early Intervention, Special Education, Allied Health, as well as caregivers of individuals with disabilities.

Statistics:



Department Highlights:

Completed Training Courses:

Department Overview	Trainer
Certificate in Ayres Sensory Integration Module 1 - 3	Stephan Chan
NDTA™ Certificate Course in the Contemporary Practice of NDT for the Management of Children with Cerebral Palsy and other Neuromuscular Disorders	Suzanne Davis Bombria Bonnie Boenig Monica Wojcik Ligia Cristina Jaramillo
Foundation Skills in Handling Children with Food Refusal Issues	Ashwhinie Siva Anantham Yvette Lam Jaya Gopinath
Foundational Skills for Facilitating Eating, Drinking, and Swallowing Skills in Children	Jie Ean Loh Low Hui Jia Jessica Melanie Ding Si Ying
Fundamental Principles of Seating and Positioning	Andrea Claudia Koh Ser Wei Pampi Ghosh
Facilitating the Development of Upper Extremities in Pediatric Therapy	Kim Barthel
Toy Adaptation for Switch Access	Ramlan Bin Hamim
Feeding - A Sensory Motor Approach	Lori Overland
Toilet Training for Children with Special Needs	Syazwani Binte Sahrol Sharifah Shahidah Binte Syed Omar Aljuffri Ruzanna Binte Jamil
Understanding Behaviours for the Inclusive Classroom	Ruzanna Binte Jamil & Nurkhairiyati Binte Suhairi

Courses with Recurring Runs (since 2021):

Course	Runs
Basic First Aid with CPR+AED	9
Oral Placement Therapy for Speech Clarity and Feeding	3
Handling Children with Eating, Drinking, and Swallowing Issues	2
Foundation Skills in Handling Children with Food Refusal Issues	4
Promoting Emergent Literacy skills	2
Toilet Training for Children with Special Needs	4
Facilitating Language Communication Skills in Children with Developmental Delays	4
Assistive Technology for Cerebral Palsy	4
Strategies in Training Persons with Physical Disabilities to perform basic ADL - Feeding, Dressing and Grooming	3
Social Story™ Intervention Writing Social Stories	2
Sensory Processing and Sensory Integration Dysfunction Commonly Found in Children with Special Needs	3
Toy Adaptation for Switch Access	2

LDC has been recognised as an Allied Health Professional Council (AHPC) approved Continuing Professional Education (CPE) provider. Allied Health Professionals (AHPs) can accumulate CPE hours when attending LDC courses approved by AHPC.

LDC's caregivers' courses are now Skillsfuture credit (SFC) claimable. Caregivers can use SFC to offset the course fee after the Caregivers Training Grant (CTG) for eligible courses.

EVENTS



Superstar 2024 Charity Golf and Dinner

In March 2024, CPAS held the Superstar 2024 Charity Golf and Dinner, a fundraising event graciously led and organised by our dedicated supporter, Ms Amberly Woo. The day commenced with an engaging round of golf, providing attendees the opportunity to enjoy both the sport and meaningful conversations. The event concluded with an evening of fine dining, entertainment, and camaraderie. Thanks to the generosity of all participants, sponsors, and supporters, the event successfully raised over \$200,000. We extend our sincere appreciation to Ms Amberly Woo and everyone involved in helping us achieve this remarkable milestone.



CPAS Charity Dinner 2024

The CPAS Charity Dinner 2024 was held on 2 August at the Sands Expo and Convention Centre and proved to be a resounding success. With the generous support of our sponsors, guests, staff, and clients, we raised more than \$280,000. We are especially honoured to have welcomed our Guest of Honour, Mr Teo Chee Hean, then Senior Minister and Coordinating Minister for National Security, whose presence greatly enriched the occasion. We also wish to express our heartfelt gratitude to our venue sponsor, Marina Bay Sands, for their invaluable support as part of the Sands for Singapore 10th Charity Festival.



World Cerebral Palsy Day 2024

On 5 October 2024, CPAS commemorated World Cerebral Palsy Day with the 'Celebrating Possibilities' carnival. This event not only honoured the achievements and lives of individuals with cerebral palsy but also marked the 40th anniversary of our iconic Suzy Doll Donation Box, a long-standing symbol of fundraising and awareness in Singapore. The day was filled with inspiration and joy, featuring moving testimonials from poet Stephanie Esther Farn, who has cerebral palsy, and CPAS client and Paralympic medalist Jeralyn Tan.

Attendees enjoyed a variety of carnival games, live performances, finger food, and other activities that brought the community together in celebration. We are deeply grateful to the volunteers from Micron Singapore, Singapore Pools, and By Nancy.sg for their invaluable support in making the event a success.

THE YEAR AHEAD

CPAS 5 Year Strategic Plan

CPAS is committed to playing a key role in the success of the Enabling Master Plan 2030 (EMP2030), focusing on improving the lives of persons with Cerebral Palsy and Multiple Disabilities.

Starting in 2024, CPAS embarked on a 5-year strategic plan with an emphasis on growing programmes and services aligned with the EMP2030, increase employability of Persons with Disabilities (PWDs), and sharing of knowledge with caregivers, service providers and the wider community. To achieve this, CPAS will also look at both capacity and capability building to serve more clients.

(a) Exploring Growth Opportunities

CPAS aims to scale our number of clients by 10% on a year-on-year basis, reaching 1,000 clients at the end of the 5 years. Our client numbers grew from 798 last financial year, to 857 this financial year. We will implement a consistent review of our programmes and service offerings to ensure we continue to provide targeted and relevant services, especially for our core service users.

With an ageing client profile, CPAS embarked on a feasibility study on the potential establishment of a programme targeting post-55 seniors with Cerebral Palsy and multiple disabilities. CPAS will continue our efforts in this area, looking into funding, identification of potential premises and service model design.

(b) Improving Quality of Service

Above and beyond, CPAS remains committed to delivering high quality services for our service users, through maintaining our high client satisfaction rate at between 80% to 100%. CPAS strives to maintain or improve our Organisation Health Index (OHI) score, assessed through the Organisation Health Framework for Social Services (OHFSS) in the "Good" banding or better, through addressing our weaker sub-domain on user centric services of knowledge and research.

(c) Enhancing our capabilities through two Centres-of-Excellence (CoE)

#1: CoE (Assistive Technology)

CPAS aspires to become the sector leader in Assistive Technology (AT). This is achieved through targeted efforts to raise the sector's capabilities and awareness of AT, with the core objective to help ensure access to AT for PWDs, allowing them to lead independent lives across all stages of their lives.

In the past financial year, the CPAS Assistive Technology Hub initiated an innovation wing to build a culture of innovation to resolve functional challenges faced by our students and clients. Through this wing, some innovative solutions developed including a two-switch mounting tray and switch-adapted watering bottles amongst others.

In the upcoming financial year, CPAS will continue to develop more innovative solutions through this wing and will leverage on collaborations and partnerships with external agencies such as corporates and institutes of higher learning to advance the adoption of AT.

#2: CoE (Trans-Disciplinary Approach)

CPAS also aspires to become the sector leader in the Transdisciplinary (Trans-D) approach. The Trans-D approach is a family-centred approach to enhancing holistic and comprehensive development in clients by adopting a common view on educational needs and a consensual commitment to integrated planning and implementation.

To do so, CPAS will focus on building staff capabilities in the Trans-D model of service delivery. In the last financial year, representatives from the various CPAS programmes, participated in a learning journey to special schools in Hong Kong. The visit aimed to evaluate the implementation of the Trans-D approach at CPAS and SAHK, explore strategies for collaboration with families, and understand challenges faced in facilitating skill transfer at home. Insights from this trip will inform best practices and enhance the integration of Trans-D processes across CPAS services.

Building on this, in the next financial year, the team plans to commence the pilot intervention cycle for identified classes across the different programmes, following a rubric to gradually build staff competencies in implementing enhanced Trans-D initiatives. This will be followed up with additional efforts in knowledge transfer, such as engaging caregivers to embed learning opportunities in home routines.

FUNDRAISING PLANS

In addition to support from the government, CPAS relies on the generous support from corporate, organisations and individual donors and benefactors. Funds raised will go towards sustaining and extending our core programmes and services to children and adults with Cerebral Palsy or multiple disabilities.

The Tote Board has announced the extension of the Enhanced Fund-Raising Programme (EFR), which provides dollar matching for donations received from approved campaigns and projects, subject to eligibility conditions.

CPAS plans to roll out 4 fundraising projects and campaigns this financial year.

Quarter 1: Empower Children and Adults with Cerebral Palsy or Multiple Disabilities (CPAS25)

This is a year-long digital fundraising campaign launched at the start of each Financial Year to rally for donations to support all programmes and services. Through appeals, we hope to solicit donations, all year round, for over 800 children and adults with Cerebral Palsy or multiple disabilities under our care.

Quarter 2: CPAS Charity Dinner 2025 – Rock N Roll for a Cause

CPAS will work with our longstanding venue sponsor, Marina Bay Sands (MBS), to organise our annual Charity Dinner with an expected turnout of over 400 guests.

This year's theme is Rock N Roll for a Cause, and CPAS aims to raise an event target of \$250,000. This would be done through table sponsorships, outright donations, and on-event day segments such as Raffle Draw and Auction segments.

Quarter 3: Spare Your Change for Suzy 2025 – SG60 Edition (SYC25)

World Cerebral Palsy (CP) Day is commemorated in October each year. As the specialist social service agency in Singapore working with persons with the condition, CPAS dedicates the entire month of October as World CP Month.

Through a mix of volunteering, advocacy and fundraising collaborations with individuals, corporates and community partners, CPAS hopes to raise awareness of CP in Singapore.

Suzy, the iconic donation box from CPAS, represents a girl with CP. She fronts the campaign and will appeal to donors to "Spare Their Change" through simple everyday giving.

As part of the nation's SG60 push, we are looking to place Suzy at 60 locations island wide. This can be in the form of physical donation box placements, digital screens, event posters, online appeals, or projects to raise funds throughout the campaign period.

Quarter 3/4: Gift of Hope (GOH25)

The end of year and the start of the year are usually marked with festivities such as Christmas and the Chinese New Year. Donors tend to give gifts during this period, and CPAS plans to launch this campaign to invite donors to share a gift of hope for our beneficiaries in our care.



SUMMARISED FINANCIAL STATEMENTS

Cerebral Palsy Alliance Singapore

Statement of Financial Position

For year ended 31st March 2025

	FY24/25	FY23/24
	S\$	S\$
Assets		
Non-Current Assets	14,514,900	12,585,204
Current Assets	20,996,965	21,129,920
	35,511,865	33,715,124
Liabilities and Funds		
Current Liabilities	3,568,685	3,402,385
Deferred Capital Donation & Lease Liabilities	12,379,008	10,856,783
Funds	19,564,172	19,855,956
	35,511,865	33,715,124

Statement of Comprehensive Income

For year ended 31st March 2025

	Total	Total
	S\$	S\$
Income		
Government Grants	9,795,564	8,793,818
Specific Donations	1,171,372	89,130
General Donations	908,865	812,724
Programmes/Therapy Treatment Fees	852,888	595,868
Wage Credit Scheme	467,147	32,531
TOL Fee	1,520,476	1,345,277
Others	5,937,432	5,534,142
Total Income	20,453,744	17,203,460
Expenditure		
Manpower	13,209,058	11,761,434
General & Administrative Costs	1,825,265	1,897,751
Upkeep and Utilities	599,945	552,784
Utilisation of Specific Funds	1,001,058	1,166,744
Interest Expense & Depreciation (ROU Asset)	1,735,040	1,363,179
GST Expense	598,413	543,913
Others	1,576,747	1,200,077
Total Expenditure	20,545,526	18,285,882
Surplus/(Loss)	(91,782)	(1,082,392)

For our full annual report and financial statements for FY2024/2025, 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 (East)

Statement of Financial Position

For year ended 31st March 2025

	FY24/25	FY23/24
Assets	S\$	S\$
Non-Current Assets	859,803	934,124
Current Assets	8,035,391	6,882,436
	8,894,994	7,816,560
Liabilities and Funds		
Current Liabilities	1,183,917	1,774,800
Deferred Capital Donation	380,319	372,049
Funds	7,330,758	5,669,711
	8,894,994	7,816,560

Statement of Comprehensive Income

For year ended 31st March 2025

	Total	Total
Income	S\$	S\$
Government Grants	12,763,446	10,266,546
Specific Donations	347,695	168,178
General Donations	574	16,962
Programmes Fees	133,574	227,909
Others	866,192	475,916
TOL Fee	679,968	675,841
Total Income	14,791,449	11,831,352
Expenditure		
Manpower	6,377,615	6,186,291
General & Administrative Costs	3,178,981	3,082,586
Upkeep and Utilities	332,286	298,098
Utilisation of Specific Funds	2,314,569	1,896,218
TOL Fee	679,968	675,841
Others	246,983	233,627
Total Expenditure	13,130,402	12,372,661
Surplus/(Loss)	1,661,047	(541,308)

For our full annual report and financial statements for FY2024/2025, 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 2025

	FY24/25	FY23/24
Assets	S\$	S\$
Non-Current Assets	698,929	448,172
Current Assets	1,489,129	1,111,878
	2,188,058	1,560,050
Liabilities and Funds		
Current Liabilities	824,904	712,279
Deferred Capital Donation	392,162	222,115
Funds	970,992	625,656
	2,188,058	1,560,050

Statement of Comprehensive Income

For year ended 31st March 2025

	Total	Total
Income	S\$	S\$
Government Grants	4,570,163	2,725,576
Specific Donations	34,756	776,004
General Donations	-	1,000
Programmes Fees	118,677	33,972
Others	203,964	94,148
TOL Fee	680,400	510,300
Total Income	5,607,960	4,141,000
Expenditure		
Manpower	2,698,367	1,826,835
General & Administrative Costs	356,173	240,594
Upkeep and Utilities	306,127	206,824
Utilisation of Specific Funds	930,153	508,957
TOL Fee	680,400	510,300
Others	291,404	221,834
Total Expenditure	5,262,624	3,515,344
Surplus/(Loss)	345,336	625,656

For our full annual report and financial statements for FY2024/2025, 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.



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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 organization 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

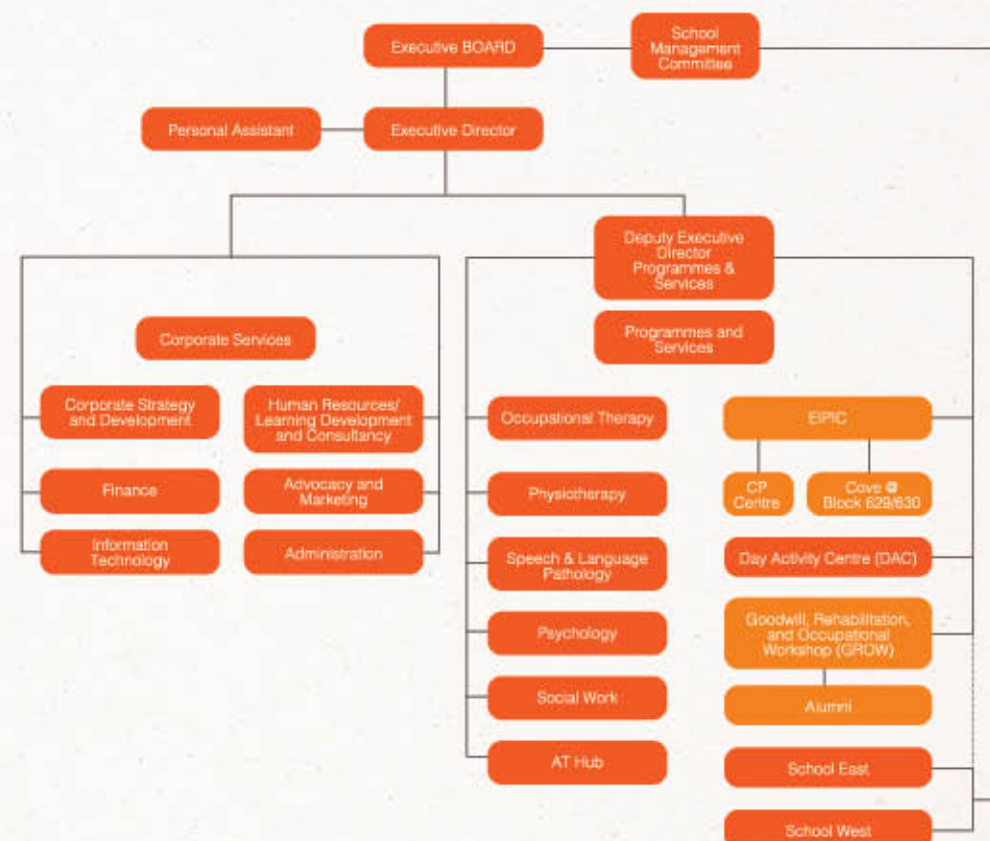
- Reports to Chairperson, Executive Board of CPAS

- Appointed 1 October 2018

- Past Job Experience:

- 2014 to 2018 - EIPIC Principal at CPAS
- 2013 to 2014 - Lead Teacher at Rainbow Centre Yishun Park School
- 2009 to 2012 - Senior teacher as 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



THE BOARD

BOARD MEMBERS
1 April 2024 - 31 March 2025

GOVERNING BOARD

S/N	NAME	OCCUPATION	NAME OF EMPLOYER	JOINED AS BOARD/ CO-OPTED MEMBER	CURRENT APPOINTMENT	ATTENDANCE AT BOARD MEETINGS	PAST APPOINTMENT	PAST APPOINTMENT (2)
1	Dr Janice Wong Tzen Yuen	Paediatrician	Dr Janice Paediatric Centre Pte Ltd	2009	Chairperson 22 Oct 2020	4/5	Board member	
2	Mr Mervyn Sirisena PBM	Retiree	NA	2017	Vice Chair 14 Sep 2023	5/5	Board member	
3	Dr Yoong Siew Lee	Consultant	Self-employed	2012	Honorary Secretary 19 Sep 2024	4/5	Board member	
4	Ms Yvonne Chan	Director (Corporate Development) / CFO	Singapore Management University	2016	Honorary Treasurer 19 Sep 2024 (CPAS) 1 Dec 2023 (School Management Committee)	5/5	Assistant Honorary Treasurer (CPAS) 22 Oct 2020	
5	Mr Ng Wai Keong	Director, Public Transport	Ministry of Transport	2023	Assistant Honorary Secretary 19 Sep 2024	5/5	Board member	
6	Hj Salim Bin Abdul Kadir BBM, PBM, JP	Director, Human Capital	AFL Technologies Pte Ltd	2017	Assistant Honorary Treasurer 19 Sep 2024	4/5	Honorary Treasurer 22 Oct 2020	Honorary Treasurer 2020 - 2024
7	Dr Satyaki Sengupta	Senior Principal Physiotherapist	KK Women's and Children's Hospital	2009	Board member 19 Sep 2024	3/5	Honorary Secretary 22 Oct 2020	Honorary Secretary 2020 - 2024
8	Mr Remy Choo	Director	Skillsfuture Singapore Agency	2018	Board member	5/5		
9	Mr Aloysius Wee	Lawyer	Aquina's Law Alliance LLP	2022	Board member 19 Sep 2024	3/5	Assistant Honorary Secretary 14 Sep 2023	
10	Mr Allan Phua	Civil Servant	Public Service Division	2023	Board member	5/5		
11	Mr Emilio Choo	Manager, HR IT	PricewaterhouseCoopers GHRIS Pte Ltd	2024	Board member	4/5		
12	Associate Professor Kevin Lim, BBM, PBM, FBS	Orthopaedic Surgeon	KK Women's and Children's Hospital	2008	Member (Emeritus Chairman) 19 Sep 2024	2/5	Emeritus Chairman (non voting rights) 22 Oct 2020	Chairperson 2010 - 2020 Emeritus Chairman (non voting rights) 2020 - 2024
13	Mr Alistair Ong	Manager, Diversity Equity Inclusion Client Solutions	Michael Page Recruitment Agency	2023	Co-Opted Member	4/5		
14	Mr Chong Yoon Chou	Fund Manager/Director	LeanneCapital Pte Ltd	2024	Co-Opted Member	4/5 (officially attended 1st board meeting only on 25 Jul 2024)		
15	Mr Chow Shang Wei	Venture Capitalist	Vertex Holdings	2024	Co-Opted Member	3/5 (officially attended 1st board meeting only on 25 Jul 2024)		
16	Mr Lam Chee Weng	CEO	Singapore Pools	2024	Co-Opted Member	3/5 (officially attended 1st board meeting only on 19 Sep 2024)		

EXECUTIVE MANAGEMENT

S/N	NAME	DESIGNATION	REMARKS
1	Ms Latha Kutty	Executive Director	Appointed to position since 01 Oct 2018

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 Yoong Siew Lee

Dr Satyaki Sengupta

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

BOARD APPOINTMENT AND TERM LIMIT

Term Limit for the Treasurer

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

REMUNERATION

In compliance with item 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	2025	2024
\$100,000 - \$200,000	24	16

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 Mr Chong Yoon Chou
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 Thesaira Mr Mark Minjoot
PARENT REPRESENTATIVE	Mr Yen Tun I Mr Chew Chong Yang Joseph
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	Ms Yvonne Chan
MEMBERS	Hj Sallim Bin Abdul Kadir, BBM, PBM, JP Mr Chow Shang Wei Mr Lam Chee Weng
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	Mr Ng Wai Keong Mr Aloysius Wee Mr Chow Shang Wei Mr Lam Chee Weng
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 Dr Satyaki Sengupta Associate Professor Kevin Lim, BBM, PBM, PMS
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 individual to be elected as members of the Board;
- Nominate Boardmembers for election as Office Bearers;
- Take the lead in succession planning; and
- Design and oversee a process of Board Orientation.

STAFF SUBCOMMITTEE

CHAIRPERSON	Hj Sallim Bin Abdul Kadir BBM, PBM, JP
MEMBERS	Dr Janice Wong Mr Allan Phua Mr Emilio Choo Mr Chong Yoon Chou
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 Emilio Choo Mr Alister Ong
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;

- (d) Review and endorse budget and/or financial matters in relation to programmes and clients;
- (e) Review and endorse changes to policies and procedures in accordance with the advice/changes from Ministry of Social and Family Development (MSF) and National Council of Social Service (NCSS);
- (f) Collaborate with healthcare professionals and government agencies in identifying quality services and updated technology;
- (g) Incorporate advanced technology into the development of therapy outcome measures, practice guidelines, quality service indicators of therapy-related practices and the implementation of effective techniques; and
- (h) Oversee the growth and development of Rehab professionals toward research advocacy and information technology.

INFORMATION TECHNOLOGY (IT) SUBCOMMITTEE

CHAIRPERSON	Mr Emilio Choo
STAFF IN ATTENDANCE	Executive Director Head of Department, IT

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

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

The subcommittee shall ensure proper monitoring.

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

The IT Subcommittee sets out to:

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

- (d) Make recommendations to the Board on proposed IT projects based on priorities and resource requirements; and
- (e) Review, monitor progress and report updates of ongoing projects at regular intervals.

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

CPAS REPRESENTATIVES

EXTERNAL AGENCIES	
SINGAPORE DISABILITY SPORTS COUNCIL (SDSC)	Mr Boo Hian Kok
THE CHILDREN'S CHARITIES ASSOCIATION OF SINGAPORE (CCA)	Mr Mervyn Sirisena, PEM Mr Ng Wai Keong

TIER 2 | GOVERNANCE EVALUATION CHECKLISTS (GEC)

SN	CALL FOR ACTION	CODE ID	DID THE CHARITY PUT THIS PRINCIPLE INTO ACTION?	IF YOU HAVE INDICATED "NO" OR "PARTIAL COMPLIANCE" PLEASE EXPLAIN.
PRINCIPLE 1: THE CHARITY SERVES ITS MISSION AND ACHIEVES ITS OBJECTIVES.				
1	Clearly state the charitable purposes (For example, vision and mission, objectives, use of resources, activities, and so on) and include the objectives in the charity's governing instrument. Publish the stated charitable purposes on platforms (For example, Charity Portal, website, social media channels, and so on) that can be easily accessed by the public.	1.1	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Partial <input type="checkbox"/> Compliance	
2	Develop and implement strategic plans to achieve the stated charitable purposes.	1.2	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Partial <input type="checkbox"/> Compliance	
3	Have the Board review the charity's strategic plans regularly to ensure that the charity is achieving its charitable purposes, and monitor, evaluate and report the outcome and impact of its activities.	1.3	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Partial <input type="checkbox"/> Compliance	
4	Document the plan for building the capacity and capability of the charity and ensure that the Board monitors the progress of this plan. "Capacity" refers to a charity's infrastructure and operational resources while behind capability refers to its expertise, skills and knowledge.	1.4	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Partial <input type="checkbox"/> Compliance	
PRINCIPLE 2: THE CHARITY HAS AN EFFECTIVE BOARD AND MANAGEMENT.				
5	The Board and Management are collectively responsible for achieving the charity's charitable purposes. The roles and responsibilities of the Board and Management should be clear and distinct.	2.1	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Partial <input type="checkbox"/> Compliance	
6	The Board and Management should be inducted and undergo training, where necessary, and their performance reviewed regularly to ensure their effectiveness.	2.2	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Partial <input type="checkbox"/> Compliance	
7	Document the terms of reference for the Board and each of its committees. The Board should have committees (or designated Board member(s)) to oversee the following areas*, where relevant to the charity: A. Audit B. Finance *Other areas include Programmes and Services, Fund-raising, Appointment/Nomination, Human Resource, and Investment.	2.3	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Partial <input type="checkbox"/> Compliance	
8	Ensure the Board is diverse and of an appropriate size, and has a good mix of skills, knowledge, and experience. All Board members should exercise independent judgement and act in the best interest of the charity.	2.4	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Partial <input type="checkbox"/> Compliance	

S/N	CALL FOR ACTION	CODE ID	DID THE CHARITY PUT THIS PRINCIPLE INTO ACTION?	IF YOU HAVE INDICATED "NO" OR "PARTIAL COMPLIANCE" PLEASE EXPLAIN.
9	Develop proper processes for leadership renewal. This includes establishing a term limit for each Board member. All Board members must submit themselves for re-nomination and re-appointment, at least once every three years.	2.5	<input checked="" type="radio"/> Yes <input type="radio"/> No <input type="radio"/> Partial Compliance	
10	Develop proper processes for leadership renewal. This includes establishing a term limit for the Treasurer (or equivalent position). For Treasurer (or equivalent position) only: a. The maximum term limit for the Treasurer (or equivalent position like a Finance Committee Chairman, or key person on the Board responsible for overseeing the finances of the charity) should be four consecutive years. If there is no Board member who oversee the finances, the Chairman will take on the role. i. After meeting the maximum term limit for the Treasurer, a Board member's reappointment to the position of Treasurer (or an equivalent position may be considered after at least a two-year break). ii. Should the Treasurer leave the position for less than two years, and when he/she is being re-appointed, the Treasurer's years of service would continue from the time he/she stepped down as Treasurer.	2.6	<input checked="" type="radio"/> Yes <input type="radio"/> No <input type="radio"/> Partial Compliance	
11	Ensure the Board has suitable qualifications and experience, understands its duties clearly, and performs well. a. No staff should chair the Board and staff should not comprise more than one-third of the Board.	2.7	<input checked="" type="radio"/> Yes <input type="radio"/> No <input type="radio"/> Partial Compliance	
12	Ensure the Management has suitable qualifications and experience, understands its duties clearly, and performs well. a. Staff must provide the Board with complete and timely information and should not vote or participate in the Board's decision-making.	2.8	<input checked="" type="radio"/> Yes <input type="radio"/> No <input type="radio"/> Partial Compliance	
13	The term limit for all Board members should be set at 10 consecutive years or less. Re-appointment to the Board can be considered after at least a two-year break. For all Board members: a. Should the Board member leave the Board for less than two years, and when he/she is being re-appointed, the Board member's years of service would continue from the time he/she left the Board. b. Should the charity consider it necessary to retain a particular Board member (with or without office bearers' positions) beyond the maximum term limit of 10 consecutive years, the extension should be deliberated and approved at the general meeting where the Board member is being re-appointed or re-elected to serve for the charity's term of service. (For example, a charity with a two-year term of service would conduct its election once every two years at its general meeting). c. The charity should disclose the reasons for retaining any Board member who has served on the Board for more than 10 consecutive years, as well as its succession plan, in its annual report.	2.9a 2.9b 2.9c	<input type="radio"/> Yes <input type="radio"/> No <input checked="" type="radio"/> Partial Compliance	We currently have 3 Board members who have served more than 10 years. 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.

S/N	CALL FOR ACTION	CODE ID	DID THE CHARITY PUT THIS PRINCIPLE INTO ACTION?	IF YOU HAVE INDICATED "NO" OR "PARTIAL COMPLIANCE" PLEASE EXPLAIN.
14	For Treasurer (or equivalent position) only: d. A Board member holding the Treasurer position (or equivalent position like a Finance Committee Chairman or key person on the Board responsible for overseeing the finances of the charity) must step down from the Treasurer or equivalent position after a maximum of four consecutive years. i. The Board member may continue to serve in other positions on the Board (except the Assistant Treasurer position or equivalent), not beyond the overall term limit of 10 consecutive years, unless the extension was deliberated and approved at the general meeting - refer to 2.9.b.	2.9d	<input type="radio"/> Yes <input checked="" type="radio"/> No <input type="radio"/> Partial Compliance	Our Treasurer stepped down from Treasurer to Assistant Treasurer in 2024. Currently, we have only 2 Board members who are with finance background. We have recruited 3 more board members for our next Board line-up in our coming AGM.
PRINCIPLE 3: THE CHARITY ACTS RESPONSIBLY, FAIRLY AND WITH INTEGRITY.				
15	Conduct appropriate background checks on the members of the Board and Management to ensure they are suited to work at the charity.	3.1	<input checked="" type="radio"/> Yes <input type="radio"/> No <input type="radio"/> Partial Compliance	
16	Document the processes for the Board and Management to declare actual or potential conflicts of interest, and the measures to deal with these conflicts of interest when they arise. a. A Board member with a conflict of interest in the matter(s) discussed should recuse himself/herself from the meeting and should not vote or take part in the decision-making during the meeting.	3.2	<input checked="" type="radio"/> Yes <input type="radio"/> No <input type="radio"/> Partial Compliance	
17	Ensure that no Board member is involved in setting his/her own remuneration directly or indirectly.	3.3	<input checked="" type="radio"/> Yes <input type="radio"/> No <input type="radio"/> Partial Compliance	
18	Ensure that no staff is involved in setting his/her own remuneration directly or indirectly.	3.3	<input checked="" type="radio"/> Yes <input type="radio"/> No <input type="radio"/> Partial Compliance	
19	Establish a Code of Conduct that reflects the charity's values and ethics and ensure that the Code of Conduct is applied appropriately.	3.4	<input checked="" type="radio"/> Yes <input type="radio"/> No <input type="radio"/> Partial Compliance	
20	Take into consideration the ESG factors when conducting the charity's activities.	3.5	<input checked="" type="radio"/> Yes <input type="radio"/> No <input type="radio"/> Partial Compliance	
PRINCIPLE 4: THE CHARITY SERVES ITS MISSION AND ACHIEVES ITS OBJECTIVES.				
21	Implement and regularly review key policies and procedures to ensure that they continue to support the charity's objectives. a. Ensure the Board approves the annual budget for the charity's plans and regularly reviews and monitors its income and expenditures (For example, financial assistance, matching grants, donations by board members to the charity, funding, staff costs and so on).	4.1a	<input checked="" type="radio"/> Yes <input type="radio"/> No <input type="radio"/> Partial Compliance	

S/N	CALL FOR ACTION	CODE ID	DID THE CHARITY PUT THIS PRINCIPLE INTO ACTION?	IF YOU HAVE INDICATED "NO" OR "PARTIAL COMPLIANCE" PLEASE EXPLAIN.
22	Implement and regularly review key policies and procedures to ensure that they continue to support the charity's objectives. b. Implement appropriate internal controls to manage and monitor the charity's funds and resources. This includes key processes such as: i. Revenue and receipting policies and procedures; ii. Procurement and payment policies and procedures; and iii. System for the delegation of authority and limits of approval.	4.1b	<input checked="" type="radio"/> Yes <input type="radio"/> No <input type="radio"/> Partial Compliance	
23	Seek the Board's approval for any loans, donations, grants, or financial assistance provided by the charity which are not part of the core charitable programmes listed in its policy. (For example, loans to employees/subsidiaries, grants or financial assistance to business entities).	4.2	<input checked="" type="radio"/> Yes <input type="radio"/> No <input type="radio"/> Partial Compliance	
24	Regularly identify and review the key risks that the charity is exposed to and refer to the charity's processes to manage these risks.	4.3	<input checked="" type="radio"/> Yes <input type="radio"/> No <input type="radio"/> Partial Compliance	
25	Set internal policies for the charity on the following areas and regularly review them: a. Anti-Money Laundering and Countering the Financing of Terrorism (AML/CFT); b. Board strategies, functions, and responsibilities; c. Employment practices; d. Volunteer management; e. Finances; f. Information Technology (IT) including data privacy management and cyber-security; g. Investment (obtain advice from qualified professional advisors if this is deemed necessary by the Board); h. Service or quality standards; and i. Other key areas such as fund-raising and data protection.	4.4	<input checked="" type="radio"/> Yes <input type="radio"/> No <input type="radio"/> Partial Compliance	
26	The charity's audit committee or equivalent should be confident that the charity's operational policies and procedures (including IT processes) are effective in managing the key risks of the charity.	4.5	<input checked="" type="radio"/> Yes <input type="radio"/> No <input type="radio"/> Partial Compliance	
27	The charity should also measure the impact of its activities review external risk factors and their likelihood of occurrence, and respond to key risks for the sustainability of the charity.	4.6	<input checked="" type="radio"/> Yes <input type="radio"/> No <input type="radio"/> Partial Compliance	

S/N	CALL FOR ACTION	CODE ID	DID THE CHARITY PUT THIS PRINCIPLE INTO ACTION?	IF YOU HAVE INDICATED "NO" OR "PARTIAL COMPLIANCE" PLEASE EXPLAIN.
PRINCIPLE 5: THE CHARITY IS ACCOUNTABLE AND TRANSPARENT.				
28	Disclose or submit the necessary documents (such as Annual Report, Financial Statements, GEC, and so on) in accordance with the requirements of the Charities Act, its Regulations, and other frameworks (For example, Charity Transparency Framework and so on).	5.1	<input checked="" type="radio"/> Yes <input type="radio"/> No <input type="radio"/> Partial Compliance	
29	Generally, Board members should not receive remuneration for their services to the Board. Where the charity's governing instrument expressly permits remuneration or benefits to the Board members for their services, the charity should provide reasons for allowing remuneration or benefits and disclose in its annual report the exact remuneration and benefits received by each Board member.	5.2	<input checked="" type="radio"/> Yes <input type="radio"/> No <input type="radio"/> Partial Compliance	
30	The charity should disclose the following in its annual report: A. Number of Board meetings in the year; and B. Each Board member's attendance.	5.3	<input checked="" type="radio"/> Yes <input type="radio"/> No <input type="radio"/> Partial Compliance	
31	The charity should disclose in its annual report the total annual remuneration (including any remuneration received in the charity's subsidiaries) for each of its three highest-paid staff, who each receives remuneration exceeding \$100,000, in incremental bands of \$100,000. Should any of the three highest-paid staff serve on the Board of the charity, this should also be disclosed. If none of its staff receives more than \$100,000 in annual remuneration each, the charity should disclose this fact.	5.4	<input checked="" type="radio"/> Yes <input type="radio"/> No <input type="radio"/> Partial Compliance	
32	The charity should disclose in its annual report the number of paid staff who are close members of the family of the Executive Head or Board members, and whose remuneration exceeds \$50,000 during the year. The annual remuneration of such staff should be listed in incremental bands of \$100,000. If none of its staff is a close member of the family of the Executive Head or Board members and receives more than \$50,000 in annual remuneration, the charity should disclose this fact.	5.5	<input checked="" type="radio"/> Yes <input type="radio"/> No <input type="radio"/> Partial Compliance	
33	Implement clear reporting structures so that the Board, Management, and staff can access all relevant information, advice, and resources to conduct their roles effectively. a. Record relevant discussions, dissenting views and decisions in the minutes of general and Board meetings. Circulate the minutes of these meetings to the Board as soon as practicable.	5.6a	<input checked="" type="radio"/> Yes <input type="radio"/> No <input type="radio"/> Partial Compliance	
34	Implement clear reporting structures so that the Board, Management, and staff can access all relevant information, advice, and resources to conduct their roles effectively. b. The Board meetings should have an appropriate quorum of at least half of the Board, if a quorum is not stated in the charity's governing instrument.	5.6b	<input checked="" type="radio"/> Yes <input type="radio"/> No <input type="radio"/> Partial Compliance	
35	Implement a whistle-blowing policy for any person to raise concerns about possible wrongdoings within the charity and ensure such concerns are independently investigated and follow-up action taken as appropriate.	5.7	<input checked="" type="radio"/> Yes <input type="radio"/> No <input type="radio"/> Partial Compliance	

S/N	CALL FOR ACTION	CODE ID	DID THE CHARITY PUT THIS PRINCIPLE INTO ACTION?	IF YOU HAVE INDICATED "NO" OR "PARTIAL COMPLIANCE" PLEASE EXPLAIN.
PRINCIPLE 6: THE CHARITY COMMUNICATES ACTIVELY TO INSTILL PUBLIC CONFIDENCE.				
36	Develop and implement strategies for regular communication with the charity's stakeholders and the public (For example, focus on the charity's branding and overall message, raise awareness of its cause to maintain or increase public support, show appreciation to supporters, and so on).	6.1	<input checked="" type="radio"/> Yes <input type="radio"/> No <input type="radio"/> Partial Compliance	
37	Listen to the views of the charity's stakeholders and the public and respond constructively.	6.2	<input checked="" type="radio"/> Yes <input type="radio"/> No <input type="radio"/> Partial Compliance	
38	Implement a media communication policy to help the Board and Management build positive relationships with the media and the public.	6.3	<input checked="" type="radio"/> Yes <input type="radio"/> No <input type="radio"/> Partial Compliance	

DECLARATION

Name

Email

Contact Office

Mobile

Designation ☒ Executive Director ☐ Chief Executive Officer
☐ General Manager ☐ Board Member

Please note that any false information provided in this submission will invalidate this submission.

- ☒ I confirm that the information provided in this submission is true and accurate to the best of my knowledge. I am aware that the provision of false or misleading information in relation to this submission to the Commissioner of Charities can constitute a criminal offence, which is punishable by imprisonment and/or a fine.
- ☒ I hereby declare that the Governing Board has approved this Governance Evaluation Checklist and has authorized me to submit this checklist on its behalf. All information given by me in this checklist submission is true to the best of my knowledge and I have not willfully suppressed any material fact.

Latha Kutty

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Acknowledgements

Deloitte.

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

REPORT AND FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 2025



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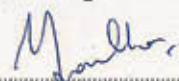
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In the opinion of the members of the Executive Committee of Cerebral Palsy Alliance Singapore (the "Association"),

- (a) the financial statements of the Association as set out on pages 5 to 30 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, 2025, 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 2024 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 Wang
Chairman


.....
Ms Yvonne Chan
Honorary Treasurer

August 28, 2025

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, 2025, 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 30.

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 give a true and fair view of the financial position of the Association as at March 31, 2025 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 of financial statements that give a true and fair view 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 of true and fair 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:

- 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 Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates 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 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

Auditor's Responsibilities for the Audit of the Financial Statements (cont'd)

- (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 2024 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 AP

Public Accountants and
Chartered Accountants
Singapore

August 28, 2025

CEREBRAL PALSY ALLIANCE SINGAPORE

STATEMENT OF FINANCIAL POSITION March 31, 2025

	Note	2025 \$	2024 \$
ACCUMULATED FUNDS	6	11,685,851	12,690,946
SPECIFIC FUNDS	7	7,606,889	6,693,578
PROGRAMME DEVELOPMENT FUND		271,432	271,432
		<u>19,564,172</u>	<u>19,655,956</u>
REPRESENTED BY:			
NON-CURRENT ASSETS			
Property and equipment	8	7,462,919	7,852,670
Right-of-use asset	9	7,051,981	4,732,534
		<u>14,514,900</u>	<u>12,585,204</u>
CURRENT ASSETS			
Due from Cerebral Palsy Alliance Singapore School East ("School East")	5	584,052	1,188,312
Due from Cerebral Palsy Alliance Singapore School West ("School West")	5	14,141	-
Amount due from Ministry of Social and Family Development ("MSF")	5	-	1,082,430
Receivables, prepayments and deposits	10	436,049	445,262
Cash and cash equivalents	11	19,962,723	18,413,916
		<u>20,996,965</u>	<u>21,129,920</u>
CURRENT LIABILITIES			
Other payables and accrued expenses	12	1,197,897	1,175,574
Due to National Council of Social Service ("NCSS") / SG Enable ("SGE")	13	1,039,270	1,039,270
Lease liabilities	14	821,218	677,241
Deferred grant	14	510,300	510,300
		<u>3,568,685</u>	<u>3,402,385</u>
NET CURRENT ASSETS		<u>17,428,280</u>	<u>17,727,535</u>
NON-CURRENT LIABILITIES			
Deferred capital donations	15	6,377,206	7,045,014
Lease liabilities	14	6,001,802	3,611,769
		<u>12,379,008</u>	<u>10,656,783</u>
NET ASSETS		<u>19,564,172</u>	<u>19,655,956</u>
NET ASSETS OF TRUST FUNDS	16	<u>89,463</u>	<u>99,873</u>

See accompanying notes to financial statements.

CEREBRAL PALSY ALLIANCE SINGAPORE

STATEMENT OF COMPREHENSIVE INCOME
March 31, 2025

Note	2025			2024		
	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
- Early Intervention ("EI")	1,283,685	-	1,283,685	1,120,484	-	1,120,484
- Day Activity Centre ("DAC")	-	-	-	266,263	-	266,263
- Headquarter	-	-	-	39,988	-	39,988
- Therapy rehabilitation programme	257,496	-	257,496	254,097	-	254,097
- Beyond boundaries club	-	-	-	95,373	-	95,373
- Community silver trust funds	-	742,997	742,997	-	883,349	883,349
- GROW - from MSF	864,730	-	864,730	787,938	-	787,938
- EI - from MSF	4,788,708	-	4,788,708	4,036,998	-	4,036,998
- DAC - from MSF	1,180,680	-	1,180,680	1,032,432	-	1,032,432
- Temporary Occupation License ("TOL") fees	160,108	-	160,108	159,136	-	159,136
SGE - Tote Board Social Service Fund (TBSSF):	-	-	-	-	-	-
- Beyond Services	96,997	-	96,997	-	-	-
- Day Activity Centre	303,390	-	303,390	-	-	-
- Goodwill Rehabilitation & Occupational Workshop ("GROW")	276,881	-	276,881	-	-	-
Grants from Tote Board	-	-	-	-	-	-
- Charity Dinner & other events	493,680	-	493,680	327,614	-	327,614
VWOs-charities capability fund training grants	-	-	-	2,900	-	2,900
Miscellaneous grants	109,327	-	109,327	-	-	-
Central Marketing Services ("CMS") sales	60,819	-	60,819	50,172	-	50,172
Cafe project sales	59,669	-	59,669	56,446	-	56,446
Sales of work by GROW trainees	22,905	-	22,905	44,924	-	44,924
GROW IT & office services	46,506	-	46,506	12,684	-	12,684
Alumni sales	41,207	-	41,207	20,245	-	20,245
Amortisation of deferred capital donations	1,050,318	-	1,050,318	1,071,544	-	1,071,544
Specific donations	-	1,171,372	1,171,372	-	89,130	89,130
Unrestricted donations	908,865	-	908,865	812,724	-	812,724
Therapy treatment fees	13,852	-	13,852	15,608	-	15,608
EI programme fees	455,706	-	455,706	387,323	-	387,323
DAC programme fees	183,330	-	183,330	192,937	-	192,937
Membership fees	275	-	275	278	-	278
Other income	-	-	-	-	-	-
- Professional fees for services rendered to School East	2,070,275	-	2,070,275	1,966,255	-	1,966,255
- Professional fees for services rendered to School West	19,951	-	19,951	-	-	-
- Professional fees for services rendered to others	148,825	-	148,825	96,730	-	96,730
- Training and consultancy fees	365,535	-	365,535	179,774	-	179,774
- Wage credit scheme	467,146	-	467,146	32,531	-	32,531
- Recharge of TOL fees to Schools East	679,968	-	679,968	675,841	-	675,841
- Recharge of TOL fees to Schools West	680,400	-	680,400	510,300	-	510,300
- Interest income on bank deposits	251,448	-	251,448	285,529	-	285,529
- SGE for transport subsidies	638,010	-	638,010	562,417	-	562,417
- Charity Dinner income	282,912	-	282,912	445,989	-	445,989
- PECT/Supervision income	178,484	-	178,484	152,126	-	152,126
- Internal services rendered	53,621	-	53,621	27,043	-	27,043
- Sundry income	40,337	-	40,337	32,256	-	32,256
- Event Collections	3,328	-	3,328	199,216	-	199,216
Total income	18,539,374	1,914,369	20,453,743	16,231,011	972,479	17,203,490

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CEREBRAL PALSY ALLIANCE SINGAPORE

STATEMENT OF COMPREHENSIVE INCOME (cont'd)
March 31, 2025

Note	2025			2024		
	General Fund	Specific Fund	Total	General Fund	Specific Fund	Total
	\$	\$	\$	\$	\$	\$
EXPENDITURE:						
Manpower and related costs	12,783,613	-	12,783,613	11,369,546	-	11,369,546
- Salaries and related expenses	178,710	-	178,710	170,972	-	170,972
- Medical, insurance and welfare expenses	246,736	-	246,736	220,916	-	220,916
- Training and related expenses	243,181	-	243,181	87,240	-	87,240
General and administrative expenses	16,828	-	16,828	15,261	-	15,261
- Training & Consultancy Fees	39,184	-	39,184	33,601	-	33,601
- Communications	48,500	-	48,500	46,146	-	46,146
- Insurance	10,209	-	10,209	9,152	-	9,152
- Audit fees*	137,833	-	137,833	125,777	-	125,777
- Supplies and materials	-	-	-	-	-	-
- Advertisement expenses	5,173	-	5,173	6,326	-	6,326
- Bank charges	-	-	-	-	-	-
- Depreciation of property and equipment	8 1,276,411	-	1,276,411	1,238,231	-	1,238,231
- Depreciation of right-of-use assets	9 1,584,987	-	1,584,987	1,248,565	-	1,248,565
- Replacement of equipment	16,750	-	16,750	11,053	-	11,053
- Miscellaneous expenses	260,752	-	260,752	212,204	-	212,204
- Corporate gifts	1,419	-	1,419	-	-	-
- Equipment written off	12,205	-	12,205	-	-	-
Upkeep and utilities	355,555	-	355,555	339,549	-	339,549
- Maintenance	221,451	-	221,451	188,398	-	188,398
- Utilities	22,940	-	22,940	24,837	-	24,837
Motor vehicle expenses	66,807	-	66,807	67,201	-	67,201
Programme/Project expenses	31,295	-	31,295	33,317	-	33,317
- GROW expenses	50,490	-	50,490	22,459	-	22,459
- CMS expenses	21,964	-	21,964	6,095	-	6,095
- Cafe project expenses	5,130	-	5,130	22,557	-	22,557
- GROW IT & office services	7,793	-	7,793	6,398	-	6,398
- Alumni expenses	2,082	-	2,082	1,510	-	1,510
- Meal expenses	638,010	-	638,010	562,417	-	562,417
- Allowances to trainees	27,965	-	27,965	22,048	-	22,048
- SGE transport subsidies	48,275	-	48,275	34,904	-	34,904
- Public education/campaigns	-	1,001,058	1,001,058	-	1,166,744	1,166,744
- Beyond boundaries club activity expenses	42,572	-	42,572	45,604	-	45,604
Utilisation of specific funds	39,336	-	39,336	39,083	-	39,083
Utilisation of unrestricted donations	156,410	-	156,410	127,383	-	127,383
Charity Dinner expenses	148,902	-	148,902	94,189	-	94,189
Tote Board - matching Charity Dinner	150,053	-	150,053	114,614	-	114,614
PECT supervision expenses	4,048	-	4,048	4,711	-	4,711
Interest on lease liabilities	598,413	-	598,413	543,913	-	543,913
Others	5,527	-	5,527	22,961	-	22,961
GST Expense	36,960	-	36,960	-	-	-
Event Expense	-	-	-	-	-	-
Professional Fees - COE-Trans D-Dr Myhra	-	-	-	-	-	-
Total expenditure	19,544,469	1,001,058	20,545,527	17,119,138	1,166,744	18,285,882
Operating deficit, representing total comprehensive loss for the year	(1,005,095)	913,311	(91,784)	(888,127)	(194,265)	(1,082,392)

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

See accompanying notes to financial statements.

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STATEMENT OF CHANGES IN FUNDS

March 31, 2025

Note 6	Specific Funds (Note 7)													
	Accumulated Funds	Building Investment Fund	Furniture and Equipment Fund	GROW Fund	DAC Fund	IT Fund	Staff Training and Welfare Fund	Project Fund	Welfare Fund	Assistive Technology Fund	Community Support Fund	Subtotal	Programme Development Fund	Total
Balance as at April 1, 2023	13,579,073	890,908	169,536	371,640	547,087	916,345	41,394	1,336,219	1,905,079	324,034	365,561	6,887,843	271,432	20,738,348
Net deficit, representing total comprehensive loss for the year	(886,127)	8,425	-	(110,609)	(306,953)	38,407	-	(77,272)	(453,641)	(15,409)	320,937	(194,265)	-	(1,002,782)
Balance as at March 31, 2024	12,692,946	899,333	169,536	461,231	440,235	954,742	41,394	1,258,947	1,451,238	308,584	906,338	6,693,578	271,432	19,455,956
Net deficit, representing total comprehensive loss for the year	(1,204,083)	425,373	-	35,002	(41,910)	(33,225)	(40,200)	72,324	35,463	(36,623)	546,142	(113,311)	-	(84,786)
Balance as at March 31, 2025	11,488,863	1,154,706	169,536	497,023	398,220	861,517	894	1,331,271	1,486,701	251,961	1,452,480	7,460,899	271,432	19,464,172

See accompanying notes to financial statements.

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CEREBRAL PALSY ALLIANCE SINGAPORE

STATEMENT OF CASH FLOWS

Year ended March 31, 2025

	2025	2024
	\$	\$
Operating activities		
Operating deficit	(91,784)	(1,082,392)
Adjustments for:		
Depreciation of property and equipment	1,276,411	1,238,231
Depreciation of right-of-use asset	1,584,987	1,248,565
Amortisation of deferred capital donations	(1,050,318)	(1,071,544)
Property and equipment written off	12,205	-
Grants from MSF	(6,834,118)	(5,857,367)
Recharge of TOL fees to School West	(680,400)	(510,300)
Interest income	(251,448)	(285,529)
Interest expense	150,053	114,614
Operating cash flows before movements in working capital	(5,884,412)	(6,205,722)
Due from Schools	590,119	(472,698)
Due to NCSS / SGE	-	271,000
Receivables, prepayments and deposits	(7,328)	(89,926)
Other payables and accrued expenses	22,323	309,617
Cash used in operations	(5,279,298)	(6,187,729)
Interest received	267,989	264,357
Interest paid	(41,007)	(22,536)
Net cash used in operating activities	(5,052,316)	(5,945,908)
Investing activity		
Purchase of property and equipment, representing net cash used in investing activity (Note A)	(516,354)	(224,185)
Financing activities		
Capital grant received from MSF	7,916,548	4,774,937
Repayments of lease liabilities	(799,071)	(812,441)
Net cash from financing activities	7,117,477	3,962,496
Net increase (decrease) in cash and cash equivalents	1,548,807	(2,207,597)
Cash and cash equivalents at beginning of year	18,220,932	20,428,529
Cash and cash equivalents at end of year (Note 11)	19,769,739	18,220,932

Note A

During the year, the Association acquired property and equipment amounting to \$898,864 (2024 : \$558,203) (Note 8), of which \$382,510 (2024 : \$334,017) is funded through deferred capital donations (Note 15).

See accompanying notes to financial statements.

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NOTES TO FINANCIAL STATEMENTS
March 31, 2025

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, 2025 were authorised for issue by the Executive Committee on August 28, 2025.

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 that are mandatorily effective for an accounting period that begins on or after April 1, 2024. Their adoption has not had any material impact on the disclosures or on the amounts reported in these financial statements.

NOTES TO FINANCIAL STATEMENTS
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New and revised standards in future periods

At the date of authorisation of these financial statements, the Association has not applied the following FRS pronouncements that have been issued but are not yet effective:

Effective for annual periods beginning on or after January 1, 2026

- Amendments to FRS 109 and FRS 107: *Amendments to the Classification and Measurement of Financial Instruments*

Effective for annual periods beginning on or after January 1, 2027

- FRS 118 *Presentation and Disclosure in Financial Statements*
- FRS 119 *Subsidiaries without Public Accountability: Disclosures*

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 except as below.

FRS 118 *Presentation and Disclosures in Financial Statements*

FRS 118 replaces FRS 1, carrying forward many of the requirements in FRS 1 unchanged and complementing them with new requirements. In addition, some FRS 1 paragraphs have been moved to FRS 8 and FRS 107. Furthermore, minor amendments to FRS 7 have been made.

FRS 118 introduces new requirements to:

- present specified categories and defined subtotals in the statement of profit or loss;
- provide disclosures on management-defined performance measures (MPMs) in the notes to the financial statements;
- improve aggregation and disaggregation.

The amendments to FRS 7, as well as the revised FRS 8 and FRS 107, become effective when an entity applies FRS 118. FRS 118 requires retrospective application with specific transition provisions.

Management is in the process of evaluating the impact on the Association's financial statement in the initial application period. Management does not plan to early adopt the new FRS 118.

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

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

2.3.1 Financial assets

Classification of financial assets

Debt instruments mainly comprise cash and cash equivalents, receivables 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.

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.

2.3.2 Financial liabilities

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

Other payables, accrued expenses, amount due to NCSS / SGE and deferred job support scheme grant income are initially recognised at fair value and are subsequently measured at amortised cost, using the effective interest method, except for short-term payables when the effect of discounting is immaterial.

Derecognition of financial liabilities

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

2.4 PROPERTY AND EQUIPMENT - Property and equipment are carried at cost less accumulated depreciation and any accumulated impairment loss.

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

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

Leasehold building	-	3.3%
Furniture and equipment	-	20%
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.

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

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimated future cash flows have not been adjusted.

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

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

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

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

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

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

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

Welfare Fund

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

Assistive Technology Clinic Fund

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

Community Silver Trust Fund

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

- 2.12 PROGRAMME DEVELOPMENT FUND - Programmes receiving NCSS's / SGE's grant under a "Per Capita" funding policy are allowed to start a Programme Development Fund. This represents the portion of income retained by the Association and is computed based on 50% of unrestricted donations, or 5% of total operating expenditure whichever is lower.
- 2.13 RECOGNITION OF INCOME AND EXPENDITURE - The Association recognises income when it transfers control of a product or service to a customer.

Cash donations

Cash donations are recognised on a cash basis.

Grants from MSF, NCSS / SGE and Tote Board

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

Sale of goods

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

Rendering of services

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

Programme fees

Programme fees are recognised when the services are rendered.

Temporary occupation license fees

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

Interest income

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

Expenditure

Expenditure is accounted for on the accrual basis.

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

3 CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In the application of the Association's 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.

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:

	2025	2024
	\$	\$
Financial assets		
At amortised cost	20,872,250	21,027,199
Financial liabilities		
At amortised cost	2,237,167	2,193,779
Lease liabilities	6,823,020	4,289,010

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.

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
				\$	\$	\$
2025						
Amount due from School East and School West	5	Performing	12m ECL	598,193	-	598,193
Receivables and deposit	10	Performing	12m ECL	311,334	-	311,334
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

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 66% (2024 : 87%) of total receivables at the end of the reporting period.

(ii) Interest rate risk

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

(iii) Foreign currency risk

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

(iv) Liquidity risk

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

All financial liabilities in 2025 and 2024 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.

Significant related party transactions during the year was as follows:

	2025	2024
	\$	\$
<u>Transactions with School East and School West</u>		
Professional fees for services rendered-School East before GST	2,070,275	1,966,255
Professional fees for services rendered-School West before GST	19,951	-
Recharge of TOL fees	1,360,368	1,186,141

Transactions with Ministry of Social and Family Development

Capital grants	6,834,118	5,857,368
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Compensation of key management personnel

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

	2025	2024
	\$	\$
Short-term benefits	195,025	188,482
Post-employment benefits	13,496	17,157
	208,521	205,639

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

<u>Remuneration band</u>		
\$100,000 to \$200,000 and above*	20	12

* comprised of salary and bonus

NOTES TO FINANCIAL STATEMENTS
March 31, 2025

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:

	2025	2024
	\$	\$
General accumulated funds	8,881,996	9,940,730
Designated for EI programme	3,326,082	3,557,103
Designated for DAC programme	1,396,056	1,197,524
Designated for GROW programme	(3,399)	(23,250)
Designated for Rehabilitation Centre	(762,372)	(762,372)
Designated for Therapy Rehabilitation programme	(1,230,427)	(1,290,556)
Designated for Beyond Boundaries Club	77,915	71,767
	<u>2,803,855</u>	<u>2,750,216</u>
Accumulated funds balance	<u>11,685,851</u>	<u>12,690,946</u>

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CEREBRAL PALSY ALLIANCE SINGAPORE
NOTES TO FINANCIAL STATEMENTS
March 31, 2025

7 SPECIFIC FUNDS

	Building Improvement Fund	Furniture and Equipment Fund	GROW Fund	DAC Fund	EI Fund	Staff Training and Incentive Fund	Project Fund	Welfare Fund	Assistive Technology Fund	Community Support Fund	Total
Balance at April 1, 2023	690,908	169,536	571,840	547,087	916,245	41,394	1,316,219	1,905,079	324,034	385,501	6,887,843
Income	126,723	-	24,044	510	846,330	-	35,130	136,019	54,034	883,319	1,487,267
Expenditure	(118,298)	-	(134,653)	(107,262)	(108,041)	-	(132,422)	(133,091)	(70,384)	(362,312)	(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)	330,497	-	(77,272)	(451,841)	(15,450)	520,837	(194,263)
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
Income	709,112	-	83,990	2,616	13,597	650	122,864	200,860	37,683	742,997	1,914,369
Expenditure	(253,739)	-	(46,188)	(44,531)	(106,822)	(41,150)	(50,070)	(165,397)	(94,306)	(196,855)	(1,001,058)
Transfer to general funds	-	-	-	-	-	-	-	-	-	-	-
Net deficit, representing total comprehensive loss for the year	455,373	-	35,802	(41,915)	(93,225)	(40,500)	72,794	35,463	(56,623)	546,142	913,311
Balance at March 31, 2025	1,154,706	169,536	497,033	398,320	861,517	894	1,331,741	1,488,701	251,961	1,452,480	7,606,889

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NOTES TO FINANCIAL STATEMENTS
March 31, 2025

8 PROPERTY AND EQUIPMENT

	Leasehold building	Furniture and equipment	Ambulance	Computers	Office equipment	Renovations	Rehabilitation equipment	Total
	\$	\$	\$	\$	\$	\$	\$	\$
Cost:								
At April 1, 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	21,018,009
Additions	-	7,605	-	380,011	55,421	332,701	123,126	898,864
Written off	-	(5,308)	-	(29,292)	(7,970)	(39,813)	-	(82,882)
At March 31, 2025	13,774,808	289,975	434,733	1,342,897	2,772,250	2,581,961	637,866	21,833,991
Accumulated depreciation:								
At April 1, 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
Depreciation	454,568	22,828	25,255	107,526	385,839	186,433	93,962	1,276,411
Written off	-	(4,543)	-	(29,793)	(6,315)	(30,027)	-	(70,678)
At March 31, 2025	9,620,900	229,997	319,704	718,517	1,811,715	1,415,560	254,679	14,371,072
Carrying amount:								
At March 31, 2025	4,153,908	59,978	115,029	623,880	960,535	1,166,402	383,187	7,462,919*
At March 31, 2024	4,608,476	75,966	140,284	351,394	1,292,608	1,029,919	354,570	7,852,670*

* Property and equipment amounting to \$6,377,206 (2024 : \$7,045,014) is funded through deferred capital donations (Note 15).

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CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS
March 31, 2025

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, 2023	4,508,240
Addition	4,601,345
At March 31, 2024	9,109,585
Addition	3,904,434
Derecognition	(4,508,240)
At March 31, 2025	8,505,779
Accumulated depreciation:	
At April 1, 2023	3,128,486
Depreciation	1,248,565
At March 31, 2024	4,377,051
Depreciation	1,584,987
Derecognition	(4,508,240)
At March 31, 2025	1,453,798
Carrying amount:	
At March 31, 2025	7,051,981
At March 31, 2024	4,732,534

10 RECEIVABLES, PREPAYMENTS AND DEPOSITS

	2025	2024
	\$	\$
Other receivables	153,753	168,299
Interest receivable from fixed deposits	92,430	108,971
Prepayments	124,715	102,721
Deposits	65,151	65,271
	436,049	445,262

11 CASH AND CASH EQUIVALENTS

	2025	2024
	\$	\$
Fixed deposits with banks	8,291,622	8,236,647
Cash at banks	11,671,101	10,177,269
	19,962,723	18,413,916
Fixed deposits under pledge	(192,984)	(192,984)
Cash and cash equivalents in the statement of cash flows	19,769,739	18,220,932

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NOTES TO FINANCIAL STATEMENTS
March 31, 2025

The fixed deposits bear interest rates ranging from 1.58% to 3.15% (2024 : 3.00% to 3.90%) per annum with a tenure at 3 to 12 months (2024 : 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

	2025	2024
	\$	\$
Other payables	691,030	517,682
GST payables	-	21,065
Accrued expenses	506,867	636,827
	<u>1,197,897</u>	<u>1,175,574</u>

13 DUE TO NCSS / SGE

	2025	2024
	\$	\$
Balance at beginning of year	1,039,270	768,270
Prior year funding received during the year	-	271,000
Accruals on funding receivable	-	-
Balance at end of year	<u>1,039,270</u>	<u>1,039,270</u>

14 LEASE LIABILITIES

	2025	2024
	\$	\$
Maturity analysis:		
Year 1	1,006,174	789,579
Year 2	1,516,474	680,400
Year 3	1,516,474	680,400
Year 4	1,516,474	680,400
Year 5 and beyond	1,817,755	1,871,100
	<u>7,373,351</u>	<u>4,701,879</u>
Less: Unearned interest	<u>(550,331)</u>	<u>(412,869)</u>
	<u>6,823,020</u>	<u>4,289,010</u>
Analysed as:		
Current*	821,218	677,241
Non-current	<u>6,001,802</u>	<u>3,611,769</u>
	<u>6,823,020</u>	<u>4,289,010</u>

* In 2025, 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, 2025

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, 2024	Financing cash flow	Non-cash changes			March 31, 2025
	\$	\$	New lease addition	Interest expense	TOL paid by MOE	\$
Lease liability	4,289,010	(799,071)	3,904,434	109,047	(680,400)	6,823,020
	<u>4,289,010</u>	<u>(799,071)</u>	<u>3,904,434</u>	<u>109,047</u>	<u>(680,400)</u>	<u>6,823,020</u>

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

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.

	2025	2024
	\$	\$
Capital grant and donations received:		
Balance at beginning of year	19,531,260	19,197,242
Additions:		
- Furniture and equipment	7,605	17,699
- Computers	24,527	4,581
- Office equipment	261	118,809
- Renovations	232,171	111,397
- Rehab equipment	117,946	81,532
Balance at end of year	<u>19,913,770</u>	<u>19,531,260</u>
Accumulated amortisation:		
Balance at beginning of year	12,486,246	11,414,702
Amortisation	1,050,318	1,071,544
Balance at end of year	<u>13,536,564</u>	<u>12,486,246</u>
Carrying amount	<u>6,377,206</u>	<u>7,045,014</u>

16 NET ASSETS OF TRUST FUNDS

Trust funds represent specific financial assistance provided by Lee Foundation.

	2025	2024
	\$	\$
Balance at beginning of year	99,873	74,927
Amount disbursed	163,376	(197,996)
Amount received	(173,786)	222,942
Balance at end of year	89,463	99,873
Represented by:		
Cash and bank balances	89,463	99,873

17 MANPOWER COSTS

	2025	2024
	\$	\$
Costs of defined contribution plans included in manpower costs	1,527,357	1,382,152

18 FUNDRAISING COSTS

	2025	2024
	\$	\$
Charity Dinner event	39,336	39,083

Fundraising costs from the Charity Dinner event represent approximately 13.9% (2024 : 8.76%) 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.

	2025	2024
	\$	\$
Donations for which tax exempt receipts were issued	1,136,681	1,269,885

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

REPORT AND FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 2025

REPORT AND FINANCIAL STATEMENTS

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CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL EAST

STATEMENT BY EXECUTIVE COMMITTEE

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

- the financial statements of the School East as set out on pages 5 to 38 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, 2025, 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

.....
Ms Yvonne Chan
Honorary Treasurer

August 28, 2025

INDEPENDENT AUDITOR'S REPORT TO THE EXECUTIVE COMMITTEE OF

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL EAST

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Cerebral Palsy Alliance Singapore School East (the "School East"), which comprise the statement of financial position as at March 31, 2025, 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 38.

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 give a true and fair view of the financial position of the School East as at March 31, 2025 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

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

School Management Committee is responsible for the preparation and fair presentation of financial statements that give a true and fair view in accordance with the provisions of the Societies Act, the Charities Act and Regulations, the rules and regulations issued by the MOE, the NCSS and the SGE, and FRSs, and for devising and maintaining a system of internal accounting controls sufficient to provide a reasonable assurance that assets are safeguarded against loss from unauthorised use or disposition; and transactions are properly authorised and that they are recorded as necessary to permit the preparation of true and fair 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

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

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

Report on Other Legal and Regulatory Requirements

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

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

- (a) the receipt, expenditure and investment of monies and the acquisition and disposal of assets by the School East have not been carried out in accordance with the rules and regulations issued by the MOE, the NCSS and the SGE;
- (b) the donations and other receipts of the School East are not used for approved projects and purposes intended, and are not in accordance with its objectives as required under Regulation 11 of the Charities (Institutions of a Public Character) Regulations; and
- (c) the School East has not complied with the requirements of Regulation 15 of the Charities (Institutions of a Public Character) Regulations.

Deloitte & Touche LLP

Public Accountants and
Chartered Accountants
Singapore

August 28, 2025

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL EAST

STATEMENT OF FINANCIAL POSITION March 31, 2025

Note	2025	2024
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	6 7,442,697	6,320,344
Other receivables and prepayments	7 54,680	52,309
Due from Cerebral Palsy Alliance Singapore School West ("School West")	5 538,014	509,783
Total current assets	8,035,391	6,882,436
NON-CURRENT ASSET		
Equipment	8 859,603	934,124
LESS:		
CURRENT LIABILITIES		
Due to Cerebral Palsy Alliance Singapore ("Association")	5 597,216	1,221,671
Other payables and accrued expenses	9 586,701	553,129
Total current liabilities	1,183,917	1,774,800
NON-CURRENT LIABILITY		
Deferred capital donations	10 380,319	372,049
NET ASSETS	7,330,758	5,669,711
REPRESENTED BY:		
FUNDS AND RESERVES		
General reserves		
- MOE share	4,478,421	3,094,574
- NCSS Community Funding share	1,501,493	1,179,424
- Portion due to School fees	132,026	100,095
Ring-fenced Performance bonus (under Journeys of Excellence package)	23 -	-
Specific Donations	11 237,016	260,311
Special Purpose Grants	855,108	909,187
Unrestricted funds	123,440	122,866
Programme development fund	3,254	3,254
	7,330,758	5,669,711
Net assets of trust funds	12 20,900	16,250

See accompanying notes to financial statements.

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL EAST

STATEMENT OF COMPREHENSIVE INCOME
March 31, 2025

	2025			2024		
	General fund/ MOE and NCSS / SGE funding for total operating expenditure	Other funds	Total	General fund/ MOE and NCSS funding for total operating expenditure	Other funds	Total
Note	\$	\$	\$	\$	\$	\$
INCOME						
Grants from MOE and NCSS / SGE:						
- Total operating expenditure	9,633,753	-	9,633,753	5,905,183	-	5,905,183
- Special Education ("SPED") Financial Assistance Scheme (FAS)	11,130	-	11,130	11,292	-	11,292
- School meal programme	33,426	-	33,426	33,764	-	33,764
- Annual grant for Discretionary Financial Assistance ("DFA")	7,004	-	7,004	13,956	-	13,956
- Public transport subsidy	186	-	186	408	-	408
- Staff training vote	129,789	-	129,789	44,401	-	44,401
- Additional training vote	18,798	-	18,798	17,553	-	17,553
- High needs grant	826,679	-	826,679	777,563	-	777,563
- MOE secondment fund	51,829	-	51,829	98,067	-	98,067
- Contract teaching	283,072	-	283,072	304,835	-	304,835
- Curriculum Enhancement Fund ("CEF")	616	-	616	64,904	-	64,904
- Additional Curriculum Enhancement Fund ("ACEF")	327,600	-	327,600	368,550	-	368,550
- Information and Communications Technology ("ICT") development grant	116,122	-	116,122	109,980	-	109,980
- Parent support group	2,500	-	2,500	1,186	-	1,186
- Enrichment Grant	23,130	-	23,130	24,120	-	24,120
- Provision of admin manager	-	-	-	110,717	-	110,717
- MOE grant for Temporary Occupation Licence ("TOL") fee	-	679,968	679,968	-	675,841	675,841
- Edusave grant and achievement award	-	24,700	24,700	-	22,500	22,500
- Opportunity grant	-	12,920	12,920	-	11,960	11,960
- School fees - local	-	83,654	83,654	-	69,829	69,829
- School fees - foreign	-	49,920	49,920	-	158,080	158,080
- Annual adjustments of MOE grants for prior year	(400,117)	-	(400,117)	68,540	-	68,540
- Grants received from NCSS/SGE	13 1,658,905	-	1,658,905	2,222,717	-	2,222,717
- Annual adjustments of NCSS/ SGE grants for prior year	13 (18,596)	-	(18,596)	25,350	-	25,350
- Ministry of Social & Family Development ("MSF") grants for VWO transport subsidies	-	428,261	428,261	-	276,257	276,257
- NAC Tote Board fund	-	20,000	20,000	-	29,000	29,000
- Unsolicited donations	17 -	574	574	-	16,962	16,962
- Designated donations	14, 17 -	347,695	347,695	-	168,178	168,178
- Amortisation of deferred capital donations	10 -	124,443	124,443	-	104,129	104,129
- JSS/Wage credit scheme	-	265,783	265,783	-	63,297	63,297
- Miscellaneous grants	-	-	-	-	-	-
Other income:						
- Interest income	-	34,877	34,877	-	22,431	22,431
- Miscellaneous income	-	11,822	11,822	-	4,880	4,880
- Minisart sales	-	992	992	-	4,502	4,502
- Others	-	14	14	-	420	420
Total income	12,705,826	2,085,623	14,791,449	10,203,086	1,628,266	11,831,352

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL EAST

STATEMENT OF COMPREHENSIVE INCOME (cont'd)
March 31, 2025

	2025			2024		
	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)	233,293	-	233,293	245,532	-	245,532
- Teaching staff	5,057,780	-	5,057,780	4,875,309	-	4,875,309
- Support staff	917,654	-	917,654	967,053	-	967,053
Contract staff (locum)	108,724	-	108,724	38,227	-	38,227
Staff welfare	60,164	-	60,164	60,170	-	60,170
Supplies & materials	22,818	-	22,818	25,323	-	25,323
School function & activities	105,905	-	105,905	103,168	-	103,168
Depreciation of equipment	245,762	-	245,762	232,058	-	232,058
Repair & maintenance	198,530	-	198,530	186,318	-	186,318
Utilities	135,197	-	135,197	111,780	-	111,780
Communications	21,283	-	21,283	15,955	-	15,955
Minisart expenses	1,221	-	1,221	1,569	-	1,569
Professional rehabilitation & other services	5 2,358,536	-	2,358,536	2,208,824	-	2,208,824
VWO transport subsidies	-	428,261	428,261	-	276,257	276,257
TOL fees	5 -	679,968	679,968	-	675,841	675,841
Designated fund expenses:						
- MOE fund	1,625,423	-	1,625,423	1,501,778	-	1,501,778
- Other funds	-	370,990	370,990	-	60,610	60,610
Utilisation for contract teaching resources	283,072	-	283,072	304,835	-	304,835
Utilisation for SPED FAS	14,636	-	14,636	9,092	-	9,092
Utilisation for school meal programme	20,448	-	20,448	19,903	-	19,903
Other expenditure	240,737	-	240,737	453,058	-	453,058
Total expenditure	11,651,183	1,479,219	13,130,402	11,359,952	1,012,708	12,372,660
Operating surplus (deficit), representing total comprehensive income (loss) for the year	1,054,643	606,404	1,661,047	(1,156,866)	615,558	(541,308)

See accompanying notes to financial statements.

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL EAST

STATEMENT OF CHANGES IN FUNDS AND RESERVES March 31, 2025

	General reserves (Note A)	Specific Donations (Note 11)	Special Purpose Grants	Unrestricted funds	Programme development fund	Total
	\$	\$	\$	\$	\$	\$
Balance at April 1, 2023	5,138,361	152,744	810,756	105,905	3,254	6,211,020
Net deficit, representing total comprehensive loss for the year	(764,268)	107,567	98,431	16,961	-	(541,309)
Balance at March 31, 2024	4,374,093	260,311	909,187	122,866	3,254	5,669,711
Net surplus, representing total comprehensive income for the year	1,737,847	(23,295)	(54,079)	574	-	1,661,047
Balance at March 31, 2025	6,111,940	237,016	855,108	123,440	3,254	7,330,758

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, 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
Add: Net Income	9,233,636	1,640,309	181,279	11,055,224
Less: Expenditure	(7,849,789)	(1,318,240)	(149,348)	(9,317,377)
Balance at March 31, 2025	4,478,421	1,501,493	132,026	6,111,940

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

STATEMENT OF CASH FLOWS March 31, 2025

	2025	2024
	\$	\$
Operating activities		
Operating surplus (deficit)	1,661,047	(541,309)
Adjustments for:		
Depreciation of equipment	245,763	232,058
Amortisation of deferred capital donations	(124,443)	(104,129)
Equipment written off	-	717
Interest income	(34,877)	(22,431)
Operating cash flows before movements in working capital	1,747,490	(435,094)
Other receivables and prepayments	27,056	(224)
Due from School West	(28,231)	(406,455)
Due to the Association	(624,455)	506,057
Other payables and accrued expenses	33,571	45,065
Cash from (used in) operations	1,155,431	(290,651)
Interest received	5,450	8,501
Net cash from (used in) operating activities	1,160,881	(282,150)
Investing activity		
Purchase of equipment, representing net cash used in investing activity (Note A)	(38,528)	(40,310)
Net increase (decrease) in cash and cash equivalents	1,122,353	(322,460)
Cash and cash equivalents at beginning of year	6,320,344	6,642,804
Cash and cash equivalents at end of year	7,442,697	6,320,344

Note A

During the year, the School East acquired equipment of which \$174,873 (Note 8) of which \$136,345 (2024 : \$65,290) is funded through deferred capital donations.

See accompanying notes to financial statements.

NOTES TO FINANCIAL STATEMENTS
March 31, 2025

1 GENERAL

Cerebral Palsy Alliance Singapore School East (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.

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, 2025 were authorised for issue by the Executive Committee on August 28, 2025.

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 that are mandatorily effective for an accounting period that begins on or after April 1, 2024. Their adoption has not had any material impact on the disclosures or on the amounts reported in these financial statements.

NOTES TO FINANCIAL STATEMENTS
March 31, 2025

New and revised standards in future periods

At the date of authorisation of these financial statements, the School East has not applied the following FRS pronouncements that have been issued but are not yet effective:

Effective for annual periods beginning on or after January 1, 2026

- Amendments to FRS 109 and FRS 107: *Amendments to the Classification and Measurement of Financial Instruments*

Effective for annual periods beginning on or after January 1, 2027

- FRS 118 *Presentation and Disclosure in Financial Statements*
- FRS 119 *Subsidiaries without Public Accountability: Disclosures*

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 except as below.

FRS 118 Presentation and Disclosures in Financial Statements

FRS 118 replaces FRS 1, carrying forward many of the requirements in FRS 1 unchanged and complementing them with new requirements. In addition, some FRS 1 paragraphs have been moved to FRS 8 and FRS 107. Furthermore, minor amendments to FRS 7 have been made.

FRS 118 introduces new requirements to:

- present specified categories and defined subtotals in the statement of profit or loss
- provide disclosures on management-defined performance measures (MPMs) in the notes to the financial statements
- improve aggregation and disaggregation.

The amendments to FRS 7, as well as the revised FRS 8 and FRS 107, become effective when an entity applies FRS 118. FRS 118 requires retrospective application with specific transition provisions.

Management is in the process of evaluating the impact on the School East's financial statement in the initial application period. Management does not plan to early adopt the new FRS 118.

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.

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

2.3.1 Financial assets

Classification of financial assets

Debt instruments mainly comprise cash and cash equivalents, 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.

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.

NOTES TO FINANCIAL STATEMENTS
March 31, 2025Derecognition 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.

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.

NOTES TO FINANCIAL STATEMENTS
March 31, 2025

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

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimated future cash flows have not been adjusted.

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

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

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

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

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

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

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.

NOTES TO FINANCIAL STATEMENTS
March 31, 2025

- 2.9 GENERAL RESERVES - This arises from the excess monies not required to be refunded to the MOE and the NCSS / SGE and from net operating surpluses generated and is restricted for the School East only, for the benefit of its intended clients, according to the funder's intent for the use of monies. The Reserves will not be transferred out of the School East for any other purposes. The Reserves will also not be re-designated for other purposes, unless approval is given by the funder.
- 2.10 SPECIFIC FUNDS - The funds comprise the cumulative operating surplus or deficit arising from the specific income and expenditure account. Donations received for specific purposes are accounted for on a cash basis. The specific funds are utilised in accordance with its intended purpose. Amounts not utilised are accumulated in the specific funds.
- 2.11 UNRESTRICTED FUNDS - The funds comprise donations received that can be utilised in areas where funds are most needed, at the discretion of the School Management Committee and the Executive Committee.
- 2.12 PROGRAMME DEVELOPMENT FUND - Programmes receiving NCSS / SGE grants under a "Per Capita" funding policy are allowed to start a Programme Development Fund. This represents the portion of income retained by the School East and was computed based on 50% of unrestricted donations, or 5% of total operating expenditure whichever is lower.
- 2.13 TRUST FUNDS - Monies received for trust funds are credited directly to the respective trust funds' financial statements. Income and expenditure, assets and liabilities of trust funds are segregated from that of the School.
- 2.14 RECOGNITION OF INCOME AND EXPENDITURE - The School East recognises income when it transfers control of a product or service to a customer.

Cash donations

Cash donations are recognised on a cash basis.

Grants from MOE and NCSS/SGE

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

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.

NOTES TO FINANCIAL STATEMENTS
March 31, 2025Rendering of services

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

School fees

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

Interest income

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

Expenditure

Expenditure is accounted for on the accrual basis.

- 2.15 RETIREMENT BENEFIT COSTS - Payments to defined contribution retirement benefit plans are charged as an expense when employees have rendered the services entitling them to the contributions. Payments made to state managed retirement benefit schemes, such as the Singapore Central Provident Fund, are dealt with as payments to defined contribution plans where the School East's obligations under the plans are equivalent to those arising in a defined contribution retirement benefit plan.
- 2.16 EMPLOYEE LEAVE ENTITLEMENT - Employee entitlements to annual leave are recognised when they accrue to employees. A provision is made for the estimated liability for annual leave as a result of services rendered by employees up to the end of the reporting period.

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.

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:

	2025	2024
	\$	\$
Financial assets		
At amortised cost	8,021,236	6,860,644
Financial liabilities		
At amortised cost	1,156,664	1,752,780

(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.

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
				\$	\$	\$
2025						
Amount due from School West	5	Performing	12m ECL	538,014	-	538,014
Other receivables	6	Performing	12m ECL	40,525	-	40,525
2024						
Amount due from School West	5	Performing	12m ECL	509,783	-	509,783
Other receivables	6	Performing	12m ECL	30,518	-	30,518

NOTES TO FINANCIAL STATEMENTS
March 31, 2025(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 2025 and 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 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.

NOTES TO FINANCIAL STATEMENTS
March 31, 2025

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:

	2025	2024
	\$	\$
Occupational therapy	581,831	502,918
Physiotherapy	547,982	625,885
Psychology	259,423	174,364
Speech and language therapy	557,315	575,350
Social work services	181,172	250,632
Assistive Technology Hub	128,877	-
Centre of Excellence - Trans D	20,143	-
Total Professional fees inclusive of GST	2,276,743	2,129,149
TOL fees relating to short-term leases recharged	679,968	675,841

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:

	2025	2024
	\$	\$
Short-term benefits	193,013	185,261
Post-employment benefits	9,899	12,062
	202,912	197,323

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

Remuneration band

\$100,000 to \$200,000 and above*	3	3
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* Comprised of salary and bonus

NOTES TO FINANCIAL STATEMENTS
March 31, 2025

6 CASH AND CASH EQUIVALENT

	2025	2024
	\$	\$
Cash at bank	6,192,697	5,070,344
Fixed deposits	1,250,000	1,250,000
	<u>7,442,697</u>	<u>6,320,344</u>

The fixed deposits bear interest rate between 2.18% to 2.85% (2024 : 2.20% to 3.05%) per annum and have maturity dates on April 29, 2025 and July 22, 2025 respectively (2024 : May 20, 2024 and July 22, 2024).

7 OTHER RECEIVABLES AND PREPAYMENTS

	2025	2024
	\$	\$
Other receivables	29,427	20,882
Fees in arrears	11,098	9,636
Prepayments	14,155	21,791
	<u>54,680</u>	<u>52,309</u>

8 EQUIPMENT

	Furniture and fittings	Computers	Office equipment	Renovation	Rehab equipment	Total
	\$	\$	\$	\$	\$	\$
Cost:						
At April 1, 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
Additions	5,501	88,041	14,696	-	66,635	174,873
Disposals	-	(65,284)	(80,549)	-	-	(145,833)
At March 31, 2025	<u>481,728</u>	<u>382,380</u>	<u>370,911</u>	<u>937,140</u>	<u>295,722</u>	<u>2,467,881</u>
Accumulated depreciation:						
At April 1, 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
Depreciation	50,311	19,303	43,612	92,537	40,000	245,763
Disposals	-	(61,914)	(80,288)	-	-	(142,202)
At March 31, 2025	<u>378,053</u>	<u>283,459</u>	<u>252,913</u>	<u>587,202</u>	<u>106,651</u>	<u>1,608,279</u>
Carrying amount:						
At March 31, 2025	<u>103,675</u>	<u>98,921</u>	<u>117,998</u>	<u>349,938</u>	<u>189,071</u>	<u>859,603</u>
At March 31, 2024	<u>148,485</u>	<u>33,553</u>	<u>147,175</u>	<u>442,475</u>	<u>162,436</u>	<u>934,124</u>

NOTES TO FINANCIAL STATEMENTS
March 31, 2025

9 OTHER PAYABLES AND ACCRUED EXPENSES

	2025	2024
	\$	\$
Fees received in advance	25,778	22,020
Due to MOE	1,475	1,475
Other payables	302,714	185,719
Accrued expenses	256,734	343,915
	<u>586,701</u>	<u>553,129</u>

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.

	2025	2024
	\$	\$
Donations received:		
Balance at beginning of year	1,403,866	1,374,871
Additions:		
- Furniture and fittings	-	13,489
- Computers	88,041	20,263
- Office equipment	5,637	31,538
- Rehab equipment	42,667	-
Disposals	(3,632)	(36,295)
Balance at end of year	<u>1,536,579</u>	<u>1,403,866</u>
Accumulated amortisation:		
Balance at beginning of year	1,031,817	928,378
Amortisation	124,443	104,129
Disposals	-	(690)
Balance at end of year	<u>1,156,260</u>	<u>1,031,817</u>
Carrying amount	<u>380,319</u>	<u>372,049</u>

NOTES TO FINANCIAL STATEMENTS
March 31, 2025

11 SPECIFIC FUNDS

	Building and Facilities Improvement Fund	School Functions Grant	Programme Enhancement Fund	Pupil Welfare Fund	Children's Charities Association Fund	Transport Subsidy Fund	Total
	\$	\$	\$	\$	\$	\$	\$
Balance at April 1, 2023	17,000	5,711	86,953	32,919	10,161	-	152,744
Grants received from MOE/ NCSS/SGE/NAC Tote Board	-	-	-	-	-	-	-
Donations received	14,000	500	110,612	-	32,904	10,162	168,178
Expenditure	(13,489)	(517)	(25,766)	-	(10,677)	(10,162)	(60,611)
Net surplus (deficit) representing total comprehensive income (loss) for the year	511	(17)	84,846	-	22,227	-	107,567
Balance at March 31, 2024	17,511	5,694	171,799	32,919	32,388	-	260,311
Grants received from MOE/ NCSS/SGE/NAC Tote Board	-	-	-	-	-	-	-
Donations received	642	17,223	(17,340)	-	-	347,170	347,695
Expenditure	(642)	(16,289)	(51,596)	-	(14,668)	(287,795)	(370,990)
Net surplus (deficit) representing total comprehensive income (loss) for the year	-	934	(68,936)	-	(14,668)	59,375	(23,295)
Balance at March 31, 2025	17,511	6,628	102,863	32,919	17,720	59,375	237,016

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CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL EAST

NOTES TO FINANCIAL STATEMENTS
March 31, 2025

11 SPECIFIC FUNDS

	MOE Educative Grant/ Achievement Award	MOE Annual Grant for DFA	MOE 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	-	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	109,880
Donations received	-	-	-	-	-	-	-	-
Expenditure	(22,500)	(8,564)	(117,689)	(18,798)	(12,265)	(777,562)	(23,670)	(124,554)
Net surplus (deficit) representing total comprehensive income (loss) for the year	-	5,392	(73,288)	(1,245)	(305)	-	5,330	(14,574)
Balance at March 31, 2024	-	7,756	11	1,202	11,960	-	6,285	24,270
Grants received from MOE/ NCSS/SGE/NAC Tote Board	24,700	7,004	129,789	18,798	12,920	826,679	20,000	116,122
Expenditure	(24,700)	(5,888)	(129,800)	(18,036)	(12,200)	(826,679)	(6,045)	(140,392)
Net surplus (deficit) representing total comprehensive income (loss) for the year	-	1,116	(11)	762	720	-	13,955	(24,270)
Balance at March 31, 2025	-	8,872	-	1,964	12,680	-	20,240	-

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NOTES TO FINANCIAL STATEMENTS
March 31, 2025

	MOE CEF	MOE ACEF	MOE SPED FAS	MOE School Meal Programme	MOE Public Transport Subsidy	MOE Secondmen Fund	MOE Contract Teaching Resources	MOE S2W Start Up Fund	MOE Parent Support Group	MOE Enrichment Grant	Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at April 1, 2023	96	-	1,306	50,120	-	626,929	-	817	1,314	-	810,756
Grants received from MOE/MCSS/SGE/MAC ToB Board	64,904	368,550	11,292	33,764	408	98,067	304,835	-	1,186	24,120	1,034,039
Transfer from ACEF	50,714	-	-	-	-	-	-	-	-	-	50,714
Donations received	-	-	-	-	-	-	-	-	-	-	-
Expenditure Transfer to CEF	(51,330)	(317,836)	(9,092)	(19,902)	(390)	-	(304,835)	-	(2,500)	(24,120)	(1,835,607)
Net surplus (deficit) representing total comprehensive income (loss) for the year	64,268	-	2,200	13,862	18	98,067	-	-	(1,314)	-	98,431
Balance at March 31, 2024	64,384	-	3,506	63,982	18	724,996	-	817	-	-	909,167
Grants received from MOE/MCSS/SGE/MAC ToB Board	616	327,600	11,130	33,426	186	51,829	283,072	-	2,500	23,130	1,889,501
Transfer from ACEF	17,304	-	-	-	-	-	-	-	-	-	17,304
Expenditure Transfer to CEF	(61,887)	(310,296)	(14,636)	(20,448)	(204)	(64,124)	(283,072)	-	(2,043)	(23,130)	(1,843,580)
Net surplus (deficit) representing total comprehensive income (loss) for the year	(43,967)	-	(3,506)	12,978	(18)	(12,295)	-	-	457	-	(54,079)
Balance at March 31, 2025	20,417	-	-	76,960	-	712,701	-	817	457	-	855,108

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL EAST

NOTES TO FINANCIAL STATEMENTS
March 31, 2025

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
March 31, 2025MOE 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.

NOTES TO FINANCIAL STATEMENTS
March 31, 2025MOE 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.

NOTES TO FINANCIAL STATEMENTS
March 31, 2025

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 Fund \$	MOE Additional Training Vote Fund \$	MOE High Needs Fund \$
Balance at April 1, 2023	2,364	-	73,299	2,447	-
Add: MOE receipts	13,956	408	44,401	17,553	777,562
Less: Expenditure	(1,760)	(390)	-	-	-
i) School fees	-	-	-	-	-
ii) Transport	-	-	-	-	-
iii) Pocket money/Meal allowances	(6,804)	-	-	(18,486)	-
iv) Purchase of resources to support teachers' professional development	-	-	-	-	-
v) Staff development & training	-	-	(117,689)	-	-
vi) Salaries, bonuses, CPF and SDF	-	-	-	-	(777,562)
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	-
Add: MOE receipts	7,004	186	129,789	18,798	826,679
Less: Expenditure	(960)	(204)	-	-	-
i) School fees	-	-	-	-	-
ii) Transport	(4,928)	-	-	(18,036)	-
iii) Pocket money/Meal allowances	-	-	-	-	-
iv) Purchase of resources to support teachers' professional development	-	-	(129,800)	-	-
v) Staff development & training	-	-	-	-	-
vi) Salaries, bonuses, CPF and SDF	-	-	-	-	(826,679)
vii) Participation in School based workshops, local & overseas conference, study trips & work attachments	-	-	-	-	-
Total expenditure	(5,888)	(204)	(129,800)	(18,036)	(826,679)
Balance at March 31, 2025	8,872	-	-	1,964	-

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CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL EAST

NOTES TO FINANCIAL STATEMENTS
March 31, 2025

	MOE SPED FAS \$	MOE School Meal Programme \$	MOE Secondment Fund \$
Balance at April 1, 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	-	-	-
iv) Meal programme expenses	-	(19,902)	-
Total expenditure	(9,092)	(19,902)	-
Balance at March 31, 2024	3,506	63,982	724,996
Add: MOE receipts	11,130	33,426	51,829
Add: NCSS/SGE receipts	-	-	-
Less: Expenditure	(7,600)	-	-
i) School fees subsidy	(320)	-	-
ii) Textbooks	(6,716)	-	-
iii) School attire	-	(20,449)	-
iv) Meal programme expenses	-	-	(64,124)
v) Supplies and materials	(14,636)	(20,449)	(64,124)
Total expenditure	(14,636)	(20,449)	(64,124)
Balance at March 31, 2025	-	76,959	712,701

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32NOTES TO FINANCIAL STATEMENTS
March 31, 202533

NOTES TO FINANCIAL STATEMENTS
March 31, 2025

12 NET ASSETS OF TRUST FUNDS

Trust funds represent specific financial assistance provided by Lee Foundation.

	2025	2024
	\$	\$
Balance at beginning of year	16,250	20,701
Amount received	50,780	32,960
Amount disbursed	(46,130)	(37,411)
Balance at end of year, represented by cash and bank balances	20,900	16,250

13 GRANTS FROM NCSS/SGE

	2025	2024
	\$	\$
Total operating expenditures	1,342,014	2,195,186
Transition planning co-ordinator	-	36,151
Project Tech Booster	-	21,274
Fixed position for School leaders, Admin & Support staff	202,889	-
Supplementary manpower cost	114,002	-
Annual adjustments for prior year	(18,596)	25,350
	1,640,309	2,277,961

14 DONATIONS

	2025	2024
	\$	\$
Designated donations received during the year are made up of:		
- Programme enhancement	(17,340)	110,612
- Transport subsidies	347,170	10,162
- School East functions	17,223	500
- Children's charity association	-	32,904
- Building and facilities improvement	642	14,000
	347,695	168,178

15 MANPOWER COSTS

	2025	2024
	\$	\$
Cost of defined contribution plans included in manpower costs	992,935	949,974

NOTES TO FINANCIAL STATEMENTS
March 31, 2025

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.

	2025	2024
	\$	\$
Donations for which tax exempt receipts were issued	21,965	22,712

Breakdown of tax deductible and non-tax deductible donations:

	2025	2024
	\$	\$
<u>Unsolicited donations</u>		
Tax deductible donations	30	12,050
Non-tax deductible donations	544	4,912
	574	16,962

Designated donations

	2025	2024
	\$	\$
Tax deductible donations	21,935	10,662
Non-tax deductible donations	325,760	157,516
	347,695	168,178

NOTES TO FINANCIAL STATEMENTS
March 31, 2025

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, 2024	147	113	-	260
May 1, 2024 (Note A)	148	113	-	261
June 1, 2024	148	113	-	261
July 1, 2024	149	113	-	262
August 1, 2024	150	114	-	264
September 1, 2024	150	114	-	264
October 1, 2024	150	114	-	264
November 1, 2024	151	114	-	265
December 1, 2024	151	113	-	264
January 1, 2025 (Note B)	171	112	-	283
February 1, 2025	171	112	-	283
March 1, 2025	173	112	-	285

Note:

- (A) As May 1, 2024 was a public holiday, the number of pupils on April 30, 2024 was used for pupil enrolment on May 1, 2024.
- (B) As January 1, 2025 was a public and school holidays respectively, the number of pupils on December 31, 2024 was used for pupil enrolment on January 1, 2025.
- (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, 2025

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, 2024	1	-	1
May 1, 2024 (Note A)	1	-	1
June 1, 2024	1	-	1
July 1, 2024	1	-	1
August 1, 2024	1	-	1
September 1, 2024	1	-	1
October 1, 2024	1	-	1
November 1, 2024	1	-	1
December 1, 2024	1	-	1
January 1, 2025 (Note B)	1	-	1
February 1, 2025	1	-	1
March 1, 2025	1	-	1

Note:

- (A) As May 1, 2024 was a public holiday, the number of pupils on April 30, 2024 was used for pupil enrolment on May 1, 2024.
- (B) As January 1, 2025 was a public and school holidays respectively, the number of pupils on December 31, 2024 was used for pupil enrolment on January 1, 2025.
- * 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.

NOTES TO FINANCIAL STATEMENTS
March 31, 2025

20 SALARIES, BONUSES, CPF AND SDF

Number of staff positions/ Full time equivalent

Allied Professionals	0
Other professionals/ Teaching staff	114
Support Staff	17

21 FUNDRAISING ACTIVITIES

There are no fundraising activities for the year ended March 31, 2025 and 2024.

22 INVESTMENT

There are no invested funds received from MOE and SG Enable for the year ended March 31, 2025 and 2024.

23 RING-FENCED PERFORMANCE BONUS (UNDER JOURNEYS OF EXCELLENCE PACKAGE)

	<u>2025</u>
	<u>\$</u>
Balance at the beginning of the year	-
Add: Receipts	
Funding for Ring-fenced Performance Bonus	510,413
Adjustment for Prior Year	-
Less: Expenditure	
Performance Bonus Payouts for Period FY2024/2025	<u>(774,273)</u>
Balance at the end of the year	<u>(263,860)</u>
Deficit covered by Funding for School East's Total Operating Expenditure	<u>263,860</u>
Net Balance	<u>-</u>

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

REPORT AND FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 2025

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"),

- the financial statements of the School West as set out on pages 5 to 37 are drawn up in accordance with the provisions of the Societies Act 1966 (the "Societies Act"), the Charities Act 1994 and other relevant regulations (the "Charities Act and Regulations"), the rules and regulations issued by the Ministry of Education ("MOE"), National Council of Social Service ("NCSS") and SG Enable ("SGE"), and the Financial Reporting Standards in Singapore so as to present fairly, in all material respects, the financial position of the School West as at financial year ended March 31, 2025, and the financial performance, changes in funds and reserves and cash flows of the School West for the financial year then ended;
- 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;
- 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;
- the School West 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 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
- 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

.....
Ms Yvonne Chan
Honorary Treasurer

August 28, 2025

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 March 31, 2025, 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 37.

In our opinion, the accompanying financial statements are properly drawn up in accordance with the provisions of the Societies Act 1966 (the "Societies Act"), the Charities Act 1994 and other relevant regulations (the "Charities Act and Regulations"), the rules and regulations issued by the Ministry of Education ("MOE"), the National Council of Social Service ("NCSS") and the SG Enable ("SGE"), and Financial Reporting Standards in Singapore ("FRSs") so as to give a true and fair view of the financial position of the School West as at March 31, 2025 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 of financial statements that give a true and fair view in accordance with the provisions of the Societies Act, the Charities Act and Regulations, the rules and regulations issued by the MOE, the NCSS and the SGE, and FRSs, and for devising and maintaining a system of internal accounting controls sufficient to provide a reasonable assurance that assets are safeguarded against loss from unauthorised use or disposition; and transactions are properly authorised and that they are recorded as necessary to permit the preparation of true and fair 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

Auditor's Responsibilities for the Audit of the Financial Statements (cont'd)

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

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

Report on Other Legal and Regulatory Requirements

In our opinion, the accounting and other records required to be kept by the School 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:

- (a) 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;
- (b) 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
- (c) the School West 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 28, 2025

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL WEST

STATEMENT OF FINANCIAL POSITION March 31, 2025

Note	2025	2024
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	1,255,965	877,988
Other receivables and prepayments	233,164	207,775
Due from Cerebral Palsy Alliance Singapore ("Association")	-	26,115
Total current assets	1,489,129	1,111,878
NON-CURRENT ASSET		
Equipment	698,929	448,172
LESS:		
CURRENT LIABILITIES		
Due to Cerebral Palsy Alliance Singapore School East ("School East")	539,101	509,783
Other payables and accrued expenses	273,282	202,496
Amount due to Cerebral Palsy Alliance Singapore ("Association")	12,521	-
Total current liabilities	824,904	712,279
NON-CURRENT LIABILITY		
Deferred capital donations	392,162	222,115
NET ASSETS	970,992	625,656
REPRESENTED BY:		
FUNDS AND RESERVES		
General reserves:		
- MOE share	661,272	64,745
- NCSS Community Funding share	123,646	24,864
- Portion due to School fees	33,190	4,064
Specific Donations	94,719	480,110
Special Purpose Grants	57,165	50,873
Ring-fenced Performance Bonus (Under Journeys of Excellence Package)	-	-
Unrestricted funds	1,000	1,000
	970,992	625,656
Net assets of trust funds	25,929	10,500

See accompanying notes to financial statements.

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL WEST

STATEMENT OF COMPREHENSIVE INCOME
Year ended March 31, 2025

Note	Year ended March 31, 2025			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	General fund/ MOE and NCSS /SGE funding for total operating expenditure	Other funds	Total
	\$	\$	\$	\$	\$	\$
INCOME						
Grants from MOE and NCSS /SGE:						
- Total operating expenditure	3,017,132	-	3,017,132	665,686	-	665,686
- Transitional Grant	341,787	-	341,787	1,398,816	-	1,398,816
- Special Education ("SPED") Financial Assistance Scheme (FAS)	1,460	-	1,460	411	-	411
- School meal programme	9,315	-	9,315	1,030	-	1,030
- Annual grant for Discretionary Financial Assistance ("DFA")	8,473	-	8,473	5,367	-	5,367
- Public transport subsidy	-	-	-	340	-	340
- Staff training vote	37,081	-	37,081	17,417	-	17,417
- Additional training vote	4,155	-	4,155	3,000	-	3,000
- High needs grant	126,077	-	126,077	63,835	-	63,835
- HOC secondment fund	45,630	-	45,630	26,608	-	26,608
- Contract teaching	130,695	-	130,695	-	-	-
- Curriculum Enhancement Fund ("CEF")	42,239	-	42,239	16,709	-	16,709
- Additional Curriculum Enhancement Fund ("ACEF")	54,600	-	54,600	86,450	-	86,450
- Information and Communications Technology ("ICT") development grant	64,100	-	64,100	40,083	-	40,083
- Parent support group	2,500	-	2,500	2,083	-	2,083
- Provision of admin manager	-	-	-	92,264	-	92,264
- MOE Enrichment grant	4,410	-	4,410	2,250	-	2,250
- HOC grant for Temporary Occupation Licence ("TOL") fee	-	680,400	680,400	-	510,300	510,300
- Edusave grant and achievement Award	-	5,200	5,200	-	3,000	3,000
- Opportunity grant	-	9,560	9,560	-	16,840	16,840
- School fees - local	-	18,837	18,837	-	9,012	9,012
- School fees - foreign	-	99,840	99,840	-	24,960	24,960
- Grants received from NCSS/SGE	12	551,392	551,392	255,643	-	255,643
- Ministry of Social & Family Development ("MSF") grants for VWO transport subsidies	-	97,915	97,915	-	22,632	22,632
- NAC Tote Board fund	-	16,434	16,434	-	5,120	5,120
- Unsolicited donations	16	-	-	-	1,000	1,000
- Designated donations	13, 16	-	34,756	-	776,004	776,004
- Amortisation of deferred capital donations	9	-	88,532	-	28,617	28,617
- JSS/Wage credit scheme	-	61,673	61,673	-	5,093	5,093
- Miscellaneous grants	-	21,815	21,815	-	52,624	52,624
Other income:						
- Miscellaneous income	-	28,516	28,516	-	5,636	5,636
- Minimart sales	-	3,428	3,428	-	2,178	2,178
Total income	4,441,054	1,166,906	5,607,960	2,677,984	1,463,016	4,141,000

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CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL WEST

STATEMENT OF COMPREHENSIVE INCOME (cont'd)
Year ended March 31, 2025

	Year ended March 31, 2025			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	General fund/ MOE and NCSS /SGE 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)	5,17	226,719	-	226,719	211,539	-
- Teaching staff		1,260,098	-	1,260,098	1,121,769	-
- Support staff		633,738	-	633,738	480,147	-
- Allied Professional		522,904	-	522,904	-	-
Staff welfare		18,807	-	18,807	13,380	-
Contract staff - locum		36,101	-	36,101	-	13,380
Supplies & materials		32,642	-	32,642	82,372	-
School function & activities		30,056	-	30,056	15,386	-
Depreciation of equipment	7	151,354	-	151,354	66,714	-
Repair & maintenance		230,794	-	230,794	180,932	-
Utilities		75,333	-	75,333	25,891	-
Communications		9,085	-	9,085	4,879	-
Minimart expenses		2,097	-	2,097	1,029	-
Professional rehabilitation & other services	5	186,475	-	186,475	115,326	-
VWO transport subsidies		-	97,915	97,915	-	22,632
TOL fees	5	-	680,400	680,400	-	510,300
Designated fund expenses:						
- MOE fund		501,327	-	501,327	212,032	-
- Other funds		-	420,147	420,147	-	295,895
Utilisation of unrestricted fund		-	-	-	-	-
Utilisation for contract teaching resources		-	-	-	-	-
Utilisation for SPED FAS		1,712	-	1,712	-	-
Utilisation for school meal programme		6,967	-	6,967	1,030	-
Other expenditure		127,153	-	127,153	153,091	-
Total expenditure		4,054,162	1,198,462	5,252,624	2,686,517	828,827
Operating surplus, representing total comprehensive income for the year		376,892	(31,556)	345,336	(8,533)	634,189
						625,656

See accompanying notes to financial statements.

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CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL WEST

STATEMENT OF CHANGES IN FUNDS AND RESERVES
Year ended March 31, 2025

	General reserves (Note A)	Specific Donations (Note 10)	Special Purpose Grants	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	480,110	50,873	1,000	-	625,656
Balance at March 31, 2024	93,673	480,110	50,873	1,000	-	625,656
Net surplus, representing total comprehensive income for the year	724,435	(385,391)	6,292	-	-	345,336
Balance at March 31, 2025	818,108	94,719	57,165	1,000	-	970,992

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
Add: Net Income	3,017,132	551,392	150,621	3,719,145
Less: Expenditure	(2,420,605)	(452,610)	(121,495)	(2,994,710)
Balance at March 31, 2025	661,272	123,646	33,190	818,108

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
Year ended March 31, 2025

	Year ended March 31, 2025	Financial period from April 1, 2023 (date of incorporation) to March 31, 2024
	\$	\$
Operating activities		
Operating surplus	345,336	625,656
Adjustments for:		
Depreciation of equipment	150,940	66,714
Amortisation of deferred capital donations	(88,532)	(28,616)
Operating cash flows before movements in working capital	407,744	663,754
Other receivables and prepayments	(25,389)	(207,775)
Due to School East	29,318	509,783
Due from the Association	38,636	(26,115)
Other payables and accrued expenses	70,786	202,496
Cash generated from operations, representing net cash from operating activities	521,095	1,142,143
Investing activity		
Purchase of equipment, representing net cash used in investing activity (Note A)	(143,118)	(264,155)
Net increase in cash and cash equivalents	377,977	877,988
Cash and cash equivalents at beginning of year	877,988	-
Cash and cash equivalents at end of year	1,255,965	877,988

Note A

During the year, School West acquired equipment amounting to \$401,697 (2024 : \$514,886) (Note 7) of which \$258,579 (Note 9) (2024 : \$250,731) is funded through deferred capital donations.

See accompanying notes to financial statements.

NOTES TO FINANCIAL STATEMENTS
March 31, 2025

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 Jorong 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, 2025 were authorised for issue by the Executive Committee on August 28, 2025.

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, 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 that are mandatorily effective for an accounting period that begins on or after April 1, 2024. Their adoption has not had any material impact on the disclosures or on the amounts reported in these financial statements.

NOTES TO FINANCIAL STATEMENTS
March 31, 2025

New and revised standards in future periods

At the date of authorisation of these financial statements, the School West has not applied the following FRS pronouncements that have been issued but are not yet effective:

Effective for annual periods beginning on or after January 1, 2026

- Amendments to FRS 109 and FRS 107: *Amendments to the Classification and Measurement of Financial Instruments*

Effective for annual periods beginning on or after January 1, 2027

- FRS 118 *Presentation and Disclosure in Financial Statements*
- FRS 119 *Subsidiaries without Public Accountability: Disclosures*

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 except as below.

FRS 118 Presentation and Disclosures in Financial Statements

FRS 118 replaces FRS 1, carrying forward many of the requirements in FRS 1 unchanged and complementing them with new requirements. In addition, some FRS 1 paragraphs have been moved to FRS 8 and FRS 107. Furthermore, minor amendments to FRS 7 have been made.

FRS 118 introduces new requirements to:

- present specified categories and defined subtotals in the statement of profit or loss
- provide disclosures on management-defined performance measures (MPMs) in the notes to the financial statements
- improve aggregation and disaggregation.

The amendments to FRS 7, as well as the revised FRS 8 and FRS 107, become effective when an entity applies FRS 118. FRS 118 requires retrospective application with specific transition provisions.

Management is in the process of evaluating the impact on the School West's financial statement in the initial application period. Management does not plan to early adopt the new FRS 118.

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.

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

2.3.1 Financial assets

Classification of financial assets

Debt instruments mainly comprise cash and cash equivalents, amount due to Association, 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 Association 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.

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, 2025*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 and School East, 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, 2025

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, 2025

- 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.

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 after it is finalised with the relevant authorities.

NOTES TO FINANCIAL STATEMENTS
March 31, 2025Sale 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.

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.

NOTES TO FINANCIAL STATEMENTS
March 31, 2025**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:

	2025	2024
	\$	\$
Financial assets		
At amortised cost	1,468,718	1,105,140
Financial liabilities		
At amortised cost	816,284	707,254

(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.

NOTES TO FINANCIAL STATEMENTS
March 31, 2025

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

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
				\$	\$	\$
2025						
Amount due from association	5	Performing	12m ECL	-	-	-
Other receivables	6	Performing	12m ECL	233,164	-	233,164
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.

NOTES TO FINANCIAL STATEMENTS
March 31, 2025(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 2025 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.

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:

	2025	2024
	\$	\$
<u>From Association: Professional Rehabilitation fees</u>		
Social work services inclusive of GST	21,746	2,946
<u>Direct recharge</u>		
Speech & Language therapy and audiology services	197	-
Centre of Excellence-Trans-disciplinary by Dr Mythra	20,412	-
<u>Services from School East</u>		
AT Hub service	11,081	3,960
	<u>53,436</u>	<u>6,906</u>

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

NOTES TO FINANCIAL STATEMENTS
March 31, 2025Compensation of key management personnel

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

	2025	2024
	\$	\$
Short-term benefits	214,098	200,473
Post-employment benefits	12,621	11,066
	<u>226,719</u>	<u>211,539</u>

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

<u>Remuneration band</u>		
\$100,000 to \$200,000 and above*	2	2

* comprised of salary and bonus

6 OTHER RECEIVABLES AND PREPAYMENTS

	2025	2024
	\$	\$
Other receivables	12,543	-
Sundry deposits	198,900	198,900
Fees in arrears	1,310	2,137
Prepayments	20,411	6,738
	<u>233,164</u>	<u>207,775</u>

7 EQUIPMENT

	Furniture and fittings	Computers	Office equipment	Rehab equipment	Total
	\$	\$	\$	\$	\$
<u>Cost:</u>					
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
Additions	9,580	87,084	35,928	269,105	401,697
At March 31, 2025	35,854	316,634	116,565	447,530	916,583
<u>Accumulated depreciation:</u>					
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)
Depreciation	(6,325)	(52,273)	(19,315)	(73,027)	(150,940)
At March 31, 2025	(10,266)	(85,856)	(26,299)	(95,233)	(217,654)
<u>Carrying amount:</u>					
At March 31, 2025	25,588	230,778	90,266	352,297	698,929
At March 31, 2024	22,333	195,967	73,653	156,219	448,172

NOTES TO FINANCIAL STATEMENTS
March 31, 2025

8 OTHER PAYABLES AND ACCRUED EXPENSES

	2025	2024
	\$	\$
Fees received in advance	8,620	5,025
Other payables	137,412	78,915
Accrued expenses	127,250	118,556
	<u>273,282</u>	<u>202,496</u>

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.

	2025	2024
	\$	\$
Donations received:		
Balance at beginning of year	250,731	-
Additions:		
- Computers	54,547	34,398
- Office equipment	12,185	46,393
- Rehabilitation equipment	184,447	169,940
- Furniture & fittings	7,400	-
Balance at end of year	<u>509,310</u>	<u>250,731</u>
Accumulated amortisation:		
Balance at beginning of year	28,616	-
Amortisation	88,532	28,616
Balance at end of year	<u>117,148</u>	<u>28,616</u>
Carrying amount	<u>392,162</u>	<u>222,115</u>

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CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL WEST

NOTES TO FINANCIAL STATEMENTS
March 31, 2025

10 SPECIFIC FUNDS

	MOE Sports Achievement Award	MOE Annual Grant for DFA	MOE Training Staff Vote Fund	MOE Training Vote Fund Additional Fund	MOE Opportunity Fund	MOE High Needs Fund	NAC Tote Board Fund	MOE ICT Fund	MOE CEF	MOE ACEF	MOE SPED FAS
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at April 1, 2023 (date of incorporation)	-	-	-	-	-	-	-	-	-	-	-
Grants received from MOE/ NCS5/SGS/IIAC Tote Board	3,000	5,367	17,417	3,000	16,840	63,035	5,120	40,003	16,709	86,450	411
Donations received	-	-	-	-	-	-	-	-	-	-	-
Expenditure	(3,000)	-	(14,898)	(1,955)	(6,480)	(63,035)	(5,120)	(39,693)	(14,638)	(56,160)	-
Net surplus representing total comprehensive income for the year	-	5,367	2,519	1,045	8,360	-	-	460	2,071	30,290	411
Balance at March 31, 2024	-	5,367	2,519	1,045	8,360	-	-	460	2,071	30,290	411
Grants received from MOE/ NCS5/SGS/IIAC Tote Board	5,200	8,473	37,081	4,155	9,560	126,077	16,433	64,100	42,239	54,600	1,460
Transfers	-	-	-	-	-	-	-	-	30,290	(30,290)	-
Donations received	-	-	-	-	-	-	-	-	-	-	-
Expenditure	(5,200)	(10,151)	(33,562)	(4,851)	(8,960)	(126,077)	(14,233)	(63,291)	(46,222)	(54,600)	(1,712)
Net surplus representing total comprehensive income for the year	-	(1,678)	3,519	(696)	600	-	2,200	809	26,307	(30,290)	(2,521)
Balance at March 31, 2025	-	3,689	6,038	349	8,960	-	2,200	1,269	26,378	-	159

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NOTES TO FINANCIAL STATEMENTS
March 31, 2025

	MOE School Real Programme \$	MOE Public Transport Subsidy \$	MOE Secondment Fund \$	MOE Contract Teaching Resources \$	MOE SZW Start-Up Fund \$	MOE Parent Support Group \$	MOE Enrichment Grant \$	Total MOE Special Purpose Grants \$
Balance at April 1, 2023 (date of Incorporation)	-	-	-	-	-	-	-	-
Grants received from MOE/ ICSS/SGE/NIAC Tote Board	1,030	340	26,600	-	-	2,083	2,250	290,335
Donations received	-	-	-	-	-	-	-	-
Expenditure	(1,030)	(10)	(26,600)	-	-	(2,083)	(2,250)	(239,662)
Net surplus representing total comprehensive income for the year	-	330	-	-	-	-	-	50,873
Balance at March 31, 2024	-	330	-	-	-	-	-	50,873
Grants received from MOE/ ICSS/SGE/NIAC Tote Board	9,315	-	-	130,694	-	2,500	4,410	516,197
Transfers	-	-	-	-	-	-	-	-
Donations received	-	-	-	-	-	-	-	-
Expenditure	(6,967)	-	-	(130,694)	-	(2,084)	(1,402)	(510,006)
Net surplus representing total comprehensive income for the year	2,348	-	-	-	-	416	3,008	6,191
Balance at March 31, 2025	2,348	330	-	-	-	416	3,008	57,164

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NOTES TO FINANCIAL STATEMENTS
March 31, 2025

	Building and Facilities Improvement Fund \$	School Functions Grant \$	Programme Enhancement Fund \$	Pupil Welfare Fund \$	Donation-Transport Subsidy Fund \$	Children's Charities Association Fund \$	Total Specific Donations \$
Balance at April 1, 2023 (date of Incorporation)	-	-	-	-	-	-	-
Grants received from MOE/ ICSS/SGE/NIAC Tote Board	-	-	-	-	-	-	-
Donations received	5,000	500	692,841	4,746	-	72,917	776,004
Expenditure	-	-	(291,148)	(4,746)	-	-	(295,894)
Net surplus representing total comprehensive income for the year	5,000	500	401,693	-	-	72,917	480,110
Balance at March 31, 2024	5,000	500	401,693	-	-	72,917	480,110
Grants received from MOE/ ICSS/SGE/NIAC Tote Board	-	-	-	-	-	-	-
Donations received	494	4,701	23,062	6,509	-	-	34,757
Expenditure	(5,000)	(2,287)	(341,212)	(6,249)	-	(65,400)	(420,148)
Net surplus representing total comprehensive income for the year	(4,506)	2,414	(318,150)	251	-	(65,400)	(385,391)
Balance at March 31, 2025	494	2,914	83,543	251	-	7,517	94,719

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NOTES TO FINANCIAL STATEMENTS
March 31, 2025

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
March 31, 2025MOE 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.

NOTES TO FINANCIAL STATEMENTS
March 31, 2025MOE 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.

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL WEST
NOTES TO FINANCIAL STATEMENTS
March 31, 2025

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	-	(10)	-	-	-
i) School fees	-	-	-	-	-
ii) Transport	-	-	-	-	-
iii) Pocket money/Meal allowances	-	-	-	-	-
iv) Other student welfare/textbooks/attires	-	-	-	(1,955)	-
v) Purchase of resources to support teachers' professional development	-	-	-	-	-
vi) Staff development & training	-	-	-	-	-
vii) Salaries, bonuses, CPF and SDF	-	-	(14,896)	-	(83,835)
Total expenditure	-	(10)	(14,896)	(1,955)	-
Balance at March 31, 2024	5,367	330	2,519	1,045	-
Add: MOE receipts	8,473	-	37,081	4,155	126,077
Less: Expenditure	(9,941)	-	-	-	-
i) School fees	-	-	-	-	-
ii) Transport	-	-	-	-	-
iii) Pocket money/Meal allowances	-	-	-	-	-
iv) Other student welfare/textbooks/attires	(210)	-	-	(4,701)	-
v) Purchase of resources to support teachers' professional development	-	-	-	-	-
vi) Staff development & training	-	-	(33,562)	-	-
vii) Salaries, bonuses, CPF and SDF	-	-	-	-	(126,077)
viii) Participation in school-based workshops, local & overseas conferences, study trips and work attachments	-	-	-	(1,50)	-
Total expenditure	(10,151)	-	(33,562)	(4,851)	(126,077)
Balance at March 31, 2025	3,689	330	6,038	349	-

NOTES TO FINANCIAL STATEMENTS
March 31, 2025

Balance at April 1, 2023 (date of incorporation)

Add: MOE receipts
Add: NCSS/SGE receiptsLess: Expenditure
i) School fees subsidy
ii) Textbooks
iii) School attire
iv) Meal programme expenses
v) TOE
Total expenditure

Balance at March 31, 2024

Add: MOE receipts
Add: NCSS/SGE receiptsLess: Expenditure
i) School fees subsidy
ii) Textbooks
iii) School attire
iv) Meal programme expenses
v) TOE
Total expenditure

Balance at March 31, 2025

	MOE SPED FAS	MOE School Meal Programme	MOE Secondment Fund
	\$	\$	\$
	-	-	-
	411	1,030	26,600
	-	-	-
	-	-	-
	-	(1,030)	-
	-	-	-
	-	-	(26,600)
	-	(1,030)	(26,600)
	411	-	-
	1,460	9,315	45,638
	-	-	-
	(1,712)	-	-
	-	(6,967)	-
	(1,712)	(6,967)	(45,638)
	159	2,348	-

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CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL WEST

NOTES TO FINANCIAL STATEMENTS
March 31, 2025

Balance at April 1, 2023 (date of incorporation)

Add: MOE receipts
Other incomeLess: Expenditure
i) Purchase of services
ii) Purchase of material resources (e.g. research materials, books)
iii) Others/Manpower costs
iv) ICT manpower expenses and equipment and services expenses
v) Parents activities
vi) Transfer to CEF
Total expenditure

Balance at March 31, 2024

Add: MOE receipts
Other income
Transfer from ACEFLess: Expenditure
i) Purchase of services
ii) Purchase of material resources (e.g. research materials, books)
iii) Others/Manpower costs
iv) ICT manpower expenses and equipment and services expenses
v) Parents activities
vi) Transfer to CEF
Total expenditure

Balance at March 31, 2025

	MOE CEF	MOE ACEF	MOE ICT Development Grant - ICT Manpower Grant	MOE ICT Development Grant - ICT Equipment and Services Grant	MOE Parent Support Group
	\$	\$	\$	\$	\$
	-	-	-	-	-
	16,667	86,450	33,583	6,500	2,083
	42	-	-	-	-
	(14,638)	(56,160)	(33,583)	(6,020)	(2,083)
	-	-	-	-	-
	(14,638)	(56,160)	(33,583)	(6,020)	(2,083)
	2,071	30,290	-	480	-
	42,239	54,600	51,360	12,740	2,500
	-	-	-	-	-
	30,290	-	-	-	-
	(15,922)	-	-	-	-
	(30,290)	(54,600)	(49,518)	(13,773)	-
	-	-	-	-	-
	-	(30,290)	-	-	(2,084)
	(46,222)	(84,890)	(49,518)	(13,773)	(2,084)
	28,378	-	1,842	(553)	416

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	MOE Relief Teaching	MOE S2W Start Up Fund	Provision of Admin Manager	MOE-NCSS/SGE Outstanding Teacher Award & Innovation Award	MOE Enrichment Grant	MOE Transitional Grant for new SPED School
\$	\$	\$	\$	\$	\$	\$
Balance at April 1, 2023 (date of incorporation)	-	-	-	-	-	-
Add: MOE receipts	-	-	-	-	-	-
Relief Teachings	-	-	92,264	-	2,250	1,398,816
DISE stipends/ allowance	-	-	-	-	-	-
Less: Expenditure	-	-	(92,264)	-	-	-
i) Salaries & allowances	-	-	-	-	-	-
ii) Professional and other services	-	-	-	-	-	-
iii) TOE	-	-	-	-	(2,250)	-
Total expenditure	-	-	(92,264)	-	(2,250)	(1,398,816)
Balance at March 31, 2024	-	-	-	-	-	-
Add: MOE receipts	47,174	-	-	-	4,410	341,787
DISE stipend	83,520	-	-	-	-	-
DISE allowance	-	-	-	-	-	-
Less: Expenditure	(47,174)	-	-	-	-	-
i) Salaries & allowances	(83,520)	-	-	-	-	-
ii) Professional and other services	-	-	-	-	-	-
iii) TOE	-	-	-	-	(1,402)	-
Total expenditure	(130,694)	-	-	-	(1,402)	(341,787)
Balance at March 31, 2025	-	-	-	-	3,008	-

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CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL WEST

NOTES TO FINANCIAL STATEMENTS
March 31, 2025

11 NET ASSETS OF TRUST FUNDS

Trust funds represent specific financial assistance provided by Lee Foundation.

	2025	2024
	\$	\$
Balance at April 1, 2023 (date of incorporation)	10,500	-
Amount received	56,240	30,800
Amount disbursed	(40,811)	(20,300)
Balance at end of year, represented by cash and bank balances	25,929	10,500

12 GRANTS FROM NCSS/SGE

	2025	2024
	\$	\$
Total operating expenditures	551,392	225,517
Transition planning co-ordinator	-	30,126
	551,392	255,643

13 DONATIONS

	2025	2024
	\$	\$
Designated donations received during the year are made up of:		
- Programme enhancement	23,062	692,841
- School West functions	4,701	500
- Children's Charity Association	-	72,917
- Pupil Welfare fund	6,500	4,746
- Building and facilities improvement	494	5,000
	34,757	776,004

14 MANPOWER COSTS

	2025	2024
	\$	\$
Cost of defined contribution plans included in manpower costs	382,174	238,504

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NOTES TO FINANCIAL STATEMENTS
March 31, 2025

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.

	2025	2024
	\$	\$
Donations for which tax exempt receipts were issued	14,333	7,500

Breakdown of tax deductible and non-tax deductible donations:

	2025	2024
	\$	\$
<u>Unsolicited donations</u>		
Tax deductible donations	-	-
Non-tax deductible donations	-	1,000
	-	1,000

Designated donations

Tax deductible donations	14,333	7,500
Non-tax deductible donations	20,423	768,504
	34,756	776,004

17 SALARIES, BONUSES, CPF AND SDF

	Number of staff positions/ Full time equivalent
Allied Professionals	9
Other professionals/ Teaching staff	31
Support Staff	15

18 FUNDRAISING ACTIVITIES

There are no fundraising activities for the year ended March 31, 2025 and 2024.

19 INVESTMENT

There are no invested funds received from MOE and SG Enable for the year ended March 31, 2025 and 2024.

NOTES TO FINANCIAL STATEMENTS
March 31, 2025

20 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)
April 1, 2024	30	23	-	53
May 1, 2024 (Note A)	30	23	-	53
June 1, 2024	31	23	-	54
July 1, 2024	31	23	-	54
August 1, 2024	31	24	-	55
September 1, 2024	31	25	-	56
October 1, 2024	31	25	-	56
November 1, 2024	31	25	-	56
December 1, 2024	31	25	-	56
January 1, 2025 (Note B)	38	31	-	69
February 1, 2025	37	31	-	68
March 1, 2025	37	31	-	68

Note:

- (A) As May 1, 2024 was a public holiday, the number of pupils on April 30, 2024 was used for pupil enrolment on May 1, 2024.
- (B) As January 1, 2025 was a public and school holidays respectively, the number of pupils on December 31, 2024 was used for pupil enrolment on January 1, 2025.
- (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, 2025

21 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, 2024	1	1	2
May 1, 2024 (Note A)	1	1	2
June 1, 2024	1	1	2
July 1, 2024	1	1	2
August 1, 2024	1	1	2
September 1, 2024	1	1	2
October 1, 2024	1	1	2
November 1, 2024	1	1	2
December 1, 2024	1	1	2
January 1, 2025 (Note B)	-	2	2
February 1, 2025	-	2	2
March 1, 2025	-	2	2

Note:

(A) As May 1, 2024 was a public holiday, the number of pupils on April 30, 2024 was used for pupil enrolment on May 1, 2024.

(B) As January 1, 2025 was a public and school holidays respectively, the number of pupils on December 31, 2024 was used for pupil enrolment on January 1, 2025.

* 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.

NOTES TO FINANCIAL STATEMENTS
March 31, 2025

22 RING-FENCED PERFORMANCE BONUS (UNDER JOURNEYS OF EXCELLENCE PACKAGE)

	\$
Balance at the beginning of the year	-
Add: Receipts	
Funding for Ring-fenced Performance Bonus	103,838
Adjustment for Prior Year	-
Less: Expenditure	
Performance Bonus Payouts for Period FY2024/2025	(301,090)
Balance at the end of the year	(197,252)
Deficit covered by Funding for School West's Total Operating Expenditure	197,252
Net Balance	-

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, 2025

CEREBRAL PALSY ALLIANCE SINGAPORE

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

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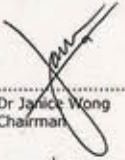
CEREBRAL PALSY ALLIANCE SINGAPORE

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, 2025 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


.....
Ms Yvonne Chan
Honorary Treasurer

Date: August 28, 2025

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, 2025, and the notes to the Statements, including material accounting policy information, as set out on pages 5 to 8.

In our opinion, the Statements of the Workshop for the year ended March 31, 2025, 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 Statement 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 LLP

Public Accountants and
Chartered Accountants
Singapore

August 28, 2025

CEREBRAL PALSY ALLIANCE SINGAPORE

GOODWILL, REHABILITATION AND OCCUPATIONAL WORKSHOP

STATEMENT OF COMPREHENSIVE INCOME

March 31, 2025

	2025	2024
	\$	\$
INCOME		
Primary Income		
- SG Enable - Tote Board Social Service Fund (TBSSF)	276,881	276,896
- SG Enable - Ministry of Social and Family Development ("MSF")	864,730	787,938
- Specific donations	83,990	24,044
Income generated from sheltered workshop:		
- Central marketing services sales	60,819	50,172
- Café project sales	22,905	56,445
- Sales of work by Workshop trainees	59,669	44,924
- GROW IT & office services	46,506	12,684
Other Income		
- SGE for transport subsidy	191,317	149,396
Total incomes	1,606,817	1,402,499
EXPENDITURE		
Expenditure on Manpower		
- Salaries	531,712	413,061
- CPF	89,043	86,613
- Bonus	129,282	110,364
Other Operating Expenditure		
Staff related expenditure:		
- Staff training	11,918	6,267
- Staff Welfare	2,050	766
- Staff Insurance	4,564	4,291
- Staff Medical	4,490	3,710
- Others	5,324	2,338
Client related expenditure		
- SG Enable Transport subsidy	191,317	149,396
- COGS:		
Central Marketing Services	31,295	33,317
GROW project expense	66,807	67,201
Café project	50,490	22,459
GROW IT & Office services	21,964	6,095
- Professional Rehab fees	233,033	243,557
- DPE-Utilisation of GROW Fund	48,188	134,654
General Programme expenditure		
- Subscription	9,305	8,309
- Office & general expense	2,074	2,758
- Printing & stationery	2,972	1,666
- Activities & campaign	2,420	1,355
- Parent support group expense	1,012	1,250
- Internal service expense	9,978	8,434
- Others	574	1,593

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CEREBRAL PALSY ALLIANCE SINGAPORE

GOODWILL, REHABILITATION AND OCCUPATIONAL WORKSHOP

STATEMENT OF COMPREHENSIVE INCOME (cont'd)

March 31, 2025

	2025	2024
	\$	\$
<u>Governance Related Expenditure</u>		
- Audit fees	9,559	8,394
<u>Land, Building, Property & Equipment related expenditure</u>		
- Replacement of equipment	-	2,149
- Maintenance of office equipment	4,612	3,650
- Water & light	33,892	28,230
- Upkeep of motor vehicle	7,531	6,229
<u>Estate Maintenance & Security</u>		
- Security services	11,735	11,294
- Maintenance of land & building	34,023	33,099
Total expenditure	1,551,164	1,402,499
Operating surplus, representing total comprehensive income for the year	55,653	-
Transfers from specific fund	(35,802)	110,609
Surplus payable to NCSS / SGE and MSF	(19,851)	(110,609)
	-	-

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CEREBRAL PALSY ALLIANCE SINGAPORE

GOODWILL, REHABILITATION AND OCCUPATIONAL WORKSHOP

STATEMENT OF RESERVES

March 31, 2025

	Accumulated fund \$	Workshop fund \$	Total \$
Balance at April 1, 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
Operating surplus, representing total comprehensive income for the year	19,851	35,802	55,653
Balance at March 31, 2025	(3,399)	497,033	493,634

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CEREBRAL PALSY ALLIANCE SINGAPORE

GOODWILL, REHABILITATION AND OCCUPATIONAL WORKSHOP

NOTES TO THE STATEMENTS

March 31, 2025

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.

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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, 2025

CEREBRAL PALSY ALLIANCE SINGAPORE

SPECIAL PURPOSE REPORT ON BEYOND BOUNDARIES CLUB


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CEREBRAL PALSY ALLIANCE SINGAPORE
BEYOND BOUNDARIES CLUB
STATEMENT BY EXECUTIVE COMMITTEE

In the opinion of the members of the Executive Committee of Cerebral Palsy Alliance Singapore (the "Association"), the statement of comprehensive income and statement of reserves (the "Statements") of the Beyond Boundaries Club for the year ended March 31, 2025 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 Jahnice Wong
Chairman


.....
Ms Yvonne Chan
Honorary Treasurer

August 28, 2025

1

Deloitte.

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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, 2025, 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, 2025, 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 Statement 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.

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**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:

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

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

- (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 LLP

Public Accountants and
Chartered Accountants
Singapore

August 28, 2025

CEREBRAL PALSY ALLIANCE SINGAPORE

BEYOND BOUNDARIES CLUB

STATEMENT OF COMPREHENSIVE INCOME
March 31, 2025

	2025	2024
	\$	\$
INCOME		
Grants from National Council of Social Service ("NCSS") / SG Enable ("SGE")	96,997	95,373
Alumni sales	41,207	20,245
Total income	138,204	115,618
EXPENDITURE		
Manpower and related costs		
- Salaries and related costs	69,693	65,977
- Staff welfare	300	93
General and administrative expenses		
- Miscellaneous expenses	5,448	5,908
- Supplies and materials	591	1,726
- Upkeep & maintenance	630	-
- Replacement of equipment	980	-
- Professional rehabilitation fees	1,009	676
Programme/Project expenses		
- Alumni expense	5,130	22,557
- Beyond boundaries club activity expenses	48,275	34,904
Total expenditure	132,056	131,841
Operating surplus (deficit), representing total comprehensive income (loss) for the year	6,148	(16,223)

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CEREBRAL PALSY ALLIANCE SINGAPORE

BEYOND BOUNDARIES CLUB

STATEMENT OF RESERVES
March 31, 2025

	Accumulated fund
	\$
Balance at April 1, 2023	87,990
Operating deficit, representing total comprehensive loss for the year	(16,223)
Balance at March 31, 2024	71,767
Operating surplus, representing total comprehensive income for the year	6,148
Balance at March 31, 2025	77,915

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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
EARLY INTERVENTION CONTINUUM**

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

YEAR ENDED MARCH 31, 2025

SPECIAL PURPOSE REPORT ON EARLY INTERVENTION CONTINUUM

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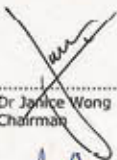
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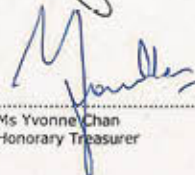
EARLY INTERVENTION CONTINUUM

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, 2025 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


.....
Ms Yvonne Chan
Honorary Treasurer

Date: August 28, 2025

**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, 2025, 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, 2025, 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 Statement 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

(è) 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 LLP

Public Accountants and
Chartered Accountants
Singapore

August 28, 2025

CEREBRAL PALSY ALLIANCE SINGAPORE

EARLY INTERVENTION CONTINUUM

STATEMENT OF COMPREHENSIVE INCOME

March 31, 2025

	2025	2024
	\$	\$
INCOME		
Grants		
- National Council of Social Service ("NCSS") / SG Enable ("SGE")	1,283,684	1,120,484
- Ministry of Social and Family Development ("MSF")	4,788,708	4,036,998
Donations		
- Specific donations	13,597	146,539
Fees and charges		
- Early Intervention Continuum ("EI")	455,706	387,323
- SGE for transport subsidies	233,155	254,090
- Miscellaneous grant/income	-	-
Total income	6,774,850	5,945,434
EXPENDITURE		
Manpower and related costs		
- Salaries and related expenses	4,161,395	3,589,724
- Medical, insurance and welfare expenses	30,569	29,144
- Training and related expenses	68,494	47,110
General and administrative expenses		
- Communications	3,673	3,692
- Insurance	369	-
- Audit fees	9,558	11,722
- Professional rehabilitation fees	2,134,274	1,820,899
- Transport charges	2,495	1,455
- Supplies and materials	26,581	27,572
- Replacement of equipment	-	-
- Miscellaneous expenses	74,589	69,621
- Parent support group expenses	2,024	2,500
Upkeep and utilities		
- Maintenance	108,623	106,805
- Utilities	130,554	112,685
Programme/Project expenses		
- SGE for transport expenses	233,155	254,090
- Public education/campaigns	5,921	17,875
Utilisation of specific donations	106,823	108,041
Total expenditure	7,099,097	6,202,935
Operating deficit, representing total comprehensive loss for the year	(324,247)	(257,501)
Transfers from (to) specific fund	93,226	(38,497)
Deficit recoverable from NCSS / SGE and MSF	231,021	295,998
	-	-

CEREBRAL PALSY ALLIANCE SINGAPORE

EARLY INTERVENTION CONTINUUM

STATEMENT OF RESERVES March 31, 2025

	Accumulated fund	EI fund	Total
	\$	\$	\$
Balance at April 1, 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
Operating deficit, representing total comprehensive loss for the year	(231,021)	(93,226)	(324,247)
Balance at March 31, 2025	3,326,082	861,516	4,187,598

CEREBRAL PALSY ALLIANCE SINGAPORE

EARLY INTERVENTION CONTINUUM

NOTES TO THE STATEMENTS March 31, 2025

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.

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, 2025

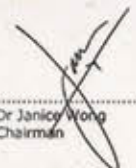
CEREBRAL PALSY ALLIANCE SINGAPORE
SPECIAL PURPOSE REPORT ON HEADQUARTERS

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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, 2025 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


.....
Ms Yvonne Chan
Honorary Treasurer

August 28, 2025

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, 2025, 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, 2025, 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:

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

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

- (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 AP

Public Accountants and
Chartered Accountants
Singapore

August 28, 2025

CEREBRAL PALSY ALLIANCE SINGAPORE

HEADQUARTERS

STATEMENT OF COMPREHENSIVE INCOME
March 31, 2025

	2025	2024
	\$	\$
INCOME		
Grants:		
- National Council of Social Service ("NCSS") / SG Enable ("SGE")	-	39,988
- Community silver trust funds from NCSS / SGE	742,997	883,349
- Temporary Occupation Licence ("TOL") fee from Ministry of Social and Family Development ("MSF") and Ministry of Education ("MOE")	1,520,476	834,978
- Tote Board	493,680	327,614
- Miscellaneous grants	109,327	-
Donations:		
- Specific donations	1,071,168	557,647
- Transfer to Cerebral Palsy Alliance Singapore School East/ Cerebral Palsy Alliance Singapore School West funds	-	(639,610)
- Unrestricted donations	908,865	812,724
VWOs-charities capability fund training grants	-	2,900
Amortisation of deferred capital donations	1,050,318	1,071,544
Membership fees	275	278
Wage credit scheme	467,147	32,531
Interest income on bank deposits	251,448	285,529
Charity Dinner income	282,912	445,989
Event Collections	3,328	199,216
Internal services rendered	210,581	142,687
Miscellaneous income	37,531	32,256
PECT supervision income	178,484	152,126
Total income	7,328,537	5,181,746

CEREBRAL PALSY ALLIANCE SINGAPORE

HEADQUARTERS

STATEMENT OF COMPREHENSIVE INCOME (cont'd)
March 31, 2025

	2025	2024
	\$	\$
EXPENDITURE		
Manpower and related costs:		
- Salaries and related expenses	2,120,262	1,902,186
- Medical, insurance and welfare expenses	93,573	83,607
- Training and related expenses	44,890	70,310
General and administrative expenses:		
- Communications	8,462	6,827
- Insurance	34,071	31,469
- Audit fees	6,500	5,808
- Transport charges	3,163	3,316
- Supplies and materials	33,294	38,502
- Advertisement expenses	-	-
- Bank charges	5,139	6,300
- Depreciation of property and equipment	1,276,111	1,228,221
- Depreciation of right-of-use assets	1,520,476	834,978
- Replacement of equipment	6,651	1,377
- Miscellaneous expenses	119,390	65,645
- Equipment written off	12,205	-
Upkeep and utilities:		
- Maintenance	100,410	80,620
- Motor vehicle expenses	6,354	8,724
Utilisation of specific funds	801,515	816,687
Utilisation of unrestricted donations	42,572	45,604
Charity Dinner expenses	39,336	39,083
Tote Board -Charity Dinner	156,410	127,383
Interest on lease liabilities	-	-
PECT supervision expenses	148,902	94,138
GST Expense	598,413	450,615
Activities/ Campaign/ Public Education	3,728	9,260
Event Expense	5,527	22,961
Total expenditure	7,187,654	5,983,631
Operating surplus (deficit), representing		
Total comprehensive income (loss) for the year	140,883	(801,885)
Transfer (to) from specific fund	(1,012,649)	15,301
Deficit recoverable from NCSS / SGE and MSF	871,766	786,584
	-	-

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
REHABILITATION CENTRE**

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

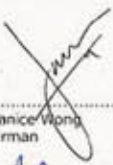
YEAR ENDED MARCH 31, 2025

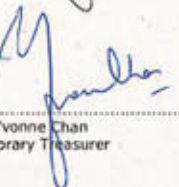
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In the opinion of the members of the Executive Committee of Cerebral Palsy Alliance Singapore (the "Association"), the statement of comprehensive income and statement of reserves (the "Statements") of the Rehabilitation Centre (the "Centre") for the year ended March 31, 2025 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


.....
Ms Yvonne Chan
Honorary Treasurer

August 28, 2025

**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, 2025, 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, 2025, 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 Statement 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:

- 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 Centre'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 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

August 28, 2025

CEREBRAL PALSY ALLIANCE SINGAPORE

REHABILITATION CENTRE

STATEMENT OF COMPREHENSIVE INCOME March 31, 2025

	2025	2024
	\$	\$
INCOME		
Recharge of rehabilitation expenses	5,210,448	4,820,067
EXPENDITURE		
Manpower and related costs:		
- Salaries and related expenses	4,737,220	4,386,911
- Medical, insurance and welfare expenses	31,700	34,530
- Training and related expenses	102,125	89,802
General and administrative expenses:		
- Communications	3,949	3,988
- Insurance	4,144	2,732
- Audit fees	13,325	11,828
- Transport charges	787	815
- Supplies and materials	62,824	43,376
- Replacement of equipment	5,838	5,793
- Miscellaneous expenses	48,745	54,250
Upkeep and utilities:		
- Maintenance	70,585	81,939
- Utilities	23,114	19,254
Programme/Project expenses:		
- Public education/campaigns	(2,065)	3,789
Internal services rendered expenses	108,147	81,060
Total expenditure	5,210,448	4,820,067
Operating surplus, representing total comprehensive surplus for the year	-	-

CEREBRAL PALSY ALLIANCE SINGAPORE
REHABILITATION CENTRE
STATEMENT OF RESERVES
March 31, 2025

	Accumulated fund
	\$
Balance at April 1, 2023 and March 31, 2024 and 2025	(762,372)

CEREBRAL PALSY ALLIANCE SINGAPORE
REHABILITATION CENTRE
NOTES TO THE STATEMENTS
March 31, 2025

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
DAY ACTIVITY CENTRE

STATEMENT OF COMPREHENSIVE INCOME
AND STATEMENT OF RESERVES

YEAR ENDED MARCH 31, 2025

CEREBRAL PALSY ALLIANCE SINGAPORE

SPECIAL PURPOSE REPORT ON DAY ACTIVITY CENTRE

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CEREBRAL PALSY ALLIANCE SINGAPORE

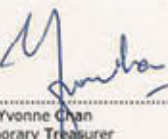
DAY ACTIVITY CENTRE

STATEMENT BY EXECUTIVE COMMITTEE

In the opinion of the members of the Executive Committee of Cerebral Palsy Alliance Singapore (the "Association"), the statement of comprehensive income and statement of reserves (the "Statements") of the Day Activity Centre ("DAC") for the year ended March 31, 2025 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


.....
Ms Yvonne Chan
Honorary Treasurer

August 28, 2025

1

Deloitte.

Deloitte & Touche LLP
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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, 2025, and the notes to the Statements, including material accounting policy information, as set out on pages 5 to 8.

In our opinion, the Statements of DAC for the year ended March 31, 2025, 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 Statement 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.

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**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.

Deloitte & Touche LLP

Public Accountants and
Chartered Accountants
Singapore

August 28, 2025

CEREBRAL PALSY ALLIANCE SINGAPORE
DAY ACTIVITY CENTRE
STATEMENT OF COMPREHENSIVE INCOME
March 31, 2025

	2025	2024
	\$	\$
INCOME		
Primary income		
- SG Enable - Tote Board Social Service Fund (TBSSF)	303,390	266,263
- SG Enable - Ministry of Social and Family Development ("MSF")	1,180,680	1,032,432
- Specific donations	2,616	510
- Programme fees ("DAC")	183,330	192,937
Other income		
- SGE transport subsidy	213,538	158,930
- Miscellaneous grant/ Income	2,916	-
Total income	1,886,470	1,651,072
EXPENDITURE		
Expenditure on manpower		
- Salaries	600,708	518,910
- CPF	97,963	89,686
- Bonus	145,578	136,841
Other Operating Expenditure		
<u>Staff related expenditure:</u>		
- Staff training	18,885	6,946
- Staff welfare	1,347	2,116
- Staff insurance	4,775	5,326
- Staff medical	4,967	6,931
- FWL	9,557	13,595
- Others	1,534	1,563
<u>Client related expenditure</u>		
- SG Enable Transport subsidy	213,538	158,931
- Professional Rehab fees	432,247	494,206
- DPE-Utilisation of DAC Fund	44,531	107,362
- DAC meal costs	7,792	6,398
- DAC allowance to trainee	2,082	1,510
<u>General Programme expenditure</u>		
- Subscription	7,660	7,564
- Office & general expense	867	966
- Printing & stationery	3,164	2,384
- Household expense	1,015	1,490
- Supplies & material	1,912	3,198
- Activity & campaign	17,962	(10,232)
- Parent support group expense	1,012	1,250
- Internal service expense	5,247	893
- Others	1,404	1,163
<u>Governance Related Expenditure</u>		
- Audit fees	9,559	8,394
<u>Land, Building, Property & Equipment related expenditure</u>		
- Replacement of equipment	3,281	835
- Maintenance of office equipment	4,492	3,414
- Maintenance of rehab equipment	2,040	1,659
- Water & Light	33,892	28,230
- Upkeep of motor vehicle	9,054	9,885
<u>Estate Maintenance & Security</u>		
- Security services	11,736	11,294
- Maintenance of land & building	30,052	28,364
Total expenditure	1,729,853	1,651,072

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CEREBRAL PALSY ALLIANCE SINGAPORE
DAY ACTIVITY CENTRE
STATEMENT OF COMPREHENSIVE INCOME (cont'd)
March 31, 2025

	2025	2024
	\$	\$
Operating surplus, representing		
total comprehensive income for the year	156,617	-
Transfers from specific fund	41,915	106,852
Surplus payable to NCSS / SGE and MSF	(198,532)	(106,852)
	-	-

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CEREBRAL PALSY ALLIANCE SINGAPORE

DAY ACTIVITY CENTRE

STATEMENT OF RESERVES March 31, 2025

	Accumulated fund	DAC Fund	Total
	\$	\$	\$
Balance at April 1, 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
Operating deficit, representing total comprehensive loss for the year	198,532	(41,915)	156,617
Balance at March 31, 2025	1,396,056	398,320	1,794,376

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CEREBRAL PALSY ALLIANCE SINGAPORE

DAY ACTIVITY CENTRE

NOTES TO THE STATEMENTS March 31, 2025

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.

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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, 2025

CEREBRAL PALSY ALLIANCE SINGAPORE

**SPECIAL PURPOSE REPORT ON
THERAPY REHABILITATION**

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CEREBRAL PALSY ALLIANCE SINGAPORE

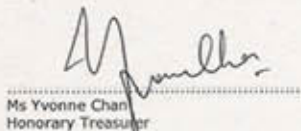
THERAPY REHABILITATION

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, 2025 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


Ms Yvonne Chan
Honorary Treasurer

August 28, 2025

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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, 2025, and the notes to the Statements, including a summary of significant accounting policies, as set out on pages 5 to 7.

In our opinion, the Statements of the Centre for the year ended March 31, 2025 are prepared in all material respects, in accordance with the basis of accounting described in the notes to the Statements.

Basis for Opinion

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

Emphasis of Matter – Basis of Accounting and Restriction on Distribution

We draw attention to the notes to the Statements, which describes the basis of accounting. The Statements are prepared to assist the Centre to meet the requirements of reporting to the National Council of Social Service ("NCSS") / SG Enable ("SGE"). As a result, the Statements may not be suitable for another purpose. Our report is intended solely for the Centre and NCSS / SGE and should not be distributed to parties other than the Centre or NCSS / SGE. Our opinion is not modified in respect of this matter.

Information Other than the Statements and Auditor's Report Thereon

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

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

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

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

Responsibilities of Management for the Statements

Management is responsible for the preparation of the Statements in accordance with the basis of accounting described in the notes to the Statements, and for such internal control as management determines 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 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 a realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Statements

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

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

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

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

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

Deloitte & Touche LLP

Public Accountants and
Chartered Accountants
Singapore

August 28, 2025

CEREBRAL PALSY ALLIANCE SINGAPORE

THERAPY REHABILITATION

STATEMENT OF COMPREHENSIVE INCOME
March 31, 2025

	2025	2024
	\$	\$
INCOME		
Grants from National Council of Social Service / SG Enable	257,496	254,097
Therapy treatment fees	13,852	15,608
Total income	271,348	269,705
EXPENDITURE		
General and administrative expenses		
- Professional rehabilitation fees	207,465	197,745
- Transport charges	3,639	3,480
- Miscellaneous expenses	115	386
Total expenditure	211,219	201,611
Operating surplus representing total comprehensive income for the year	60,129	68,094

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CEREBRAL PALSY ALLIANCE SINGAPORE

THERAPY REHABILITATION

STATEMENT OF RESERVES
March 31, 2025

	Accumulated fund \$
Balance at April 1, 2023	(1,358,650)
Operating surplus, representing total comprehensive income for the year	68,094
Balance at March 31, 2024	(1,290,556)
Operating surplus, representing total comprehensive income for the year	60,129
Balance at March 31, 2025	(1,230,427)

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BASIS OF ACCOUNTING

The statement of comprehensive income and statement of reserves are prepared based on the significant accounting policies below which are in accordance with the historical cost basis and are drawn up in accordance with the Societies Act 1966 (the "Societies Act") and the Charities Act 1994 and other relevant regulations (the "Charities Act").

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

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

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