cpas

Cerebral Palsy Alliance Singapore



Empowering Lives Shaping Futures







Annual Report Financial Year 2025/26

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 (01/09/2026 to 31/08/2028)

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

Registered Address:	Name of banker:	Name of Auditor:
65 Pasir Ris Drive 1, Singapore 519529	DBS Bank Limited	Deloitte & Touche

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CHAIRPERSON'S MESSAGE

Financial Year 2025/26 marks a year of steady progress and meaningful growth for Cerebral Palsy Alliance Singapore (CPAS). CPAS is the specialist social service agency in Singapore working with children and adults with cerebral palsy and multiple disabilities.

This year's annual report theme - *Empowering Lives, Shaping Futures* represents CPAS' belief that our clients can live empowered lives and play a role in shaping their own futures.

Cerebral palsy is a complex, non-curable condition, and our dedicated programmes cater to the different needs of our clients at every stage of life. Transition planning remains a key priority, ensuring continuity and progression for students as they move from early intervention into school, through different educational stages and towards adult services in the longer term.

New Permanent Site for Cerebral Palsy Alliance Singapore School (West)

Our Cerebral Palsy Alliance Singapore School (CPASS) is a double-session Special Education (SPED) school that serves children and youth with moderate to severe multiple disabilities.

CPASS is split into CPAS School East (CPASS East) and CPAS School West (CPASS West). CPASS West has been operating at an interim site at 6A Jurong West Street 52 since 2023. We are pleased to share that, this year, we welcomed our first cohort of graduating students. Looking ahead, the school will move to its permanent campus in Bukit Panjang, next to Bukit Panjang MRT, tentatively in 2033.

During this interim phase, CPASS West is focused on establishing strong foundational school systems and practices, building a stable and skilled multidisciplinary team, and supporting our students and their families through planned transitions. We look forward to the continued support from our partners as we approach this new milestone in the years to come.

Looking Ahead - Capability Building

CPAS continues to enhance our capabilities through building our two Centres-of-Excellence (CoE) in Assistive Technology and Transdisciplinary (Trans-D).

The CPAS Assistive Technology Hub, through its Innovation Wing, drove the design and development of customised, user-centric solutions for our clients. We have also intensified efforts in coaching and mentoring our staff to build capability and confidence in implementing assistive technology in intervention, therapy and activities.

Since 2013, CPAS has been implementing a Transdisciplinary (Trans-D) approach with our students and clients. This family-centred, collaborative model focuses on supporting holistic and comprehensive development by building a shared understanding of educational and functional needs, and a collective commitment to integrated planning and implementation. CPAS envisions becoming a regional leader in Trans-D practice, driving capacity building, innovation and cross-sector partnerships to influence system-level change. CPAS will work to launch a structured Trans-D model and framework that is scalable and applicable across the lifespan, spanning different service settings and age groups.

CPAS will also look at strengthening capability building on a sector level. In the upcoming financial year, CPAS is organising the CPAS Symposium 2026, which will aim to bring together practitioners, educators, healthcare professionals, social service agencies and community partners to explore how persons with multiple disabilities can be better supported across key life stages — from early intervention and education to adulthood, community participation, and meaningful engagement. Many of our CPAS staff will be featured prominently as speakers, trainers and presenters at this symposium.

On behalf of the Board, I take this opportunity to acknowledge our staff for their hard work and dedication. By strengthening our professional capabilities, we will be better equipped as a team to respond to the evolving needs of our clients across their different life stages.

Dr Janice Wong
Chairperson,
Cerebral Palsy Alliance Singapore



EXECUTIVE DIRECTOR'S MESSAGE

As we enter the second year of our five-year strategic plan, our focus remains clear to strengthen programmes and services aligned with the Enabling Masterplan 2030.

A key expression of this commitment is our continued investment in education and early support, particularly for students with multiple disabilities. We are also working towards increasing our enrolment to 1,000, to ensure broader access to education, therapy, and vocational support for children and adults with cerebral palsy or multiple disabilities.

Collaboration with Our Partners

The critical role of our partners cannot be understated, as we strive to achieve our vision of empowering persons with cerebral palsy or multiple disabilities to realise their full potential and lead fulfilled, dignified lives.

One such domain is in Para Sports. Regardless of their disabilities, we believe that our students and clients can still meaningfully participate, strive and excel in Para Sports. Cerebral Palsy Alliance Singapore (CPAS) partnered with Singapore Pools (Private) Limited, to pilot a series of Para Sports activities including an eight week long learn-to-play Bowling Course and Wheelchair Basketball try-out programme. For higher needs beneficiaries who may not be able to benefit from Para Sports, Singapore Pools made accommodations to provide them outing opportunities to places of attraction in Singapore to encourage an active lifestyle and community integration. This partnership was also unique as it served as a catalyst for cross-agency collaborations.

Building an inclusive public transport experience for our students and clients with accessibility requirements remain a challenge. CPAS is pleased to work with Tower Transit Singapore (TTS) through the signing of a Memorandum-of-Understanding (MOU) to help our students with cerebral palsy and multiple disabilities navigate public buses with greater confidence. Through integration of TTS Public Bus Confidence Course (PBCC) as part of the regular curriculum at CPASS West, each session taking place at our campus will use a low-floor, accessible bus and with the support of trained instructors. Students, teachers, and caregivers will get hands-on experience boarding, alighting, and travelling safely - building both skills and confidence in a familiar, supportive setting.

More can be done to enhance our support, especially for our adult clients. Our Day Activity Centre (DAC) provides care for higher-needs adults with cerebral palsy and multiple disabilities, who are not eligible for sheltered employment or whose families are unable to provide daytime care. This year, the DAC commemorates its 20th anniversary with renewed commitment towards improving staff capability, enriching client experiences, and deepening engagement with families and community partners. Partners may also consider supporting areas such as transport subsidies for specialised hydraulic transport used in regular interventions, as well as funding for activities and outings.

I take this opportunity to thank our staff, clients, families, volunteers, and partners for joining us in empowering the lives of persons with cerebral palsy or multiple disabilities to lead fulfilled, dignified lives.

Ms. Latha Kutty
Executive Director,
Cerebral Palsy Alliance Singapore



BOARD MEMBERS



DR JANICE WONG
Chairperson

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



MR MERVYN SIRISENA, PBM
Vice Chairperson

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



DR YOONG SIEW LEE
Honorary Secretary

Audit Subcommittee (Chairperson)
Programmes Subcommittee (Member)
Nomination Subcommittee (Member)



MR LAM CHEE WENG
Honorary Treasurer

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



MR NG WAI KEONG
Assistant Honorary Secretary

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



HJ SALLIM BIN ABDUL KADIR, JP, BBM, PBM
Assistant Honorary Treasurer

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



MR REMY CHOO
Member

Programmes Subcommittee (Member)
School Management Committee (Member)



MR EMILIO CHOO
Member

IT Subcommittee (Chairperson)
Staff Subcommittee (Member)



MR ALLAN PHUA
Member

Audit Subcommittee (Member)
Staff Subcommittee (Member)



DR SATYAKI SENGUPTA
Member

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



MR CHONG YOON CHOU
Member

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



MR CHOW SHANG WEI
Member

Finance-Investment Subcommittee (Member)
Fundraising Subcommittee (Member)



ASSOCIATE PROFESSOR KEVIN LIM, BBM, PBM, PBS
Member (Emeritus Chairman)

School Management Committee (Member)
Nomination Subcommittee (Member)



MR ALISTER ONG
Co-opted Member

Programmes Subcommittee (Co-opted Member)



DR NG ZHI MIN
Co-opted Member

Programmes Subcommittee (Co-opted Member)

MANAGEMENT TEAM

EXECUTIVE DIRECTOR'S OFFICE



MS LATHA KUTTY
Executive Director

PROGRAMMES



MS AZALEA ONG
Principal, Early Intervention Programme for Infants and Children (EIPIC)



MR BOO HIAN KOK
Principal, CPAS School (East)



MRS KOH-LIM AI LAY
Principal, CPAS School (West)



MR TNG TIAN HENG TOMMY
Head of Department, Goodwill, Rehabilitation and Occupational Workshop (GROW)



MS ROZILA BINTE MAHMUD
Head of Department, Day Activity Centre (DAC)

CORPORATE SERVICES



MS CATHERINE WEE
Head of Department, Advocacy & Marketing



MS NICKIE ANG
Head of Department, Finance



MS FOO MUI LENG
Head of Department, Human Resources, Learning, Development and Consultancy, Corporate Strategy Development



MS LEEMA FRANKLIN
Head of Department, Information Technology

ALLIED HEALTH PROFESSIONALS (AHPs)



MS MANJU MOHTA
Senior Principal Occupational Therapist, Head of Department, Assistive Technology Hub



MS PAMPI GHOSH
Senior Principal Therapist, Head of Department, Occupational Therapy



MR D. SENTHIL KUMAR
Senior Principal Therapist, Head of Department, Physiotherapy



MS CORDILIA JUSTIN
Senior Principal Psychologist, Head of Department, Psychology



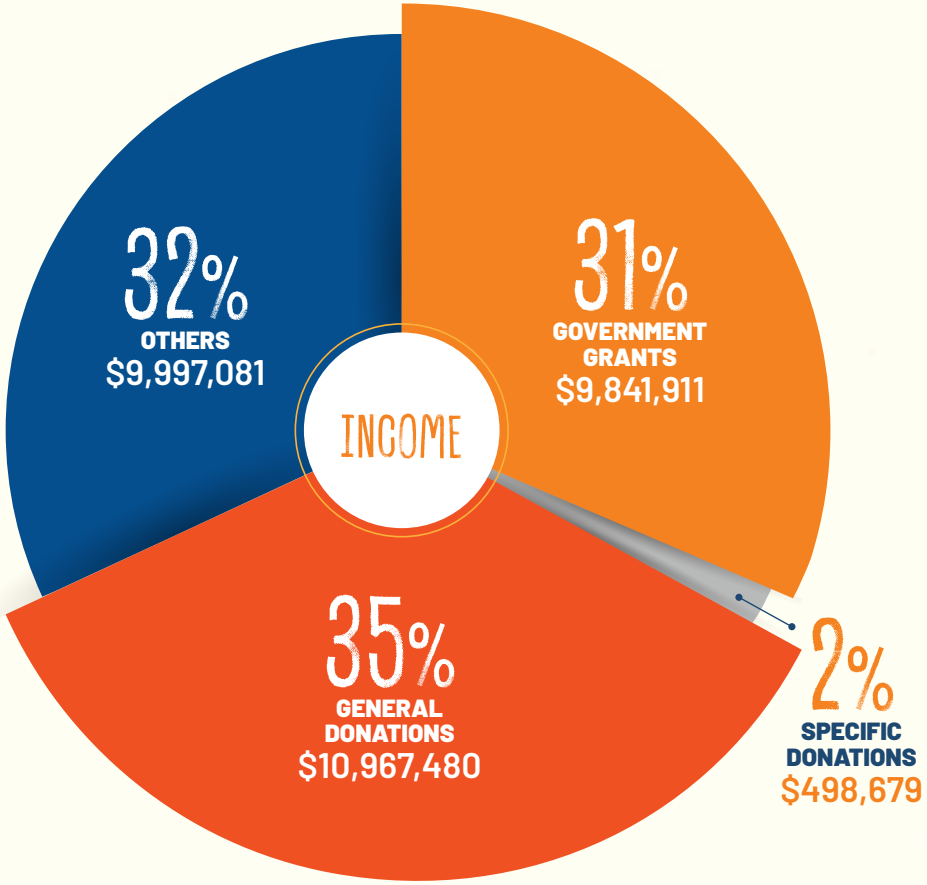
MS SHELLY LOH
Senior Principal Social Worker, Head of Department, Social Work



MS PAULENE SHEKINAH SASIKUMAR
Senior Principal Therapist, Head of Department, Speech & Language Pathology

HIGHLIGHTS OF THE YEAR

SUMMARY FINANCIAL PERFORMANCE



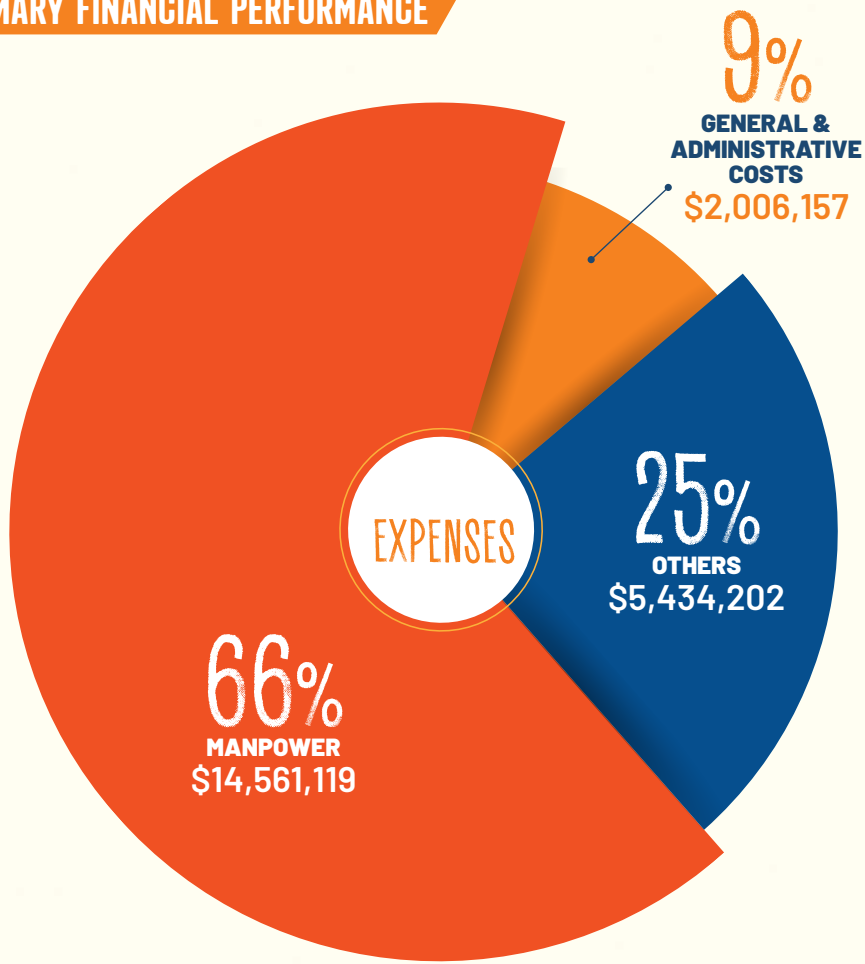
TOTAL INCOME

$31,305,151

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

HIGHLIGHTS OF THE YEAR

SUMMARY FINANCIAL PERFORMANCE



TOTAL EXPENSES

$22,001,478

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

STATISTICS SNAPSHOT

OVER 900 CLIENTS

387 STAFF

AVERAGE OF **43 HOURS** OF TRAINING PER STAFF

252 CPAS SCHOOL (EAST) STUDENTS
- **6** CLASSES IN ACADEMIC PROGRAMME
- **14** CLASSES IN FUNCTIONAL PROGRAMME
- **25** CLASSES IN HIGH SUPPORT PROGRAMME

125 CPAS SCHOOL (WEST) STUDENTS
- **9** CLASSES IN FUNCTIONAL PROGRAMME
- **13** CLASSES IN HIGH SUPPORT PROGRAMME

256 EIPIC STUDENTS
- **100** GRADUATES GRADUATED FROM EIPIC IN END 2024

95 TRAINEES IN GROW

57 CLIENTS IN DAC

52 CPAS CONNECT ALUMNI PROGRAMME MEMBERS

68 CLIENTS IN THE CPAS THERAPY REHABILITATION PROGRAMME

25,627 HOURS OF PHYSIOTHERAPY

29,466 HOURS OF OCCUPATIONAL THERAPY

29,222 HOURS OF SPEECH & LANGUAGE THERAPY

109 SCREENINGS AND ASSESSMENTS CONDUCTED BY PSYCHOLOGY

172 SCREENINGS CONDUCTED BY SOCIAL WORK



PROGRAMMES

EARLY INTERVENTION PROGRAMME FOR INFANTS AND CHILDREN (EIPIC)

Programme Overview

The Early Intervention Programme for Infants and Children (EIPIC) provides tailored early intervention for children with developmental, learning and/or physical needs. The programme aims to prepare them for admission into either a special education or mainstream school. The programme aims to increase each child's developmental growth potential by building positive social-emotional relationships, supporting the acquisition and use of knowledge and skills, and encouraging appropriate behaviours to help children meet their needs.

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

Statistics:

Total Enrolment as of **31 March 2026**:

256 students

Breakdown by percentage of diagnostic profile of Clients as of **31 March 2026**:

Global Developmental Delay /Suspected	42%
Autism Spectrum Disorder /Suspected	39%
Speech & Language Delay	12%
Cerebral Palsy/Physical Disabilities	3%
Other disabilities	3%
Down Syndrome	1%



Client Spotlight: Fikri *(Not his real name)*

The Beginning

Fikri joined EIPIC in March 2022 at 2 years old with high developmental and medical support needs, requiring intensive intervention and close monitoring to participate in daily routines.

Our Support

His teachers and the team provided individualised early intervention through structured classroom support, therapy input, and tailored strategies embedded into daily learning activities. Teachers and therapists worked closely with Fikri and his caregiver to ensure consistent support across home and school.

Impact

Over time, Fikri became more engaged in learning and daily routines. His caregiver gained confidence in supporting his development and advocating for his needs, strengthening the family's sense of partnership and support.

Programme Highlights

Over the past year, EIPIC strengthened inclusive partnerships, and advocacy efforts. Key initiatives included community-based learning experiences, partnerships with preschool partners, and awareness activities in conjunction with World Cerebral Palsy Day.





1. Community-Based Learning Experiences

Community outings provided children with safe opportunities to explore public spaces, build confidence, and practise social interaction beyond the centre. In May 2025, EIPIC students joined peers from Sengkang Methodist Preschool for a community outing to Pasir Ris Beach, travelling together on public transport and participating in a beach clean-up activity. The experience supported confidence-building, social connection, and environmental awareness.

2. Collaborations for Inclusion and Advocacy

EIPIC partnered with families and community partners through inclusive initiatives such as the Walk & Roll event, which combined physical activity with communication support using visual icons developed with the CPAS Speech and Language Pathology Department. In conjunction with World Cerebral Palsy Day, EIPIC also launched Luna in the Park, a storybook designed to promote inclusion and empathy. The book was shared with preschool partners and used in storytelling sessions to encourage conversations on diversity and acceptance.

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL EAST (CPASS EAST)

Programme Overview

CPASS East is a double-session Special Education (SPED) school serving students aged 7 to 18 with moderate to severe multiple disabilities. The school offers the SPED Curriculum as recommended by the Ministry of Education. Through their mission to equip students to live meaningfully and learn continuously, the school supports their growth across seven domains.

In addition to the SPED curriculum, the school also places a strong emphasis on developing students' competencies in daily living skills, effective communication, and independent travel, according to their individual abilities. These focus areas are integrated across three key programmes: the Academic Programme (Acad), Functional Programme (FP), and High Support Programme (HSP). Students are also engaged in co-curricular activities (CCAs) that explore their abilities beyond the classroom.

STATISTICS:

Total Enrolment as of **31 March 2026**:

252 students

Breakdown by percentage of diagnostic profile of Clients as of **31 March 2026**:

Cerebral palsy with other disabilities	39%
GDD with other disabilities	39%
Other disabilities	20%
Duchenne Muscular Dystrophy	2%

Client Feature: Piper *(Not her real name)*

The Beginning

Piper joined the CPAS Academic programme at CPASS East in 2022 at 7 years old. Due to her physical challenges, she was initially shy and lacked confidence in her own abilities.

Our Support

At CPASS East, her teachers and the Transdisciplinary team provided individualised and consistent support and encouragement. Identifying her strengths and interests, Piper joined the Track and Field CCA.

Impact

From a shy girl, Piper now represents CPASS East in national and inter-school running events, where she clinched medals and was recognised for her abilities. These accomplishments are particularly significant given her weaker walking leg. For Piper, running is not just a sport but a test of her determination and resilience.

Piper's confidence has further grown through her appointment as a School Prefect. As a proactive leader, she is often the first to volunteer and readily takes initiative without prompting. These experiences have contributed positively to her leadership growth and self-confidence.



Programme Highlights

Over the past year, CPASS East enhanced opportunities for students to build confidence in their individual strengths, while supporting innovation in inclusive education. Key initiatives included student participation in para sports and arts programmes, as well as an inclusive hackathon that promoted creativity and problem-solving.



1. Youth Para Championships 2025

Throughout the year, students represented the school across Youth Para Championships in Boccia, Athletics, and Swimming, demonstrating resilience, teamwork, and sportsmanship. The Boccia CCA achieved individual medal wins, while athletes at the Haw Par National Youth Para Athletics Championships competed alongside peers from SPED and mainstream schools, securing 18 medals in total. At the Haw Par National Youth Para Swimming Championship, students achieved gold medal wins and were recognised for perseverance and exemplary sportsmanship. Across all events, students displayed determination and pride, reflecting the school's values, of Resilience, Integrity and Respect.

2. Special Arts CCA at SYF 2025

In July 2025, the Special Arts CCA from CPASS East participated in the Singapore Youth Festival Art Exhibition themed "Tiny Wonders, Big Ideas." Two students represented the school by showcasing their artworks at the National Gallery Singapore. The exhibition, graced by Mr David Neo, Acting Minister for Culture, Community and Youth, and Senior Minister of State for Education, provided a meaningful platform to celebrate students' creativity and talents, marking a proud milestone for the school.

3. Inclusive Hackathon 2025

CPASS East also encouraged innovation in inclusive education by hosting the inaugural Inclusive Hackathon on 7 August 2025 in collaboration with Singtel and Lionsforge. The event was graced by Guest of Honour Shawn Huang, Senior Parliamentary Secretary for Finance and Manpower. The hackathon engaged over 135 students from 14 schools, who worked together to design inclusive solutions to enhance accessibility for children with cerebral palsy. The event highlighted the power of cross-sector collaboration and youth-led innovation in advancing inclusive education.

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL WEST (CPASS WEST)

Programme Overview

CPASS West is a double-session Special Education (SPED) school serving students aged 7 to 18 years with moderate to severe disabilities through the FP and HSP. The school aims to help students develop communication, daily living, social-emotional, mobility and pre-vocational skills so that they can participate meaningfully in school, home and the community.

The Functional Programme caters to students requiring moderate support in daily living and learning. Senior students develop pre-vocational skills, and are assessed for the potential for open or sheltered employment. 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.

STATISTICS:

Total Enrolment as of **31 March 2026**:

125 students

Breakdown by percentage of diagnostic profile of Clients as of **31 March 2026**:

Cerebral Palsy with other disabilities	**40%**
GDD with other disabilities	**32%**
Other disabilities	**28%**

Client Feature: Nadhirah *(Not her real name)*

The Beginning

When Nadhirah first enrolled in CPASS West at 14, she was reserved and needed encouragement to participate in larger group activities and public events. Her past experiences were mainly school-based and she had few opportunities to showcase her strengths and talents to the wider community.

Our Support

At CPASS West, Nadhirah's teachers noticed that she enjoyed drawing and expressing herself through visual art. From there, the teachers worked on building her confidence in sharing her ideas and participating in activities beyond the classroom.

Once she was more confident, Nadhirah was provided with opportunities to participate in enrichment activities, art-related activities, school events, internships and community experiences through CPASS West's holistic programme. A key milestone was when Nadhirah's artwork was selected to be featured in the NDP Pack 2025 design and at the D.S. Lee Foundation Mind Art Experiential Lab exhibition.



Impact

Having her artwork recognised beyond the school gave Nadhirah a strong sense of achievement. Through these opportunities, Nadhirah has grown in confidence, communication and self-expression. She is more willing to participate in school activities and enjoys sharing her ideas and artwork with others.

Nadhirah's journey highlights the impact of providing students with meaningful opportunities to showcase their strengths, develop their talents and participate actively in the school community.

Programme Highlights

CPASS West provided students with meaningful learning experiences through classroom learning, enrichment activities, co-curricular activities, learning journeys, internships, and community partnerships. These opportunities supported the development of confidence, independence, and self-expression.





1. Public Bus Confidence Course With Tower Transit

One of the key objectives of the school is to empower students with the skills that help with independence. This would not be possible without the support of community partners. This financial year, CPASS West partnered with Tower Transit Singapore to introduce a Public Bus Confidence Course for all students. Through hands-on practice, including quarterly on-site bus sessions, students learnt essential public transport skills in a safe and familiar environment. A Memorandum-of-Understanding (MOU) was signed to formalise the partnership and support future sessions, reinforcing the school's focus on independence and community mobility.

2. First Graduating Cohort

2025 marked a key milestone with CPASS West's first graduating cohort. The three graduates progressed to pathways aligned with their strengths and interests, including a School-to-Work Programme, sheltered workshop placement, and open employment with job coaching support. These outcomes reflect the school's commitment to preparing students for adulthood, work, and meaningful community participation.

GOODWILL, REHABILITATION AND OCCUPATIONAL WORKSHOP (GROW)

Programme Overview

CPAS operates a sheltered workshop known as the Goodwill, Rehabilitation and Occupational Workshop (GROW). It provides employment for over 90 trainees who typically have cerebral palsy and multiple disabilities, many of whom experience motor skill challenges.

The programme aims to empower adults with cerebral palsy or multiple disabilities to lead lives that are meaningful, purposeful, and dignified. This is done through structured vocational training, therapy services, and engagement in real work activities.

STATISTICS:

Total Enrolment as of **31 March 2026**:

95 trainees

Breakdown by percentage of diagnostic profile of Clients as of **31 March 2026**:

Cerebral Palsy	76%
Other disabilities	12%
Autism Spectrum Disorder	7%
Global Developmental Delay	3%
Down Syndrome	2%

Client Feature: Vincent *(Not his real name)*

The Beginning

Vincent joined GROW in 2006. Being born with a hearing impairment, Vincent initially faced communication barriers and misunderstandings.

Our Support

Through structured vocational training, work-readiness coaching, Augmentative and Alternative Communication focused speech therapy, and strong collaboration between caregivers and staff, he steadily developed his communication skills and sense of responsibility.

Impact

Over time, he gained confidence handling complex tasks, independently managing attendance taking, and communicating through text-to-speech tools and email. Today, Vincent is a confident, responsible trainee who takes pride in his work and engages warmly with others.



Programme Highlights

Over the past year, the programme engaged and trained over 90 clients across a wide range of vocational activities, including subcontract work, assembly and packing, graphic design, as well as retail and cafeteria operations. Supported by strong corporate interest and partnerships, GROW also experienced growth in its business and retail activities, particularly in the demand for its printed products. These efforts provided trainees with meaningful work experiences while strengthening pathways towards independence and employability.



1. Showcasing Ability: Collaboration with Chinatown Heritage Centre

One of the ways GROW trainees' abilities are showcased is through the display of merchandise featuring their designs at partner locations. A key highlight was the collaboration with Chinatown Heritage Centre, where GROW merchandise was featured within its premises, a prominent cultural landmark. This partnership provided both local and international visitors with the opportunity to appreciate the creativity, resilience, and talents of GROW trainees through products inspired by their original designs.

2. Skills Development With Community Partners

This financial year, strong support from corporate and community partners played a key role in fostering greater independence among GROW trainees. Through a collaboration with Bizlink Centre Singapore, trainees developed essential digital skills using Google Workspace, enhancing their ability to communicate and collaborate independently. GROW also partnered SG Enable and DBS, where volunteers conducted practical financial literacy sessions on budgeting and money management, equipping trainees with valuable life skills for daily living.

3. Public Engagement with Partners

Public engagement opportunities are valuable for GROW trainees, as they allow them to practise customer service and communication skills in real-world settings. This financial year, trainees engaged directly with the public through booth sales at UOB Plaza and at the Williams-Sonoma Inc. offices. These experiences provided meaningful opportunities for trainees to build confidence, gain exposure, and apply their skills in authentic situations.

DAY ACTIVITY CENTRE (DAC)

Programme Overview

Established in February 2006, the DAC provides care and skills training to adults with cerebral palsy and multiple disabilities, who are not suitable for sheltered employment or whose family members are unable to take care of them during the day.

The aim is to nurture self-help skills through a balanced and structured curriculum of daily living, social skills training, therapy rehabilitation care and recreational activities. The programme aims to empower clients to lead more meaningful lives while offering caregivers essential respite and peace of mind.



STATISTICS:

Total Enrolment as of **31 March 2026**:

57 clients

Breakdown by percentage of diagnostic profile of Clients as of **31 March 2026**:

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

Client Feature: Noah *(Not his real name)*

The Beginning

Initially, upon joining the DAC, Noah frequently exhibited signs of agitation and struggled with self regulation. His engagement during class activities was notably low, and his participation was limited, often requiring additional support to become involved in group or individual tasks.

Our Support

In the DAC classroom setting, a series of targeted interventions were implemented to support Noah's regulation and engagement. The primary strategy involved the consistent application of calming techniques that had been introduced by Noah's parents, ensuring continuity between home and the DAC. Additionally, a sensory wall was introduced within the classroom environment to offer Noah opportunities for sensory input, further encouraging participation in activities.

Impact

Following the introduction of these interventions, several positive changes were observed. Noah exhibited a noticeable reduction in agitation upon arrival at the DAC. There was a marked increase in his participation and responsiveness during class activities, as well as more frequent and meaningful interactions with both staff and peers. Furthermore, Noah demonstrated enthusiasm for continued engagement in activities, often smiling and reaching toward staff to indicate his desire to participate further. He has made notable progress in his ability to self-regulate, participation and responsiveness in class activities.

Programme Highlights

In the past year, the DAC focused on strengthening staff capability, enriching client experiences, and deepening engagement with families and community partners. Key efforts included professional training in positive behaviour support, inclusive community activities, and events that recognised the progress and contributions of clients and caregivers.



1. Community Engagement and Client Experiences

Throughout the year, the DAC organised a range of community activities to promote social interaction, creativity, and inclusion. The annual DAC Fun Fair in October brought staff and clients together through games, karaoke, arts and crafts, and food stalls. A thrift stall was also organised, with proceeds directed to the DAC Project Engage Fund to support future programmes and initiatives.

On 12 December 2025, DAC held its annual Appreciation Day to recognise the dedication of parents and caregivers, while celebrating clients' achievements and progress through award presentations. The event featured a musical performance by EN Community Services, as well as a debut digital arts performance by DAC clients. The celebration concluded with a live vocal performance by a DAC client, creating a memorable and joyful experience for all.

2. Staff Capability Building

The DAC focuses on constantly improving staff capability to improve services for clients. In order to support this, DAC staff participated in a two-day Positive Behaviour Support (PBS) training on 7 and 14 November 2025, facilitated by a CPAS Senior Psychologist. The training focused on PBS principles, including the use of rewards and a function-based approach to addressing behaviours of concern. The practical and interactive sessions strengthened staff confidence and skills in supporting positive behaviours among clients.

CPAS CONNECT ALUMNI

Programme Overview

The CPAS Connect Alumni Programme was established in October 2016. As part of the programme, the Beyond Boundaries Club (BBC) is an initiative which aims to support alumni and build inclusive communities. Former students and clients are engaged through fun activities, employment mentoring support, and events that encourage community engagement.



STATISTICS:

Total Enrolment as of **31 March 2026**:

52 clients

Breakdown by percentage of diagnostic profile of Clients as of **31 March 2026**:

Cerebral Palsy	97%
Global Developmental Delay	2%
Other disabilities	1%

Client Feature: Kenneth *(Not his real name)*

The Beginning

Kenneth is an active alumnus of the CPAS Connect Alumni Programme, where he began his journey seeking continued growth, connection, and opportunities to engage with the wider community beyond school.

Our Support

Through the programme, Kenneth received consistent opportunities to develop his interests and strengths through community engagement, creative initiatives, sports participation, and advocacy platforms.

Impact

The programme not only broadened Kenneth's exposure to the community but also empowered him to give back. He has represented CPAS at external platforms and advocacy events, sharing his perspectives and helping to foster greater understanding of persons with disabilities in mainstream educational and community settings.

Within CPAS, he has also made a strong impact through his leadership in inclusive sports initiatives. Through the support of the CPAS Connect Alumni Programme, Kenneth has been given opportunities to develop his interests and represent CPAS at advocacy events. This demonstrates how support and opportunities can empower our clients to engage and lead fulfilled and dignified lives.

Programme Highlights

Throughout the year, the CPAS Connect Alumni Programme empowered alumni through inclusive sports and wellness activities, vocational skill-building, and workplace exposure, supporting confidence, independence, and community participation.



1. Strengthening Partnerships for Inclusive Sports

Strong partnerships played a key role in expanding inclusive sports opportunities for alumni. Alumni engagement through parasports was supported by collaborations with Singapore National Paralympic Council and Singapore Disability Sports Council. This year, alumni participated in parasports such as laser shooting, archery, and bowling, promoting physical activity, teamwork, and meaningful social interaction.

2. Expanding Vocational Learning Through Community Collaboration

Vocational learning opportunities for alumni were strengthened through meaningful community partnerships. Through a collaboration with Lions Club Ocean, alumni acquired floral arrangement skills and contributed to a social enterprise initiative, with proceeds supporting future alumni activities. This experience allowed alumni to develop practical skills while contributing to a purpose-driven cause.

3. Providing Workplace Exposure to Support Inclusive Employment

Workplace exposure opportunities were introduced to help alumni build confidence and gain real-world experience. Through a partnership with Allgreen Properties Limited, alumni got to experience workplace settings across multiple shopping malls. This initiative supported confidence-building while advancing inclusive employment practices.

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. Both programmes offer Transitional Therapy Services to graduating CPAS EIPIC and CPAS School students, providing continued therapy and services until they transition into a Sheltered Workshop or Day Activity Centre.

STATISTICS:

Total Enrolment as of **31 March 2026**:

68 clients

Breakdown by percentage of diagnostic profile of Clients as of **31 March 2026**:

Cerebral Palsy	78%
Global Developmental Delay	6%
Autism Spectrum Disorder	4%
Associated Syndrome	4%
Others	4%
Spina Bifida	2%
Muscular Dystrophy	2%

Client Spotlight: Yee Hua

The Beginning

Yee Hua is an alumna of CPAS School and graduated at 18 years old. Since then, she has continued to receive occupational therapy and speech and language pathology services under the CPAS Therapy and Rehabilitation programme. Before intervention, her parents shared that when they needed to leave her at home to attend to their delivery work, there was often a communication gap. They were unsure if Yee Hua needed help or wanted something specific, such as a certain food item or activity.

Our Support

To address this, the Speech and Language Pathology team introduced the messaging function in her high-tech AAC app, Proloquo2Go so that Yee Hua could send simple messages to her mother.

Impact

With support, Yee Hua is able to communicate more independently and be more involved in everyday decisions. Through AAC intervention and functional communication training, the programme continues to support her in expressing her preferences, connecting with her family and participating more actively. This has helped bridge the communication gap at home and given Yee Hua a more effective way to express herself and be understood.





ALLIED HEALTH

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 AT Hub provides assistive technology to support clients in living, learning and working, and trains CPAS staff on incorporating assistive technology in the classroom. The department also modifies physical environments to create inclusive and barrier-free living and learning spaces. In addition, the department trains staff and caregivers to integrate these tools into daily routines to support our clients' meaningful participation in daily life.

Client Spotlight:
Kendrick *(Not his real name)*

The Beginning

Kendrick is a client from the Day Activity Centre who presents with significantly reduced fine motor skills and limited hand dexterity. Due to these challenges, he is unable to independently operate household devices or access voice-activated systems. This meant that he had a high dependency on his caregivers for simple leisure activities and limited his autonomy and opportunity for independent engagement.

Our Support

The AT Hub introduced an AT solution to enhance Kendrick's independence in accessing leisure activities. Four voice-recordable switches were provided to him. Each switch was programmed with a distinct recording corresponding to specific television functions.

The switches selected were large and easy to activate, enabling the client to press them effectively despite his limited fine motor skills and dexterity.

Impact

When Kendrick received and began using the switches, he demonstrated immediate excitement and engagement, as the system allowed him to independently control the television for the first time.

This marked a significant step towards his increased autonomy and meaningful participation in leisure activities.



Department Highlights:

This financial year, the AT Hub strengthened its focus on its Innovation Wing, driving the design and development of customised, user-centred solutions to address complex and unmet needs. Alongside this, the department has intensified efforts in coaching and mentoring staff to build capability and confidence in the effective use of assistive technology.

Together, these efforts strengthen client outcomes while building the AT Hub's capabilities towards becoming a Centre-of-Excellence (CoE) for innovation and capability building in AT practice.

OCCUPATIONAL THERAPY

Department Overview

The Occupational Therapy (OT) Department uses purposeful activities and a variety of treatment methods to enhance our clients' participation in everyday living, learning and working.

They address functional needs such as sensory processing and integration, visual perception and cognition, hand function, pre-writing and writing skills, activities of daily living and life skills training, posture and movement, positioning, as well as specialised seating solutions. Our Occupational Therapists recommend mobility equipment and assistive devices for school and daily needs. The department also runs clinics specialised in special seating and posture care, hand therapy and splinting, and sensory integration.





Client Spotlight:
Shawn *(Not his real name)*

The Beginning

Shawn is a student from CPASS East who initially relied on a manual wheelchair for community mobility, with caregivers directing his movement during outings. To support greater independence, his OT recommended transitioning to a powered wheelchair.

Our Support

The intervention focused on developing Shawn's powered wheelchair control, spatial awareness, and community navigation skills. Therapy included structured control exercises, obstacle navigation, simulated transport scenarios, and real-world training at bus interchanges and MRT stations.

Impact

Shawn gained greater confidence and independence in community mobility, requiring less physical guidance from caregivers. As a result, family outings became more relaxed and enjoyable, with increased confidence in his safety and abilities.

Department Highlights:

This financial year, the OT Department contributed to national advocacy efforts and professional knowledge exchange through community showcases and international engagements, highlighting CPAS' expertise in assistive technology and specialised clinical practice.

They also supported the SG60 Heart & Soul Showcase organised by the National Library Board by contributing an Inclusivity Pop-up Book featuring the use of virtual reality for power wheelchair training, promoting confidence and independence in community mobility.

In addition, the department also hosted professional visits from the Hong Kong Red Cross and Oslo Metropolitan University, strengthening international collaboration and showcasing our OTs' capabilities in seating and posture management.

PHYSIOTHERAPY

Department Overview

The Physiotherapy Department (PT) is dedicated to helping children and adults with physical disabilities achieve their highest level of independence and functional ability. Through compassionate care, evidence-based interventions, and close collaboration with families and caregivers, our team supports every client's journey towards improved mobility, confidence, and participation in daily life.

Our Physiotherapists provide comprehensive assessments and customised therapy programmes that focus on enhancing gross motor skills, physical endurance, and community integration.

Client Spotlight: Kayden
(Not his real name)

The Beginning

Kayden joined CPAS at 6 years old as a soft-spoken boy, who crawled to move around. He required a Kaye Walker and adult assistance to walk. A caregiver accompanied him throughout the school day, which limited opportunities for independent exploration.

Our Support

Kayden's physiotherapy focused on building strength, endurance, and postural control through daily corridor and ramp walking, adaptive tricycle riding, and standing frame use in class. To encourage greater independence, his parents made the difficult decision to withdraw the domestic helper from school. Though initially anxious, Kayden persevered and gradually developed functional independence.

Impact

Today at 15 years old, Kayden navigates school independently in a powered wheelchair, pedals an adaptive tricycle on his own, and competes in Frame Running. In 2026, he represented CPAS at the National Para Athletics Championship 2026, where he won a silver medal in the 100m Frame Running event. His journey reflects the powerful impact of consistent physiotherapy, family support, and personal determination.



Department Highlights:

This financial year, the department advanced its orthotic capabilities through the Turtle thermoplastic AFO programme, enabling physiotherapists to provide interim, remoldable ankle-foot orthoses, bridging the gap for clients awaiting definitive custom orthoses.

Beyond direct clinical intervention, the department continues to champion inclusive sport through the Frame Running programme. The programme trains school-aged clients with cerebral palsy to compete as athletes, culminating in two Gold Medals and a Silver Medal at the National Para Athletics Championship 2026.

PSYCHOLOGY

Department Overview

The Psychology Department aims to support all clients to meaningfully engage within their homes, schools and communities. This is achieved through the administration of assessments to facilitate clients' transitions into and from schools, as well as the provision of capacity building services for various stakeholders. In line with Positive Behavioural Support, our Psychologists assess the psychosocial, emotional and cognitive abilities of our clients to facilitate learning and engagement. 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 Spotlight:
Caleb *(Not his real name)*

The Beginning

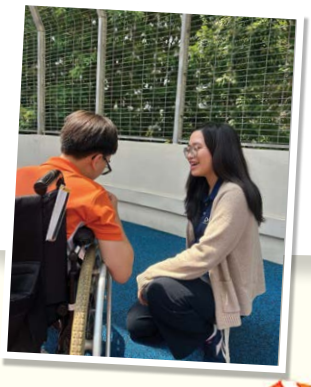
Caleb was referred for frequent emotional outbursts, including crying, screaming, and throwing items, which disrupted his learning and affected the classroom environment.

Our Support

Caleb received fortnightly therapy with a CPAS Psychologist, alongside in-class support. Through talk and music, therapy provided a safe space for Caleb to understand his emotional triggers, bodily responses, and early signs of escalation, while learning appropriate ways to express and regulate his emotions.

Impact

Caleb now demonstrates improved awareness and regulation of his emotions, enabling him to better manage distress and participate more meaningfully in learning.





Department Highlights:

This financial year, the Psychology Department supported mental well-being, student development, and staff capability through outreach, workshops, and training initiatives across the organisation.

In conjunction with World Mental Health Day and Psychology Day, the department shared staff-facing infographics centred on collective mental well-being, and facilitated a staff appreciation activity at CPASS East to encourage connection and mutual support.

The department also conducted social skills workshops for Primary 5 and 6 students, equipping them with strategies for emotional regulation, stress management, and positive social interaction. In addition, behaviour management and healthy relationship workshops were delivered to GROW staff, school staff, and trainees, strengthening understanding of behaviour support, boundaries, and safe relationships across programmes.

SOCIAL WORK

Department Overview

The Social Work Department supports clients and their families in managing challenges related to disabilities, empowering them to help clients realise their fullest potential. The department provides a range of services including information and referrals, casework and counselling, financial assistance, and connections to community resources. Additionally, they offer dedicated support for parents and caregivers and facilitate agency visits to assist with transition planning.

Client Spotlight:
Ryan *(Not his real name)*

The Beginning

Ryan is a 6 year old child diagnosed with Myotonic Dystrophy Type 1 at birth. As the third of four siblings, his needs significantly shaped family life. While his parents and siblings were deeply committed to his care, the family faced caregiving challenges as they worked to support his development.

Our Support

Ryan began attending EIPIC at 2 years old, supported by a transdisciplinary team. CPAS Social Workers played a key role in supporting the family by providing financial assistance, guiding bursary applications, securing higher subsidies for assistive equipment, and offering sustained emotional support to Ryan's father throughout his caregiving journey.

Impact

With enhanced subsidies, Ryan gained access to specialised equipment that improved his mobility, participation, and engagement in learning and therapy. Financial assistance eased the family's burden, enabling consistent EIPIC attendance and greater household stability. Today, Ryan is more actively engaged in his development, while his family has gained resilience, confidence, and the capacity to pursue personal growth. This reflects the impact of CPAS' family-centred, transdisciplinary approach in supporting both child and family to thrive.



Department Highlights:

This year, the Social Work Department focused on strengthening peer connections and fostering a greater sense of community among GROW trainees through a structured group work programme.

The Meet Your Social Worker programme was conducted to provide trainees with a supportive environment to build connections. Through guided activities and shared reflection, the sessions encouraged communication, peer interaction, and emotional expression, promoting stronger social connections and a greater sense of belonging.

SPEECH AND LANGUAGE PATHOLOGY

Department Overview

The Speech and Language Pathology (SLP) Department focuses on the assessment and management of Speech, Language, Communication, Literacy, as well as Feeding and Swallowing skills. Their goal is to support children and adults with cerebral palsy and multiple disabilities in achieving their fullest potential. Intervention through Augmentative and Alternative Communication (AAC) is also provided by using low and high tech devices for those with complex communication needs.

Key service areas include the AAC Clinic, which supports complex communication needs through consultation, device trials, and clinician upskilling; the Feeding and Swallowing Clinic, which promotes safe and consistent feeding practices; and the Audiology Clinic, which supports hearing screening and access to communication and learning.

The department remains committed to improving communication access, feeding safety, and functional participation for clients across CPAS services.

Client Spotlight:
Zachariah *(Not his real name)*

The Beginning

Zachariah, a young boy diagnosed with Spinal Muscular Atrophy (SMA) Type 1, was unable to communicate verbally due to his condition and a tracheostomy. Before intervention, he faced significant challenges expressing his needs and participating in daily routines, relying heavily on caregivers to anticipate his communication.

Our Support

At CPAS, Zachariah received transdisciplinary early intervention, including Speech and Language Therapy. Intervention focused on developing functional communication through AAC, beginning with a low-tech PODD book and progressing to a high-tech AAC system. Caregivers were also trained to support consistent AAC use across home and school.

Impact

With AAC, Zachariah is now able to make choices, express needs, and actively engage with peers and adults. He uses his device to initiate interactions and communicate essential needs, improving both his independence and safety. These have strengthened Zachariah's confidence and participation, while giving his family greater clarity and assurance in daily communication.





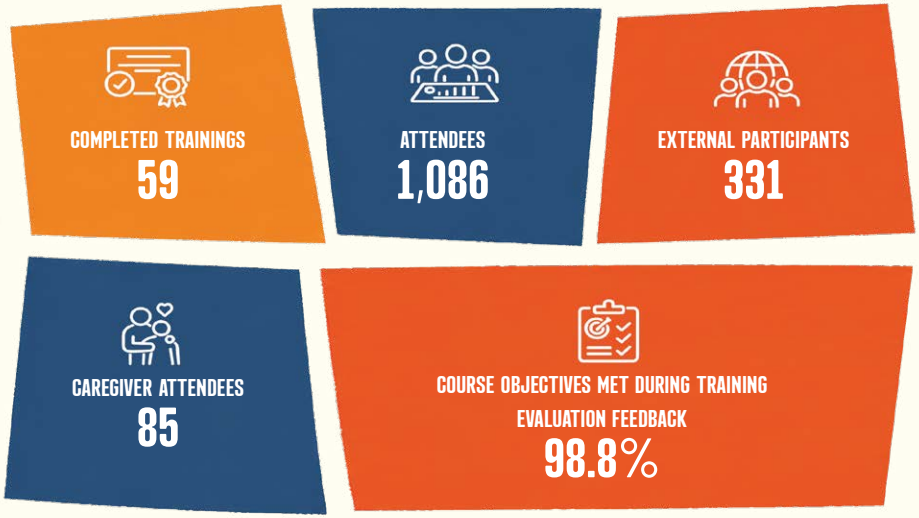
Department Highlights:

The SLP Department strengthened clinical practice and professional capability through strategic partnerships and knowledge sharing. The department collaborated with PRC-Saltillo to pilot an AAC Specialist Clinic supporting clients with complex communication needs, while building SLP capability in AAC intervention. SLP clinicians also contributed to international knowledge exchange by presenting three posters at the IASSIDD Conference, and strengthened cross-service learning through a training partnership with Tan Tock Seng Hospital.

LEARNING, DEVELOPMENT AND CONSULTANCY

Department Overview

Learning, Development and Consultancy (LDC) Department is the training arm of CPAS. The LDC Department aims to build the capabilities of learners so that they can deliver the best programmes and services for their clients. For caregivers, the department strives to empower them with the skills and knowledge to care confidently. It supports 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.



Department Highlights:

This financial year, the courses offered by the LDC Department were expanded to support the learning needs of professionals beyond the social service sector, extending professional development opportunities to those in educational settings as well. By diversifying its programmes, it equipped mainstream teachers, preschool educators, and learning support staff with practical skills, evidence-based strategies, and greater confidence in supporting children and individuals with diverse learning and developmental needs. This broader outreach reflects the LDC Department's commitment to fostering inclusive learning environments and strengthening capabilities not only within the social service sector, but beyond it as well.

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

CPAS Charity Dinner 2025

The CPAS Charity Dinner 2025 "*Rock N Roll For A Cause*" was held on 29 August at the Marina Bay Sands Expo and Convention Centre and proved to be a resounding success. With the generous support of our sponsors, donors and guests, we raised more than $360,000.

We were especially honoured to welcome our Guest of Honour, Mr Ong Ye Kung, Coordinating Minister for Social Policies and Minister of Health, whose presence greatly enriched the occasion.

We also wish to express our heartfelt gratitude to our venue sponsor, Marina Bay Sands, for its invaluable support through the 11th rendition of the Sands for Singapore Charity Festival.



World Cerebral Palsy Day 2025



On 3 October 2025, CPAS commemorated World Cerebral Palsy Day with a community open house themed `Step into our Story'. This event focused on immersing attendees in the experiences of persons with cerebral palsy.

Through a series of experiential and hands-on booths, participants gained insights into how CPAS' therapists and programmes adapt environments, tools, and approaches to support our clients' needs. The event brought together clients, families, partners, and the wider community through interactive activities, sharing sessions, and light refreshments, fostering meaningful connections and celebration.

We were also honoured to host Ms Indranee Rajah, Minister in the Prime Minister's Office and Member of Parliament, Pasir Ris-Changi GRC, whose presence greatly enriched the occasion.

We would like to thank everyone who joined us at the event to raise awareness, celebrate abilities, and advocate for a more inclusive society.



Spare Your Change for Suzy 2025 in commemoration of World Cerebral Palsy Month

As part of CPAS' annual fundraising efforts, Spare Your Change for Suzy continued to encourage simple, everyday giving in support of persons with cerebral palsy.

Centred around Suzy, who represents a girl with cerebral palsy, CPAS' iconic donation box, the campaign brought together individuals, corporates, and community partners through a range of fundraising and awareness initiatives across the year.





The campaign was further amplified through a collaboration with the ThreeSixZero Productions and MediaCorp for their television series *Pedal On For Love* (骑心协力), which featured CPAS as its beneficiary. The series was telecast over 10 weeks starting from October in conjunction with World Cerebral Palsy Month.

CPAS is deeply grateful to all donors, partners and participating artistes for their generous support and meaningful participation.

FUNDRAISING PLANS

Apart from government support, CPAS relies on the generous support from corporates, organisations, and individual donors. Funds raised will go towards sustaining and extending our core programmes and services to children and adults with cerebral palsy or multiple disabilities.

CPAS plans to roll out 5 fundraising projects and campaigns this Financial Year.

Quarter 1: Uplift Children and Adults with Cerebral Palsy or Multiple Disabilities (CPAS26)

This is a year-long digital fundraising campaign launched at the start of each Financial Year. 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 2026 - Appreciating Cultures, Empowering Lives

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 `Appreciating Cultures, Empowering Lives'. Just as cultures thrive when embraced and understood, we believe that our children and adults flourish when given opportunities, support and a community that believes in them. CPAS aims to raise an event target of $250,000 through table sponsorships, outright donations, and on-event day segments such as Raffle Draws and Auctions.

Quarter 2: CPAS Charity Draw 2026

For the first time, CPAS has been announced as one of Singapore Pools' Charity Draw partners for 2026. The draw tickets will go on sale at Singapore Pools outlets and their approved retailers from July to August 2026, and proceeds will go back to support essential programmes and services for the children and adults in our care.

Quarter 3: Spare Your Change for Suzy 2026 (SYC26)

World Cerebral Palsy (CP) Day is celebrated annually on October 6th. As the specialist social service agency in Singapore working with persons with the condition, CPAS commemorates 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 continues to elevate awareness of CP in Singapore.

Our iconic donation box, Suzy, who represents a girl with CP, will front this campaign and appeal to donors to spare their loose change through simple everyday giving. This can be in the form of physical donation box placements, digital screens, event posters, online appeals, or projects to raise funds throughout the main campaign period from July to October 2026.



Quarter 4: Gift of Hope 2027 (GOH27)

The end-of-year and the start of the year are marked with festivities such as Christmas, New Year's, 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 beneficiaries in our care.

THE YEAR AHEAD



The Year Ahead - 2026

The year ahead is about building capability with a renewed sense of purpose. By aligning people, processes, and technology, CPAS aims to create an environment where staff are supported, systems are effective, and services remain responsive to the evolving current and future needs of persons with cerebral palsy and multiple disabilities.

As CPAS moves through 2026, we build on the momentum of 2025 by shifting decisively from diagnostics and planning to execution and capability strengthening. Guided by our 3 - 5 Year Strategic Plan (2024 -2028) and informed by insights from the Organisational Health Framework for Social Services (OHFSS), the year ahead focuses on translating insight into impact — strengthening our financial resources, people, systems, and digital readiness to support sustainable growth, quality service delivery, and better outcomes for our clients and community.

Strengthening Organisational Health

In February 2026, we conducted an OHFSS assessment to better understand our strengths and gaps across key organisational domains. With an overall Organisational Health Index score of 78.30, up from 74.97, the results affirmed our strong foundations in Strategy & Leadership, Governance, and People practices, while highlighting opportunities to deepen capabilities in Digitalisation, Volunteer Management, and Knowledge & Research. Our focus shifts to targeted interventions — strengthening financial resources, internal processes, enhancing workforce capabilities, and improving systems that enable staff to deliver consistently high-quality, client-centric services.

Investing in Our People

People remain at the heart of CPAS' mission. In response to staff feedback and organisational diagnostics conducted in previous years, 2026 will prioritise:

- Structured career progression frameworks and clearer development pathways across job families
- Strengthening leadership and management competencies to lead teams through growth and change
- Enhancing total rewards and recognition practices to support attraction, retention, and engagement

These efforts are underpinned by focused investments in HR capability to ensure people practices remain robust, consistent, and aligned with organisational growth.

Advancing Digitalisation and Operational Excellence

Digitalisation continues to be a key enabler of productivity and service quality. In 2026, CPAS will progress from pilots to broader implementation of digital solutions that reduce manual work, improve data quality, and support informed decision-making. Key priorities include:

- Implementing a Unified HR Ecosystem to streamline people processes and consolidate workforce data
- Expanding the use of AI-enabled tools to support staff productivity and knowledge management
- Strengthening data protection and cybersecurity practices to safeguard information and build organisational resilience

These initiatives directly support our longer-term goal of improving digital maturity, operational efficiency, and service responsiveness.

SUMMARISED FINANCIAL STATEMENTS

Cerebral Palsy Alliance Singapore

Statement of Financial Position

For year ended 31st March 2026

	FY25/26	FY24/25
Assets	**S$**	**S$**
Non-Current Assets	12,674,533	14,514,900
Current Assets	29,383,852	20,996,965
	42,058,385	**35,511,865**
Liabilities and Funds		
Current Liabilities	2,862,360	3,568,685
Deferred Capital Donation & Lease Liabilities	10,328,179	12,379,008
Funds	28,867,846	19,564,172
	42,058,385	**35,511,865**

Statement of Comprehensive Income

For year ended 31st March 2026

	Total	Total
Income	**S$**	**S$**
Government Grants	9,841,911	9,795,564
Specific Donations	498,679	1,171,372
General Donations	10,967,480	908,865
Programmes/Therapy Treatment Fees	637,706	652,888
Wage Credit Scheme	147,641	467,147
TOL Fee	1,516,473	1,520,476
Others	7,695,261	5,937,432
Total Income	**31,305,151**	**20,453,744**
Expenditure		
Manpower	14,561,119	13,209,058
General & Administrative Costs	2,006,157	1,825,265
Upkeep and Utilities	504,198	599,945
Utilisation of Specific Funds	1,610,567	1,001,058
Interest Expense & Depreciation (ROU Asset)	1,529,271	1,735,040
GST Expense	269,431	598,413
Others	1,520,735	1,576,747
Total Expenditure	**22,001,478**	**20,545,526**
Surplus/(Loss)	**9,303,674**	**(91,782)**

For our full annual report and financial statements for FY2025/2026, 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 2026

	FY25/26	FY24/25
Assets	**S$**	**S$**
Non-Current Assets	805,317	859,603
Current Assets	11,400,873	8,035,391
	12,206,190	**8,894,994**
Liabilities and Funds		
Current Liabilities	1,933,167	1,183,917
Deferred Capital Donation	424,464	380,319
Funds	9,848,559	7,330,758
	12,206,190	**8,894,994**

Statement of Comprehensive Income

For year ended 31st March 2026

	Total	Total
Income	**S$**	**S$**
Government Grants	15,169,063	12,763,446
Specific Donations	21,552	347,695
General Donations	-	574
Programmes Fees	150,736	133,574
Others	857,154	866,192
TOL Fee	676,728	679,968
Total Income	**16,875,233**	**14,791,449**
Expenditure		
Manpower	6,860,530	6,377,615
General & Administrative Costs	4,167,216	3,177,540
Upkeep and Utilities	297,882	333,727
Utilisation of Specific Funds	2,085,349	2,314,569
TOL Fee	676,728	679,968
Others	269,727	246,983
Total Expenditure	**14,357,432**	**13,130,402**
Surplus/(Loss)	**2,517,801**	**1,661,047**

For our full annual report and financial statements for FY2025/2026, 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 2026

	FY25/26	FY24/25
Assets	**S$**	**S$**
Non-Current Assets	653,007	698,929
Current Assets	2,223,652	1,489,129
	2,876,659	**2,188,058**
Liabilities and Funds		
Current Liabilities	1,037,731	824,904
Deferred Capital Donation	297,203	392,162
Funds	1,541,725	970,992
	2,876,659	**2,188,058**

Statement of Comprehensive Income

For year ended 31st March 2026

	Total	Total
Income	**S$**	**S$**
Government Grants	5,475,685	4,570,163
Specific Donations	99,573	34,756
General Donations	-	-
Programmes Fees	179,400	118,677
Others	201,689	203,964
TOL Fee	680,400	680,400
Total Income	**6,636,747**	**5,607,960**
Expenditure		
Manpower	3,505,088	2,698,367
General & Administrative Costs	393,171	356,173
Upkeep and Utilities	307,645	306,127
Utilisation of Specific Funds	672,014	930,153
TOL Fee	680,400	680,400
Others	507,695	291,404
Total Expenditure	**6,066,013**	**5,262,624**
Surplus/(Loss)	**570,734**	**345,336**

For our full annual report and financial statements for FY2025/2026, 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 organisation goals and targets.

During the annual review, staff are evaluated on 2 parts of the performance management system. Part 1 is about achieving the set goals and targets and Part 2 is about competencies. Goals and targets are set using the balanced scorecard approach in these 4 areas: Clients, Learning and Growth, Internal Processes and Financials. 7 competencies are evaluated, and they are namely,



In addition to the performance review, career aspirations, learning and development are 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.

In 2026, the organisation fully transitioned its performance bonus framework to a Pay-for-Performance (PfP) scheme. Under this approach, bonus payouts are directly aligned with both individual performance outcomes and the achievement of organisational goals. Employees who demonstrate stronger performance and contribute significantly to organisational success are rewarded with higher PfP bonus payouts, reinforcing a strong performance-driven culture.

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

RESERVES POLICY

The Charity has a reserve policy for long-term stability of the operations and it ensures that there are sufficient resources to support the charity in the event of unforeseen circumstances.

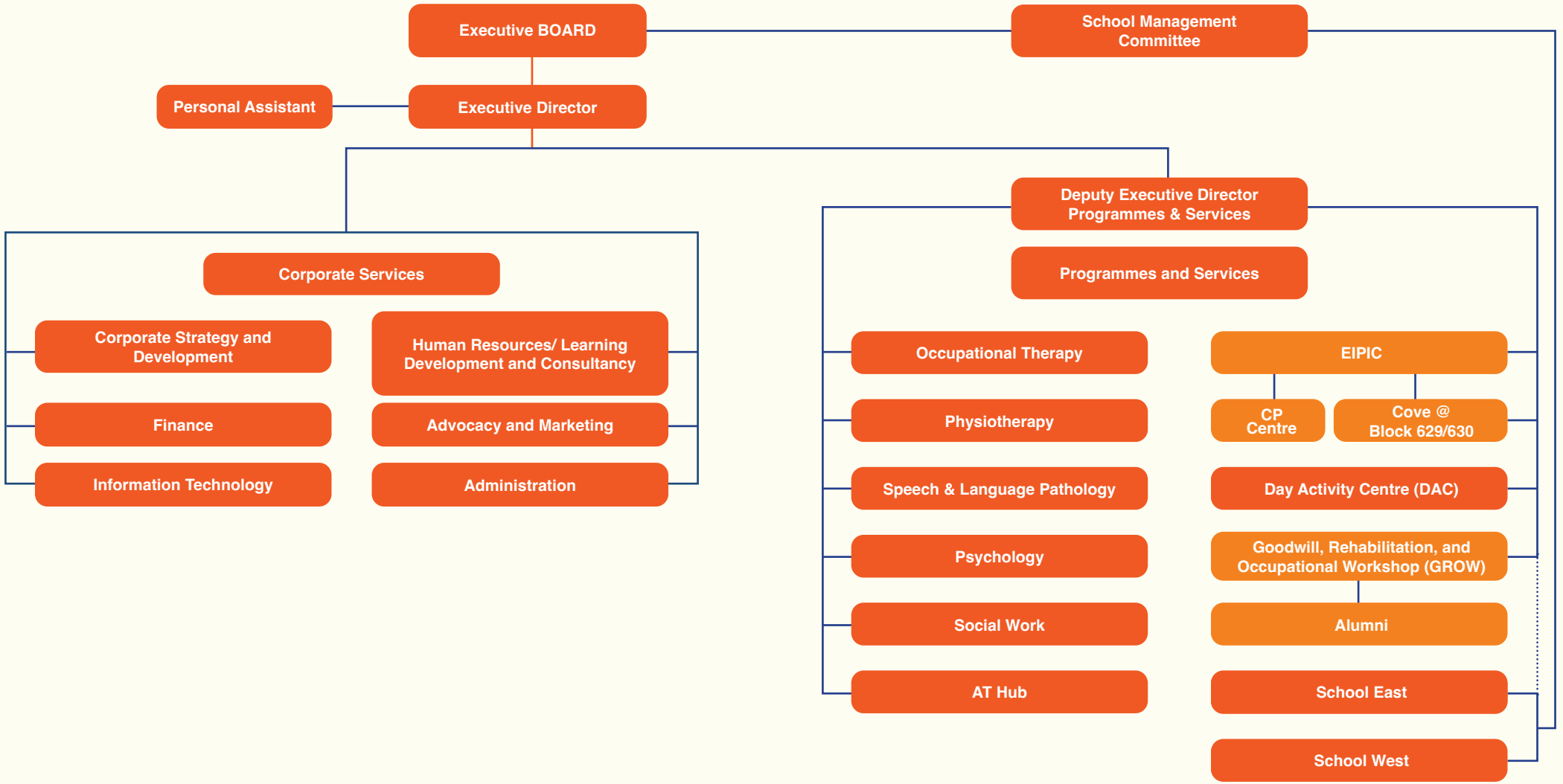
The Association shall at all times hold in its reserve funds liquidity equal or more than 6 months projected recurrent operating expenses from Accumulated Fund, and 12 months projected expenditure from Specific Fund.

Charity's Reserves Position

	CURRENT YEAR	PREVIOUS YEAR
(A) General / Unrestricted Funds (Reserves)	**$22,076,859.00**	**$11,685,851.00**
Restricted / Endowment Funds		
Building & Improvement Fund	800,973.00	1,154,706.00
Furniture & Fittings Fund	169,536.00	169,536.00
GROW Fund	391,403.00	497,033.00
DAC Fund	341,957.00	398,320.00
EI Fund	851,804.00	861,517.00
Staff Training & Welfare fund	894.00	894.00
Project Fund	1,373,881.00	1,331,741.00
Welfare Fund	1,468,351.00	1,488,701.00
Assistive Technology Clinic Fund	313,077.00	251,961.00
Community Silver Trust Fund	807,679.00	1,452,480.00
(B) Annual Operating Expenditure	$22,001,478.00	$20,545,527.00
Ratio of Reserves *[Formula of Reserve ratio = (A) Total unrestricted funds / (B) Annual operating expenditure]*	1.0	0.57

For more information on the charity's reserves policy, please refer to Note 2.16 on Page 81 of the charity's Financial Statements.

CPAS
ORGANISATION CHART



THE BOARD

BOARD MEMBERS
1 April 2025 – 31 March 2026

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

GOVERNING BOARD

S/N	NAME	CURRENT DESIGNATION	NAME OF EMPLOYER	BOARD/CO-OPTED MEMBER	CURRENT APPOINTMENT	ATTENDANCE AT BOARD MEETINGS	PAST APPOINTMENT	PAST APPOINTMENT (2)
1	Dr Janice Wong	Paediatrician	Dr Janice Paediatric Centre Pte Ltd	2009	Chairperson 22 Oct 2020	5/5	Board member	
2	Mr Mervyn Sirisena, PBM	Retiree	NA	2017	Vice Chair 14 Sep 2023	3/5	Board member	
3	Dr Yoong Siew Lee	Consultant	Self-employed	2012	Honorary Secretary 19 Sep 2024	5/5	Board member	
4	Mr Lam Chee Weng	CEO	Singapore Pools	2024	Honorary Treasurer 18 Sep 2025	2/5	Board member	
5	Mr Ng Wai Keong	Director, Public Transport	Ministry of Transport	2023	Assistant Honorary Secretary 19 Sep 2024	5/5	Board member	
6	Hj Sallim Bin Abdul Kadir, BBM, PBM, JP	Director, Human Capital	AFL Technologies Pte Ltd	2017	Assistant Honorary Treasurer 19 Sep 2024	2/5	Honorary Treasurer 22 Oct 2020	Honorary Treasurer 2020 - 2024
7	Mr Remy Choo	Director	Skillsfuture Singapore Agency	2018	Board member	4/5		
8	Mr Allan Phua	Civil Servant	Public Service Division	2023	Board member	3/5		
9	Dr Satyaki Sengupta	Senior Principal Physiotherapist	KK Women's and Children's Hospital	2009	Board member	3/5	Honorary Secretary 22 Oct 2020	Honorary Secretary 2020 - 2024
10	Mr Emilio Choo	Manager, HR IT	PricewaterhouseCoopers GHRS Pte Ltd	2024	Board member	3/5		
11	Mr Chong Yoon Chou	Fund Manager/Director	LeanneCapital Pte Ltd	2024	Board member 18 Sep 2025	5/5		
12	Mr Chow Shang Wei	Venture Capitalist	Vertex Holdings	2024	Board member 18 Sep 2025	3/5		
13	A/Prof Kevin Lim, BBM, PBM	Orthopaedic Surgeon	KK Women's and Children's Hospital	2024	Emeritus Chairman (Member)	3/5	Emeritus Chairman (non voting rights) 22 Oct 2020 - 18 Sep 2024	Chairperson 2010 - 2020
14	Mr Alister Ong	Manager, Diversity Equity Inclusion Client Solutions	Michael Page Recruitment Agency	2022	Co-Opted Member	5/5		
15	Dr Ng Zhi Min	Doctor	KK Women's and Children's Hospital	2025	Co-Opted Member	2/5 (officially attended 1st board meeting only on 18 Sep 2025)		

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	2026	2025
$100,000 - $200,000	30	25
> $200,000	1	-

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 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:

(a) Facilitate the external and internal audit of the organisation for the Board to obtain independent information about the organisation's activities;

(b) Achieve high level of good governance and internal control in the financial reporting process, procurement process, audit process, information technology security and operational matters, and compliance with laws and regulations;

(c) Review the audit plans and reports of the external auditors and internal auditors, and considers the effectiveness of the actions taken by management on the auditors' recommendations;

(d) Direct internal checks on key processes to ensure compliance with the established procedures and report to the Board on the findings and recommendations for improvements;

(e) Facilitate risk assessments for better management of risk associated with the key processes;

(f) Oversee regulatory compliance and whistleblower guidelines (where applicable);

(g) Report to the Board of any financial irregularities, concerns and opportunities; and

(h) Liaise with auditors on any significant matters arising.

SCHOOL MANAGEMENT COMMITTEE

CHAIRPERSON & SUPERVISOR	Dr Janice Wong
SECRETARY	Mrs Koh-Lim Ai Lay (Principal – School West)
HON TREASURER	Mr Lam Chee Weng
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 REPRESENTATIVES	Mr Subash Lazar Mr Mark Minjoot
PARENT REPRESENTATIVES	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:

(a) The effective management of the School, including but not limited to all aspects pertaining to the financial matters, human resource management matters and property matters involving all existing and new buildings, facilities and infrastructure of the School.

(b) The education and well-being of the students of the School; and

(c) The policy for admission of students to the School.

The SMC shall ensure that the School is governed and managed responsibly and prudently and act in the best interest of the students and school.

FINANCE-INVESTMENT SUBCOMMITTEE

CHAIRPERSON	Mr Lam Chee Weng
MEMBERS	Hj Sallim Bin Abdul Kadir BBM, PBM, JP Mr Chow Shang Wei Mr Chong Yoon Chou
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:

(a) Recommend policies that maintain and improve the financial health and integrity of the organisation;

(b) Review and recommend an annual operating budget and annual capital budget consistent with the long-term financial plan and financial policies;

(c) Review the financial aspects of major proposed transactions, new programmes/services, as well as proposals to discontinue programmes/services

(d) Monitor the financial performance of the organisation as a whole and its major programmes/services against approved budgets, long-term trends and industry benchmarks;

(e) Require and monitor corrective actions to bring the organisation into compliance with its budget and other financial targets;

(f) Recommend investment policies to the Board;

(g) Appoint investment advisers/bankers in the establishment of investment portfolio, asset allocation, benchmarks and tolerance bands;

(h) Review investment reports from advisers/bankers;

(i) Consider appropriate opportunistic investments that have the potential to deliver more favourable returns than passive risk-adverse investments; and

(j) Review and report to the Board annually on the investment plan.

FUNDRAISING SUBCOMMITTEE

CHAIRPERSON	Mr Mervyn Sirisena PBM
MEMBERS	Mr Ng Wai Keong 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:

(a) Develop the fundraising strategy for CPAS;

(b) Implement, monitor and evaluate the strategy once it is adopted;

(c) Develop project proposals to submit to potential donors and funders;

(d) Manage and develop the network of stakeholders; and

(e) Keep policies to ensure honest and ethical fundraising.

NOMINATION SUBCOMMITTEE

CHAIRPERSON	Dr Janice Wong
MEMBERS	Dr Yoong Siew Lee Dr Satyaki Sengupta A/Prof Kevin Lim BBM, PBM
STAFF IN ATTENDANCE	Executive Director Assistant Head of Department, Admin

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

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

The Nomination subcommittee sets out to:

(a) Review the composition of the Board annually to ensure that the Board has an appropriate balance of independent Board members and to ensure an appropriate balance of expertise, skills, attributes and ability among the Board members;

(b) Identify, invite and groom potential Board member candidates to serve as Board members;

(c) Nominate individuals to be elected as members of the Board;

(d) Nominate Board Members for election as Office Bearers;

(e) Take the lead in succession planning; and

(f) Design and oversee a process of Board Orientation.

STAFF SUBCOMMITTEE

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 Alister Ong Dr Ng Zhi Min
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 Rehabilitation therapy service, educational development and advocacy.

The Programmes subcommittee sets out to:

(a) Review and monitor progress on students/client matters (e.g. therapy for clients);

(b) 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;

(c) 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 relations 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) WORKGROUP

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

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

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

The workgroup shall ensure proper monitoring.

Information Technology (IT) workgroup is an ad-hoc working committee.

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

The IT workgroup sets out to:

(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) Singapore Disability Sports Council (SDSC) is Singapore's national sports body for persons with disabilities, registered as a social service organisation under the Commissioner of Charities. Beyond athlete development, SDSC also influences policies and initiatives that promote inclusive sports. CPAS School is proud to have a voice in the Management Board of SDSC that charts the direction and leads the growth and development of disability sports nationally. CPAS Schools, GROW and Alumni have benefitted from the sports programmes, including talent identification and development. Numerous CPAS athletes, notably in Boccia, Frame Running, Track & Field and swimming, have been groomed to compete at the national, regional and international levels.	Mr Boo Hian Kok
THE CHILDREN'S CHARITIES ASSOCIATION OF SINGAPORE (CCA) The Children's Charities Association of Singapore (CCA) is a collective fundraising body supporting six member charities, including CPAS. Through CCA's annual fundraising projects, CPAS receives funding alongside five other children's charities, enabling us to continue our mission of empowering and supporting children with cerebral palsy and multiple disabilities.	Mr Ng Wai Keong Mr Mervyn Sirisena PBM

TIER 2 | GOVERNANCE EVALUATION CHECKLISTS (GEC)

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 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	☑ Yes ○ No ○ Partial Compliance	
2	Develop and implement strategic plans to achieve the stated charitable purposes.	1.2	☑ Yes ○ No ○ Partial 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	☑ Yes ○ No ○ Partial 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 "capability" refers to its expertise, skills and knowledge.	1.4	☑ Yes ○ No ○ Partial 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	☑ Yes ○ No ○ Partial 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	☑ Yes ○ No ○ Partial 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	☑ Yes ○ No ○ Partial 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	☑ Yes ○ No ○ 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.
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	☑ Yes ○ No ○ 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 oversees the finances, the Chairman will take on the role. i. After meeting the maximum term limit for the Treasurer, a Board member's re-appointment 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	☑ Yes ○ No ○ 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	☑ Yes ○ No ○ 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	☑ Yes ○ No ○ 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 and 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	○ Yes ○ No ☑ 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 contributions are vital to the Board. The Nomination Subcommittee has plans to look for volunteers with similar expertise to serve on CPAS Board.
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 2.9b.	2.9d	☑ Yes ○ No ○ Partial Compliance	
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	☑ Yes ○ No ○ 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	☑ Yes ○ No ○ Partial Compliance	
17	Ensure that no Board member is involved in setting his/her own remuneration directly or indirectly.	3.3	☑ Yes ○ No ○ Partial Compliance	
18	Ensure that no staff is involved in setting his/her own remuneration directly or indirectly.	3.3	☑ Yes ○ No ○ 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	☑ Yes ○ No ○ Partial Compliance	
20	Take into consideration the ESG factors when conducting the charity's activities.	3.5	☑ Yes ○ No ○ Partial Compliance	
PRINCIPLE 4: THE CHARITY IS WELL-MANAGED AND PLANS FOR THE FUTURE.				
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	☑ Yes ○ No ○ 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	☑ Yes ○ No ○ 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	☑ Yes ○ No ○ 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	☑ Yes ○ No ○ 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	☑ Yes ○ No ○ Partial Compliance	
26	The charity's audit committee or equivalent should be confident that the charity's operational polices and procedures (including IT processes) are effective in managing the key risks of the charity.	4.5	☑ Yes ○ No ○ 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	☑ Yes ○ No ○ 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	☑ Yes ○ No ○ 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	☑ Yes ○ No ○ 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	☑ Yes ○ No ○ 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	☑ Yes ○ No ○ 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	☑ Yes ○ No ○ 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	☑ Yes ○ No ○ 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 the Board, if a quorum is not stated in the charity's governing instrument.	5.6b	☑ Yes ○ No ○ 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.
35	Implement a whistle-blowing policy for any person to raise concern about possible wrongdoings within the charity and ensure such concerns are independently investigated and follow-up action taken as appropriate.	5.7	☑ Yes ○ No ○ Partial Compliance	
PRINCIPLE 6: THE CHARITY COMMUNICATES ACTIVELY TO INSTIL 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	☑ Yes ○ No ○ Partial Compliance	
37	Listen to the views of the charity's stakeholders and the public and respond constructively.	6.2	☑ Yes ○ No ○ 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	☑ Yes ○ No ○ Partial Compliance	

DECLARATION

Name: Latha Kutty

Email: latha_kutty@cpas.org.sg

Contact Office: 6585 5608

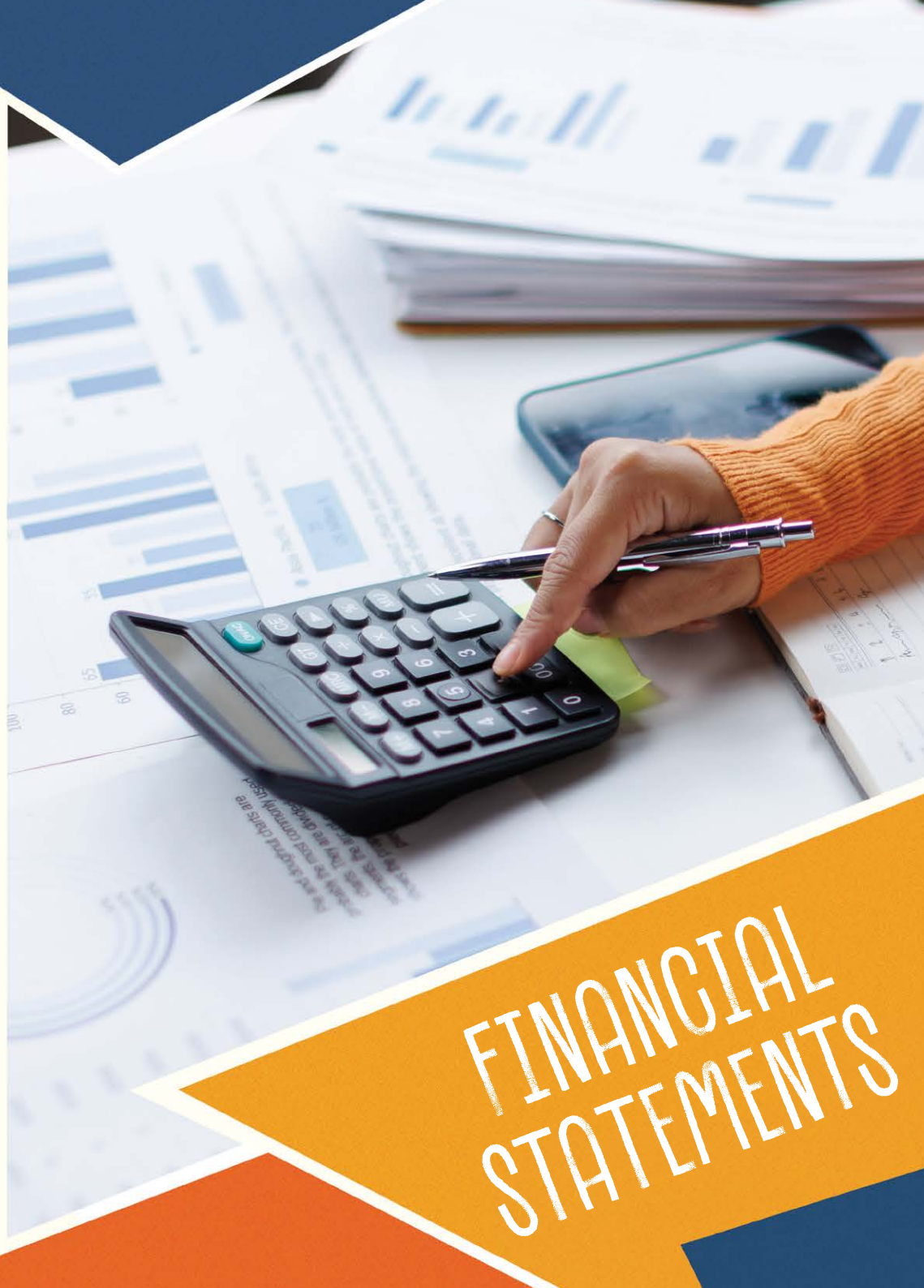
Mobile:

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 authorised 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.



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Deloitte.

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

REPORT AND FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 2026

CEREBRAL PALSY ALLIANCE SINGAPORE

REPORT AND FINANCIAL STATEMENTS

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CEREBRAL PALSY ALLIANCE SINGAPORE

STATEMENT BY EXECUTIVE COMMITTEE

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

(a) the financial statements of the Association as set out on pages 5 to 30 are drawn up in accordance with the provision of the Societies Act 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 state of affairs of the Association as at March 31, 2026, and the results, 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;

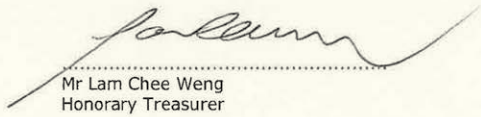
(e) the fund-raising appeals held during the year have been carried out in accordance with Regulation 6 of the Societies Regulations issued under the Societies Act and proper accounts and other records have been kept of the fund-raising appeals; and

(f) at the date of this statement, there are reasonable grounds to believe that the Association will be able to pay its debts when they fall due.

ON BEHALF OF MEMBERS OF THE
EXECUTIVE COMMITTEE



.....
Dr Janice Wong
Chairman



.....
Mr Lam Chee Weng
Honorary Treasurer

August 31, 2026

Deloitte.

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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, 2026, 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 present fairly, in all material respects, the state of affairs of the Association as at March 31, 2026 and of the results, 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"), as applicable to audits of financial statements of public interest entities, together with the ethical requirements that are relevant to audits of the financial statements of public interest entities in Singapore. We have also 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 Executive Committee, but does not include the financial statements and our auditor's report thereon, which we obtained prior to the date of this auditor's report, and the Annual Report, which is expected to be made available to us after that date.

Our opinion on the financial statements does not cover the other information and we do not and will 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 on the other information that we obtained prior to the date of this auditor's report, we conclude that there is material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Deloitte.

INDEPENDENT AUDITOR'S REPORT TO THE EXECUTIVE COMMITTEE OF

CEREBRAL PALSY ALLIANCE SINGAPORE

Responsibilities of Management and Executive Committee for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the provisions of the Societies Act, the Charities Act and Regulations and FRSs, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

(a) Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

(b) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control.

(c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

(d) Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.

Deloitte.

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 year 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.

The engagement partner on the audit resulting in this independent auditor's report is Mr. Patrick Tan Hak Pheng.

Deloitte & Touche

Public Accountants and
Chartered Accountants
Singapore

August 31, 2026

CEREBRAL PALSY ALLIANCE SINGAPORE

STATEMENT OF FINANCIAL POSITION
March 31, 2026

	Note	2026	2025
		$	$
ACCUMULATED FUNDS	6	22,076,859	11,685,851
SPECIFIC FUNDS	7	6,519,555	7,606,889
PROGRAMME DEVELOPMENT FUND		271,432	271,432
		28,867,846	19,564,172
REPRESENTED BY:			
NON-CURRENT ASSETS			
Property and equipment	8	6,966,869	7,462,919
Right-of-use asset	9	5,707,664	7,051,981
		12,674,533	14,514,900
CURRENT ASSETS			
Due from Cerebral Palsy Alliance Singapore School East ("School East")	5	994,714	584,052
Due from Cerebral Palsy Alliance Singapore School West ("School West")	5	118,590	14,141
Receivables, prepayments and deposits	10	425,104	436,049
Cash and bank balances	11	27,845,444	19,962,723
		29,383,852	20,996,965
CURRENT LIABILITIES			
Other payables and accrued expenses	12	1,493,807	1,197,897
Due to National Council of Social Service ("NCSS") / SG Enable ("SGE")	13	-	1,039,270
Lease liabilities	14	1,368,553	1,331,518
		2,862,360	3,568,685
NET CURRENT ASSETS		26,521,492	17,428,280
NON-CURRENT LIABILITIES			
Deferred capital donations	15	5,694,929	6,377,206
Lease liabilities	14	4,633,250	6,001,802
		10,328,179	12,379,008
NET ASSETS		28,867,846	19,564,172
NET ASSETS OF TRUST FUNDS	16	105,833	89,463

See accompanying notes to financial statements.

CEREBRAL PALSY ALLIANCE SINGAPORE

STATEMENT OF COMPREHENSIVE INCOME
March 31, 2026

	Note	2026 General Fund	2026 Specific Fund	2026 Total	2025 General Fund	2025 Specific Fund	2025 Total
		$	$	$	$	$	$
INCOME:							
Grants and supplementary funding from NCSS/ SGE and its affiliates							
- Early Intervention ("EI")		1,478,880	-	1,478,880	1,283,685	-	1,283,685
- Therapy rehabilitation programme		389,842	-	389,842	257,496	-	257,496
- Community silver trust funds		-	24,554	24,554	-	742,997	742,997
- GROW - from MSF		941,526	-	941,526	864,730	-	864,730
- EI - from MSF		5,065,084	-	5,065,084	4,788,708	-	4,788,708
- DAC - from MSF		1,228,603	-	1,228,603	1,180,680	-	1,180,680
- Temporary Occupation License ("TOL") fees		159,345	-	159,345	160,108	-	160,108
SGE - Tote Board Social Service Fund (TBSSF):							
- Beyond Services		97,781	-	97,781	96,997	-	96,997
- Day Activity Centre		314,354	-	314,354	303,390	-	303,390
- Goodwill Rehabilitation & Occupational Workshop ("GROW")		301,287	-	301,287	276,881	-	276,881
Grants from Tote Board:							
- Charity Dinner & other events		474,834	-	474,834	493,680	-	493,680
Miscellaneous grants		-	-	-	109,327	-	109,327
Central Marketing Services ("CMS") sales		73,709	-	73,709	60,819	-	60,819
Cafe project sales		66,358	-	66,358	59,669	-	59,669
Sales of work by GROW trainees		115,471	-	115,471	22,905	-	22,905
GROW IT & office services		60,343	-	60,343	46,506	-	46,506
Alumni sales		14,779	-	14,779	41,207	-	41,207
Community Silver Trust ("CST") income for GROW/ DAC		297,199	-	297,199	-	-	-
Amortisation of deferred capital donations	15	1,091,121	-	1,091,121	1,050,318	-	1,050,318
Specific donations		-	498,679	498,679	-	1,171,372	1,171,372
Unrestricted donations		10,967,480	-	10,967,480	908,865	-	908,865
Therapy treatment fees		17,973	-	17,973	13,852	-	13,852
EI programme fees		463,733	-	463,733	455,706	-	455,706
DAC programme fees		156,000	-	156,000	183,330	-	183,330
Membership fees		92	-	92	275	-	275
Recovery of expenses		1,039,270	-	1,039,270	-	-	-
Other income:							
- Professional fees for services rendered to School East		2,594,206	-	2,594,206	2,070,275	-	2,070,275
- Professional fees for services rendered to School West		-	-	-	19,951	-	19,951
- Professional fees for services rendered to others		120,924	-	120,924	148,825	-	148,825
- Training and consultancy fees		246,989	-	246,989	365,535	-	365,535
- Wage credit scheme		147,641	-	147,641	467,146	-	467,146
- Recharge of TOL fees to Schools East		676,728	-	676,728	679,968	-	679,968
- Recharge of TOL fees to Schools West		680,400	-	680,400	680,400	-	680,400
- Interest income on bank deposits		155,840	-	155,840	251,448	-	251,448
- SG Enabled Ltd ("SGE") for transport subsidies		710,821	-	710,821	638,010	-	638,010
- Charity Dinner income		352,196	-	352,196	282,912	-	282,912
- PECT/Supervision income		152,193	-	152,193	178,484	-	178,484
- Internal services rendered		62,618	-	62,618	53,621	-	53,621
- Sundry income		66,298	-	66,298	40,337	-	40,337
- Event Collections		-	-	-	3,328	-	3,328
Total income		30,781,918	523,233	31,305,151	18,539,374	1,914,369	20,453,743

CEREBRAL PALSY ALLIANCE SINGAPORE

STATEMENT OF COMPREHENSIVE INCOME (cont'd)
March 31, 2026

	Note	2026 General Fund	2026 Specific Fund	2026 Total	2025 General Fund	2025 Specific Fund	2025 Total
		$	$	$	$	$	$
EXPENDITURE:							
Manpower and related costs							
- Salaries and related expenses		14,214,424	-	14,214,424	12,783,613	-	12,783,613
- Medical, insurance and welfare expenses		184,842	-	184,842	178,710	-	178,710
- Training and related expenses		161,853	-	161,853	246,736	-	246,736
General and administrative expenses							
- Training & Consultancy Fees		119,832	-	119,832	243,181	-	243,181
- Communications		16,897	-	16,897	16,828	-	16,828
- Insurance		33,346	-	33,346	39,184	-	39,184
- Audit fees		33,850	-	33,850	32,750	-	32,750
- Non-audit fees		16,100	-	16,100	15,750	-	15,750
- Transport charges		9,553	-	9,553	10,209	-	10,209
- Supplies and materials		122,550	-	122,550	137,833	-	137,833
- Advertisement expenses		44	-	44	-	-	-
- Bank charges		5,012	-	5,012	5,173	-	5,173
- Depreciation of property and equipment	8	1,407,735	-	1,407,735	1,276,411	-	1,276,411
- Depreciation of right-of-use assets	9	1,344,317	-	1,344,317	1,584,987	-	1,584,987
- Replacement of equipment		19,560	-	19,560	16,750	-	16,750
- Miscellaneous expenses		385,698	-	385,698	260,752	-	260,752
- Corporate gifts		858	-	858	1,419	-	1,419
- Equipment written off		1,594	-	1,594	12,205	-	12,205
Upkeep and utilities							
- Maintenance		299,386	-	299,386	355,555	-	355,555
- Utilities		184,221	-	184,221	221,451	-	221,451
- Motor vehicle expenses		20,591	-	20,591	22,940	-	22,940
Programme/Project expenses							
- GROW expenses		60,669	-	60,669	66,807	-	66,807
- CMS expenses		19,310	-	19,310	31,295	-	31,295
- Cafe project expenses		47,004	-	47,004	50,490	-	50,490
- GROW IT & office services		23,378	-	23,378	21,964	-	21,964
- Alumni expenses		3,133	-	3,133	5,130	-	5,130
- Meal expenses		7,493	-	7,493	7,793	-	7,793
- Allowances to trainees		3,020	-	3,020	2,082	-	2,082
- SGE transport subsidies		710,821	-	710,821	638,010	-	638,010
- Public education/campaigns		38,687	-	38,687	27,965	-	27,965
- Beyond boundaries club activity expenses		62,806	-	62,806	48,275	-	48,275
Utilisation of specific funds		-	1,610,567	1,610,567	-	1,001,058	1,001,058
Utilisation of unrestricted donations		49,090	-	49,090	42,572	-	42,572
Charity Dinner expenses		38,869	-	38,869	39,336	-	39,336
Tote Board - matching Charity Dinner		159,469	-	159,469	156,410	-	156,410
PECT supervision expenses		121,057	-	121,057	148,902	-	148,902
Interest on lease liabilities		184,955	-	184,955	150,053	-	150,053
Others		9,455	-	9,455	4,048	-	4,048
GST Expense		269,431	-	269,431	598,413	-	598,413
Event Expense		-	-	-	5,527	-	5,527
Professional Fees - COE-Trans D-Dr Mythra		-	-	-	36,960	-	36,960
Total expenditure		20,390,910	1,610,567	22,001,477	19,544,469	1,001,058	20,545,527
Operating surplus (deficit), representing total comprehensive income for the year		10,391,008	(1,087,334)	9,303,674	(1,005,095)	913,311	(91,784)

See accompanying notes to financial statements.

CEREBRAL PALSY ALLIANCE SINGAPORE

STATEMENT OF CHANGES IN FUNDS
March 31, 2026

	Note 6	<---------- Specific Funds (Note 7) ----------												
	Accumulated Funds	Building Improvement Fund	Furniture and Equipment Fund	GROW Fund	DAC Fund	EI Fund	Staff Training and Welfare Fund	Project Fund	Welfare Fund	Assistive Technology Clinic Fund	Community Silver Trust Fund	Subtotal	Programme Development Fund	Total
	$	$	$	$	$	$	$	$	$	$	$	$	$	$
Balance as at April 1, 2024	**12,690,946**	**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**	**271,432**	**19,655,956**
Net (deficit) surplus, representing total comprehensive income for the year	(1,005,095)	455,373	-	35,802	(41,915)	(93,225)	(40,500)	72,794	35,463	(56,623)	546,142	913,311	-	(91,784)
Balance as at March 31, 2025	**11,685,851**	**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**	**271,432**	**19,564,172**
Net surplus (deficit), representing total comprehensive income for the year	10,391,008	(353,733)	-	(105,630)	(56,363)	(9,713)	-	42,140	(20,350)	61,117	(644,802)	(1,087,334)	-	9,303,674
Balance as at March 31, 2026	**22,076,859**	**800,973**	**169,536**	**391,403**	**341,957**	**851,804**	**894**	**1,373,881**	**1,468,351**	**313,078**	**807,678**	**6,519,555**	**271,432**	**28,867,846**

See accompanying notes to financial statements.

CEREBRAL PALSY ALLIANCE SINGAPORE

STATEMENT OF CASH FLOWS
Year ended March 31, 2026

	2026	2025
	$	$
Operating activities		
Operating surplus (deficit)	9,303,674	(91,784)
Adjustments for:		
Depreciation of property and equipment	1,407,735	1,276,411
Depreciation of right-of-use asset	1,344,317	1,584,987
Amortisation of deferred capital donations	(1,091,121)	(1,050,318)
Property and equipment written off	1,593	12,205
Recovery of expenses	(1,039,270)	-
Grant income from MSF	(7,235,213)	(6,834,118)
Recharge of TOL fees to School West	(680,400)	(680,400)
Interest income	(155,840)	(251,448)
Interest expense	184,955	150,053
Operating cash flows before movements in working capital	2,040,430	(5,884,412)
Due from Schools	(515,111)	590,119
Receivables, prepayments and deposits	(36,250)	(7,328)
Other payables and accrued expenses	295,910	22,323
Cash generated from (used in) operations	1,784,979	(5,279,298)
Interest received	203,036	267,989
Interest paid	(91,995)	(41,007)
Net cash from (used in) operating activities	1,896,020	(5,052,316)
Investing activity		
Purchase of property and equipment, representing net cash used in investing activity **(Note A)**	(504,435)	(516,354)
Financing activities		
Capital grant received from MSF	7,235,213	7,916,548
Repayments of lease liabilities	(744,077)	(799,071)
Net cash from financing activities	6,491,136	7,117,477
Net increase in cash and cash equivalents	7,882,721	1,548,807
Cash and cash equivalents at beginning of year	19,769,739	18,220,932
Cash and cash equivalents at end of year (Note 11)	27,652,460	19,769,739

Note A

During the year, the Association acquired property and equipment amounting to $913,278 (2025 : $898,865) (Note 8), of which $408,843 (2025 : $382,510) is funded through deferred capital donations (Note 15).

See accompanying notes to financial statements.

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, 2026 were authorised for issue by the Executive Committee on August 31, 2026.

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, 2025. Their adoption has not had any material impact on the disclosures or on the amounts reported in these financial statements.

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New and revised standards in future periods

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 for the following:

FRS 118 *Presentation and Disclosure in Financial Statements*

FRS 118 replaces FRS 1 *Presentation of Financial Statements*, 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 *Accounting Policies, Changes in Accounting Estimates and Errors* and FRS 107 *Financial Instruments: Disclosures*. 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 Association is required to apply FRS 118 for annual reporting periods beginning on or after January 1, 2027, with earlier application permitted. The amendments to FRS 7 and FRS 33, 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.

The Association is still in the process of assessing the impact of the new standard.

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.

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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.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Leasehold land - 20%

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

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

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

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

2.10 ACCUMULATED FUNDS - The accumulated funds are restricted for the operations of the respective programmes only, for the benefit of its intended clients. In keeping with the funders'/donors' intent for the use of the monies, the funds will not be transferred out of the programme for other purposes.

2.11 SPECIFIC FUNDS - The funds comprise the cumulative operating surplus or deficit arising from the specific income and expenditure account.

Building Improvement Fund

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

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Furniture and Equipment Fund

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

GROW Fund

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

DAC Fund

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

EI Fund

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

Staff Training and Welfare Fund

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

Project Fund

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

Welfare Fund

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

Assistive Technology Clinic Fund

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

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.

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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:

	2026	2025
	$	$
Financial assets		
At amortised cost	29,189,601	20,872,250
Financial liabilities		
At amortised cost	1,493,807	2,237,167
Lease liabilities	5,491,503	6,823,020

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 management

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.

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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
				$	$	$
2026						
Amount due from School East and School West	5	Performing	12m ECL	1,113,304	-	1,113,304
Receivables and deposit	10	Performing	12m ECL	230,853	-	230,853
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

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 83% (2025 : 66%) of total receivables at the end of the reporting period.

(ii) Interest rate risk management

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 management

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

(iv) Liquidity risk management

Liquidity risk is managed by matching the payment and receipt cycle.

All financial liabilities in 2026 and 2025 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 related parties and the effect of these on the basis determined between the parties are reflected in these financial statements. The balances are unsecured, interest-free, repayable on demand and expected to be settled in cash.

CEREBRAL PALSY ALLIANCE SINGAPORE

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Significant related party transactions during the year were as follows:

	2026	2025
	$	$
Transactions with School East and School West		
Professional fees for services rendered-School East before GST	2,594,206	2,070,275
Professional fees for services rendered-School West before GST	-	19,951
Recharge of TOL fees	1,357,128	1,360,368
Transactions with Ministry of Social and Family Development		
Grants	7,235,213	6,834,118

Compensation of key management personnel

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

	2026	2025
	$	$
Short-term benefits	200,654	195,025
Post-employment benefits	15,983	13,496
	216,637	208,521

Number of members of key management with remuneration within the below band during year was as follows:		
Remuneration band		
$100,000 to $200,000 and above *	23	20

* Comprised of salary and bonus

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:

	2026	2025
	$	$
General accumulated funds	18,778,537	8,881,996
Designated for EI programme	3,212,559	3,326,082
Designated for DAC programme	1,664,943	1,396,056
Designated for GROW programme	309,000	(3,399)
Designated for Rehabilitation Centre	(762,372)	(762,372)
Designated for Therapy Rehabilitation programme	(1,171,445)	(1,230,427)
Designated for Beyond Boundaries Club	45,637	77,915
	3,298,322	2,803,855
Accumulated funds balance	22,076,859	11,685,851

7 SPECIFIC FUNDS

	Building Improvement Fund	Furniture and Equipment Fund	GROW Fund	DAC Fund	EI Fund	Staff Training and Welfare Fund	Project Fund	Welfare Fund	Assistive Technology Clinic Fund	Community Silver Trust Fund	Total
	$	$	$	$	$	$	$	$	$	$	$
Balance at April 1, 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)	-	(48,188)	(44,531)	(106,822)	(41,150)	(50,070)	(165,397)	(94,306)	(196,855)	(1,001,058)
Transfer to general funds											
Net surplus (deficit)	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**
Income	-	-	42,619	81,043	8,171	-	179,564	96,512	90,770	24,554	523,233
Expenditure	(353,733)	-	(148,249)	(137,406)	(17,884)	-	(137,424)	(116,862)	(29,653)	(669,356)	(1,610,567)
Transfer to general funds											
Net (deficit) surplus	(353,733)	-	(105,630)	(56,363)	(9,713)	-	42,140	(20,350)	61,117	(644,802)	(1,087,334)
Balance at March 31, 2026	**800,973**	**169,536**	**391,403**	**341,957**	**851,804**	**894**	**1,373,881**	**1,468,351**	**313,078**	**807,678**	**6,519,555**

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March 31, 2026

8 PROPERTY AND EQUIPMENT

	Leasehold building	Furniture and equipment	Ambulance	Computers	Office equipment	Renovations	Rehabilitation equipment	Total
	$	$	$	$	$	$	$	$
Cost:								
At April 1, 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)	-	(29,792)	(7,970)	(39,812)	-	(82,882)
At March 31, 2025	13,774,808	289,975	434,733	1,342,397	2,772,250	2,581,962	637,866	21,833,991
Additions	-	146,280	-	517,874	71,993	133,053	44,078	913,278
Written off	-	(3,900)	-	(77,394)	(1,873)	(7,770)	(1,540)	(92,477)
At March 31, 2026	13,774,808	432,355	434,733	1,782,877	2,842,370	2,707,245	680,404	22,654,792
Accumulated depreciation:								
At April 1, 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
Depreciation	454,569	42,973	25,255	194,911	369,914	203,870	116,243	1,407,735
Written off	-	(3,900)	-	(77,394)	(1,265)	(7,382)	(943)	(90,884)
At March 31, 2026	10,075,469	269,070	344,959	836,034	2,180,364	1,612,048	369,979	15,687,923
Carrying amount:								
At March 31, 2026	3,699,339	163,285	89,774	946,843	662,006	1,095,197	310,425	6,966,869*
At March 31, 2025	4,153,908	59,978	115,029	623,880	960,535	1,166,402	383,187	7,462,919*

* Property and equipment amounting to $5,694,929 (2025 : $6,377,206) is funded through deferred capital donations (Note 15).

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, 2024	9,109,585
Addition	3,904,434
Derecognition	(4,508,240)
At March 31, 2025 and 2026	8,505,779
Accumulated depreciation:	
At April 1, 2024	4,377,051
Depreciation	1,584,987
Derecognition	(4,508,240)
At March 31, 2025	1,453,798
Depreciation	1,344,317
At March 31, 2026	2,798,115
Carrying amount:	
At March 31, 2026	5,707,664
At March 31, 2025	7,051,981

10 RECEIVABLES, PREPAYMENTS AND DEPOSITS

	2026	2025
	$	$
Other receivables	120,467	153,753
Interest receivable from fixed deposits	45,235	92,430
Prepayments	194,251	124,715
Deposits	65,151	65,151
	425,104	436,049

11 CASH AND BANK BALANCES

	2026	2025
	$	$
Fixed deposits with banks	8,295,188	8,291,622
Cash at banks	19,550,256	11,671,101
Cash and bank balances	27,845,444	19,962,723
Fixed deposits under pledge	(192,984)	(192,984)
Cash and cash equivalents in the statement of cash flows	27,652,460	19,769,739

The fixed deposits bear interest rates ranging from 0.68% to 1.55% (2025 : 1.58% to 3.15%) per annum with a tenure at 10 to 12 months (2025 : 3 to 12 months). The deposits are readily convertible to cash at minimal cost.

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

12 OTHER PAYABLES AND ACCRUED EXPENSES

	2026	2025
	$	$
Other payables	908,289	691,030
Accrued expenses	585,518	506,867
	1,493,807	1,197,897

13 DUE TO NCSS / SGE

	2026	2025
	$	$
Balance at end of year	-	1,039,270

14 LEASE LIABILITIES

	2026	2025
	$	$
Maturity analysis:		
Year 1	1,516,475	1,516,474
Year 2	1,516,474	1,516,474
Year 3	1,516,474	1,516,474
Year 4	1,307,455	1,516,474
Year 5 and beyond	510,300	1,817,755
	6,367,178	7,883,651
Less: Unearned interest	(365,375)	(550,331)
	6,001,803	7,333,320
Analysed as:		
Current	1,368,553	1,331,518
Non-current	4,633,250	6,001,802
	6,001,803	7,333,320

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS
March 31, 2026

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.

			Non-cash changes		
	April 1, 2025	Financing cash flow	Interest expense	TOL paid by MOE	March 31, 2026
	$	$	$	$	$
Lease liabilities	7,333,320	(744,077)	92,960	(680,400)	6,001,803

			Non-cash changes			
	April 1, 2024	Financing cash flow	New lease addition	Interest expense	TOL paid by MOE	March 31, 2025
	$	$	$	$	$	$
Lease liabilities	4,289,010	(799,071)	3,904,434	109,047	(170,100)	7,333,320

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.

	2026	2025
	$	$
Capital grant and donations received:		
Balance at beginning of year	19,913,770	19,531,260
Additions:		
- Furniture and equipment	146,280	7,605
- Computers	111,840	24,527
- Office equipment	39,450	261
- Renovations	72,900	232,171
- Rehab equipment	38,374	117,946
Balance at end of year	20,322,614	19,913,770
Accumulated amortisation:		
Balance at beginning of year	13,536,564	12,486,246
Amortisation	1,091,121	1,050,318
Balance at end of year	14,627,685	13,536,564
Carrying amount	5,694,929	6,377,206

16 NET ASSETS OF TRUST FUNDS

Trust funds represent specific financial assistance provided by Lee Foundation.

	2026	2025
	$	$
Balance at beginning of year	89,463	99,873
Amount received	168,950	163,376
Amount disbursed	(152,580)	(173,786)
Balance at end of year	105,833	89,463
Represented by:		
Cash and bank balances	105,833	89,463

17 MANPOWER COSTS

	2026	2025
	$	$
Costs of defined contribution plans included in manpower costs	1,713,351	1,527,357

18 FUNDRAISING COSTS

	2026	2025
	$	$
Charity Dinner event	38,869	39,336

Fundraising costs from the Charity Dinner event represent approximately 11.04% (2025 : 13.9%) of the total gross receipts from this event.

19 TAXATION

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

20 TAX EXEMPT RECEIPTS

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

	2026	2025
	$	$
Donations for which tax exempt receipts were issued	1,298,241	1,136,681

Deloitte.

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

REPORT AND FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 2026

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL EAST

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"),

a) 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 state of affairs of the School East as at March 31, 2026, and the results, changes in funds and reserves and cash flows of the School East for the financial year then ended;

b) the receipt, expenditure and investment of monies and the acquisition and disposal of assets by the School East during the year is in accordance with the rules and regulations issued by the MOE, the NCSS and the SGE;

c) the donations and other receipts of the School East are used for approved projects and purposes intended, and are in accordance with the objectives of the School East as required under Regulation 11 of the Charities (Institutions of a Public Character) Regulations;

d) the School East has complied with the requirements of Regulation 15 of the Charities (Institutions of a Public Character) Regulations;

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

f) at the date of this statement, there are reasonable grounds to believe that the School East will be able to pay its debts when they fall due.

ON BEHALF OF MEMBERS OF THE
EXECUTIVE COMMITTEE

.....
Dr Janice Wong
Chairman

.....
Mr Lam Chee Weng
Honorary Treasurer

August 31, 2026

Deloitte.

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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, 2026, 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 present fairly, in all material respects, the state of affairs of the School East as at March 31, 2026 and of the results, 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

The School Management Committee is responsible for the other information. The other information comprises the Statement by Executive Committee, but does not include the financial statements and our auditor's report thereon, which we obtained prior to the date of this auditor's report, and the Annual Report, which is expected to be made available to us after that date.

Our opinion on the financial statements does not cover the other information and we do not and will 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 on the other information that we obtained prior to the date of this auditor's report, we conclude that there is material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Deloitte.

INDEPENDENT AUDITOR'S REPORT TO THE EXECUTIVE COMMITTEE OF

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL EAST

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

The School Management Committee is responsible for the preparation and fair presentation of the financial statements in accordance with the provisions of the Societies Act, the Charities Act and Regulations, the rules and regulations issued by the MOE, the NCSS and the SGE, and FRSs, and such internal control as the School Management Committee determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

(a) Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

(b) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School East's internal control.

(c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the School Management Committee.

(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.

Deloitte.

INDEPENDENT AUDITOR'S REPORT TO THE EXECUTIVE COMMITTEE OF

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL EAST

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, 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.

The engagement partner on the audit resulting in this independent auditor's report is Mr. Patrick Tan Hak Pheng.

Deloitte & Touche

Public Accountants and
Chartered Accountants
Singapore

August 31, 2026

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL EAST

STATEMENT OF FINANCIAL POSITION
March 31, 2026

	Note	2026	2025
		$	$
CURRENT ASSETS			
Cash and cash equivalents	6	10,971,057	7,442,697
Other receivables and prepayments	7	82,725	54,680
Due from Cerebral Palsy Alliance Singapore School West ("School West")	5	347,091	538,014
Total current assets		11,400,873	8,035,391
NON-CURRENT ASSET			
Equipment	8	805,317	859,603
LESS:			
CURRENT LIABILITIES			
Due to Cerebral Palsy Alliance Singapore ("Association")	5	1,000,164	597,216
Other payables and accrued expenses	9	933,003	586,701
Total current liabilities		1,933,167	1,183,917
NON-CURRENT LIABILITY			
Deferred capital donations	10	424,464	380,319
NET ASSETS		9,848,559	7,330,758
REPRESENTED BY:			
FUNDS AND RESERVES			
General reserves			
- MOE share		6,487,373	4,478,421
- NCSS Community Funding share		1,954,833	1,501,493
- Portion due to School fees		176,211	132,026
Ring-fenced Performance bonus (under Journeys of Excellence package)	23	-	-
Specific Donations	11	155,774	237,016
Special Purpose Grants		947,674	855,108
Unrestricted funds		123,440	123,440
Programme development fund		3,254	3,254
		9,848,559	7,330,758
Net assets of trust funds	12	36,450	20,900

See accompanying notes to financial statements.

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL EAST

STATEMENT OF COMPREHENSIVE INCOME
March 31, 2026

	Note	2026 General fund/ MOE and NCSS / SGE funding for total operating expenditure	2026 Other funds	2026 Total	2025 General fund/ MOE and NCSS funding for total operating expenditure	2025 Other funds	2025 Total
		$	$	$	$	$	$
INCOME							
Grants from MOE and NCSS / SGE:							
- Total operating expenditure		10,960,939	-	10,960,939	9,633,753	-	9,633,753
- Special Education ("SPED") Financial Assistance Scheme (FAS)		14,656	-	14,656	11,130	-	11,130
- School meal programme		45,717	-	45,717	33,426	-	33,426
- Annual grant for Discretionary Financial Assistance ("DFA")		11,708	-	11,708	7,004	-	7,004
- Public transport subsidy		-	-	-	186	-	186
- Staff training vote		158,136	-	158,136	129,789	-	129,789
- Additional training vote		-	-	-	18,798	-	18,798
- High needs grant		885,357	-	885,357	826,679	-	826,679
- MOE secondment fund		69,698	-	69,698	51,829	-	51,829
- Contract teaching		283,257	-	283,257	283,072	-	283,072
- Curriculum Enhancement Fund ("CEF")		44,583	-	44,583	616	-	616
- Additional Curriculum Enhancement Fund ("ACEF")		218,400	-	218,400	327,600	-	327,600
- Information and Communications Technology ("ICT") development grant		219,550	-	219,550	116,122	-	116,122
- Parent support group		2,043	-	2,043	2,500	-	2,500
-Enrichment Grant		25,470	-	25,470	23,130	-	23,130
- MOE grant for Temporary Occupation Licence ("TOL") fee		-	676,728	676,728	-	679,968	679,968
- Edusave grant and achievement award		-	53,990	53,990	-	24,700	24,700
- Opportunity grant		-	13,040	13,040	-	12,920	12,920
- School fees - local		-	100,816	100,816	-	83,654	83,654
- School fees - foreign		-	49,920	49,920	-	49,920	49,920
- Annual adjustments of MOE grants for prior year		169,857	-	169,857	(400,117)	-	(400,117)
- Grants received from NCSS/SGE	13	1,933,172	-	1,933,172	1,658,905	-	1,658,905
- Annual adjustments of NCSS/ SGE grants for prior year	13	29,975	-	29,975	(18,596)	-	(18,596)
- Ministry of Social & Family Development ("MSF") grants for VWO transport subsidies		-	553,245	553,245	-	428,261	428,261
- NAC Tote Board fund		-	29,515	29,515	-	20,000	20,000
- Unsolicited donations	17	-	-	-	-	574	574
- Designated donations	14, 17	-	21,552	21,552	-	347,695	347,695
- Amortisation of deferred capital donations	10	-	139,291	139,291	-	124,443	124,443
- JSS/Wage credit scheme		-	108,018	108,018	-	265,783	265,783
Other income:							
- Interest income		-	23,834	23,834	-	34,877	34,877
- Miscellaneous income		-	30,977	30,977	-	11,822	11,822
- Minimart sales		-	1,789	1,789	-	992	992
- Others		-	-	-	-	14	14
Total income		15,072,518	1,802,715	16,875,233	12,705,826	2,085,623	14,791,449

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL EAST

STATEMENT OF COMPREHENSIVE INCOME (CONT'D)
March 31, 2026

	Note	2026 General fund/ MOE and NCSS / SGE funding for total operating expenditure	2026 Other funds	2026 Total	2025 General fund/ MOE and NCSS funding for total operating expenditure	2025 Other funds	2025 Total
		$	$	$	$	$	$
LESS EXPENDITURE							
Salaries, bonuses, CPF and SDF							
- MOE seconded teaching staff (exclude funding from special purpose grant – MOE secondment fund)		130,551	-	130,551	233,293	-	233,293
- Teaching staff		5,551,619	-	5,551,619	5,057,780	-	5,057,780
- Support staff		968,545	-	968,545	917,654	-	917,654
Contract staff (locum)		128,805	-	128,805	108,724	-	108,724
Staff welfare		81,010	-	81,010	60,164	-	60,164
Supplies & materials		26,333	-	26,333	22,818	-	22,818
School function & activities		119,191	-	119,191	105,905	-	105,905
Depreciation of equipment	8	267,320	-	267,320	245,762	-	245,762
Repair & maintenance		191,253	-	191,253	198,530	-	198,530
Utilities		106,629	-	106,629	135,197	-	135,197
Communications		15,883	-	15,883	21,283	-	21,283
Minimart expenses		2,407	-	2,407	1,221	-	1,221
Professional rehabilitation & other services	5	2,938,798	-	2,938,798	2,358,536	-	2,358,536
VWO transport subsidies		-	553,245	553,245	-	428,261	428,261
TOL fees	5	-	676,728	676,728	-	679,968	679,968
Designated fund expenses:							
- MOE fund		1,674,921	-	1,674,921	1,625,423	-	1,625,423
- Other funds		-	102,794	102,794	-	370,990	370,990
Utilisation for contract teaching resources		283,257	-	283,257	283,072	-	283,072
Utilisation for SPED FAS		12,705	-	12,705	14,636	-	14,636
Utilisation for school meal programme		11,672	-	11,672	20,448	-	20,448
Other expenditure		513,766	-	513,766	240,737	-	240,737
Total expenditure		13,024,665	1,332,767	14,357,432	11,651,183	1,479,219	13,130,402
Operating surplus, representing total comprehensive income for the year		2,047,853	469,948	2,517,801	1,054,643	606,404	1,661,047

See accompanying notes to financial statements.

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL EAST

STATEMENT OF CHANGES IN FUNDS AND RESERVES
March 31, 2026

	General reserves (Note A)	Specific Donations (Note 11)	Special Purpose Grants	Unrestricted funds	Programme development fund	Total
	$	$	$	$	$	$
Balance at April 1, 2024	4,374,093	260,311	909,187	122,866	3,254	5,669,711
Net (deficit) 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
Net (deficit) surplus, representing total comprehensive income for the year	2,506,477	(81,242)	92,566	-	-	2,517,801
Balance at March 31, 2026	8,618,417	155,774	947,674	123,440	3,254	9,848,559

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 April 1, 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
Add: Net Income	11,130,796	1,963,147	207,336	13,301,279
Less: Expenditure	(9,121,844)	(1,509,808)	(163,150)	(10,794,802)
Balance at March 31, 2026	6,487,373	1,954,832	176,212	8,618,417

The General reserves is apportioned on the following basis:

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

See accompanying notes to financial statements.

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL EAST

STATEMENT OF CASH FLOWS
March 31, 2026

	2026	2025
	$	$
Operating activities		
Operating surplus	2,517,801	1,661,047
Adjustments for:		
Depreciation of equipment	267,320	245,763
Amortisation of deferred capital donations	(139,291)	(124,443)
Equipment written off	48,972	-
Interest income	(23,834)	(34,877)
Operating cash flows before movements in working capital	2,670,968	1,747,490
Other receivables and prepayments	(7,478)	27,056
Due from School West	190,923	(28,231)
Due to the Association	402,948	(624,455)
Other payables and accrued expenses	346,302	33,571
Cash generated from operations	3,603,663	1,155,431
Interest received	3,267	5,450
Net cash from (used in) operating activities	3,606,930	1,160,881
Investing activity		
Purchase of equipment, representing net cash used in investing activity (Note A)	(78,570)	(38,528)
Net increase in cash and cash equivalents	3,528,360	1,122,353
Cash and cash equivalents at beginning of year	7,442,697	6,320,344
Cash and cash equivalents at end of year	10,971,057	7,442,697

Note A

During the year, the School East acquired equipment of which $262,006 (Note 8) of which $183,436 (2025 : $136,345) is funded through deferred capital donations.

See accompanying notes to financial statements.

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, 2026 were authorised for issue by the Executive Committee on August 31, 2026.

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 West has adopted all the new and revised FRSs that are mandatorily effective for an accounting period that begins on or after April 1, 2025. Their adoption has not had any material impact on the disclosures or on the amounts reported in these financial statements.

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL EAST

NOTES TO FINANCIAL STATEMENTS
March 31, 2026

New and revised standards in future periods

The School Management Committee 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 for the following:

FRS 118 *Presentation and Disclosure 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 School East is required to apply FRS 118 for annual reporting periods beginning on or after January 1, 2027, with earlier application permitted. The amendments to FRS 7 and FRS 33, 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.

The School East is still in the process of assessing the impact of the new standard.

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.

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL EAST

NOTES TO FINANCIAL STATEMENTS
March 31, 2026

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.

Derecognition of financial assets

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

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%

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL EAST

NOTES TO FINANCIAL STATEMENTS
March 31, 2026

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

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

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

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

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

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

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

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

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

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

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

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

2.9 GENERAL RESERVES - This arises from the excess monies not required to be refunded to the MOE and the NCSS / SGE and from net operating surpluses generated and is restricted for the School East only, for the benefit of its intended clients, according to the funder's intent for the use of monies. The Reserves will not be transferred out of the School East for any other purposes. The Reserves will also not be re-designated for other purposes, unless approval is given by the funder.

2.10 SPECIFIC FUNDS - The funds comprise the cumulative operating surplus or deficit arising from the specific income and expenditure account. Donations received for specific purposes are accounted for on a cash basis. The specific funds are utilised in accordance with its intended purpose. Amounts not utilised are accumulated in the specific funds.

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.

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL EAST

NOTES TO FINANCIAL STATEMENTS
March 31, 2026

Sale of goods

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

Rendering of services

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

School fees

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

Interest income

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

Expenditure

Expenditure is accounted for on the accrual basis.

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

2.16 EMPLOYEE LEAVE ENTITLEMENT - Employee entitlements to annual leave are recognised when they accrue to employees. A provision is made for the estimated liability for annual leave as a result of services rendered by employees up to the end of the reporting period.

3 CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In the application of the School East's material 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 material accounting policies

The 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:

	2026	2025
	$	$
Financial assets		
At amortised cost	11,346,279	8,021,236
Financial liabilities		
At amortised cost	1,881,479	1,156,664

(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 management

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

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL EAST

NOTES TO FINANCIAL STATEMENTS
March 31, 2026

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
				$	$	$
2026						
Amount due from School West	5	Performing	12m ECL	347,091	-	347,091
Other receivables	6	Performing	12m ECL	28,131	-	28,131
2025						
Amount due from School West	5	Performing	12m ECL	538,014	-	538,014
Other receivables	6	Performing	12m ECL	40,525	-	40,525

(ii) Interest rate risk management

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 management

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

(iv) Liquidity risk management

Liquidity risk is managed by matching the payment and receipt cycle.

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.

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, repayable on demand and expected to be settled in cash.

Significant related party transactions during the year were as follows:

	2026	2025
	$	$
Occupational therapy	771,156	581,831
Physiotherapy	650,367	547,982
Psychology	365,070	259,423
Speech and language therapy	650,366	557,315
Social work services	242,322	181,172
Assistive Technology Hub	148,403	128,877
Centre of Excellence – Trans D	-	20,143
Total Professional fees inclusive of GST	2,827,684	2,276,743
TOL fees relating to short-term leases recharged	676,728	679,968

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

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL EAST

NOTES TO FINANCIAL STATEMENTS
March 31, 2026

Compensation of key management personnel

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

	2026	2025
	$	$
Short-term benefits	197,888	193,013
Post-employment benefits	9,510	9,899
	207,398	202,912

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

Renumeration band

	2026	2025
$100,000 to $200,000 and above*	5	3

* Comprised of salary and bonus

6 CASH AND CASH EQUIVALENTS

	2026	2025
	$	$
Cash at bank	9,721,057	6,192,697
Fixed deposits	1,250,000	1,250,000
	10,971,057	7,442,697

The fixed deposits bear interest rate between 0.58% to 1.00% (2025 : 0.78% to 1.90%) per annum and have maturity dates on July 22, 2027 and May 28, 2027 (2025 : July 22, 2026 and May 9, 2026).

7 OTHER RECEIVABLES AND PREPAYMENTS

	2026	2025
	$	$
Other receivables	20,567	29,427
Fees in arrears	7,564	11,098
Prepayments	54,594	14,155
	82,725	54,680

8 EQUIPMENT

	Furniture and fittings	Computers	Office equipment	Renovation	Rehabilitation equipment	Total
	$	$	$	$	$	$
Cost:						
At April 1, 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	481,728	382,380	370,911	937,140	295,722	2,467,881
Additions	24,416	55,797	29,333	152,460	-	262,006
Disposals	-	(80,378)	(2,299)	-	(47,936)	(130,613)
At March 31, 2026	506,144	357,799	397,945	1,089,600	247,786	2,599,274
Accumulated depreciation:						
At April 1, 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	378,053	283,459	252,913	587,202	106,651	1,608,278
Depreciation	45,790	33,108	42,077	103,728	42,617	267,320
Disposals	-	(78,477)	(1,566)	-	(1,598)	(81,641)
At March 31, 2026	423,843	238,090	293,424	690,930	147,670	1,793,957
Carrying amount:						
At March 31, 2026	82,301	119,709	104,521	398,670	100,116	805,317
At March 31, 2025	103,675	98,921	117,998	349,938	189,071	859,603

9 OTHER PAYABLES AND ACCRUED EXPENSES

	2026	2025
	$	$
Fees received in advance	31,095	25,778
Due to MOE	20,593	1,475
Other payables	380,990	302,714
Accrued expenses	500,325	256,734
	933,003	586,701

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL EAST

NOTES TO FINANCIAL STATEMENTS
March 31, 2026

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.

	2026	2025
	$	$
Donations received:		
Balance at beginning of year	1,536,579	1,403,866
Additions:		
- Computers	23,504	88,041
- Office equipment	11,972	5,637
- Rehab equipment	-	42,667
- Renovation	147,960	-
Disposals	-	(3,632)
Balance at end of year	1,720,015	1,536,579
Accumulated amortisation:		
Balance at beginning of year	1,156,260	1,031,817
Amortisation	139,291	124,443
Balance at end of year	1,295,551	1,156,260
Carrying amount	424,464	380,319

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL EAST

NOTES TO FINANCIAL STATEMENTS
March 31, 2026

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, 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)	-	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
Grants received from MOE/ NCSS/SGE/NAC Tote Board	-	-	-	-	-	-	-
Donations received	-	21,352	-	-	-	200	21,552
Expenditure	-	(24,267)	(18,952)	-	-	(59,575)	(102,794)
Net deficit	-	(2,915)	(18,952)	-	-	(59,375)	(81,242)
Balance at March 31, 2026	17,511	3,713	83,911	32,919	17,720	-	155,774

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL EAST

NOTES TO FINANCIAL STATEMENTS
March 31, 2026

11 SPECIFIC FUNDS

	MOE Edusave Grant/ Achievement Award	MOE Annual Grant for DFA	MOE Training Vote Fund: Staff Training Vote Fund	MOE Training Vote Fund: Additional Training Vote Fund	MOE Opportunity Fund	MOE High Needs Fund	NAC Tote Board Fund	MOE ICT Fund
	$	$	$	$	$	$	$	$
Balance at April 1, 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)	-	1,116	(11)	762	720	-	13,955	(24,270)
Balance at March 31, 2025	-	8,872	-	1,964	12,680	-	20,240	-
Grants received from MOE/ NCSS/SGE/NAC Tote Board	53,990	11,708	158,136	-	13,040	885,356	29,515	219,550
Expenditure	(40,341)	(14,921)	(122,499)	(1,964)	(12,800)	(885,356)	(25,675)	(80,831)
Net surplus (deficit)	13,649	(3,213)	35,637	(1,964)	240	-	3,840	138,719
Balance at March 31, 2026	13,649	5,659	35,637	-	12,920	-	24,080	138,719

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL EAST

NOTES TO FINANCIAL STATEMENTS
March 31, 2026

	MOE CEF	MOE ACEF	MOE SPED FAS	MOE School Meal Programme	MOE Public Transport Subsidy	MOE Secondmen t Fund	MOE Contract Teaching Resources	MOE S2W Start Up Fund	MOE Parent Support Group	MOE Enrichment Grant	Total
	$	$	$	$	$	$	$	$	$	$	$
Balance at April 1, 2024	64,384	-	3,506	63,982	18	724,996	-	817	-	-	909,187
Grants received from MOE/NCSS/SGE/NAC Tote 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	(61,887)	(310,296)	(14,636)	(20,448)	(204)	(64,124)	(283,072)	-	(2,043)	(23,130)	(1,943,580)
Transfer to CEF	-	(17,304)	-	-	-	-	-	-	-	-	(17,304)
Net surplus (deficit)	(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
Grants received from MOE/NCSS/SGE/NAC Tote Board	44,583	218,400	14,656	45,717	-	69,698	283,257	-	2,043	25,470	2,075,120
Transfer from ACEF											
Expenditure	(63,000)	(218,400)	(12,705)	(11,671)	-	(181,163)	(283,257)	-	(2,500)	(25,470)	(1,982,554)
Transfer to CEF	-	-	-	-	-	-	-	-	-	-	-
Net surplus (deficit)	(18,417)	-	1,951	34,046	-	(111,465)	-	-	(457)	-	92,566
Balance at March 31, 2026	2,000	-	1,951	111,006	-	601,236	-	817	-	-	947,674

The assets held under each fund mainly comprise cash and cash equivalents. The utilisation of specific funds are restricted for the intended purposes of the respective funds.

The Specific Funds are described below:

Building and Facilities Improvement Fund

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

School Functions Grant

This grant pertains to donations received for school functions or events, such as graduation day, racial harmony day, children's day and sports day.

Programme Enhancement Fund

This fund is used to enhance the educational content of programmes to train teachers to support students with special needs. Donations given mainly for teaching materials, resources, equipment or teaching aids.

Pupil Welfare Fund

This fund is used to help the financially needy students in subsidising their fees, transport and welfare needs. Donations given mainly for the welfare of pupils.

MOE Edusave Grant/Achievement Award

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

MOE Annual Grant for Discretionary Financial Assistance (DFA)

This grant is to provide funding for the School Management Committee to administer DFA (e.g. transport allowances and meal coupons) to benefit Singaporean students who do not meet the qualifying criteria for the SPED FAS, as well as provide additional assistance to those on the SPED FAS.

Transport Subsidy Fund

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

MOE Training Votes Fund

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

MOE Opportunity Fund

One time off grant given by MOE. It is meant to level up enrichment opportunities for students who are Singapore Citizen from lower income households.

MOE High Needs Fund

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

NAC Tote Fund

This fund pertains to NAC funding either through NAC-AEP (Arts Education Programme) or NAC-AISS (Artist in School Scheme) programme. Under AEP, it aims to provide all students with access to quality arts education programmes through the School East. Under AISS, it aims to provide support, collaborations between schools and practising Singapore artists, and writers to co-develop customised arts education programmes to meet the needs of the School East and students.

MOE Information and Communication Technology (ICT) Fund

This fund consists of the ICT Manpower Grant and ICT Equipment and Services Grant. The ICT Manpower Grant provides the School East with funds to hire an Information Technology (IT) Professional to support teachers in the implementation of ICT-enhanced lessons in the classrooms. The ICT Equipment and Services Grant provides the School East with funds for IT equipment and IT-related services.

MOE Curriculum Enhancement Fund (CEF)

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

MOE Augmented Curriculum Enhancement Fund (ACEF)

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

Children's Charities Association Fund

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

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL EAST

NOTES TO FINANCIAL STATEMENTS
March 31, 2026

MOE SPED FAS

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

MOE School Meal Programme

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

MOE Public Transport Subsidy

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

MOE Secondment Fund

This fund is used to reimburse the School East for the differential between actual costs of MOE-seconded principal/teachers, based on MOE's salary packages.

MOE Contract Teaching Resources

To reimburse schools which engage contract teachers to cover teaching duties of staff undergoing Diploma in Special Education (DISE), Advanced DISE and Management and Leadership in Schools courses, as well as staff who are away on MOE Masters Scholarship.

MOE S2W Start Up Fund

This fund is used to support the S2W implementation efforts in Phase 3 and 4 SPED schools through the hiring of one Job Coach per school.

MOE Parent Support Group

To enable SPED schools to enhance the level of parental engagement and organise parent-related activities on a regular basis.

MOE Enrichment Grant

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

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL EAST

NOTES TO FINANCIAL STATEMENTS
March 31, 2026

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, 2024	7,756	18	11	1,202	-
Add: MOE receipts	7,004	186	129,789	18,798	826,679
Less: Expenditure					
i) School fees	(960)	-	-	-	-
ii) Transport	-	(204)	-	-	-
iii) Pocket money/Meal allowances	(4,928)	-	-	-	-
iv) Purchase of resources to support teachers' professional development	-	-	-	(18,036)	-
v) Staff development & training	-	-	(129,800)	-	-
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	-
Add: MOE receipts	11,708	-	160,100		885,356
Less: Expenditure					
i) School fees	(2,160)	-	-	-	-
ii) Transport	(80)	-	-	-	-
iii) Pocket money/Meal allowances	(11,160)	-	-	-	-
iv) Purchase of resources to support teachers' professional development	-	-	-	-	-
v) Staff development & training	-	-	(124,463)	(1,964)	-
vi) Salaries, bonuses, CPF and SDF	-	-	-	-	(885,356)
vii) Participation in School based workshops, local & overseas conference, study trips & work attachments	-	-	-	-	-
viii) Stationery/ Textbooks	(1,521)	-	-	-	-
Total expenditure	(14,921)	-	(124,463)	(1,964)	(885,356)
Balance at March 31, 2026	5,659	-	35,637	-	-

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL EAST

NOTES TO FINANCIAL STATEMENTS
March 31, 2026

	MOE SPED FAS	MOE School Meal Programme	MOE Secondment Fund
	$	$	$
Balance at April 1, 2024	3,506	63,982	724,996
Add: MOE receipts	11,130	33,426	51,829
Add: NCSS/SGE receipts	-	-	-
Less: Expenditure			
i) School fees subsidy	(7,600)	-	-
ii) Textbooks	(320)	-	-
iii) School attire	(6,716)	-	-
iv) Meal programme expenses	-	(20,449)	-
v) Supplies and materials	-	-	(64,124)
Total expenditure	(14,636)	(20,449)	(64,124)
Balance at March 31, 2025	-	76,959	712,701
Add: MOE receipts	14,656	45,717	69,698
Add: NCSS/SGE receipts	-	-	-
Less: Expenditure			
i) School fees subsidy	(10,600)	-	-
ii) Textbooks	(1,322)	-	-
iii) School attire	(133)	-	-
iv) Meal programme expenses	-	(11,671)	(181,163)
v) Supplies and materials	-	-	-
vi) Transport	(650)	-	-
Total expenditure	(12,705)	(11,671)	(181,163)
Balance at March 31, 2026	1,951	111,005	601,236

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL EAST

NOTES TO FINANCIAL STATEMENTS
March 31, 2026

	MOE CEF	MOE ACEF	MOE ICT Development Grant - ICT Manpower Grant	MOE ICT Development Grant - ICT Equipment and Services Grant	MOE Parent Support Group
	$	$	$	$	$
Balance at April 1, 2024	54,384	-	1,798	22,472	-
Add: MOE receipts	616	327,600	51,360	64,762	2,500
Transfer from ACEF	17,304	-	-	-	-
Less: Expenditure					
i) Purchase of services	(14,529)	-	-	-	-
ii) Purchase of material resources (e.g. research materials, books)	(47,357)	-	-	-	-
iii) Others/Manpower costs	-	(310,296)	-	-	-
iv) ICT manpower expenses and equipment and services expenses	-	-	(46,028)	(94,364)	-
v) Parents activities	-	-	-	-	(2,043)
vi) Transfer to CEF	-	(17,304)	-	-	
Total expenditure	(61,887)	(327,600)	(46,028)	(94,364)	(2,043)
Balance at March 31, 2025	10,417	-	7,130	(7,130)	457
Add: MOE receipts	44,583	218,400	144,150	75,400	2,043
Transfer from ACEF	-	-	-	-	-
Less: Expenditure					
i) Purchase of services	(29,924)	-	-	-	-
ii) Purchase of material resources (e.g. research materials, books)	(25,076)	-	-	-	-
iii) Others/Manpower costs	-	(218,400)	-	-	-
iv) ICT manpower expenses			(28,238)	-	-
v) ICT equipment & service expense			-	(52,594)	-
vi) Parents activities	-	-	-	-	(2,500)
vii) Transfer to CEF	-	-	-	-	-
Total expenditure	(55,000)	(218,400)	(28,238)	(52,594)	(2,500)
Balance at March 31, 2026	-	-	115,912	22,806	-

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL EAST

NOTES TO FINANCIAL STATEMENTS
March 31, 2026

	Relief Teaching/ MOE Contract Teaching Resources- Stipends	Relief Teaching/ MOE Contract Teaching Resources- DISE Allowances	Relief Teaching/ MOE Contract Teaching Resources	MOE S2W Start Up Fund	Provision of Admin Manager	MOE-NCSS/SGE Outstanding Teacher Award & Innovation Award	MOE Enrichment Grant
	$	$	$	$	$	$	$
Balance at April 1, 2024	-	-	-	817	149,102	11,475	-
Add: MOE receipts	-	-	-	-	-	-	23,130
DISE Stipends	-	-	103,404	-	-	-	-
DISE Allowance	-	-	179,667	-	-	-	-
Less: Expenditure	-	-					
i) Salaries & allowances	-	-	(283,071)	-	-	-	-
ii) Professional & other service	-	-	-	-	-	-	(23,130)
iii) TOE	-	-	-	-	(149,102)	-	-
Total expenditure	-	-	(283,071)	-	(149,102)	-	(23,130)
Balance at March 31, 2025	-	-	-	817	-	11,475	-
Add: MOE receipts	101,088	172,800	9,369	-	-	-	25,470
Less: Expenditure							
i) Salaries & allowances	(101,088)	(172,800)	-	-	-	-	-
ii) Professional & other service	-	-	-	-	-	-	-
iii) TOE	-	-	-	-	-	-	(25,470)
iv) Relief Teaching Expense	-	-	(9,369)	-	-	-	-
v) Staff development & training	-	-	-	-	-	(1,000)	-
vi) Others	-	-	-	-	-	(8,000)	-
Total expenditure	(101,088)	(172,800)	(9,369)	-	-	(9,000)	(25,470)
Balance at March 31, 2026	-	-	-	817	-	2,475	-

12 NET ASSETS OF TRUST FUNDS

Trust funds represent specific financial assistance provided by Lee Foundation.

	2026	2025
	$	$
Balance at beginning of year	20,900	16,250
Amount received	65,400	50,780
Amount disbursed	(49,850)	(46,130)
Balance at end of year, represented by cash and bank balances	36,450	20,900

13 GRANTS FROM NCSS/SGE

	2026	2025
	$	$
Total operating expenditures	1,591,896	1,342,014
Fixed position for School leaders, Admin & Support staff	215,440	202,889
Supplementary manpower cost	125,836	114,002
Annual adjustments for prior year	29,975	(18,596)
	1,963,147	1,640,309

14 DONATIONS

	2026	2025
	$	$
Designated donations received during the year are made up of:		
- Programme enhancement	-	(17,340)
- Transport subsidies	200	347,170
- School East functions	21,351	17,223
- Building and facilities improvement	-	642
	21,551	347,695

15 MANPOWER COSTS

	2026	2025
	$	$
Cost of defined contribution plans included in manpower costs	1,067,276	992,935

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.

	2026	2025
	$	$
Donations for which tax exempt receipts were issued	19,200	21,965

Breakdown of tax deductible and non-tax deductible donations:

	2026	2025
	$	$
Unsolicited donations		
Tax deductible donations	-	30
Non-tax deductible donations	-	544
	-	574
Designated donations		
Tax deductible donations	19,200	21,935
Non-tax deductible donations	2,351	325,760
	21,551	347,695

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)
April 1, 2025	174	111	-	285
May 1, 2025 (Note A)	174	111	-	285
June 1, 2025	174	114	-	288
July 1, 2025	175	115	-	290
August 1, 2025	175	115	-	290
September 1, 2025	175	115	-	290
October 1, 2025	176	116	-	292
November 1, 2025	176	116	-	292
December 1, 2025	174	116	-	290
January 1, 2026 (Note B)	149	103	-	252
February 1, 2026	149	103	-	252
March 1, 2026	149	103	-	252

Note:

(A) As May 1, 2025 was a public holiday, the number of pupils on April 30, 2025 was used for pupil enrolment on May 1, 2025.

(B) As January 1, 2026 was a public and school holidays respectively, the number of pupils on December 31, 2025 was used for pupil enrolment on January 1, 2026.

(C) International pupils who are paying the concessionary rates of school fees (Singapore Permanent Resident fee rates) under the 2 years grace period.

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL EAST

NOTES TO FINANCIAL STATEMENTS
March 31, 2026

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)	Number of International Pupils** (12-17 years old)	Total Number of Students
	(a)	(b)	(c) = (a) + (b)
April 1, 2025	1	-	1
May 1, 2025 (Note A)	1	-	1
June 1, 2025	1	-	1
July 1, 2025	1	-	1
August 1, 2025	1	-	1
September 1, 2025	1	-	1
October 1, 2025	1	-	1
November 1, 2025	1	-	1
December 1, 2025	1	-	1
January 1, 2026 (Note B)	-	1	1
February 1, 2026	-	1	1
March 1, 2026	-	1	1

Note:

(A) As May 1, 2025 was a public holiday, the number of pupils on April 30, 2025 was used for pupil enrolment on May 1, 2025.

(B) As January 1, 2026 was a public and school holidays respectively, the number of pupils on December 31, 2025 was used for pupil enrolment on January 1, 2026.

* 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.

20 SALARIES, BONUSES, CPF AND SDF

	Number of staff positions/ Full time equivalent 2026	Number of staff positions/ Full time equivalent 2025
Allied Professionals	0	0
Other professionals/Teaching staff	105	114
Support Staff	18	17

21 FUNDRAISING ACTIVITIES

There are no fundraising activities for the year ended March 31, 2026 and 2025.

22 INVESTMENT

There are no invested funds received from MOE and SG Enable for the year ended March 31, 2026.

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

	2026 $	2025 $
Balance at the beginning of the year	-	-
Add: Receipts		
Funding for Ring-fenced Performance Bonus	823,010	510,413
Adjustment for Prior Year	-	-
Less: Expenditure		
Performance Bonus Payouts for Period FY2024/2025	(802,892)	(774,273)
Balance at the end of the year	20,118	(263,860)
Deficit covered by Funding for School West's Total Operating Expenditure	-	263,860
Surplus returned to MOE	(20,118)	-
Net Balance	-	-

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

REPORT AND FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 2026

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL WEST

REPORT AND FINANCIAL STATEMENTS

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CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL WEST

STATEMENT BY EXECUTIVE COMMITTEE

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

a) the financial statements of the School West as set out on pages 5 to 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 state of affairs of the School West as at March 31, 2026, and the results, changes in funds and reserves and cash flows of the School West for the financial year then ended;

b) the receipt, expenditure and investment of monies and the acquisition and disposal of assets by the School West during the year is in accordance with the rules and regulations issued by the MOE, the NCSS and the SGE;

c) the donations and other receipts of the School West are used for approved projects and purposes intended, and are in accordance with the objectives of the School West as required under Regulation 11 of the Charities (Institutions of a Public Character) Regulations;

d) the School West has complied with the requirements of Regulation 15 of the Charities (Institutions of a Public Character) Regulations;

e) the accounting and other records required to be kept by the School West have been properly kept in accordance with the provisions of the Societies Regulations enacted under the Societies Act, the Charities Act and Regulations, and the rules and regulations issued by the MOE, the NCSS and the SGE; and

f) at the date of this statement, there are reasonable grounds to believe that the School West will be able to pay its debts when they fall due.

ON BEHALF OF MEMBERS OF THE
EXECUTIVE COMMITTEE

.....
Dr Janice Wong
Chairman

.....
Mr Lam Chee Weng
Honorary Treasurer

August 31, 2026

Deloitte.

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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, 2026, 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 present fairly, in all material respects, the state of affairs of the School West as at March 31, 2026 and of the results, 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"), as applicable to audits of financial statements of public interest entities, together with the ethical requirements that are relevant to audits of the financial statements of public interest entities in Singapore. We have also 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

The School Management Committee is responsible for the other information. The other information comprises the Statement by Executive Committee, but does not include the financial statements and our auditor's report thereon, which we obtained prior to the date of this auditor's report, and the Annual Report, which is expected to be made available to us after that date.

Our opinion on the financial statements does not cover the other information and we do not and will 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 on the other information that we obtained prior to the date of this auditor's report, we conclude that there is material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Deloitte.

INDEPENDENT AUDITOR'S REPORT TO THE EXECUTIVE COMMITTEE OF

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL WEST

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

The School Management Committee is responsible for the preparation and fair presentation of the financial statements in accordance with the provisions of the Societies Act, the Charities Act and Regulations, the rules and regulations issued by the MOE, the NCSS and the SGE, and FRSs, and for such internal control as the School Management Committee determines is necessary to evaluate the preparation of true and fair financial statements that are free from material misstatement, whether due to fraud or error.

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:

(a) Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

(b) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School West's internal control.

(c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the School Management Committee.

(d) Conclude on the appropriateness of the School Management Committee's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School 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.

Deloitte.

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)

(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.

The engagement partner on the audit resulting in this independent auditor's report is Mr. Patrick Tan Hak Pheng.

Deloitte & Touche

Public Accountants and
Chartered Accountants
Singapore

August 31, 2026

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL WEST

STATEMENT OF FINANCIAL POSITION
March 31, 2026

	Note	2026	2025
		$	$
CURRENT ASSETS			
Cash and cash equivalents	6	2,003,212	1,255,965
Other receivables and prepayments	7	220,440	233,164
Total current assets		2,223,652	1,489,129
NON-CURRENT ASSET			
Equipment	8	653,007	698,929
LESS:			
CURRENT LIABILITIES			
Due to Cerebral Palsy Alliance Singapore School East ("School East")	5	347,091	539,101
Other payables and accrued expenses	9	582,530	273,282
Amount due to Cerebral Palsy Alliance Singapore ("Association")	5	108,110	12,521
Total current liabilities		1,037,731	824,904
NON-CURRENT LIABILITY			
Deferred capital donations	10	297,203	392,162
NET ASSETS		1,541,725	970,992
REPRESENTED BY:			
FUNDS AND RESERVES			
General reserves:			
- MOE share		1,037,783	661,272
- NCSS Community Funding share		190,338	123,646
- Portion due to School fees		55,674	33,190
Specific Donations	11	113,248	94,719
Special Purpose Grants	11	143,682	57,165
Ring-fenced Performance Bonus (Under Journeys of Excellence Package)	23	-	-
Unrestricted funds		1,000	1,000
		1,541,725	970,992
Net assets of trust funds	12	45,100	25,929

See accompanying notes to financial statements.

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL WEST

STATEMENT OF COMPREHENSIVE INCOME
Year ended March 31, 2026

	Note	2026 General fund/ MOE and NCSS/SGE funding for total operating expenditure	2026 Other funds	2026 Total	2025 General fund/ MOE and NCSS/SGE funding for total operating expenditure	2025 Other funds	2025 Total
		$	$	$	$	$	$
INCOME							
Grants from MOE and NCSS/SGE:							
- Total operating expenditure		3,529,576	-	3,529,576	3,017,132	-	3,017,132
- Transitional Grant		247,016	-	247,016	341,787	-	341,787
- Special Education ("SPED") Financial Assistance Scheme (FAS)		2,181	-	2,181	1,460	-	1,460
- School meal programme		11,793	-	11,793	9,315	-	9,315
- Annual grant for Discretionary Financial Assistance ("DFA")		5,571	-	5,571	8,473	-	8,473
- Public transport subsidy		102	-	102	-	-	-
- Staff training vote		43,913	-	43,913	37,081	-	37,081
- Additional training vote		-	-	-	4,155	-	4,155
- High needs grant		168,409	-	168,409	126,077	-	126,077
- MOE secondment fund		53,807	-	53,807	45,638	-	45,638
- Contract teaching		113,739	-	113,739	130,695	-	130,695
- Curriculum Enhancement Fund ("CEF")		-	-	-	42,239	-	42,239
- Additional Curriculum Enhancement Fund ("ACEF")		111,622	-	111,622	54,600	-	54,600
- Information and Communications Technology ("ICT") development grant		167,378	-	167,378	64,100	-	64,100
- Parent support group		5,860	-	5,860	2,500	-	2,500
- MOE Enrichment grant		6,120	-	6,120	4,410	-	4,410
- MOE grant for Temporary Occupation Licence ("TOL") fee		-	680,400	680,400	-	680,400	680,400
- Edusave grant and achievement Award		-	6,300	6,300	-	5,200	5,200
- Opportunity grant		-	8,840	8,840	-	9,560	9,560
- School fees – local		-	42,120	42,120	-	18,837	18,837
- School fees – foreign		-	137,280	137,280	-	99,840	99,840
- Annual adjustment for MOE grant for Prior Year		177,480	-	177,480	-	-	-
- Grants received from NCSS/SGE	13	637,573	-	637,573	551,392	-	551,392
- Annual adjustment for NCSS/ SGE grant for prior year	13	31,320	-	31,320	-	-	-
- Ministry of Social & Family Development ("MSF") grants for VWO transport subsidies		-	121,425	121,425	-	97,915	97,915
- NAC Tote Board fund		-	25,660	25,660	-	16,434	16,434
- Unsolicited donations	17	-	-	-	-	-	-
- Designated donations	14, 17	-	99,573	99,573	-	34,756	34,756
- Amortisation of deferred capital donations	10	-	119,610	119,610	-	88,532	88,532
- JSS/Wage credit scheme		-	51,959	51,959	-	61,673	61,673
- Miscellaneous grants		-	-	-	-	21,815	21,815
Other income:							
- Miscellaneous income		-	26,265	26,265	-	28,516	28,516
- Minimart sales		-	3,855	3,855	-	3,428	3,428
Total income		5,313,460	1,323,287	6,636,747	4,441,054	1,166,906	5,607,960

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL WEST

STATEMENT OF COMPREHENSIVE INCOME (cont'd)
Year ended March 31, 2026

	Note	2026 General fund/ MOE and NCSS/SGE funding for total operating expenditure	2026 Other funds	2026 Total	2025 General fund/ MOE and NCSS/SGE funding for total operating expenditure	2025 Other funds	2025 Total
		$	$	$	$	$	$
LESS EXPENDITURE							
Salaries, bonuses, CPF and SDF:							
- MOE seconded teaching staff (exclude funding from special purpose grant – MOE secondment fund)	5,18	234,965	-	234,965	226,719	-	226,719
- Teaching staff		1,865,631	-	1,865,631	1,260,098	-	1,260,098
- Support staff		649,408	-	649,408	633,738	-	633,738
- Allied Professional		722,853	-	722,853	522,904	-	522,904
Staff welfare		27,522	-	27,522	18,807	-	18,807
Contract staff - locum		4,709	-	4,709	36,101	-	36,101
Supplies & materials		41,055	-	41,055	32,642	-	32,642
School function & activities		44,039	-	44,039	30,056	-	30,056
Depreciation of equipment	8	196,293	-	196,293	151,354	-	151,354
Repair & maintenance		238,050	-	238,050	230,794	-	230,794
Utilities		69,595	-	69,595	75,333	-	75,333
Communications		7,640	-	7,640	9,085	-	9,085
Minimart expenses		4,986	-	4,986	2,897	-	2,897
Professional rehabilitation & other services	5	179,012	-	179,012	186,475	-	186,475
VWO transport subsidies		-	121,425	121,425	-	97,915	97,915
TOL fees	5	-	680,400	680,400	-	680,400	680,400
Designated fund expenses:							
- MOE fund		464,786	-	464,786	501,327	-	501,327
- Other funds		-	81,044	81,044	-	420,147	420,147
Utilisation for contract teaching resources		113,739	-	113,739	-	-	-
Utilisation for SPED FAS		2,202	-	2,202	1,712	-	1,712
Utilisation for school meal programme		10,245	-	10,244	6,967	-	6,967
Other expenditure		306,415	-	306,415	137,153	-	137,153
Total expenditure		5,183,145	882,869	6,066,014	4,064,162	1,198,462	5,262,624
Operating surplus, representing total comprehensive income for the year		130,315	440,418	570,733	376,892	(31,556)	345,336

See accompanying notes to financial statements.

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL WEST

STATEMENT OF CHANGES IN FUNDS AND RESERVES
Year ended March 31, 2026

	General reserves (Note A)	Specific Donations (Note 10)	Special Purpose Grants	Unrestricted funds	Programme development fund	Total
	$	$	$	$	$	$
Balance at April 1, 2024	93,673	480,110	50,873	1,000	-	625,656
Net surplus (deficit), 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
Net surplus, representing total comprehensive income for the year	465,687	18,529	86,517	-	-	570,733
Balance at March 31, 2026	1,283,795	113,248	143,682	1,000	-	1,541,725

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, 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
Add: Net Income	3,707,055	668,893	209,521	4,585,469
Less: Expenditure	(3,330,544)	(602,201)	(187,037)	(4,119,782)
Balance at March 31, 2026	1,037,783	190,338	55,674	1,283,795

The general reserves is apportioned on the following basis:

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

See accompanying notes to financial statements.

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL WEST

STATEMENT OF CASH FLOWS
Year ended March 31, 2026

	2026	2025
	$	$
Operating activities		
Operating surplus	570,733	345,336
Adjustments for:		
Depreciation of equipment	196,293	150,940
Amortisation of deferred capital donations	(119,610)	(88,532)
Operating cash flows before movements in working capital	647,416	407,744
Other receivables and prepayments	12,724	(25,389)
Due to School East	(192,010)	29,318
Due to the Association	95,589	38,636
Other payables and accrued expenses	309,248	70,786
Cash generated from operations, representing net cash from operating activities	872,967	521,095
Investing activity		
Purchase of equipment, representing net cash used in investing activity (Note A)	(125,720)	(143,118)
Net increase in cash and cash equivalents	747,247	377,977
Cash and cash equivalents at beginning of year	1,255,965	877,988
Cash and cash equivalents at end of year	2,003,212	1,255,965

Note A

During the year, School West acquired equipment amounting to $150,371 (2025 : $401,697) (Note 8) of which $24,651 (Note 9) (2025 : $258,579) is funded through deferred capital donations.

See accompanying notes to financial statements.

1 GENERAL

Cerebral Palsy Alliance Singapore School West (the "School West") (Charity Registration No. 00073 and Societies Registration No. 0283/1957WEL) is engaged in providing education, training in social development, pre-vocational training skills and therapeutic treatment for spastic children. The School West is domiciled in Singapore with its registered office and principal place of operation at 6A Jurong West Street 52, Singapore 649297.

The School West and Cerebral Palsy Alliance Singapore (the "Association") are funded by donations from the general public and supported by Ministry of Social & Family Development ("MSF"), Ministry of Education ("MOE") and their affiliates. The programs are generally split up by age group, where programs for students aged 7 to 18 years are run by the School West, while all other programs are run by the Association. The financial statements of the School West should be read in conjunction with the Association as the results of the Association are in a separate set of financial statements.

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

The financial statements of the School West for the year ended March 31, 2026 were authorised for issue by the Executive Committee on August 31, 2026.

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, 2025. Their adoption has not had any material impact on the disclosures or on the amounts reported in these financial statements.

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL WEST

NOTES TO FINANCIAL STATEMENTS
March 31, 2026

New and revised standards in future periods

The School Management Committee 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 for the following:

FRS 118 *Presentation and Disclosure in Financial Statements*

FRS 118 replaces FRS 1 *Presentation of Financial Statements*, 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 *Accounting Policies, Changes in Accounting Estimates and Errors* and FRS 107 *Financial Instruments: Disclosures*. 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 School West is required to apply FRS 118 for annual reporting periods beginning on or after January 1, 2027, with earlier application permitted. The amendments to FRS 7 and FRS 33, 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.

The School West is still in the process of assessing the impact of the new standard.

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.

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL WEST

NOTES TO FINANCIAL STATEMENTS
March 31, 2026

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.

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%
Rehabilitation equipment	-	20%
Renovation	-	10%

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

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

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

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.

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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.

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.

Sale of goods

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

Rendering of services

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

School fees

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

Interest income

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

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

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

Critical judgements in applying the School West's material accounting policies

The 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:

	2026	2025
	$	$
Financial assets		
At amortised cost	2,204,138	1,468,718
Financial liabilities		
At amortised cost	1,023,587	816,284

(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 management

The School West has adopted procedures in extending credit terms to receivables and in monitoring its credit risk. The School West 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.

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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
				$	$	$
2026						
Amount due from association	5	Performing	12m ECL	1,606	-	1,606
Other receivables	6	Performing	12m ECL	199,320	-	199,320
2025						
Amount due from association	5	Performing	12m ECL	-	-	-
Other receivables	6	Performing	12m ECL	212,753	-	212,753

(ii) Interest rate risk management

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 management

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

(iv) Liquidity risk management

Liquidity risk is managed by matching the payment and receipt cycle.

All financial liabilities in 2026 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. The School West's overall strategy remains unchanged from the previous financial year.

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, repayable on demand and expected to be settled in cash.

Significant related party transactions during the year was as follows:

	2026	2025
	$	$
From Association: Other Professional fees		
Social work services inclusive of GST	-	21,746
Direct recharge		
Speech & Language therapy and audiology services	-	197
Centre of Excellnce-Trans-disciplinary by Dr Mythra	25,260	20,412
Services from School East		
AT Hub service	14,514	11,081
	39,774	53,436

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

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Compensation of key management personnel

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

	2026	2025
	$	$
Short-term benefits	220,802	214,098
Post-employment benefits	14,163	12,621
	234,965	226,719

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

Renumeration band		
$100,000 to $200,000 and above*	4	2

* Comprised of salary and bonus

6 CASH AND CASH EQUIVALENTS

	2026	2025
	$	$
Cash at bank	2,003,212	1,255,965

7 OTHER RECEIVABLES AND PREPAYMENTS

	2026	2025
	$	$
Other receivables	5,725	12,543
Sundry deposits	179,175	198,900
Fees in arrears	14,420	1,310
Prepayments	21,120	20,411
	220,440	233,164

8 EQUIPMENT

	Furniture and fittings	Computers	Office equipment	Rehabilitation equipment	Renovation	Total
	$	$	$	$	$	$
Cost:						
Balance at April 1, 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
Additions	2,300	31,741	33,080	68,519	14,731	150,371
At March 31, 2026	38,154	348,375	149,645	516,049	14,731	1,066,954
Accumulated depreciation:						
Balance at April 1, 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
Depreciation	7,592	64,913	24,601	98,732	455	196,293
At March 31, 2026	17,858	150,769	50,900	193,965	455	413,947
Carrying amount:						
At March 31, 2026	20,296	197,606	98,745	322,084	14,276	653,007
At March 31, 2025	25,588	230,778	90,266	352,297	-	698,929

9 OTHER PAYABLES AND ACCRUED EXPENSES

	2026	2025
	$	$
Fees received in advance	15,750	8,620
Other payables	321,849	137,412
Accrued expenses	244,931	127,250
	582,530	273,282

10 DEFERRED CAPITAL DONATIONS

This fund was set up during the year ended March 31, 2025 to record donations and funds received for the cost of equipment, which will be amortised based on the estimated useful life of the equipment.

	2026	2025
	$	$
Donations received:		
Balance at beginning of year	509,310	250,731
Additions:		
- Computers	-	54,547
- Office equipment	8,388	12,185
- Rehabilitation equipment	9,483	184,447
- Furniture & fittings	-	7,400
- Renovation	6,780	-
Balance at end of year	533,961	509,310
Accumulated amortisation:		
Balance at beginning of year	117,148	28,616
Amortisation	119,610	88,532
Balance at end of year	236,758	117,148
Carrying amount	297,203	392,162

11 SPECIFIC FUNDS

	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, 2024	5,000	500	401,693	-	-	72,917	480,110
Grants received from MOE/ NCSS/SGE/NAC Tote Board	-	-	-	-	-	-	-
Donations received	494	4,701	23,062	6,500	-	-	34,757
Expenditure	(5,000)	(2,287)	(341,212)	(6,249)	-	(65,400)	(420,148)
Net surplus (deficit)	(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
Grants received from MOE/ NCSS/SGE/NAC Tote Board	-	-	-	-	-	-	-
Donations received	56,573	-	37,000	6,000	-	-	99,573
Expenditure	(47)	(2,914)	(71,892)	(6,191)	-	-	(81,044)
Net surplus (deficit)	56,526	(2,914)	(34,892)	(191)	-	-	18,529
Balance at March 31, 2026	57,020	-	48,651	60	-	7,517	113,248

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	MOE Edusave Grant/ Achievement Award	MOE Annual Grant for DFA	MOE Training Vote Fund: Staff Training Vote Fund	MOE Training Vote Fund: Additional Training Vote 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	-	5,367	2,519	1,045	8,360	-	-	480	2,071	30,290	411
Grants received from MOE/ NCSS/SGE/NAC 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 (deficit)	-	(1,678)	3,519	(696)	600	-	2,200	809	26,307	(30,290)	(252)
Balance at March 31, 2025	-	3,689	6,038	349	8,960	-	2,200	1,289	28,378	-	159
Grants received from MOE/ NCSS/SGE/NAC Tote Board	6,300	5,571	43,913	-	8,840	168,409	25,660	167,378	-	111,622	2,181
Transfers	-	-	-	-	-	-	-	-	-	-	-
Donations received	-	-	-	-	-	-	-	-	-	-	-
Expenditure	(6,300)	(9,260)	(49,159)	-	(8,960)	(168,409)	(23,860)	(59,669)	(22,024)	(111,622)	(2,201)
Net surplus (deficit)	-	(3,689)	(5,246)	-	(120)	-	1,800	107,709	(22,024)	-	(20)
Balance at March 31, 2026	-	-	792	349	8,840	-	4,000	108,998	6,354	-	139

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	MOE School Meal Programme	MOE Public Transport Subsidy	MOE Secondment Fund	MOE Contract Teaching Resources	MOE S2W Start Up Fund	MOE Parent Support Group	MOE Enrichment Grant	Total MOE Special Purpose Grants
	$	$	$	$	$	$	$	$
Balance at April 1, 2024	-	330	-	-	-	-	-	50,873
Grants received from MOE/ NCSS/SGE/NAC Tote Board	9,315	-	-	130,694	-	2,500	4,410	516,297
Transfers	-	-	-	-	-	-	-	-
Donations received	-	-	-	-	-	-	-	-
Expenditure	(6,966)	-	-	(130,694)	-	(2,084)	(1,402)	(510,005)
Net surplus (deficit)	2,349	-	-	-	-	416	3,008	6,292
Balance at March 31, 2025	2,349	330	-	-	-	416	3,008	57,165
Grants received from MOE/ NCSS/SGE/NAC Tote Board	11,793	102	-	113,739	-	5,860	6,120	677,488
Transfers	-	-	-	-	-	-	-	-
Donations received	-	-	-	-	-	-	-	-
Expenditure	(10,246)	-	-	(113,739)	-	(3,542)	(1,980)	(590,971)
Net surplus (deficit)	1,547	102	-	-	-	2,318	4,140	86,517
Balance at March 31, 2026	3,896	432	-	-	-	2,734	7,148	143,682

The assets held under each fund mainly comprise cash and cash equivalents. The utilisation of specific funds are restricted for the intended purposes of the respective funds.

The specific funds are described below:

Building and Facilities Improvement Fund

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

School Functions Grant

This grant pertains to donations received for school functions or events, such as graduation day, racial harmony day, children's day and sports day.

Programme Enhancement Fund

This fund is used to enhance the educational content of programmes to train teachers to support students with special needs. Donations given mainly for teaching materials, resources, equipment or teaching aids.

Pupil Welfare Fund

This fund is used to help the financially needy students in subsidising their fees, transport and welfare needs. Donations given mainly for the welfare of pupils.

MOE Edusave Grant/Achievement Award

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

MOE Annual Grant for Discretionary Financial Assistance (DFA)

This grant is to provide funding for the School Management Committee to administer DFA (e.g. transport allowances and meal coupons) to benefit Singaporean students who do not meet the qualifying criteria for the SPED FAS, as well as provide additional assistance to those on the SPED FAS.

Transport Subsidy Fund

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

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MOE Training Votes Fund

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

MOE Opportunity Fund

One time off grant given by MOE. It is meant to level up enrichment opportunities for students who are Singapore Citizen from lower income households.

MOE High Needs Fund

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

NAC Tote Fund

This fund pertains to NAC funding either through NAC-AEP (Arts Education Programme) or NAC-AISS (Artist in School Scheme) programme. Under AEP, it aims to provide all students with access to quality arts education programmes through the School 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.

MOE SPED FAS

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

MOE School Meal Programme

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

MOE Public Transport Subsidy

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

MOE Secondment Fund

This fund is used to reimburse the School West for the differential between actual costs of MOE-seconded principal/teachers, based on MOE's salary packages.

MOE Contract Teaching Resources

To reimburse schools which engage contract teachers to cover teaching duties of staff undergoing Diploma in Special Education (DISE), Advanced DISE and Management and Leadership in Schools courses, as well as staff who are away on MOE Masters Scholarship.

MOE S2W Start Up Fund

This fund is used to support the S2W implementation efforts in Phase 3 and 4 SPED schools through the hiring of one Job Coach per school.

MOE Parent Support Group

To enable SPED schools to enhance the level of parental engagement and organise parent-related activities on a regular basis.

MOE Enrichment Grant

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

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, 2024	5,367	330	2,519	1,045	-
Add: MOE receipts	8,473	-	37,081	4,155	126,077
Less: Expenditure					
i) School fees	(9,941)	-	-	-	-
ii) Transport	-	-	-	-	-
iii) Pocket money/Meal allowances	(210)	-	-	(4,701)	-
iv) Other student welfares/textbooks/attires	-	-	-	-	-
v) Purchase of resources to support teachers' professional development	-	-	(33,562)	-	-
vi) Staff development & training	-	-	-	-	(126,077)
vii) Salaries, bonuses, CPF and SDF	-	-	-	(150)	-
viii) Participation in school-based workshops, local & overseas conferences, study trips and work attachments.	(10,151)	-	(33,562)	(4,851)	(126,077)
Total expenditure	3,689	330	6,038	349	-
Balance at March 31, 2025	5,571	102	43,913	-	168,409
Add: MOE receipts			349		
Transfer					
Less: Expenditure					
i) School fees	-	-	-	-	-
ii) Transport	(9,260)	-	-	-	-
iii) Pocket money/Meal allowances	-	-	-	-	-
iv) Other student welfares/textbooks/attires	-	-	-	-	-
v) Purchase of resources to support teachers' professional development	-	-	-	-	-
vi) Staff development & training	-	-	(49,159)	-	(168,409)
vii) Salaries, bonuses, CPF and SDF	-	-	-	-	-
viii) Participation in school-based workshops, local & overseas conferences, study trips and work attachments.	-	-	-	(349)	-
Viv) Transfer	-	-	-	-	-
Total expenditure	(9,260)	-	(49,159)	(349)	(168,409)
Balance at March 31, 2026	-	432	1,141	-	-

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	MOE SPED FAS	MOE School Meal Programme	MOE Secondment Fund
	$	$	$
Balance at April 1, 2024	411	-	-
Add: MOE receipts	1,460	9,315	45,638
Add: NCSS/SGE receipts	-	-	-
Less: Expenditure			
i) School fees subsidy	(1,712)	-	-
ii) Textbooks	-	-	-
iii) School attire	-	-	-
iv) Meal programme expenses	-	(6,966)	-
v) TOE	-	-	(45,638)
Total expenditure	(1,712)	(6,966)	(45,638)
Balance at March 31, 2025	159	2,349	-
Add: MOE receipts	2,181	11,793	53,807
Add: NCSS/SGE receipts	-	-	-
Less: Expenditure			
i) School fees subsidy	(2,000)	-	-
ii) Textbooks	-	-	-
iii) School attire	(181)	-	-
iv) Meal programme expenses	-	(10,246)	-
v) TOE	-	-	(53,807)
vi) Transport	(20)	-	-
Total expenditure	(2,201)	(10,246)	(53,807)
Balance at March 31, 2026	139	3,896	-

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL WEST

NOTES TO FINANCIAL STATEMENTS
March 31, 2026

	MOE CEF	MOE ACEF	MOE ICT Development Grant - ICT Manpower Grant	MOE ICT Development Grant - ICT Equipment and Services Grant	MOE Parent Support Group
	$	$	$	$	$
Balance at April 1, 2024	2,071	30,290	-	480	-
Add: MOE receipts	42,239	54,600	51,360	12,740	2,500
Other income	-	-	-	-	-
Transfer from ACEF	30,290	-	-	-	-
Less: Expenditure					
i) Purchase of services	-	-	-	-	-
ii) Purchase of material resources (e.g. research materials, books)	(15,932)	-	-	-	-
iii) Others/Manpower costs	(30,290)	(54,600)	(49,518)	-	-
iv) ICT manpower expenses and equipment and services expenses	-	-	-	(13,773)	-
v) Parents activities	-	-	-	-	(2,084)
vi) Transfer to CEF	-	(30,290)	-	-	-
Total expenditure	(46,222)	(84,890)	(49,518)	(13,773)	(2,084)
Balance at March 31, 2025	28,378	-	1,842	(553)	416
Add: MOE receipts	-	111,622	149,438	17,940	5,860
Other income	-	-	-	-	-
Transfer from ACEF	-	-	-	-	-
Less: Expenditure					
i) Purchase of services	(2,984)	-	-	-	-
ii) Purchase of material resources (e.g. research materials, books)	(19,040)	-	-	-	-
iii) Others/Manpower costs	-	(111,622)	-	-	-
iv) ICT manpower expenses and equipment and services expenses	-	-	(47,427)	(12,242)	-
v) Parents activities	-	-	-	-	(3,542)
vi) Transfer to CEF	-	-	-	-	-
Total expenditure	(22,024)	(111,622)	(47,427)	(12,242)	(3,542)
Balance at March 31, 2026	6,354	-	103,853	5,145	2,734

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL WEST

NOTES TO FINANCIAL STATEMENTS
March 31, 2026

	MOE Relief Teaching Allowance for Teacher (DISE)	MOE Relief Teaching – Stipend (DISE)	MOE Relief Teaching	MOE S2W Start Up Fund	Provision of Admin Manager	MOE-NCSS/SGE Outstanding Teacher Award & Innovation Award	MOE Enrichment Grant	MOE Transational Grant for new SPED School
	$	$	$	$	$	$	$	$
Balance at April 1, 2024	-	-	-	-	-	-	-	-
Add: MOE receipts							4,410	341,787
DISE stipend	-	-	47,174	-	-	-	-	-
DISE allowance	-	-	83,520	-	-	-	-	-
Less: Expenditure				-	-	-	-	-
i) Salaries & allowances	-	-	(47,174)	-	-	-	-	-
ii) Salaries & allowances	-	-	(83,520)	-	-	-	-	-
iii) Professional and other services	-	-	-	-	-	-	(1,402)	-
iv) TOE	-	-	-	-	-	-	-	(341,787)
Total expenditure	-	-	(130,694)	-	-	-	(1,402)	(341,787)
Balance at March 31, 2025	-	-	-	-	-	-	3,008	-
Add: MOE receipts	43,200	70,539	-	-	-	-	6,120	247,016
Less: Expenditure								
i) Salaries & allowances, bonus, CPF	(43,200)	(70,539)	-	-	-	-	-	-
ii) Professional and other services	-	-	-	-	-	-	(1,980)	-
iii) TOE	-	-	-	-	-	-	-	(247,016)
Total expenditure	(43,200)	(70,539)	-	-	-	-	(1,980)	(247,016)
Balance at March 31, 2026	-	-	-	-	-	-	7,148	-

12 NET ASSETS OF TRUST FUNDS

Trust funds represent specific financial assistance provided by Lee Foundation.

	2026	2025
	$	$
Balance at beginning of year	25,929	10,500
Amount received	80,100	56,240
Amount disbursed	(60,929)	(40,811)
Balance at end of year, represented by cash and bank balances	45,100	25,929

13 GRANTS FROM NCSS/SGE

	2026	2025
	$	$
Total operating expenditures	381,136	551,392
Fixed position for School leaders, Admin & Support staff	172,546	-
Supplementary manpower cost	83,891	-
Annual adjustments for prior year	31,320	-
	668,893	551,392

14 DONATIONS

	2026	2025
	$	$
Designated donations received during the year are made up of:		
- Programme enhancement	37,000	23,062
- School West functions	-	4,701
- Pupil Welfare fund	6,000	6,500
- Building and facilities improvement	56,573	494
	99,573	34,757

15 MANPOWER COSTS

	2026	2025
	$	$
Cost of defined contribution plans included in manpower costs	495,326	382,174

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

	2026	2025
	$	$
Donations for which tax exempt receipts were issued	15,000	14,333

Breakdown of tax deductible and non-tax deductible donations:

	2026	2025
	$	$
Designated donations		
Tax deductible donations	15,000	14,333
Non-tax deductible donations	84,573	20,423
	99,573	34,756

18 SALARIES, BONUSES, CPF AND SDF

	2026	2025
	Number of staff positions/ Full time equivalent	Number of staff positions/ Full time equivalent
Allied Professionals	12	9
Othe professionals/Teaching staff	51	31
Support Staff	15	15

19 FUNDRAISING ACTIVITIES

There are no fundraising activities for the year ended March 31, 2026 and 2025.

20 INVESTMENT

There are no invested funds received from MOE and SG Enable for the year ended March 31, 2026 and 2025.

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL WEST

NOTES TO FINANCIAL STATEMENTS
March 31, 2026

21 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, 2025	37		32		-	69
May 1, 2025 (Note A)	38		32		-	70
June 1, 2025	37		32		-	69
July 1, 2025	37		32		-	69
August 1, 2025	37		32		-	69
September 1, 2025	37		32		-	69
October 1, 2025	37		33		-	70
November 1, 2025	37		33		-	70
December 1, 2025	37		33		-	70
January 1, 2026 (Note B)	67		53		-	120
February 1, 2026	67		53		-	120
March 1, 2026	69		54		-	123

Note:

(A) As May 1, 2025 was a public holiday, the number of pupils on April 30, 2025 was used for pupil enrolment on May 1, 2025.

(B) As January 1, 2026 was a public and school holidays respectively, the number of pupils on December 31, 2025 was used for pupil enrolment on January 1, 2026.

(C) International pupils who are paying the concessionary rates of school fees (Singapore Permanent Resident fee rates) under the 2 years grace period.

22 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, 2025	1	2	3
May 1, 2025 (Note A)	1	2	3
June 1, 2025	1	2	3
July 1, 2025	1	2	3
August 1, 2025	1	2	3
September 1, 2025	1	2	3
October 1, 2025	1	2	3
November 1, 2025	1	2	3
December 1, 2025	1	2	3
January 1, 2026 (Note B)	1	2	3
February 1, 2026	1	2	3
March 1, 2026	1	2	3

Note:

(A) As May 1, 2025 was a public holiday, the number of pupils on April 30, 2025 was used for pupil enrolment on May 1, 2025.

(B) As January 1, 2026 was a public and school holidays respectively, the number of pupils on December 31, 2025 was used for pupil enrolment on January 1, 2026.

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

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

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL WEST

NOTES TO FINANCIAL STATEMENTS
March 31, 2026

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

	2026	2025
	$	$
Balance at the beginning of the year	-	-
Add: Receipts		
Funding for Ring-fenced Performance Bonus	270,610	103,838
Less: Expenditure		
Performance Bonus Payouts for Period FY2024/2025	(362,265)	(301,090)
Balance at the end of the year	(91,655)	(197,252)
Deficit covered by Funding for School West's Total Operating Expenditure	91,655	197,252
Net Balance	-	-

Deloitte.

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, 2026

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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, 2026 are prepared in all material respects, in accordance with the basis of accounting described in notes to the Statements and provisions of the Societies Act 1966 (the "Societies Act") and the Charities Act 1994 and other relevant regulations (the "Charities Act").

ON BEHALF OF MEMBERS OF THE
EXECUTIVE COMMITTEE

.....
Dr Janice Wong
Chairman

.....
Mr Lam Chee Weng
Honorary Treasurer

September 30, 2026

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, 2026, 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, 2026, 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"), as applicable to audits of financial statements of public interest entities, together with the ethical requirements that are relevant to audits of the financial statements of public interest entities in Singapore. We have also 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.

Deloitte.

INDEPENDENT AUDITOR'S REPORT TO THE EXECUTIVE COMMITTEE OF

CEREBRAL PALSY ALLIANCE SINGAPORE

GOODWILL, REHABILITATION AND OCCUPATIONAL WORKSHOP

Responsibilities of Management and the 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.

Deloitte.

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.

The engagement partner on the audit resulting in this independent auditor's report is Mr. Patrick Tan Hak Pheng.

Deloitte & Touche

Public Accountants and
Chartered Accountants
Singapore

September 30, 2026

CEREBRAL PALSY ALLIANCE SINGAPORE

GOODWILL, REHABILITATION AND OCCUPATIONAL WORKSHOP

STATEMENT OF COMPREHENSIVE INCOME
March 31, 2026

	2026	2025
	$	$
INCOME		
Primary Income		
- SG Enable – Tote Board Social Service Fund (TBSSF)	301,287	276,881
- SG Enable - Ministry of Social and Family Development ("MSF")	941,526	864,730
- Specific donations	42,619	83,990
Income generated from sheltered workshop:		
- Central marketing services sales	73,709	60,819
- Cafe project sales	66,358	22,905
- Sales of work by Workshop trainees	115,471	59,669
- GROW IT & office services	60,343	46,506
Other Income		
- SGE for transport subsidy	191,731	191,317
Total incomes	1,793,044	1,606,817
EXPENDITURE		
Expenditure on Manpower		
- Salaries	606,550	531,712
- CPF	104,620	89,043
- Bonus	154,124	129,282
Other Operating Expenditure		
Staff related expenditure:		
- Staff training	2,719	11,918
- Staff Welfare	1,317	2,050
- Staff Insurance	6,995	4,564
- Staff Medical	5,412	4,490
- Others	1,489	5,324
Client related expenditure		
- SG Enable Transport subsidy	191,731	191,317
- COGS:		
Central Marketing Services	19,310	31,295
GROW project expense	60,669	66,807
Café project	47,005	50,490
GROW IT & Office services	23,378	21,964
- Professional Rehab fees	222,472	233,033
- DPE-Utilisation of GROW Fund	148,249	48,188
General Programme expenditure		
- Subscription	12,875	9,305
- Office & general expense	1,712	2,074
- Printing & stationery	3,233	2,972
- Activities & campaign	523	2,420
- Parent support group expense	969	1,012
- Internal service expense	21,853	9,978
- Others	1,837	574

CEREBRAL PALSY ALLIANCE SINGAPORE

GOODWILL, REHABILITATION AND OCCUPATIONAL WORKSHOP

STATEMENT OF COMPREHENSIVE INCOME (cont'd)
March 31, 2026

	2026	2025
	$	$
Governance Related Expenditure		
- Audit fees	6,533	6,409
- Non-audit fees	3,220	3,150
Land, Building, Property & Equipment related expenditure		
- Maintenance of office equipment	7,176	4,612
- Water & light	26,731	33,892
- Upkeep of motor vehicle	6,703	7,531
Estate Maintenance & Security		
- Security services	12,261	11,735
- Maintenance of land & building	33,211	34,023
Total expenditure	1,734,877	1,551,164
Operating surplus, representing total comprehensive income for the year	58,167	55,653

CEREBRAL PALSY ALLIANCE SINGAPORE

GOODWILL, REHABILITATION AND OCCUPATIONAL WORKSHOP

STATEMENT OF RESERVES
March 31, 2026

	Accumulated fund	Workshop fund	Total
	$	$	$
Balance at April 1, 2024	(23,250)	461,231	437,981
Add: Income received during the year	1,552,827	83,990	1,606,817
Less: Expenses incurred during the year	(1,502,976)	(48,188)	(1,551,164)
Balance at March 31, 2025	(3,399)	497,033	493,634
Add: Income received during the year	1,750,425	42,619	1,793,044
Less: Expenses incurred during the year	(1,586,628)	(148,249)	(1,734,877)
Balance at March 31, 2026	160,398	391,403	551,801

CEREBRAL PALSY ALLIANCE SINGAPORE

GOODWILL, REHABILITATION AND OCCUPATIONAL WORKSHOP

NOTES TO THE STATEMENTS
March 31, 2026

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 and the Charities Act 1994 and other relevant regulations.

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 funds are 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.

Deloitte.

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, 2026

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, 2026 are prepared in all material respects, in accordance with the basis of accounting described in notes to the Statements and provisions of the Societies Act 1966 (the "Societies Act") and the Charities Act 1994 and other relevant regulations (the "Charities Act").

ON BEHALF OF MEMBERS OF THE
EXECUTIVE COMMITTEE

.....
Dr Janice Wong
Chairman

.....
Mr Lam Chee Weng
Honorary Treasurer

September 30, 2026

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, 2026, 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, 2026, 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"), as applicable to audits of financial statements of public interest entities, together with the ethical requirements that are relevant to audits of the financial statements of public interest entities in Singapore. We have also 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.

Deloitte.

INDEPENDENT AUDITOR'S REPORT TO THE EXECUTIVE COMMITTEE OF

CEREBRAL PALSY ALLIANCE SINGAPORE

BEYOND BOUNDARIES CLUB

Responsibilities of Management and the 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.

Deloitte.

INDEPENDENT AUDITOR'S REPORT TO THE EXECUTIVE COMMITTEE OF

CEREBRAL PALSY ALLIANCE SINGAPORE

BEYOND BOUNDARIES CLUB

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

(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.

The engagement partner on the audit resulting in this independent auditor's report is Mr. Patrick Tan Hak Pheng.

Deloitte & Touche

Public Accountants and
Chartered Accountants
Singapore

September 30, 2026

CEREBRAL PALSY ALLIANCE SINGAPORE

BEYOND BOUNDARIES CLUB

STATEMENT OF COMPREHENSIVE INCOME
March 31, 2026

	2026	2025
	$	$
INCOME		
Grants from National Council of Social Service ("NCSS") / SG Enable ("SGE")	97,780	96,997
Alumni sales	14,779	41,207
Total income	112,559	138,204
EXPENDITURE		
Manpower and related costs		
- Salaries and related costs	73,272	69,693
- Staff welfare	-	300
Staff training	350	-
General and administrative expenses		
- Miscellaneous expenses	2,027	5,448
- Supplies and materials	333	591
Upkeep & maintenance	200	630
Replacement of equipment	-	980
- Professional rehabilitation fees	1,261	1,009
Programme/Project expenses		
- Alumni expense	3,133	5,130
- Beyond boundaries club activity expenses	62,806	48,275
Parent Support Group Expense	1,454	-
Total expenditure	144,836	132,056
Operating surplus, representing total comprehensive income for the year	(32,277)	6,148

CEREBRAL PALSY ALLIANCE SINGAPORE

BEYOND BOUNDARIES CLUB

STATEMENT OF RESERVES
March 31, 2026

	Accumulated fund
	$
Balance at April 1, 2024	71,767
Operating surplus, representing total comprehensive income for the year	6,148
Balance at March 31, 2025	77,915
Operating surplus, representing total comprehensive income for the year	(32,277)
Balance at March 31, 2026	45,638

CEREBRAL PALSY ALLIANCE SINGAPORE

BEYOND BOUNDARIES CLUB

NOTES TO THE STATEMENTS
March 31, 2026

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 and the Charities Act 1994 and other relevant regulations.

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 funds are 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.

Deloitte.

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, 2026

CEREBRAL PALSY ALLIANCE SINGAPORE

SPECIAL PURPOSE REPORT ON EARLY INTERVENTION CONTINUUM

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CEREBRAL PALSY ALLIANCE SINGAPORE

EARLY INTERVENTION CONTINUUM

STATEMENT BY EXECUTIVE COMMITTEE

In the opinion of the members of the Executive Committee of Cerebral Palsy Alliance Singapore (the "Association"), the statement of comprehensive income and statement of reserves (the "Statements") of the Early Intervention Continuum ("EI") for the year ended March 31, 2026 are prepared in all material respects, in accordance with the basis of accounting described in notes to the Statements and provisions of the Societies Act 1966 (the "Societies Act") and the Charities Act 1994 and other relevant regulations (the "Charities Act").

ON BEHALF OF MEMBERS OF THE
EXECUTIVE COMMITTEE

.....
Dr Janice Wong
Chairman

.....
Mr Lam Chee Weng
Honorary Treasurer

September 30, 2026

Deloitte.

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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, 2026, 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 EI for the year ended March 31, 2026, 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"), as applicable to audits of financial statements of public interest entities, together with the ethical requirements that are relevant to audits of the financial statements of public interest entities in Singapore. We have also 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.

Deloitte.

INDEPENDENT AUDITOR'S REPORT TO THE EXECUTIVE COMMITTEE OF

CEREBRAL PALSY ALLIANCE SINGAPORE

EARLY INTERVENTION CONTINUUM

Responsibilities of Management and the 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:

(a) Identify and assess the risks of material misstatement of the Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

(b) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of EI's internal control.

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

(d) Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on EI's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause EI to cease to continue as a going concern.

Deloitte.

INDEPENDENT AUDITOR'S REPORT TO THE EXECUTIVE COMMITTEE OF

CEREBRAL PALSY ALLIANCE SINGAPORE

EARLY INTERVENTION CONTINUUM

(e) Evaluate the overall presentation, structure and content of the Statements, including the disclosures, and whether the Statements represents the underlying transactions and events in a manner that achieves fair presentation.

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

The engagement partner on the audit resulting in this independent auditor's report is Mr. Patrick Tan Hak Pheng.

Public Accountants and
Chartered Accountants
Singapore

September 30, 2026

CEREBRAL PALSY ALLIANCE SINGAPORE

EARLY INTERVENTION CONTINUUM

STATEMENT OF COMPREHENSIVE INCOME
March 31, 2026

	2026	2025
	$	$
INCOME		
Primary Income		
- National Council of Social Service ("NCSS") / SG Enable ("SGE")	1,478,880	1,283,684
- Ministry of Social and Family Development ("MSF")	5,065,083	4,788,708
- Specific donations	8,171	13,597
- Early Intervention Continuum ("EI")	463,733	455,706
Other Income		
- SGE for transport subsidies	291,034	233,155
Total income	7,306,901	6,774,850
EXPENDITURE		
Expenditure on manpower		
- Salaries	3,210,647	2,898,819
- CPF	626,303	574,498
- Bonus	741,641	672,636
Other Operating Expenditure		
Staff related expenditure		
- Staff training	34,480	61,369
- Staff welfare	3,773	4,450
- Staff insurance	21,581	16,193
- Staff medical	11,543	9,926
- Others	14,415	22,567
Clients related expenditure		
- SG enable transport subsidy	291,034	233,155
- Professional Rehab fees	2,055,644	2,134,275
- DPE – Utilisation of EI Fund	17,884	106,823
General Programme expenditure		
- subscriptions	38,740	25,546
- Office & general expense	6,734	5,521
- Printing & stationery	12,516	13,363
- Household expense	2,759	2,356
- Supplies & material	8,854	5,342
- Activity & campaign	16,569	5,921
- Parent support group	1,937	2,024
- Internal service expense	30,855	22,504
- Others	29,817	7,040
Governance related expenditure		
- Audit Fees	6,534	6,408
- Non-audit fees	3,220	3,150

CEREBRAL PALSY ALLIANCE SINGAPORE

EARLY INTERVENTION CONTINUUM

STATEMENT OF COMPREHENSIVE INCOME (CONT'D)
March 31, 2026

	2026	2025
	$	$
Land, Building, Property & Equipment related expenditure		
- Replacement of equipment	2,374	-
- Maintenance of office equipment	6,793	18,157
- Water & light	69,904	88,263
- HDB Rental	42,624	42,291
- Pest Control	6,240	5,280
-		
Estate Maintenance & Security		
- Security services	27,234	26,066
- Maintenance of land & building	87,488	85,186
Total expenditure	7,430,137	7,099,097
Operating deficit, representing total comprehensive loss for the year	(123,236)	(324,247)

CEREBRAL PALSY ALLIANCE SINGAPORE

EARLY INTERVENTION CONTINUUM

STATEMENT OF RESERVES
March 31, 2026

	Accumulated fund	EI fund	Total
	$	$	$
Balance at April 1, 2024	3,557,103	954,742	4,538,845
Add: Income received during the year	6,761,253	13,597	6,774,850
Less: Expense incurred during the year	(6,992,274)	(106,823)	(7,099,097)
Balance at March 31, 2025	3,326,082	861,516	4,214,598
Add: Income received during the year	7,298,730	8,171	7,306,901
Less: Expense incurred during the year	(7,412,253)	(17,884)	(7,430,137)
Balance at March 31, 2026	3,212,559	851,803	4,091,362

CEREBRAL PALSY ALLIANCE SINGAPORE

EARLY INTERVENTION CONTINUUM

NOTES TO THE STATEMENTS
March 31, 2026

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 and the Charities Act 1994 and other relevant regulations.

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 funds are 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.

Deloitte.

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, 2026

CEREBRAL PALSY ALLIANCE SINGAPORE

SPECIAL PURPOSE REPORT ON HEADQUARTERS

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CEREBRAL PALSY ALLIANCE SINGAPORE

HEADQUARTERS

STATEMENT BY EXECUTIVE COMMITTEE

In the opinion of the members of the Executive Committee of Cerebral Palsy Alliance Singapore (the "Association"), the statement of comprehensive income (the "Statement") of the Headquarters for the year ended March 31, 2026 are prepared in all material respects, in accordance with the basis of accounting described in notes to the Statement and provisions of the Societies Act 1966 (the "Societies Act") and the Charities Act 1994 and other relevant regulations (the "Charities Act").

ON BEHALF OF MEMBERS OF THE
EXECUTIVE COMMITTEE

.....
Dr Janice Wong
Chairman

.....
Mr Lam Chee Weng
Honorary Treasurer

September 30, 2026

Deloitte.

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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, 2026, 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, 2026, 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"), as applicable to audits of financial statements of public interest entities, together with the ethical requirements that are relevant to audits of the financial statements of public interest entities in Singapore. We have also 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 Statements and our auditor's report thereon.

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

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

Deloitte.

INDEPENDENT AUDITOR'S REPORT TO THE EXECUTIVE COMMITTEE OF

CEREBRAL PALSY ALLIANCE SINGAPORE

HEADQUARTERS

Responsibilities of Management and the 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.

Deloitte.

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.

The engagement partner on the audit resulting in this independent auditor's report is Mr. Patrick Tan Hak Pheng.

Public Accountants and
Chartered Accountants
Singapore

September 30, 2026

CEREBRAL PALSY ALLIANCE SINGAPORE

HEADQUARTERS

STATEMENT OF COMPREHENSIVE INCOME
March 31, 2026

	2026	2025
	$	$
INCOME		
Grants:		
- Community silver trust funds from NCSS / SGE	24,554	742,997
- Temporary Occupation Licence ("TOL") fee from Ministry of Social and Family Development ("MSF") and Ministry of Education ("MOE")	1,516,474	1,520,476
- Tote Board	474,834	493,680
- Miscellaneous grants	-	109,327
Donations:		
- Specific donations	322,705	1,071,168
- Unrestricted donations	10,967,481	908,865
Amortisation of deferred capital donations	1,091,121	1,050,318
Membership fees	92	275
Wage credit scheme	147,641	467,147
Interest income on bank deposits	155,840	251,448
Charity Dinner income	352,196	282,912
Event Collections	-	3,328
Internal services rendered	281,408	210,581
Miscellaneous income	63,380	37,531
PECT supervision income	152,193	178,484
Total income	15,549,919	7,328,537

CEREBRAL PALSY ALLIANCE SINGAPORE

HEADQUARTERS

STATEMENT OF COMPREHENSIVE INCOME (CONT'D)
March 31, 2026

	2026	2025
	$	$
EXPENDITURE		
Manpower and related costs:		
- Salaries and related expenses	2,336,056	2,120,262
- Medical, insurance and welfare expenses	77,344	93,573
- Training and related expenses	32,302	44,890
General and administrative expenses:		
- Communications	8,717	8,462
- Insurance	30,827	34,071
- Audit fees	3,500	3,350
- Non-audit fees	3,220	3,150
- Transport charges	2,791	3,163
- Supplies and materials	42,861	33,294
- Advertisement expenses		
- Bank charges	4,944	5,139
- Depreciation of property and equipment	1,407,735	1,276,411
- Depreciation of right-of-use assets	1,529,272	1,520,476
- Replacement of equipment	6,872	6,651
- Miscellaneous expenses	121,316	119,390
- Equipment written off	1,594	12,205
Upkeep and utilities:		
- Maintenance	85,328	100,410
- Motor vehicle expenses	6,979	6,354
Utilisation of specific funds	965,688	801,515
Utilisation of unrestricted donations	49,090	42,572
Charity Dinner expenses	38,869	39,336
Tote Board - Charity Dinner	159,469	156,410
PECT supervision expenses	121,057	148,902
GST Expense	269,431	598,413
Activities/ Campaign/ Public Education	-	3,728
Event Expense	-	5,527
CP Symposium Expense	165	-
NCSS Research Grant Expense	3,719	-
Total expenditure	7,306,146	7,187,654
Operating surplus, representing total comprehensive income for the year	8,243,773	140,883

CEREBRAL PALSY ALLIANCE SINGAPORE

HEADQUARTERS

NOTES TO THE STATEMENT
March 31, 2026

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 and the Charities Act 1994 and other relevant regulations.

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.

Deloitte.

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, 2026

CEREBRAL PALSY ALLIANCE SINGAPORE

SPECIAL PURPOSE REPORT ON REHABILITATION CENTRE

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CEREBRAL PALSY ALLIANCE SINGAPORE

REHABILITATION CENTRE

STATEMENT BY EXECUTIVE COMMITTEE

In the opinion of the members of the Executive Committee of Cerebral Palsy Alliance Singapore (the "Association"), the statement of comprehensive income and statement of reserves (the "Statements") of the Rehabilitation Centre (the "Centre") for the year ended March 31, 2026 are prepared in all material respects, in accordance with the basis of accounting described in notes to the Statements and provisions of the Societies Act 1966 (the "Societies Act") and the Charities Act 1994 and other relevant regulations (the "Charities Act").

ON BEHALF OF MEMBERS OF THE
EXECUTIVE COMMITTEE

.....
Dr Janice Wong
Chairman

.....
Mr Lam Chee Weng
Honorary Treasurer

September 30, 2026

Deloitte.

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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 Centre (the "Centre") for the year ended March 31, 2026, 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, 2026, 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"), as applicable to audits of financial statements of public interest entities, together with the ethical requirements that are relevant to audits of the financial statements of public interest entities in Singapore. We have also fulfilled our other ethical responsibilities in accordance with these requirements and the ACRA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter - Basis of Accounting and Restriction on Distribution

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

Information Other than the Statements and Auditor's Report Thereon

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

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

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

Deloitte.

INDEPENDENT AUDITOR'S REPORT TO THE EXECUTIVE COMMITTEE OF

CEREBRAL PALSY ALLIANCE SINGAPORE

REHABILITATION CENTRE

Responsibilities of Management and the Executive Committee for the Statements

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

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

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

Auditor's Responsibilities for the Audit of the Statements

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

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

(a) Identify and assess the risks of material misstatement of the Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

(b) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Centre's internal control.

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

(d) Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Centre's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Centre to cease to continue as a going concern.

Deloitte.

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.

The engagement partner on the audit resulting in this independent auditor's report is Mr. Patrick Tan Hak Pheng.

Deloitte & Touche

Public Accountants and
Chartered Accountants
Singapore

September 30, 2026

CEREBRAL PALSY ALLIANCE SINGAPORE

REHABILITATION CENTRE

STATEMENT OF COMPREHENSIVE INCOME
March 31, 2026

	2026	2025
	$	$
INCOME		
Recharge of rehabilitation expenses	5,796,698	5,210,448
EXPENDITURE		
Manpower and related costs:		
- Salaries and related expenses	5,323,769	4,737,220
- Medical, insurance and welfare expenses	42,848	31,700
- Training and related expenses	69,048	102,125
General and administrative expenses:		
- Communications	3,844	3,949
- Insurance	2,519	4,144
- Audit fees	10,750	10,175
- Non-audit fees	3,220	3,150
- Transport charges	943	787
- Supplies and materials	35,111	62,834
- Replacement of equipment	8,446	5,838
- Miscellaneous expenses	101,938	48,745
Upkeep and utilities:		
- Maintenance	42,547	70,585
- Utilities	18,232	23,114
Programme/Project expenses:		
- Public education/campaigns	956	(2,065)
Internal services rendered expenses	132,527	108,147
Total expenditure	5,796,698	5,210,448
Operating surplus, representing total comprehensive income for the year	-	-

CEREBRAL PALSY ALLIANCE SINGAPORE

REHABILITATION CENTRE

STATEMENT OF RESERVES
March 31, 2026

	Accumulated fund
	$
Balance at April 1, 2024 , March 31, 2025 and March 31, 2026	(762,372)

CEREBRAL PALSY ALLIANCE SINGAPORE

REHABILITATION CENTRE

NOTES TO THE STATEMENTS
March 31, 2026

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 and the Charities Act 1994 and other relevant regulations.

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 funds are 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.

Deloitte.

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, 2026

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, 2026 are prepared in all material respects, in accordance with the basis of accounting described in notes to the Statements and provisions of the Societies Act 1966 (the "Societies Act") and the Charities Act 1994 and other relevant regulations (the "Charities Act").

ON BEHALF OF MEMBERS OF THE
EXECUTIVE COMMITTEE

.....
Dr Janice Wong
Chairman

.....
Mr Lam Chee Weng
Honorary Treasurer

September 30, 2026

Deloitte.

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INDEPENDENT AUDITOR'S REPORT TO THE EXECUTIVE COMMITTEE OF

CEREBRAL PALSY ALLIANCE SINGAPORE

DAY ACTIVITY CENTRE

Opinion

We have audited the statement of comprehensive income and statement of reserves (the "Statements") of the Day Activity Centre ("DAC") for the year ended March 31, 2026, 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, 2026, presented 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"), as applicable to audits of financial statements of public interest entities, together with the ethical requirements that are relevant to audits of the financial statements of public interest entities in Singapore. We have also 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.

Deloitte.

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.

Deloitte.

INDEPENDENT AUDITOR'S REPORT TO THE EXECUTIVE COMMITTEE OF

CEREBRAL PALSY ALLIANCE SINGAPORE

DAY ACTIVITY CENTRE

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

(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.

The engagement partner on the audit resulting in this independent auditor's report is Mr. Patrick Tan Hak Pheng.

Deloitte & Touche

Public Accountants and
Chartered Accountants
Singapore

September 30, 2026

CEREBRAL PALSY ALLIANCE SINGAPORE

DAY ACTIVITY CENTRE

STATEMENT OF COMPREHENSIVE INCOME
March 31, 2026

	2026	2025
	$	$
INCOME		
Primary income		
- SG Enable - Tote Board Social Service Fund (TBSSF)	314,354	303,390
- SG Enable - Ministry of Social and Family Development ("MSF")	1,228,603	1,180,680
- Specific donations	81,043	2,616
- Programme fees ("DAC")	156,000	183,330
Other income		
- SGE transport subsidy	228,057	213,538
- Miscellaneous grant/ Income	2,396	2,916
Total income	2,010,453	1,886,470
EXPENDITURE		
Expenditure on manpower		
- Salaries	643,783	600,708
- CPF	102,597	97,963
- Bonus	157,530	145,578
Other Operating Expenditure		
Staff related expenditure:		
- Staff training	20,185	18,885
- Staff welfare	885	1,347
- Staff insurance	6,396	4,775
- Staff medical	5,862	4,967
- FWL	7,200	9,557
- Others	1,602	1,534
Client related expenditure		
- SG Enable Transport subsidy	228,057	213,538
- Professional Rehab fees	456,152	432,247
- DPE-Utilisation of DAC Fund	137,406	44,531
- DAC meal costs	7,493	7,792
- DAC allowance to trainee	3,020	2,082
General Programme expenditure		
- Subscription	10,556	7,660
- Office & general expense	481	867
- Printing & stationery	2,917	3,164
- Household expense	1,551	1,015
- Supplies & material	1,836	1,912
- Activity & campaign	20,639	17,962
- Parent support group expense	1,212	1,012
- Internal service expense	17,873	5,247
- Others	24,214	1,404
Governance Related Expenditure		
- Audit fees	6,533	6,409
- Non-audit fees	3,220	3,150

CEREBRAL PALSY ALLIANCE SINGAPORE

DAY ACTIVITY CENTRE

STATEMENT OF COMPREHENSIVE INCOME (CONT'D)
March 31, 2026

	2026	2025
	$	$
Land, Building, Property & Equipment related expenditure		
- Replacement of equipment	1,024	3,281
- Maintenance of office equipment	980	4,492
- Maintenance of rehab equipment	520	2,040
- Water & Light	26,731	33,892
- Upkeep of motor vehicle	6,909	9,054
Estate Maintenance & Security		
- Security services	12,261	11,736
- Maintenance of land & building	28,903	30,052
Total expenditure	1,946,528	1,729,853
Operating surplus, representing total comprehensive income for the year	63,925	156,617

CEREBRAL PALSY ALLIANCE SINGAPORE

DAY ACTIVITY CENTRE

STATEMENT OF RESERVES
March 31, 2026

	Accumulated fund	DAC Fund	Total
	$	$	$
Balance at April 1, 2024	1,197,524	440,235	1,637,759
Add: Income received during the year	1,883,854	2,616	1,886,470
Less: Expense incurred during the year	(1,685,322)	(44,531)	(1,729,853)
Balance at March 31, 2025	1,396,056	398,320	1,794,376
Add: Income received during the year	1,929,410	81,043	2,010,453
Less: Expense incurred during the year	(1,809,122)	(137,406)	(1,946,528)
Balance at March 31, 2026	1,516,344	341,957	1,858,301

CEREBRAL PALSY ALLIANCE SINGAPORE

DAY ACTIVITY CENTRE

NOTES TO THE STATEMENTS
March 31, 2026

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 and the Charities Act 1994 and other relevant regulations.

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 funds are 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.

Deloitte.

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, 2026

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, 2026 are prepared in all material respects, in accordance with the basis of accounting described in notes to the Statements and provisions of the Societies Act 1966 (the "Societies Act") and the Charities Act 1994 and other relevant regulations (the "Charities Act").

ON BEHALF OF MEMBERS OF THE
EXECUTIVE COMMITTEE

.....
Dr Janice Wong
Chairman

.....
Mr Lam Chee Weng
Honorary Treasurer

September 30, 2026

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, 2026, 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, 2026 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"), as applicable to audits of financial statements of public interest entities, together with the ethical requirements that are relevant to audits of the financial statements of public interest entities in Singapore. We have also 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 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.

Deloitte.

INDEPENDENT AUDITOR'S REPORT TO THE EXECUTIVE COMMITTEE OF

CEREBRAL PALSY ALLIANCE SINGAPORE

THERAPY REHABILITATION

Responsibilities of Management and the Executive Committee for the Statements

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

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

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

Auditor's Responsibilities for the Audit of the Statements

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

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

(a) Identify and assess the risks of material misstatement of the Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

(b) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Centre's internal control.

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

(d) Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Centre's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Centre to cease to continue as a going concern.

Deloitte.

INDEPENDENT AUDITOR'S REPORT TO THE EXECUTIVE COMMITTEE OF

CEREBRAL PALSY ALLIANCE SINGAPORE

THERAPY REHABILITATION

(e) Evaluate the overall presentation, structure and content of the Statements, including the disclosures, and whether the Statements represents the underlying transactions and events in a manner that achieves fair presentation.

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

The engagement partner on the audit resulting in this independent auditor's report is Mr. Patrick Tan Hak Pheng.

Public Accountants and
Chartered Accountants
Singapore

September 30, 2026

CEREBRAL PALSY ALLIANCE SINGAPORE

THERAPY REHABILITATION

STATEMENT OF COMPREHENSIVE INCOME
March 31, 2026

	2026	2025
	$	$
INCOME		
Grants from National Council of Social Service / SG Enable/ TBSSF	389,842	257,496
Therapy treatment fees	17,973	13,852
Total income	407,815	271,348
EXPENDITURE		
General and administrative expenses		
- Professional rehabilitation fees	345,517	207,465
- Transport charges	3,069	3,639
- Miscellaneous expenses	247	115
Total expenditure	348,833	211,219
Operating surplus representing total comprehensive income for the year	58,982	60,129

CEREBRAL PALSY ALLIANCE SINGAPORE

THERAPY REHABILITATION

STATEMENT OF RESERVES
March 31, 2026

	Accumulated fund
	$
Balance at April 1, 2024	(1,290,556)
Operating surplus, representing total comprehensive income for the year	60,129
Balance at March 31, 2025	(1,230,427)
Operating surplus, representing total comprehensive income for the year	58,982
Balance at March 31, 2026	(1,171,445)

CEREBRAL PALSY ALLIANCE SINGAPORE

THERAPY REHABILITATION

NOTES TO THE STATEMENTS
March 31, 2026

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 and the Charities Act 1994 and other relevant regulations.

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 funds are 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.

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.

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