



Annual Report

Financial Year **2021 / 22**

KEY MILESTONES

As we commemorate our 65th anniversary, we celebrate the key milestones that we have achieved in the past years.

1957

After a small group of volunteers started a class of 10 children with cerebral palsy, Cerebral Palsy Alliance Singapore (CPAS), previously known as the Spastic Children's Association of Singapore (SCAS), was officially launched in 1957.

Located at 25 Gilstead Road, its headquarters was known as "Field House", named after paediatrician Professor Elaine Field, who was part of the small group of dedicated persons instrumental in forming SCAS.

1984

The Goodwill, Rehabilitation and Occupational Workshop (GROW) was set up as a sheltered workshop at 17 McNair Road. Its objective was to provide vocational training and employment opportunities for adults with cerebral palsy.

1986

SCAS became a member of the Community Chest. This was to help fund its programmes and to continue providing quality services to persons with cerebral palsy.

2000

The Ministry of Education granted SCAS a 0.85-hectare plot of land at Pasir Ris Drive 1 for the construction of a special purpose centre to centralise all the programmes.

2003

The Headquarters and GROW moved to the new premises in November 2003, and the School and Rehabilitation Centre moved in by December 2003.

2004

The new Cerebral Palsy Centre, located at 65 Pasir Ris Drive 1, was officially opened by Prime Minister Lee Hsien Loong on 18 September 2004.

2005

The Early Intervention Programme for Infants and Children (EIPIC) was initiated in the new premises.

2006

The Ministry of Community Development, Youth and Sports (MCYS) approved the set up and support of the Day Activity Centre (DAC) in SCAS as part of its efforts to cater for clients who were not suitable for open employment or the sheltered workshop.

2008

SCAS aimed to establish itself as a Mega Therapy Hub that will act as a one-stop centre for physiotherapy, occupational therapy, speech & language pathology, medical and psychological services for clients, along with members of the public who face issues related to cerebral palsy and other disorders of movement, posture and development.

2013

To better reflect its programmes and services to assist persons with cerebral palsy and related disorders as well as to give an improved name to safeguard the dignity of people with the condition, the organisation changed its name from "Spastic Children's Association of Singapore" to "Cerebral Palsy Alliance Singapore" (CPAS) with effect from 14 January 2013.

2015

To address a growing need for more accessible specialised therapy services, CPAS opened two out of its seven Specialised Clinics to the public, the Feeding and Swallowing Clinic, and the Audiology Clinic.

2017

CPAS launched the Singapore Cerebral Palsy Registry on 8 September 2017. This research registry aims to improve the overall understanding of cerebral palsy in Singapore and will assist in the future planning of services and resources for persons with cerebral palsy in Singapore.

2018

CPAS became the first social service agency in Singapore to fully implement the Trans-Disciplinary Approach in our early intervention programmes and special school.

2019

The CPAS mascot, Suzy Doll was refreshed to raise awareness of cerebral palsy and CPAS.

ABOUT US

Established in 1957, Cerebral Palsy Alliance Singapore (CPAS) is a social service agency that serves children and adults with cerebral palsy and multiple disabilities. Our fully integrated programmes and services cater to the developmental needs of clients and maximise their functional independence at every stage of life.

OUR VISION

Empowering persons with cerebral palsy or multiple disabilities to realise their full potential and lead fulfilled, dignified lives.

OUR MISSION

We are dedicated to:

- Delivering fully integrated programmes and services at the highest standards with passion, integrity, care, and excellence.
- Creating awareness of cerebral palsy and multiple disabilities, and advocating equal opportunities for all persons with the condition.

CORE VALUES



HOPE

We seek to inspire hope in the hearts of our clients.



ASPIRATION

Never content with the status quo, we aspire to not only enhance the lives of our clients, but also our service and capabilities.



TRUST

Above all, we value the trust that clients place in our organisation's programmes and services.



EMPOWERMENT

Our aim is to empower our clients to overcome their challenges and live a life without limits.



RESPECT

Respect is a fundamental value that guides the actions of our staff.

Member of:



Supported by:



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CHAIRPERSON'S MESSAGE



DR JANICE WONG
Chairperson

Ever since the Covid-19 pandemic began over 2 years ago, CPAS has been steadfast in developing solutions to address the many challenges that came our way. We remain driven in our goals to deliver fully integrated programmes and services at the highest standards, and to further enhance the learning and development of our clients.

CONTINUOUS IMPROVEMENT OF OFFERINGS AND FACILITIES

To ensure that we serve our clients at the highest standards, CPAS embarked on various plans and initiatives to enhance our programmes and services. Existing initiatives such as Building Bonds, a therapeutic service for Special Education families experiencing existential and attachment-related concerns, underwent enhancements to better meet the needs of our clients. Building Bonds was enhanced to include a reflective and exploratory approach, allowing caregivers to develop self-sufficiency and awareness in their parenting.

With the continued support from the Government, corporates and donors, our facilities are also progressively improved to enhance our clients' quality of life. The Goodwill, Rehabilitation and Occupational Workshop (GROW) launched a One-Stop Training and Office Solutions Digital Hub to provide opportunities for GROW clients to provide basic IT services to CPAS staff and potential external companies.

IMPLEMENTATION OF NEW TECHNOLOGY

Technology continues to take the driver's seat in our pursuit for innovation, allowing us to further increase the convenience and accessibility of our clients. We continue to be the forerunner in adapting new technologies, with CPAS being the first Social Service Agency to implement the Constraint-Induced Movement Therapy (CIMT) and the Functional Electrical Stimulation (FES) Therapy for clients receiving Occupational Therapy. Such technology will enable us to better improve our clients' mobility.

We also collaborate on projects with Institutes of Higher Learning (IHLs) to develop new innovations and technology to further assist our clients. Our Assistive Technology Hub (AT Hub) collaborated with the National University of Singapore (NUS) and Ngee Ann Polytechnic (NP) in Design Thinking and Innovation projects, developing an e-feeder and e-drinking bottle, and an alternative control for power chairs. These projects were done with the key goal of improving our clients' accessibility and daily living.

SHOWCASING OUR CLIENTS' TALENTS TO THE COMMUNITY

It is important for our clients to remain connected and engaged with the larger community, as it provides opportunities for them to showcase their talents. To share the artistic capabilities of our trainees in GROW, we collaborated with Extra Ordinary People Limited and Singapore Pools in community projects, where our trainees' artworks were displayed to the public. Artworks created by our trainees were also chosen for the National Day Parade (NDP) 2022. We are thankful to our partners for all the opportunities in showcasing our clients and their talents with the wider community.

On behalf of the Board, I would like to thank our donors, partners, and staff for the strong support towards CPAS.

EXECUTIVE DIRECTOR'S MESSAGE



Latha Kutty

MS. LATHA KUTTY
Executive Director

CPAS was established 65 years ago to provide support for 10 children with cerebral palsy. With the tremendous support from donors, partners, and our staff over the years, we are now a one-stop centre equipped to provide over 700 clients with essential programmes and services. The support that we have received has been pivotal in the growth and development of our clients.

CONTINUING TO PRIORITISE THE WELL-BEING AND DEVELOPMENT OF CLIENTS

Every client we serve in CPAS is valuable, and we take steps to ensure that they receive care and support that are of the highest standards. One of these steps includes a Quality of Life (QOL) survey, which was conducted for clients in CPAS School to better understand any barriers they face and further improve their QOL.

The development of our clients is greatly prioritised in CPAS, as we work towards ensuring that they are equipped with the necessary skills for daily living. Our Assistive Technology Hub (AT Hub) collaborated with CPAS School to assist selected clients in learning and adapting to the Obi Feeding Robot, which helped them achieve independence in feeding themselves. The CPAS Alumni Beyond Boundaries Club also partnered with Tampines Meridian Junior College (TMJC) to equip our alumni with design skills using latest design applications.

ENHANCED SUPPORT FOR CLIENTS & CAREGIVERS

We remain dedicated to empowering our clients in leading fulfilled, dignified lives. To better assist our clients in their transition to their next stage in life, CPAS launched transition support programmes to support Early Intervention Programme for Infants and Children (EIPIIC) and CPAS School (CPASS) graduands in transitioning to mainstream schools or day activity centres and workshops. We also launched resources, such as a Feeding Handbook for caregivers by our Speech and Language Pathology (SLP)

Department, targeted to help caregivers in caring for our clients at home. By providing new initiatives and value-added resources for clients and caregivers, we can create an environment that forms a strong support system for the development of our clients.

AWARDS AND ACHIEVEMENTS

Our clients and staff are the pride of CPAS. I am proud to share that our very own CPAS School students Aloysius and Jia Yi represented Singapore in the 2021 Asian Youth Paralympic Games (AYPG), with Aloysius clinching a gold medal for Singapore in the Individual Male event, as well as a silver with Jia Yi in the Mixed Pair event. Our staff also continue to improve themselves through courses, credentials, and professional involvement to better support our clients. We congratulate them for their incredible accomplishments.

The year 2022 marks a significant milestone for CPAS as we commemorate our 65th anniversary since our founding in 1957. We celebrate the achievements of our clients, and say a big thank you to our donors, partners, and volunteers for their unwavering support these years. We look forward to many more years of progress with your continued support.

BOARD MEMBERS



1 DR JANICE WONG

Chairperson

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

2 MS TAN YEE DENG

Vice-Chairperson

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

3 DR SATYAKI SENGUPTA

Honorary Secretary

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

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

Honorary Treasurer

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

5 MR MERVYN SIRISENA, PBM

Assistant Honorary Secretary

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

6 MS YVONNE CHAN

Assistant Honorary Treasurer

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

7 MS FOO SIEW FONG, PBM

Member

Staff Subcommittee (Member)

8 MS KOH KOK LOO

Member

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

9 DR YOONG SIEW LEE

Member

Audit Subcommittee (Member)
Programmes Subcommittee (Member)

10 MR REMY CHOO

Member

Programmes Subcommittee (Member)
School Management Committee (Member)

11 MS MERLISSA ELVIN

Member

Fundraising Subcommittee (Member)

12 DR BICKY BHANGU

Member

Programmes Subcommittee (Member)

13 MR ALOYSIUS WEE

Co-Opted Member

Audit Subcommittee (Member)
Fundraising Subcommittee (Member)

14 DR JEREMY LIN

Co-Opted Member

Programmes Subcommittee (Member)

15 MR ALLAN PHUA

Co-Opted Member

Staff Subcommittee (Member)

16 MR NG WAI KEONG

Co-Opted Member

Fundraising Subcommittee (Member)

17 ASSOCIATE PROFESSOR KEVIN LIM, BBM, PBM

Emeritus Chairman & Honorary Advisor

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

MANAGEMENT TEAM



1 MS LATHA KUTTY
Executive Director

2 MS CATHERINE WEE
Advocacy & Marketing Manager

3 MS NICKIE ANG
Finance Manager

4 MS FOO MUI LENG
Human Resources Manager

5 MS AZALEA ONG
EIPIC Principal
(with effect from 11 Apr 2022)

6 MRS KOH-LIM AI LAY
School Principal

7 MS BETTY TSE
DAC Manager (Adult Services)

8 MS MANJU MOHTA
Head of Assistive Technology (AT) Hub

9 MS PAMPI GHOSH
Head of Occupational Therapy Department

10 MR D. SENTHIL KUMAR
Head of Physiotherapy Department

11 MS SHELLY LOH
Head of Social Work Department

12 MS SUNITHA SENDHILNATHAN
Head of Speech & Language Pathology Department



STATISTICS SNAPSHOT



OVER

700

CLIENTS



STAFF

297



AVERAGE OF

29

HOURS OF
TRAINING
PER STAFF



EIPIC
STUDENTS

242

77 STUDENTS
GRADUATED FROM
EIPIC IN END 2021



CPASS
STUDENTS

251

18 STUDENTS
GRADUATED FROM
CPASS IN END 2021

- 5 classes in Academic Programme
- 16 classes in Functional Programme
- 19 classes in High Support Programme



70

CLIENTS
IN DAC



95

TRAINEES
IN GROW



27,144

HOURS OF
PHYSIOTHERAPY



35,544

HOURS OF
OCCUPATIONAL
THERAPY



26,489

HOURS OF SPEECH &
LANGUAGE THERAPY



173

SCREENINGS
CONDUCTED
BY SOCIAL WORK

OUR PROGRAMMES

Early Intervention Programme for Infants and Children (EIPIC)

For children up to 6 years old

EIPIC provides early intervention for children with identified needs between the ages of a few months to six years old. A Trans-Disciplinary Approach is integrated into the curriculum. A multi-disciplinary team collaborates with caregivers to provide holistic education and support to help each child maximise his or her developmental growth.



CPAS School (CPASS)

For children between 7 and 18 years old

CPAS School is a double-session Special Education (SPED) school serving students with moderate to severe multiple disabilities. We offer the SPED Curriculum as recommended by the Ministry of Education. Through our mission of equipping our students with a holistic education to live meaningfully, learn continuously and work productively, they learn and develop in six domains. For selected students with good motor and functional skills, their curriculum includes pre-vocational training.



Adult Services

• Goodwill, Rehabilitation, and Occupational Workshop (GROW)

For adults 18 years old and above

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

• Day Activity Centre (DAC)

For adults 18 years old and above

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

• CPAS Connect Alumni Programme

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

OUR SERVICES

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



Assistive Technology Hub

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

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



Psychology

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



Occupational Therapy

Our Occupational Therapists address the use of purposeful activities and a variety of treatment methods to obtain the desired level of functioning in self-care, work and leisure.



Physiotherapy

Our Physiotherapists provide assessment, treatment, rehabilitation and prevention of movement disorders, pain, injury, or any other physical dysfunction.



Social Work

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

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



Speech Therapy

Our Speech Therapists focus on the assessment and management of speech, language, communication, literacy, as well as feeding and swallowing skills. Intervention through Augmentative and Alternative Communication (AAC) is also provided by using low- and high-tech devices for those with complex communication needs and reduced speech intelligibility.



Home Management Programme (HMP)

Therapists provide home-based therapy and social intervention at the homes of people with cerebral palsy who are severely disabled and in need of therapy but are unable to travel to our centre.



Outpatient Programme (OP)

The Outpatient Programme provides therapy and social interventions at our centre for clients with cerebral palsy and other physical disabilities. Therapies provided include speech and language therapy, physiotherapy and occupational therapy.



Specialised Clinics

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

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

CLIENT PROFILES

Empowering Clients through Constrained Induced Movement Therapy (CIMT)

Atchayakumaran Rajendran is a 12-year-old boy diagnosed with cerebral palsy and global development delay. He presents with generalised abnormal muscle tone and weakness in his right upper limb and both lower limbs, causing delayed gross and fine motor skills.

Atchayakumaran requires minimal to moderate assistance in activities of daily living. For instance, he either uses the kaye walker or an adult's support to stand and walk. He uses a wheelchair for long distance mobility in school and is trained to use a motorised wheelchair.

As part of the CPAS Occupational Therapy (OT) Department's implementation of the CIMT, Atchayakumaran participated in the CIMT programme where he underwent 8 days of intervention. The post-assessment results indicated significant improvement in Atchayakumaran's use of his weaker limb for his daily activities, showing progress in his mobility and functional use of his affected right limb.



Turning Dreams into Reality

40-year-old Ong Ding Kai joined the Day Activity Centre (DAC) in November 2019. Diagnosed with Spastic Quadriplegia, Ding Kai joined DAC to remain socially engaged after graduating from CPAS School (CPASS).

Ding Kai enjoys taking photos, but it is challenging for him to do so due to his weaker left arm.

DAC collaborated with GovTech to train Ding Kai in using the ePad – an e-mounting system that allows users to take photos using switches and a mounted iPad. With the support and assistance from his training officer and GovTech's staff, Ding Kai learnt how to use the ePad very well and is now able to capture photos of his friends and teachers in CPAS independently.



Realising the Full Potential of Clients

Aloysius Gan and Yan Jia Yi, students of CPAS School (CPASS), collaborated to design a Zoom background for the Ministry of Social & Family Development (MSF)'s Enabling Masterplan 2030.

Under the guidance of their IT Teacher Mr Yap Feng Kai and Class Teacher Ms Nur Azira Binte Syed Ahamad Shah, Aloysius and Jia Yi completed the final design using applications such as Keynote and Vectornator. The Zoom background will be used by MSF in their online engagement and consultation sessions with social service professionals and stakeholders.



NEW INITIATIVES



Ambidexter Project with Republic Polytechnic

The CPAS Occupational Therapy (OT) Department collaborated with Republic Polytechnic and completed the Ambidexter Project with 13 identified clients from the Early Intervention Programme for Infants and Children (EIPIC) and CPAS School (CPASS). Ambidexter is a portable rehabilitation device for training fine motor skills. Tapping on Virtual Reality (VR) gaming with a modified controller, Ambidexter can motivate CPAS clients in improving their grip strength.



Implementation of Constrained Induced Movement Therapy (CIMT) and Functional Electrical Stimulation (FES)

CPAS is the first Social Service Agency to implement both the CIMT and FES treatment techniques, targeted to stimulate muscles and improve the motor ability and functional use of a weak arm/hand. CIMT was implemented on 10 identified clients from the Early Intervention Programme for Infants and Children (EIPIC), CPAS School (CPASS) and Day Activity Centre (DAC). As the results are satisfactory, CIMT will be implemented on more clients. Clients from CPASS and DAC have also been selected for FES trials.

Tech Booster II Funding – Improving Clients' Accessibility and Mobility

Following last year's installation of Smart Home Technology under the National Council of Social Service (NCSS) Tech Booster funding, the CPAS Day Activity Centre (DAC) received additional support from the Tech Booster II funding to further improve the accessibility and mobility of our clients. The following technologies will be installed within DAC:

- **Fourier Arm Motus M2 Pro Upper Limb Rehab Robotics:** Helps to automate the process of occupational therapy intervention with minimal supervision from therapists.
- **Ceiling hoist with slings:** For clients to practice walking in class.
- **RiftonTRAM:** A Transfer And Mobility device that enables physiotherapists to lift, transfer and provide clients with assisted standing and supported walking with ease.
- **Multi-Sensory equipment from ROMPA:** Creates a readily available environment for sensory stimulation and therapy, to be used by occupational therapists during their intervention sessions with clients.





Transition Support with Mainstream Schools

The CPAS Early Intervention Programme for Infants and Children (EIPIIC) collaborated with mainstream schools to further strengthen transition support for EIPIIC students who are moving to mainstream schools. EIPIIC carried out a transition programme with Park View Primary School (PVPS), to support 13 students in transitioning to a mainstream school through activities and Q&A sessions. Elias Park Primary School (EPPS) also invited EIPIIC's Vice-Principal Ms Sarah Tan to share about EIPIIC with Allied Educators (AEDs). The AEDs shared the strategies used in primary school for self-regulations, and how EIPIIC can support students in enhancing their self-regulation and executive functioning skills.



Development of Interactive Learning Resources for Children with Special Needs

Tapping on the National Council of Social Service (NCSS) Experimentation Lab Grant, the CPAS Speech and Language Pathology (SLP) Department developed an adaptive book for children with special needs. Filled with interactive Augmentative and Alternative Communication (AAC)-based learning resources, the book engages young learners through features such as quizzes, animations, and sound effects. The book is the first of its kind in Singapore, and is accessible for all clients, including those with physical limitations.





Am.I.Ready.4.School (A.I.R.S)

The CPAS Psychology Department piloted the Am.I.Ready.4.School Programme in 2021. It is a transition support programme that supports graduating EIPIC readiness students in being independent and confident learners in their transition to mainstream primary schools.

A.I.R.S aims to:

- Help students understand school transitions and primary schools;
- Equip students with basic social skills and socio-emotional competencies to cope with the social demands of transition and primary school;
- Develop positive work habits for learning in a mainstream primary school environment; and
- Provide opportunities for students to practice the skills learnt in EIPIC at home.

Agency Visits for Caregivers of SPED Graduands

To provide further transition support for CPAS School graduands, the Social Work Department conducted virtual tour visits to agencies, in partnership with the CPAS Goodwill, Rehabilitation and Occupational Workshop (GROW), Bizlink Day Activity Centre, and the SPD Sheltered Workshop. The sharing sessions were beneficial for caregivers, providing them with a better perspective in choosing an agency that best suits their child's needs upon graduation.





Giving Back to the Community Through Values-In-Action (VIA) Projects

As part of the school's efforts to inculcate the spirit of giving in students and teachers through VIA projects, CPAS School (CPASS) has entered a long-term partnership with Lee Ah Mooi Old Aged Home. This year, CPASS students from two classes planned and conducted a food donation drive to collect funds to support Lee Ah Mooi Old Aged Home. The collected funds were used to purchase necessities for the residents of Lee Ah Mooi Old Aged Home.



Enhancement of the Goodwill, Rehabilitation and Occupational Workshop (GROW) Digital Hub

Following the launch of the One-Stop Training and Office Solutions Digital Hub at GROW last year, the Digital Hub has been enhanced this year to further support IT services in CPAS. Printing infrastructure including an industrial printer and a heavy-duty shredder were added to the Digital Hub for projects with higher volume. Currently, the Digital Hub serves internal CPAS staff with services such as bulk printing/photocopying, binding, shredding, scanning and simple designing work.



New Advanced Assistive Technology to Improve Accessibility

To further enhance Assistive Technology capabilities for our clients, the CPAS Assistive Technology Hub (AT Hub) procured the following new advanced technologies with the support from President's Challenge:

- **Neuro Node Trilogy:** A 3-in-1 solution for persons with disabilities and loss of speech to access their Augmentative and Alternative Communication (AAC) devices
- **Prodigy Connect 12 SL 25:** A high performance digital magnifier
- **Explore 8 Humanware:** A touchscreen digital magnifier for desktop or distance viewing

Implementation of Telehealth Application

The Telehealth Application is used to create home programmes for clients and allow the monitoring of programme outcome, allowing clients to receive services from home. The CPAS Physiotherapy Department has implemented the Telehealth Application for over 350 clients in CPAS with positive results. Moving forward, the Telehealth Application will also be implemented for clients receiving occupational therapy in CPAS.

EVENTS



CPAS Charity Livestream 2021

Due to the prevailing Covid-19 restrictions, CPAS held our annual charity fundraiser in the form of a digitised livestream on Facebook for the second year, to continue raising awareness and funds for our clients. Hosted live on our Facebook page, the show was packed with exciting programmes including a special live sale segment, featuring our co-host partner Reluzzo.

With the unwavering support from our sponsors, partners, donors, and viewers, we raised over \$220,000 from the year's Charity Livestream campaign through donations, auction sales, and the delivery of meal packages through our F&B partner. We would like to thank everyone for their continued support and generosity.

World Cerebral Palsy Day (#SpareYourChangeforSuzy) 2021

CPAS launched the Spare Your Change for Suzy campaign from 1 August to 31 October 2021, as we commemorated World Cerebral Palsy Month in October 2021. Leading up to World Cerebral Palsy Month, CPAS rallied support from donors to either launch their individual campaigns on Giving.sg to support our cause, or to donate to any #SpareYourChangeforSuzy campaigns.

A total of 16 peer-to-peer campaigns in support of #SpareYourChangeforSuzy was created on Giving.sg. Along with the strong support from donors and partners, we raised over \$180,000 from the 2021 Spare Your Change for Suzy campaign. We thank everyone for their unwavering solidarity and support for our campaign, despite the challenges posed by the Covid-19 pandemic.

AWARDS AND ACHIEVEMENTS



Bahrain 2021 Asian Youth Para Games (AYPG) - Aloysius Gan, Yan Jia Yi

Aloysius Gan and Yan Jia Yi, students from the CPAS School (CPASS) Class Eagle 9A and Boccia Co-Curricular Activity (CCA), represented Singapore in the 2021 AYPG in Bahrain.

Aloysius was also the flag bearer for the Singapore Team. While it was their first-time representing Singapore, Aloysius won the gold medal in the Male Individual event, as well as a silver with Jia Yi in the Mixed Pair event. We congratulate Aloysius and Jia Yi for their impressive achievements and excellent sportsmanship.

Allied Professionals (AP) Professional Involvement

- Ms Pampi Ghosh, Ms Andrea Claudia Koh, and Ms Jaya Gopinath from the CPAS Occupational Therapy (OT) Department were certified as Sensory Integration therapists by the Collaborative for Leadership in Ayres Sensory Integration (CLASI). Ms Pampi has also been sponsored by CLASI to learn the new assessment method in Sensory Integration.
- Ms Manju Mohta, Head of AT Hub, represented CPAS as a panellist during the social service summit organised by the National Council of Social Service (NCSS).
- Ms Shelly Loh, Head of Social Work, was appointed as part of the Hospital Medifund Committee by the Ministry of Health (MOH). The Medifund Committee reviews and approves applications from Singaporeans by ensuring that they fulfil the eligibility criteria prescribed by MOH.

Long Service Award 2021

- In 2021, 33 CPAS staff members received the Long Service Award, including 4 staff members who received the 15-year, 25-year or 30-year awards. CPAS thanks them for their dedicated service.



Ministry of Education (MOE) Masters Scholarship in Special Education

CPAS School (CPASS) Teacher Mr Yap Feng Kai was presented the MOE Masters Scholarship on Special Education during the Special Education (SPED) Learning Festival Virtual Ceremony 2021.

Feng Kai will be pursuing his Masters in the areas of Augmentative and Alternative Communication (AAC) and will be seconded to the Special Education Branch at MOE for six months, before returning to CPASS.



Early Childhood Development Agency (ECDA) Awards for Excellence in Early Childhood Development 2021

Early Intervention Programme for Infants and Children (EIPIIC) Senior Interventionist Ms Kum Hui Ting was awarded the Promising Early Intervention Professional Award during the ECDA Awards for Excellence in Early Childhood Development 2021. The award is in recognition of her excellence in teaching, learning and innovative practices in the early childhood sector. EIPIIC Interventionist Ms Catherine Chua Encarnacion was also a finalist for the Outstanding Early Intervention Professional Award.

LEARNING, DEVELOPMENT AND CONSULTANCY (LDC)



36

Planned
LDC Trainings



24

Completed
Trainings



533

Attendees



48

Caregiver
Attendees



98.8%

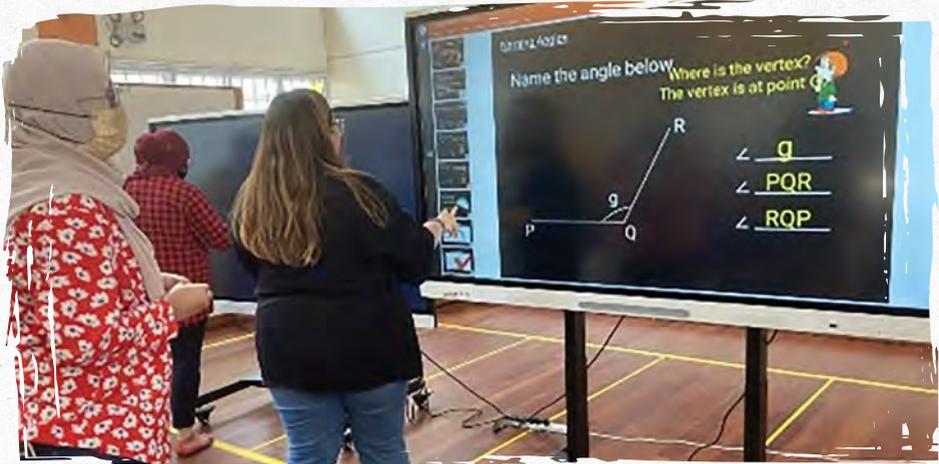
Course Objectives Met During
Training Evaluation Feedback

Completed Training Courses

- Assistive Technology for Cerebral Palsy
- Basic First Aid with CPR and AED
- Behaviour Change – Rewards & reinforcement
- Certificate in Ayres Sensory Integration (CASI) – Module 1
- Certificate in Ayres Sensory Integration (CASI) – Module 2
- Certificate in Ayres Sensory Integration (CASI) – Module 3
- Certificate in Ayres Sensory Integration (CASI) – Module 4
- Certificate in Ayres Sensory Integration (CASI) – Module 5
- Certificate in Ayres Sensory Integration (CASI) – Module 6
- Child First Aid in SERA (EIPIIC)
- Clinical Gait Skills for Assessment, Treatment and Outcomes
- Communication Using AAC: Basic Theory
- Communication Using AAC: Advanced Module
- Cortical/Cerebral Visual Impairment in Children: Visual Impairment due to damage to the brain, CVI
- Facilitating Language and Communication skills in children with developmental delays – The Hanen Way
- Foundation Skills in Handling Children with Food Refusal Issues (Online)
- Fundamentals of Autism
- Handling Children with Eating, Drinking, and Swallowing Issues
- Introduction to SLD and PMLD
- Paediatric Feeding – A series of virtual workshops on the assessment and management of children with dysphagia and feeding challenges
- Part 1: Sensory processing and Sensory Integration Dysfunction Commonly Found in Children with Special Needs
- Promoting Emergent Literacy Skills
- Taking MAT AX to the Next Level – How to Implement the Best Seating and Mobility Equipment for your Clients
- Toilet training for Children with Special Needs



FUTURE PLANS



Tech Booster Project – CPAS School

With the support from the National Council of Social Service (NCSS) Tech Booster Grant, CPAS School (CPASS) will be implementing various strategies to better support students in enhancing participation, improving engagement levels, increasing opportunities for independent living skills, and reducing caregivers' and staff's efforts. The identified technologies that will be implemented include:

- **Showering & Changing Bed:** Height adjustable shower and changing table to allow staff to transfer clients to/from wheelchair without bending and straining their backs.
- **Obi Feeding Robot:** Catered for individuals who lack upper extremity function, to increase independence, social interaction and effective food capture.
- **Virtual Reality (VR) game for motorised wheelchair:** A customised software solution and training module catered for our wheelchair users undergoing practice to drive a motorised wheelchair.
- **SMART Interactive whiteboard:** The interactive SMART whiteboards enhance the way teachers teach to deliver interactive lessons, and the way students learn and participate.
- **Phonak Roger Focus:** A discreet and digital classroom amplification system enables children with normal hearing and children with hearing loss to hear and respond to instructions more effectively.
- **Mounted Ceiling Hoist:** The device allows transfers to happen smoothly without manual lifting, thus reducing risk of injuries.

To launch Infocomm Technology (ICT)/ Assistive Technology (AT) at EIPIC

The CPAS Assistive Technology (AT) Hub will be collaborating with the CPAS EIPIC to launch the use of ICT and AT within EIPIC classrooms. The AT Hub will work on training the EIPIC interventionists and embedding ICT/AT resources in the classrooms to further enhance the students' accessibility, learning and development.

Implementation of Psychotherapeutics

Digital therapeutics will offer CPAS clients and clinicians the opportunity to have varied options for care and interventions through personalised and evidence-based mental and behavioural treatments. The Psychology Department is in the midst of procuring virtual reality (VR) tools such as Cogniplus and Amelia VR to conduct care and interventions through digital therapeutics for our clients.

SUMMARISED FINANCIAL STATEMENTS

Cerebral Palsy Alliance Singapore
Summarised Financial Statements

Statement of Financial Position

For year ended 31st March 2022

	FY21/22	FY20/21
Assets	S\$	S\$
Non-Current Assets	11,477,090	12,477,654
Current Assets	20,758,346	19,765,716
	<u>32,235,436</u>	<u>32,243,370</u>
Liabilities and Funds		
Current Liabilities	2,266,761	2,633,552
Deferred Capital Donation & Lease Liabilities	10,145,715	11,223,134
Funds	19,822,960	18,386,684
	<u>32,235,436</u>	<u>32,243,370</u>

Statement of Comprehensive Income

For year ended 31st March 2022

	Total	Total
Income	S\$	S\$
Government Grants	7,746,051	6,820,668
Specific Donations	694,777	1,085,200
General Donations	1,371,630	1,316,348
Programmes/Therapy Treatment Fees	539,454	517,385
Job Support Scheme (JSS)	658,644	2,265,215
Others	4,375,540	3,773,467
TOL Fee	825,972	825,972
	<u>16,212,068</u>	<u>16,604,255</u>
Expenditure		
Manpower	9,696,630	8,803,528
General & Administrative Costs	1,554,104	1,237,706
Upkeep and Utilities	385,292	348,125
Utilisation of Specific Fund	1,455,977	2,300,517
TOL Fee	-	-
Interest Expense & Depreciation (ROU Asset)	832,298	847,812
Others	851,491	862,260
	<u>14,775,792</u>	<u>14,399,948</u>
Total Expenditure		
	<u>14,775,792</u>	<u>14,399,948</u>
Surplus/(Loss)	<u>1,436,276</u>	<u>2,204,307</u>

For our full annual report and financial statements for FY2021/2022, 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
Summarised Financial Statements

Statement of Financial Position

For year ended 31st March 2022

	FY21/22	FY20/21
	S\$	S\$
Assets		
Non-Current Assets	1,169,436	1,005,898
Current Assets	7,312,050	6,246,940
	8,481,486	7,252,838
Liabilities and Funds		
Current Liabilities	1,480,175	1,180,939
Deferred Capital Donation & Lease Liabilities	471,236	473,972
Funds	6,530,075	5,597,927
	8,481,486	7,252,838

Statement of Comprehensive Income

For year ended 31st March 2022

	Total	Total
	S\$	S\$
Income		
Government Grants	9,607,270	8,454,493
Specific Donations	94,650	189,487
General Donations	3,983	13,988
Programmes Fees	155,487	102,797
Others	775,419	1,204,710
TOL Fee	668,553	668,553
	11,305,362	10,634,028
Expenditure		
Manpower	5,248,049	4,527,327
General & Administrative Costs	2,474,183	2,141,616
Upkeep and Utilities	266,216	241,888
Utilisation of Specific Fund	1,423,544	1,193,021
TOL Fee	668,553	668,553
Others	292,669	217,003
	10,373,214	8,989,408
Total Expenditure		
Surplus/(Loss)	932,148	1,644,620

For our full annual report and financial statements for FY2021/2022, please visit our website at: www.cpas.org.sg

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



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HUMAN RESOURCES MANAGEMENT

CPAS conducts an open review of staff performance annually by starting each evaluation with setting goals and targets, followed by a mid-year review and year-end review.

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

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

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

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

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

POLICIES

Whistleblowing Policy

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

Conflict of Interest Policy

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

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

Disclosure of Information on Executive Management

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

- Reports to Chairman, Executive Board of CPAS
- Appointed 1 October 2018
- Past Job Experience:
 - 2014 to 2018 - EIPIC Principal at CPAS
 - 2013 to 2014 - Lead Teacher at Rainbow Centre Yishun Park
 - 2009 to 2012 - Senior Teacher at Rainbow Centre Yishun Park
 - 2004 to 2008 - Teacher at Rainbow Centre Margaret Drive
 - 2000 to 2001 - Teacher at Ashmount School (England)
 - 1990 to 1996 - Teacher at Margaret Drive Special School

ORGANISATION STRUCTURE CHART



THE BOARD

BOARD MEMBERS

1 April 2021 – 31 March 2022

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

There are no Board members holding staff appointments.

LENGTH OF SERVICE OF BOARD MEMBERS

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

Dr Janice Wong

Dr Satyaki Sengupta

Ms Foo Siew Fong

Ms Koh Kok Loo

A/Prof Kevin Lim, BBM, PBM

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

THE BOARD

Board Appointment and Term Limit

Term Limit for the Treasurer

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

Remuneration

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

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

ANNUAL REMUNERATION

Remuneration Band	2022	2021
\$100,000 - \$200,000	8	6

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

Disclosure of parties involved in setting remuneration of key staff

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



SUB-COMMITTEES

AUDIT SUBCOMMITTEE AND REPORT

CHAIRPERSON	- Ms Koh Kok Loo
MEMBERS	- Hj Sallim Bin Abdul Kadir, BBM, PBM, JP - Dr Yoong Siew Lee - Mr Aloysius Wee
STAFF IN ATTENDANCE	- Executive Director - Finance Manager - HR Manager - Assistant Admin Manager

About the Audit Subcommittee

The role of the Audit Subcommittee is to provide strategic direction and leadership to ensure effectiveness in the internal control framework for compliance.

The Audit subcommittee sets out to:

- Facilitate the external and internal audit of the organization for the Board to obtain independent information about the organization's activities;
- Achieve high level of good governance and internal control in the financial reporting process, procurement process, audit process, information technology security and operational matters, and compliance with laws and regulations;
- Review the audit plans and reports of the external auditors and internal auditors, and considers the effectiveness of the actions taken by management on the auditors' recommendations;
- Direct internal checks on key processes to ensure compliance with the established procedures and report to the Board on the findings and recommendations for improvements;
- Facilitate risk assessments for better management of risk associated with the key processes;
- Oversee regulatory compliance and whistleblower guidelines (where applicable);
- Report to the Board of any financial irregularities, concerns and opportunities; and
- Liaise with auditors on any significant matters arising.

SCHOOL MANAGEMENT COMMITTEE

CHAIRPERSON & SUPERVISOR	- Dr Janice Wong
SECRETARY	- Mrs Koh-Lim Ai Lay (Principal)
HON TREASURER	- Hj Sallim Bin Abdul Kadir, BBM, PBM, JP
MEMBERS	- A/Prof Kevin Lim, BBM, PBM - Dr Satyaki Sengupta - Mr Remy Choo - Ms Latha Kutty (ED)
MOE REPRESENTATIVE	- Ms Terry Theseira
PARENT REPRESENTATIVE	- Mr Kagan Gan Keng Aik - Mr Song Chun Keet
NCSS REPRESENTATIVE	- Mrs Pek Kwee Lan
STAFF IN ATTENDANCE	- Vice Principal, CPAS School - Administrative Manager, CPAS School

The role of the School Management Committee (SMC) is to exercise power and authority over the general management, operational policies and directions for the school in accordance with the School Constitution set up by the Ministry of Education (MOE) and the National Council of Social Service (NCSS) for:

- The effective management of the School, including but not limited to all aspects pertaining to the financial matters, human resource management matters and property matters involving all existing and new buildings, facilities and infrastructure of the School.
- The education and well-being of the students of the School; and
- The policy for admission of students to the School. The SMC shall ensure that the School is governed and managed responsibly and prudently and act in the best interest of the students and school.

FINANCE-INVESTMENT SUBCOMMITTEE

CHAIRMAN	- Hj Sallim Bin Abdul Kadir, BBM, PBM, JP
MEMBERS	- Ms Koh Kok Loo - Ms Yvonne Chan
STAFF IN ATTENDANCE	- Executive Director - Finance Manager

The role of the Finance-Investment Subcommittee is to provide strategic direction and leadership in the recommendation of financial/investment policies, targets and budgets that support the mission, values and goals of the organisation.

The Finance-Investment Subcommittee sets out to:

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

FUNDRAISING SUBCOMMITTEE

CHAIRMAN	- Mr Mervyn Sirisena, PBM
MEMBERS	- Ms Tan Yee Deng - Ms Merlissa Elvin - Mr Aloysius Wee
STAFF IN ATTENDANCE	- Executive Director Advocacy & Marketing Manager - Advocacy & Marketing Assistant Manager

The role of the Fundraising subcommittee is to oversee and provide strategic direction and leadership to ensure the smooth planning, coordination, and implementation of all fundraising activities in support of the programme, projects and activities of CPAS.

The Fundraising subcommittee sets out to:

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

NOMINATION SUBCOMMITTEE

CHAIRMAN	- Dr Janice Wong
MEMBERS	- A/Prof Kevin Lim, BBM, PBM - Dr Satyaki Sengupta - Mr Mervyn Sirisena, PBM
STAFF IN ATTENDANCE	- Executive Director - Assistant Admin Manager

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

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

The Nomination subcommittee sets out to:

- Review the composition of the Board annually to ensure that the Board has an appropriate balance of independent Board members and to ensure an appropriate balance of expertise, skills, attributes and ability among the Board members;
- Identify, invite and groom potential Board member candidates to serve as Board members;
- Nominate individual to be elected as members of the Board;
- Nominate Boardmembers for election as Office Bearers;
- Take the lead in succession planning; and
- Design and oversee a process of Board Orientation.

STAFF SUBCOMMITTEE

CHAIRMAN	- Ms Tan Yee Deng
MEMBERS	- Hj Sallim Bin Abdul Kadir, BBM, PBM, JP - Dr Janice Wong - Ms Yvonne Chan - Ms Foo Siew Fong, PBM
STAFF IN ATTENDANCE	- Executive Director - HR Manager - Senior HR Executive

The role of the Staff subcommittee is to provide strategic direction and leadership to appoint, confirm, emplace on permanent or part-time establishment, promote, transfer and exercise disciplinary control over the employees of CPAS.

The Staff subcommittee sets out to actively initiate, help develop, monitor and evaluate strategic Human Resource (HR) actions and policies that will enhance and embed CPAS' reputation as an employer, and enable CPAS to recruit, develop, engage and retain the best staff.

PROGRAMMES SUBCOMMITTEE

CHAIRMAN	- Dr Satyaki Sengupta
MEMBERS	- Dr Yoong Siew Lee - Mr Remy Choo - Dr Bicky Bhangu - Dr Jeremy Lin
STAFF IN ATTENDANCE	- Executive Director - CPAS School Principal - EIPIC Principal - Adult Services Manager - Head of Occupational Therapy Department - Head of Physiotherapy Department - Head of Psychology Department - Head of Social Work Department - Head of Speech & Language - Pathology Department

The role of the Programmes subcommittee is to provide strategic direction and leadership to ensure that good practices are observed in meeting the welfare of all students/clients; and to the development of CPAS as a regional centre for Excellent Rehab therapy service, educational development and advocacy.

The Programmes subcommittee sets out to:

- Review and monitor progress on students/client matters (e.g. therapy for clients);
- Review and endorse exceptional referrals for admission, transfer and/or discharge of students/clients for therapy services, early intervention, special school education and adult services;
- Review and endorse recommendations made in relation to the planning and development of projects and resources;
- Review and endorse budget and/or financial matters in relation to programmes and clients;
- Review and endorse changes to policies and procedures in accordance with the advice/changes from Ministry of Social and Family Development (MSF) and National Council of Social Service (NCSS);
- Collaborate with healthcare professionals and government agencies in identifying quality services and updated technology;
- Incorporate advanced technology into the development of the therapy outcome measures, practice guidelines, quality service indicators of therapy-related practices and the implementation of effective techniques; and
- Oversee the growth and development of Rehab professionals toward research advocacy and information technology.

INFORMATION TECHNOLOGY (IT) WORKGROUP

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

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

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

The workgroup shall ensure proper monitoring.

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

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

The IT workgroup sets out to:

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

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

CPAS REPRESENTATIVES

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

ADVANCED TIER | GOVERNANCE EVALUATION CHECKLISTS

S/N	DESCRIPTION	CODE ID	RESPONSE (DROP LIST)
Board Governance			
1	Induction and orientation are provided to incoming Board members on joining the Board.	1.1.2	<input checked="" type="radio"/> Complied <input type="radio"/> Not Complied
Are there Board members holding staff ¹ appointments? (Skip items 2 and 3 if "No")			<input type="radio"/> Yes <input checked="" type="radio"/> No
2	Staff ¹ does not chair the Board and does not comprise more than one-third of the Board.	1.1.3	<input type="radio"/> Complied <input type="radio"/> Not Complied
3	There are written job descriptions for their executive functions and operational duties which are distinct from their Board roles .	1.1.5	<input type="radio"/> Complied <input type="radio"/> Not Complied
4	There is a maximum limit of four consecutive years for the Treasurer position (or equivalent, e.g. Finance Committee Chairman or person on Board responsible for overseeing the finances of the charity). Should the charity not have an appointed Board member, it will be taken that the Chairman oversees the finances.	1.1.7	<input checked="" type="radio"/> Complied <input type="radio"/> Not Complied
5	All Board members submit themselves for re-nomination and reappointment , at least once every three years.	1.1.8	<input checked="" type="radio"/> Complied <input type="radio"/> Not Complied
6	The Board conducts regular self-evaluation to assess its performance and effectiveness once per term or every three years, whichever is shorter.	1.1.12	<input checked="" type="radio"/> Complied <input type="radio"/> Not Complied
Are there Board member(s) who have served for more than 10 consecutive years? (Skip item 7 if "No")			<input checked="" type="radio"/> Yes <input type="radio"/> No
7	The charity discloses in its annual report the reasons for retaining Board member(s) who have served for more than 10 consecutive years .	1.1.13	<input checked="" type="radio"/> Complied <input type="radio"/> Not Complied
8	There are documented terms of reference for the Board and each of its Board committees.	1.2.1	<input checked="" type="radio"/> Complied <input type="radio"/> Not Complied
Conflict of Interest			
9	There are documented procedures for Board members and staff ¹ to declare actual or potential conflicts of interest to the Board at the earliest opportunity.	2.1	<input checked="" type="radio"/> Complied <input type="radio"/> Not Complied
10	Board members do not vote or participate in decision-making on matters where they have a conflict of interest.	2.4	<input checked="" type="radio"/> Complied <input type="radio"/> Not Complied
Strategic Planning			
11	The Board periodically reviews and approves the strategic plan for the charity to ensure that the activities are in line with its objectives.	3.2.2	<input checked="" type="radio"/> Complied <input type="radio"/> Not Complied
12	There is a documented plan to develop the capacity and capability of the charity and the Board monitors the progress of this plan.	3.2.4	<input checked="" type="radio"/> Complied <input type="radio"/> Not Complied

Human Resource and Volunteer² Management			
13	The Board approves documented human resource policies for staff ¹	5.1	<input checked="" type="checkbox"/> Complied <input type="checkbox"/> Not Complied
14	There is a documented Code of Conduct for Board members, staff ¹ and volunteers ² (where applicable) which is approved by the Board.	5.3	<input checked="" type="checkbox"/> Complied <input type="checkbox"/> Not Complied
15	There are processes for regular supervision, appraisal and professional development of staff ¹	5.5	<input checked="" type="checkbox"/> Complied <input type="checkbox"/> Not Complied
Are there volunteers² serving in the charity? (Skip item 16 if "No")			<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
16	There are volunteer management policies in place for volunteers ² .	5.7	<input checked="" type="checkbox"/> Complied <input type="checkbox"/> Not Complied
Financial Management and Internal Controls			
17	There is a documented policy to seek Board's approval for any loans, donations, grants or financial assistance provided by the charity which are not part of its core charitable programmes.	6.1.1	<input checked="" type="checkbox"/> Complied <input type="checkbox"/> Not Complied
18	The Board ensures internal controls for financial matters in key areas are in place with documented procedures .	6.1.2	<input checked="" type="checkbox"/> Complied <input type="checkbox"/> Not Complied
19	The Board ensures reviews on the charity's internal controls, processes, key programmes and events are regularly conducted.	6.1.3	<input checked="" type="checkbox"/> Complied <input type="checkbox"/> Not Complied
20	The Board ensures that there is a process to identify, regularly monitor and review the charity's key risks .	6.1.4	<input checked="" type="checkbox"/> Complied <input type="checkbox"/> Not Complied
21	The Board approves an annual budget for the charity's plans and regularly monitors its expenditure.	6.2.1	<input checked="" type="checkbox"/> Complied <input type="checkbox"/> Not Complied
Does the charity invest its reserves, including fixed deposits? (Skip item 22 if "No")			<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
22	The charity has a documented investment policy approved by the Board.	6.4.3	<input checked="" type="checkbox"/> Complied <input type="checkbox"/> Not Complied
Fundraising Practices			
Did the charity receive cash donations (solicited or unsolicited) during the year? (Skip item 23 if "No")			<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
23	All collections received (solicited or unsolicited) are properly accounted for and promptly deposited by the charity.	7.2.2	<input checked="" type="checkbox"/> Complied <input type="checkbox"/> Not Complied
Did the charity receive donations-in-kind during the year? (Skip item 24 if "No")			<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
24	All donations-in-kind received are properly recorded and accounted for by the charity.	7.2.3	<input checked="" type="checkbox"/> Complied <input type="checkbox"/> Not Complied

25	The charity discloses in its annual report: i) Number of Board meetings in the year; and ii) Individual Board member's attendance.	8.2	<input checked="" type="checkbox"/> Complied <input type="checkbox"/> Not Complied
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Disclosure and Transparency

	Are Board members remunerated for their Board services? (Skip items 26 and 27 if "No")		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
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26	No Board member is involved in setting his or her own remuneration.	2.2	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied
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27	The charity discloses the exact remuneration and benefits received by each Board member in its annual report. <u>OR</u> The charity discloses that no Board members are remunerated.	8.3	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied
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	Does the charity employ paid staff? (Skip items 28, 29 and 30 if "No")		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
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28	No staff ¹ is involved in setting his or her own remuneration.	2.2	<input checked="" type="checkbox"/> Complied <input type="checkbox"/> Not Complied
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29	The charity discloses in its annual report: i) The total annual remuneration (including any remuneration received in its subsidiaries), for each of its three highest paid staff¹ , who each receives remuneration exceeding \$100,000 , in bands of \$100,000; and ii) If any of the three highest paid staff ¹ also serves on the Board of the charity. <u>OR</u> The charity discloses that none of its staff ¹ receives more than \$100,000 in annual remuneration each.	8.4	<input checked="" type="checkbox"/> Complied <input type="checkbox"/> Not Complied
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30	The charity discloses the number of paid staff ¹ who are close members of the family ³ of the Executive Head or Board Members, who each receives remuneration exceeding \$50,000 during the year, in bands of \$100,000. <u>OR</u> The charity discloses that there is no paid staff ¹ who are close members of the family ³ of the Executive Head or Board Member, who receives more than \$50,000 during the year.	8.4	<input checked="" type="checkbox"/> Complied <input type="checkbox"/> Not Complied
-----------	--	-----	---

Public Image

31	The charity has a documented communication policy on the release of information about the charity and its activities across all media platforms.	9.2	<input checked="" type="checkbox"/> Complied <input type="checkbox"/> Not Complied
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- Staff: Paid or unpaid individuals who are involved in the day-to-day operations of the charity, e.g. an Executive Director or Administrative personnel.
- Volunteer: Persons who willingly give up time for charitable purposes, without expectation of any remuneration. For volunteers who are involved in the day-to-day operations of the charity, they should also abide by the best practices set out in the Code applicable to 'staff'.
- Close members of the family: Those family members who may be expected to influence, or be influenced by, that person in their dealings with the charity. In most cases, they would include:
 - That person's children and spouse;
 - Children of that person's spouse; and
 - Dependants of that person or that person's spouse.

DECLARATION

Name	Latha Kutty	
Email	latha_kutty@cpas.org.sg	
Contact	Office: 6585 5608	Mobile
Designation	Executive Director	

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

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

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





FINANCIAL STATEMENTS



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

REPORT AND FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 2022

CEREBRAL PALSY ALLIANCE SINGAPORE

REPORT AND FINANCIAL STATEMENTS

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CEREBRAL PALSY ALLIANCE SINGAPORE

STATEMENT BY EXECUTIVE COMMITTEE

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

- (a) the financial statements of the Association as set out on pages 5 to 27 are drawn up in accordance with the provision of the Societies Act 1966 (the "Societies Act"), the Charities Act 1994 and other relevant regulations (the "Charities Act and Regulations") and Financial Reporting Standards in Singapore so as to present fairly, in all material respects, the financial position of the Association as at March 31, 2022, and the financial performance, changes in funds and cash flows of the Association for the financial year then ended;
- (b) the use of donation moneys is in accordance with the objectives of the Association as required under Regulation 11 of the Charities (Institutions of a Public Character) Regulations;
- (c) the Association has complied with the requirements of Regulation 15 of the Charities (Institutions of a Public Character) Regulations;
- (d) the accounting and other records required to be kept by the Association have been properly kept in accordance with the provisions of the Societies Regulations enacted under the Societies Act, the Charities Act and Regulations;
- (e) the fund-raising appeals held during the period July 2021 have been carried out in accordance with Regulation 6 of the Societies Regulations issued under the Societies Act and proper accounts and other records have been kept of the fund-raising appeals; and
- (f) at the date of this statement, there are reasonable grounds to believe that the Association will be able to pay its debts when they fall due.

ON BEHALF OF MEMBERS OF THE
EXECUTIVE COMMITTEE


.....
Dr Janice Wong
Chairman


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

September 14, 2022

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, 2022, and the statement of comprehensive income, statement of changes in funds and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, as set out on pages 5 to 27.

In our opinion, the accompanying financial statements are properly drawn up in accordance with the provisions of the Societies Act 1966 (the "Societies Act"), the Charities Act 1994 and other relevant regulations (the "Charities Act and Regulations") and Financial Reporting Standards in Singapore ("FRSs") so as to present fairly, in all material aspects, the financial position of the Association as at March 31, 2022 and of the financial performance, changes in funds and cash flows of the Association for the year ended on that date.

Basis for Opinion

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

Information Other than the Financial Statements and Auditor's Report Thereon

Management is responsible for the other information. The other information comprises the Statement by the Executive Committee set out on page 1.

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

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

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

Responsibilities of Management and Executive Committee for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the provisions of the Societies Act, the Charities Act and Regulations and FRSS, and for devising and maintaining a system of internal accounting controls sufficient to provide a reasonable assurance that assets are safeguarded against loss from unauthorised use or disposition; and transactions are properly authorised and that they are recorded as necessary to permit the preparation and fair presentation of the financial statements and to maintain accountability of assets.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

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

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

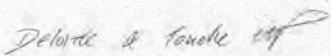
Report on Other Legal and Regulatory Requirements

In our opinion:

- (a) the accounting and other records required to be kept by the Association have been properly kept in accordance with the provisions of the Societies Regulations enacted under the Societies Act, the Charities Act and Regulations; and
- (b) the fund-raising appeals held during the period July 2021 have been carried out in accordance with Regulation 6 of the Societies Regulations issued under the Societies Act and proper accounts and other records have been kept of the fund-raising appeals.

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

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


Public Accountants and
Chartered Accountants
Singapore

September 14, 2022

CEREBRAL PALSY ALLIANCE SINGAPORE

STATEMENT OF FINANCIAL POSITION

March 31, 2022

	Note	2022	2021
		\$	\$
ACCUMULATED FUNDS	6	12,839,708	11,063,601
SPECIFIC FUNDS	7	6,711,820	7,051,651
PROGRAMME DEVELOPMENT FUND		271,432	271,432
		<u>19,822,960</u>	<u>18,386,684</u>
REPRESENTED BY:			
NON-CURRENT ASSETS			
Property and equipment	8	9,334,931	9,556,528
Right-of-use asset	9	2,142,159	2,921,126
		<u>11,477,090</u>	<u>12,477,654</u>
CURRENT ASSETS			
Due from Cerebral Palsy Alliance Singapore School ("School")	5	838,521	554,202
Receivables, prepayments and deposits	10	290,243	132,337
Job support scheme grant receivables		-	154,888
Cash and cash equivalents	11	19,629,582	18,924,289
		<u>20,758,346</u>	<u>19,765,716</u>
CURRENT LIABILITIES			
Other payables and accrued expenses	12	719,280	825,056
Due to National Council of Social Service ("NCSS") / SG Enable ("SGE")	13	759,010	772,387
Lease liabilities	14	788,471	772,641
Deferred job support scheme grant income		-	263,468
		<u>2,266,761</u>	<u>2,633,552</u>
NET CURRENT ASSETS		<u>18,491,585</u>	<u>17,132,164</u>
NON-CURRENT LIABILITIES			
Deferred capital donations	15	8,726,817	9,015,766
Lease liabilities	14	1,418,898	2,207,368
		<u>10,145,715</u>	<u>11,223,134</u>
NET ASSETS		<u>19,822,960</u>	<u>18,386,684</u>
NET ASSETS OF TRUST FUNDS	16	<u>112,790</u>	<u>144,782</u>

See accompanying notes to financial statements.

CEREBRAL PALSY ALLIANCE SINGAPORE

STATEMENT OF COMPREHENSIVE INCOME
March 31, 2022

Notes	2022			2021		
	General Fund	Specific Fund	Total	General Fund	Specific Fund	Total
	\$	\$	\$	\$	\$	\$
INCOME:						
Grants and supplementary funding from NCSS/SGE and its affiliates						
- Goodwill Rehabilitation & Occupational Workshop ("GROW")	510,291	-	510,291	364,960	-	364,960
- Early Intervention ("EI")	895,550	-	895,550	914,622	-	914,622
- Day Activity Centre ("DAC")	287,688	-	287,688	176,166	-	176,166
- Headquarter	276,951	-	276,951	-	-	-
- Therapy rehabilitation programme	230,850	-	230,850	233,818	-	233,818
- Beyond boundaries club	101,772	-	101,772	100,974	-	100,974
- Community silver trust funds	-	407,992	407,992	-	727,704	727,704
- Care and share funds	-	13,377	13,377	-	46,970	46,970
- GROW - from MSF	456,189	-	456,189	426,182	-	426,182
- EI - from MSF	3,636,867	-	3,636,867	3,038,683	-	3,038,683
- DAC - from MSF	928,524	-	928,524	790,587	-	790,587
- Temporary Occupation License ("TOL") fees	157,419	-	157,419	104,946	-	104,946
Grants from Tote Board						
- Charity Dinner & other events	485,990	-	485,990	65,812	-	65,812
VVOs-charities capability fund training grants	40,889	-	40,889	159,841	-	159,841
Miscellaneous grants	18,108	-	18,108	79,789	-	79,789
Central Marketing Services ("CMS") sales	20,773	-	20,773	39,387	-	39,387
Cafe project sales	39,608	-	39,608	39,929	-	39,929
Sales of work by GROW trainees	42,284	-	42,284	44,132	-	44,132
GROW IT & office services	654	-	654	788	-	788
Alumni sales	12,880	-	12,880	8,018	-	8,018
Amortisation of deferred capital donations	15 929,404	-	929,404	784,661	-	784,661
Specific donations		694,777	694,777		1,085,201	1,085,201
Unrestricted donations	1,371,630	-	1,371,630	1,316,348	-	1,316,348
Therapy treatment fees	6,799	-	6,799	6,430	-	6,430
EI programme fees	382,035	-	382,035	349,240	-	349,240
DAC programme fees	150,620	-	150,620	161,715	-	161,715
Membership fees	-	-	-	110	-	110
Other income						
- Professional fees for services rendered to School	1,773,744	-	1,773,744	1,556,000	-	1,556,000
- Professional fees for services rendered to others	62,450	-	62,450	95,553	-	95,553
- Training and consultancy fees	115,972	-	115,972	73,902	-	73,902
- Wage credit scheme	658,644	-	658,644	2,265,215	-	2,265,215
- Recharge of TOL fees to School	668,553	-	668,553	445,702	-	445,702
- Rental rebates	-	-	-	275,323	-	275,323
- Interest income on bank deposits	59,427	-	59,427	78,290	-	78,290
- SGE for transport subsidies	389,271	-	389,271	388,039	-	388,039
- Charity Dinner income	230,334	-	230,334	222,285	-	222,285
- Caregivers training income	-	-	-	3,090	-	3,090
- PECT /Supervision income	99,140	-	99,140	100,508	-	100,508
- Internal services rendered	16,447	-	16,447	4,372	-	4,372
- Sundry income	38,165	-	38,165	28,951	-	28,951
Total income	15,095,922	1,116,146	16,212,068	14,744,380	1,859,875	16,604,255

CEREBRAL PALSY ALLIANCE SINGAPORE

STATEMENT OF COMPREHENSIVE INCOME (cont'd)
March 31, 2022

Note	2022			2021			
	General Fund	Specific Fund	Total	General Fund	Specific Fund	Total	
	\$	\$	\$	\$	\$	\$	
EXPENDITURE:							
Manpower and related costs							
- Salaries and related expenses	17	9,366,085	-	9,366,085	8,540,699	-	8,548,699
- Medical, insurance and welfare expenses		187,439	-	187,439	121,636	-	121,636
- Training and related expenses		142,519	-	142,519	130,693	-	130,693
General and administrative expenses							
- Training & Consultancy Fees		50,552	-	50,552	44,131	-	44,131
- Communications		20,015	-	20,015	15,229	-	15,229
- Insurance		42,432	-	42,432	30,048	-	30,048
- Audit fees		41,351	-	41,351	47,423	-	47,423
- Transport charges		2,721	-	2,721	2,511	-	2,511
- Supplies and materials		105,510	-	105,510	102,062	-	102,062
- Advertisement expenses		2,230	-	2,230	-	-	-
- Bank charges		6,635	-	6,635	6,963	-	6,963
- Depreciation of property and equipment	8	1,182,385	-	1,182,385	901,651	-	901,651
- Depreciation of right-of-use asset	9	778,967	-	778,967	778,967	-	778,967
- Replacement of equipment		10,961	-	10,961	18,216	-	18,216
- Miscellaneous expenses		139,163	-	139,163	115,424	-	115,424
- Corporate gifts		64	-	64	427	-	427
- Equipment written off		1,224	-	1,224	252	-	252
Upkeep and utilities							
- Maintenance		233,462	-	233,462	206,291	-	206,291
- Utilities		138,018	-	138,018	128,498	-	128,498
- Motor vehicle expenses		13,812	-	13,812	13,336	-	13,336
Programme/Project expenses							
- GROW expenses		55,602	-	55,602	62,625	-	62,625
- CMS expenses		26,379	-	26,379	42,209	-	42,209
- Cafe project expenses		33,273	-	33,273	29,861	-	29,861
- GROW IT & office services		30	-	30	38	-	38
- Meal expenses		5,453	-	5,453	4,514	-	4,514
- Allowances to trainees		2,350	-	2,350	2,278	-	2,278
- SGE transport subsidies		389,271	-	389,271	388,039	-	388,039
- Public education/campaigns		18,401	-	18,401	32,340	-	32,340
- Beyond boundaries club activity expenses		39,814	-	39,814	11,419	-	11,419
Utilisation of specific funds		-	1,455,977	1,455,977	-	2,300,517	2,300,517
Utilisation of unrestricted donations		14,483	-	14,483	7,101	-	7,101
Charity Dinner expenses		22,838	-	22,838	22,358	-	22,358
Tote Board - Charity Dinner		126,701	-	126,701	111,830	-	111,830
Community silver trust expenses		-	-	-	43,206	-	43,206
PECT supervision expenses		62,450	-	62,450	58,608	-	58,608
Interest on lease liabilities		53,331	-	53,332	66,845	-	66,845
Others		3,894	-	3,893	1,703	-	1,703
Total expenditure		13,319,815	1,455,977	14,775,792	12,099,431	2,300,517	14,399,948
Operating surplus (deficit), representing total comprehensive income (loss) for the year							
		1,776,107	(339,831)	1,436,276	2,644,949	(440,642)	2,204,307

See accompanying notes to financial statements.

CEREBRAL PALSY ALLIANCE SINGAPORE
STATEMENT OF CHANGES IN FUNDS
March 31, 2022

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

	Accumulated Funds	Building Investment Fund	Furniture and Equipment Fund	GRSV Fund	PAS Fund	ET Fund	Staff Training and Welfare Fund	Project Fund	Welfare Fund	Assistive Technology Fund	Community Support Fund	Care and Support Fund	Subtotal	Programme Development Fund	Total
Balance as at April 1, 2020	8,418,652	977,578	300,560	666,147	829,489	1,057,248	42,344	986,878	1,241,589	395,693	994,764	3	7,492,293	271,432	16,182,377
Net surplus (deficit) representing total comprehensive income (loss) for the year	2,644,949	(213,348)	(62,752)	(55,613)	(78,946)	54,647	(560)	445,631	(75,555)	(7,573)	(446,146)	(3)	(440,642)	-	2,204,307
Balance as at March 31, 2021	11,063,601	764,230	237,767	610,534	750,549	1,111,895	41,394	1,432,509	1,166,034	388,120	548,619	-	7,051,651	271,432	18,386,684
Net surplus (deficit) representing total comprehensive income (loss) for the year	1,776,107	(60,307)	(62,222)	(16,946)	(84,085)	25,445	-	(47,762)	(11,382)	(16,860)	(65,712)	-	(339,831)	-	1,436,276
Balance as at March 31, 2022	12,839,708	703,923	175,545	593,588	666,464	1,137,340	41,394	1,384,747	1,154,652	371,260	482,907	-	6,711,820	271,432	19,822,960

See accompanying notes to financial statements.

CEREBRAL PALSY ALLIANCE SINGAPORE

STATEMENT OF CASH FLOWS

Year ended March 31, 2022

	2022	2021
	\$	\$
Operating activities		
Operating surplus	1,436,276	2,204,307
Adjustments for:		
Depreciation of property and equipment	1,182,385	901,651
Depreciation of right-of-use asset	778,967	778,967
Amortisation of deferred capital donations	(929,404)	(784,661)
Property and equipment written off	1,224	252
Grants from MSF	(5,021,580)	(4,255,452)
Interest income	(59,427)	(78,290)
Interest expense	53,331	68,845
Operating cash flows before movements in working capital	(2,558,228)	(1,164,381)
Due from School	(284,319)	(224,270)
Due to NCSS / SGE	(13,377)	(266,884)
Receivables, prepayments and deposits	(145,636)	25,723
Other payables and accrued expenses	(105,776)	8,405
Job support scheme grant receivable	(108,580)	108,580
Cash used in operations	(3,215,916)	(1,512,827)
Interest received	47,157	140,005
Interest paid	(53,331)	(68,845)
Net cash used in operating activities	(3,222,090)	(1,441,667)
Investing activity		
Purchase of property and equipment, representing net cash used in investing activity (Note A)	(321,557)	(433,697)
Financing activities		
Capital grant received from MSF	5,021,580	4,255,452
Funding received from NCSS / SGE	-	219,913
Repayments of lease liabilities	(772,640)	(757,126)
Net cash from financing activities	4,248,940	3,718,239
Net increase in cash and cash equivalents	705,293	1,842,875
Cash and cash equivalents at beginning of year	18,731,305	16,888,430
Cash and cash equivalents at end of year (Note 11)	19,436,598	18,731,305

Note A

During the year, the Association acquired property and equipment of which \$640,455 (2021 : \$1,390,594) is funded through deferred capital donations.

See accompanying notes to financial statements.

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS

March 31, 2022

1 GENERAL

Cerebral Palsy Alliance Singapore (the "Association") (Charity Registration No. 00073 and Societies Registration No. 0283/1957WEL) was formed in 1960 under the Societies Act 1966 to raise funds and to develop and maintain welfare and educational services for people with cerebral palsy in Singapore. The Association is domiciled in Singapore with its registered office and principal place of operation at 65 Pasir Ris Drive 1, Cerebral Palsy Centre, Singapore 519529.

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

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

The financial statements of the Association for the year ended March 31, 2022 were authorised for issue by the Executive Committee on September 14, 2022.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

- 2.1 BASIS OF ACCOUNTING - The financial statements have been prepared in accordance with the historical cost basis, except as disclosed in the accounting policies below, and are drawn up in accordance with the provisions of the Societies Act, the Charities Act and Regulations and Financial Reporting Standards in Singapore ("FRSs").

Historical cost is generally based on the fair value of the consideration given in exchange for goods and services.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique. In estimating the fair value of an asset or a liability, the Association takes into account the characteristics of the asset or liability which market participants would take into account when pricing the asset or liability at the measurement date. Fair value for measurement and/or disclosure purposes in these financial statements is determined on such a basis, except for leasing transactions that are within the scope of FRS 116 *Leases*, and measurements that have some similarities to fair value but are not fair value, such as value in use in FRS 36 *Impairment of Assets*.

- 2.2 ADOPTION OF NEW AND REVISED STANDARDS - In the current financial year, the Association has adopted all the new and revised FRSs and Interpretations of FRS ("INT FRS") that are relevant to its operations. The adoption of these new/revised FRSs and INT FRSs does not result in changes to the Association's accounting policies and has no material effect on the amounts reported for the current or prior years.
- 2.3 FINANCIAL INSTRUMENTS - Financial assets and financial liabilities are recognised on the statement of financial position when the Association becomes a party to the contractual provisions of the instrument.

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS

March 31, 2022

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

2.3.1 Financial assets

Classification of financial assets

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

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

Amortised cost and effective interest method

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

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

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

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

Impairment of financial assets

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

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

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS

March 31, 2022

Significant increase in credit risk

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

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

Definition of default

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

Credit-impaired financial assets

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

Write-off policy

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

Measurement and recognition of expected credit losses

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

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

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS

March 31, 2022

Derecognition of financial assets

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

2.3.2 Financial liabilities

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

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

Derecognition of financial liabilities

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

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

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

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

Leasehold building	-	3.3%
Furniture and equipment	-	15%
Ambulance	-	10%
Computers	-	50%
Office equipment	-	15%
Renovations	-	10%
Rehabilitation equipment	-	15%

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

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

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

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

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

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

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

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

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

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

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

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

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

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS

March 31, 2022

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

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

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

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

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

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

Leasehold land	17.4%
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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 above.

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

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

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

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

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS

March 31, 2022

Building Improvement Fund

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

Furniture and Equipment Fund

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

GROW Fund

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

DAC Fund

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

EI Fund

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

Staff Training and Welfare Fund

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

Project Fund

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

Welfare Fund

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

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS

March 31, 2022

Assistive Technology Clinic Fund

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

Community Silver Trust Fund

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

Care and Share Fund

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

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

Cash donations

Cash donations are recognised on a cash basis.

Grants from MSF, NCSS / SGE and Tote Board

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

Sale of goods

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

Rendering of services

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

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS

March 31, 2022

Programme fees

Programme fees are recognised when the services are rendered.

Temporary occupation license fees

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

Interest income

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

Expenditure

Expenditure is accounted for on the accrual basis.

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

3 CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

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

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

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS

March 31, 2022

Critical judgements in applying the Association's accounting policies

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

Key sources of estimation uncertainty

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

4 FINANCIAL INSTRUMENTS, FINANCIAL RISK AND CAPITAL MANAGEMENT

a) Categories of financial instruments

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

	2022	2021
	\$	\$
Financial assets		
At amortised cost	20,685,528	19,570,385
Financial liabilities		
At amortised cost	1,478,290	1,597,443
Lease liabilities	2,207,369	2,980,009

b) Financial risk management policies and objectives

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

The Association is primarily funded via grants and donations and it attempts to ensure sufficient liquidity at all times through efficient cash management. It places its cash with creditworthy financial institutions. The Association was exposed to a concentration of credit risk with respect to amounts due from the School and government agencies, which represented 82% (2021 : 92%) of total receivables at the end of the reporting period. There are no foreign currency transactions.

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

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

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS

March 31, 2022

The carrying values of financial assets and financial liabilities reported in the statement of financial position approximate their fair values, due to the relatively short term maturity of these financial instruments, except for lease liabilities disclosed in Note 14.

c) Capital management policies and objectives

The Association reviews its capital structure at least annually to ensure that the Association will be able to continue as a going concern. The capital structure of the Association comprises mainly its accumulated funds, specific funds, programme development fund and grants from NCSS / SGE, MSF and Tote Board. The Association's overall strategy remains unchanged from the previous financial year.

5 RELATED PARTY TRANSACTIONS

Some of the Association's transactions and arrangements are with a related party and the effect of these on the basis determined between the parties are reflected in these financial statements. The balances are unsecured, interest-free and repayable on demand.

Significant related party transactions during the year was as follows:

	<u>2022</u>	<u>2021</u>
	\$	\$
<u>Transactions with School</u>		
Professional fees for services rendered	1,773,744	1,556,000
Recharge of TOL fees	<u>668,553</u>	<u>445,702</u>

Compensation of key management personnel

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

	<u>2022</u>	<u>2021</u>
	\$	\$
Short-term benefits	151,277	141,810
Post-employment benefits	<u>14,702</u>	<u>16,397</u>
	<u>165,979</u>	<u>158,207</u>

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

	<u>2022</u>	<u>2021</u>
	\$	\$
<u>Remuneration Band</u>		
\$100,000 to \$200,000 *	<u>8</u>	<u>6</u>

* Comprised of salary and bonus.

CEREBRAL PALSY ALLIANCE SINGAPORE**NOTES TO FINANCIAL STATEMENTS****March 31, 2022****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:

	2022	2021
	\$	\$
General accumulated funds	11,031,716	10,076,310
Designated for EI programme	2,966,432	2,476,669
Designated for DAC programme	1,081,405	840,141
Designated for GROW programme	(188,410)	(289,046)
Designated for Rehabilitation Centre	(762,372)	(762,372)
Designated for Therapy Rehabilitation programme	(1,367,566)	(1,352,159)
Designated for Beyond Boundaries Club	78,503	74,058
	<u>1,807,992</u>	<u>987,291</u>
Accumulated funds balance	<u>12,839,708</u>	<u>11,063,601</u>

CEREBRAL PALSY ALLIANCE SINGAPORE
NOTES TO FINANCIAL STATEMENTS
March 31, 2022

7 SPECIFIC FUNDS

	Building Improvement Fund \$	Furniture and Equipment Fund \$	GROW Fund \$	DAC Fund \$	EI Fund \$	Staff Training and Welfare Fund \$	Project Fund \$	Welfare Fund \$	Assistive Technology Clinic Fund \$	Community Silver Trust Fund \$	Care and Share Fund \$	Total \$
Balance at April 1, 2020	977,578	300,560	666,147	829,489	1,057,248	42,344	986,878	1,241,589	395,693	994,764	3	7,492,293
Income	161,534	-	21,657	23,041	95,118	-	602,751	89,565	91,356	727,704	46,970	1,859,876
Expenditure	(374,882)	(62,792)	(77,270)	(101,981)	(40,471)	(930)	(157,120)	(165,120)	(99,109)	(1,173,849)	(46,973)	(2,300,518)
Net (deficit) surplus representing total comprehensive (loss) income for the year	(213,348)	(62,792)	(55,613)	(78,940)	54,647	(930)	445,631	(75,555)	(7,572)	(446,145)	(3)	(440,642)
Balance at March 31, 2021	764,230	237,767	610,534	750,549	1,111,895	41,394	1,432,509	1,166,034	388,120	548,619	-	7,051,651
Income	326,839	-	54,680	30,690	55,070	-	51,221	75,465	100,792	407,992	13,377	1,116,146
Expenditure	(387,166)	(62,222)	(71,626)	(114,775)	(29,625)	-	(98,983)	(86,847)	(117,652)	(473,704)	(13,377)	(1,455,977)
Net (deficit) surplus representing total comprehensive (loss) income for the year	(60,327)	(62,222)	(16,946)	(84,085)	25,445	-	(47,762)	(11,382)	(16,860)	(65,712)	-	(339,831)
Balance at March 31, 2022	703,923	175,545	593,588	666,464	1,137,340	41,394	1,384,747	1,154,652	371,260	482,907	-	6,711,820

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS

March 31, 2022

8 PROPERTY AND EQUIPMENT

	Leasehold Building	Furniture and equipment	Ambulance	Computers	Office equipment	Renovations	Rehabilitation Equipment	Total
	\$	\$	\$	\$	\$	\$	\$	\$
Cost:								
At April 1, 2020	13,774,808	696,559	519,213	472,309	1,089,383	1,712,440	-	18,264,712
Additions	-	30,527	105,204	190,290	1,316,385	181,885	-	1,824,291
Written off	-	(896)	-	(10,873)	(936)	-	-	(12,705)
At March 31, 2021	13,774,808	726,190	624,417	651,726	2,404,832	1,894,325	-	20,076,298
Additions	-	42,934	-	100,109	248,299	261,512	309,158	962,012
Written off	-	(1926)	-	(17,911)	(26,620)	(2,000)	-	(48,457)
At March 31, 2022	13,774,808	767,198	624,417	733,924	2,626,511	2,153,837	309,158	20,989,853
Accumulated depreciation:								
At April 1, 2020	7,348,058	621,453	380,057	445,202	344,892	490,910	-	9,630,572
Depreciation	454,568	21,634	23,921	85,610	185,266	130,652	-	901,651
Written off	-	(773)	-	(10,873)	(807)	-	-	(12,453)
At March 31, 2021	7,802,626	642,314	403,978	519,939	529,351	621,562	-	10,519,770
Depreciation	454,569	25,800	27,409	181,949	269,779	200,270	22,609	1,182,385
Written off	-	(1,685)	-	(17,911)	(26,620)	(1,017)	-	(47,233)
At March 31, 2022	8,257,195	666,429	431,387	683,977	772,510	820,815	22,609	11,654,922
Carrying amount:								
At March 31, 2022	5,517,613	100,769	193,030	49,947	1,854,001	1,333,022	286,549	9,334,931*
At March 31, 2021	5,972,182	83,876	220,439	131,787	1,875,481	1,272,763	-	9,556,528*

* Property and equipment amounting to \$8,726,817 (2021 : \$9,015,765) is funded through deferred capital donations (Note 15).

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS

March 31, 2022

9 RIGHT-OF-USE ASSET

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

	Leasehold land
	\$
Cost:	
At April 1, 2020, March 31, 2021 and 2022	<u>4,479,060</u>
Accumulated depreciation:	
At April 1, 2020	778,967
Depreciation	<u>778,967</u>
At March 31, 2021	1,557,934
Depreciation	<u>778,967</u>
At March 31, 2022	<u>2,336,901</u>
Carrying amount:	
At March 31, 2022	<u>2,142,159</u>
At March 31, 2021	<u>2,921,126</u>

10 RECEIVABLES, PREPAYMENTS AND DEPOSITS

	2022	2021
	\$	\$
Other receivables	173,759	60,498
Interest receivable from fixed deposits	15,295	3,025
Prepayments	72,818	40,443
Deposits	28,371	28,371
	<u>290,243</u>	<u>132,337</u>

11 CASH AND CASH EQUIVALENTS

	2022	2021
	\$	\$
Fixed deposits with banks	8,227,304	8,227,304
Cash at banks	<u>11,402,278</u>	<u>10,696,985</u>
	19,629,582	18,924,289
Fixed deposits under pledge	<u>(192,984)</u>	<u>(192,984)</u>
Cash and cash equivalents in the statement of cash flows	<u>19,436,598</u>	<u>18,731,305</u>

The fixed deposits bear interest rates ranging from 0.05% to 0.80% (2021 : 0.05% to 0.90%) per annum with a tenure ranging from 3 months to 12 months (2021 : 3 months to 12 months). The deposits are readily convertible to cash at minimal cost.

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

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS
March 31, 2022.

12 OTHER PAYABLES AND ACCRUED EXPENSES

	2022	2021
	\$	\$
Other payables	390,727	421,229
Accrued expenses	328,553	403,827
	<u>719,280</u>	<u>825,056</u>

13 DUE TO NCSS / SGE

	2022	2021
	\$	\$
Balance at beginning of year	772,387	819,358
Prior year funding received during the year	-	219,913
Accruals on Care and Share receivable	(13,377)	(266,884)
Balance at end of year	<u>759,010</u>	<u>772,387</u>

14 LEASE LIABILITIES

	2022	2021
	\$	\$
Maturity analysis:		
Year 1	825,972	825,972
Year 2	825,972	825,972
Year 3	619,479	825,972
Year 4	-	619,479
	<u>2,271,423</u>	<u>3,097,395</u>
Less: Unearned interest:	<u>(64,054)</u>	<u>(117,386)</u>
	<u>2,207,369</u>	<u>2,980,009</u>
Analysed as:		
Current	788,471	772,641
Non-current	1,418,898	2,207,368
	<u>2,207,369</u>	<u>2,980,009</u>

CEREBRAL PALSY ALLIANCE SINGAPORE

NOTES TO FINANCIAL STATEMENTS

March 31, 2022

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.

	2022	2021
	\$	\$
Capital grant and donations received:		
Balance at beginning of year	19,395,369	18,005,027
Additions:		
- Furniture and equipment	30,409	28,725
- Ambulance	-	105,204
- Computers	8,443	5,521
- Office equipment	200,917	1,184,184
- Renovations	237,416	66,960
- Rehab equipment	163,270	-
Written off	(47,233)	(252)
Balance at end of year	<u>19,988,591</u>	<u>19,395,369</u>
Accumulated amortisation:		
Balance at beginning of year	10,379,603	9,595,194
Amortisation	929,404	784,661
Written off	(47,233)	(252)
Balance at end of year	<u>11,261,774</u>	<u>10,379,603</u>
Carrying amount	<u>8,726,817</u>	<u>9,015,766</u>

16 NET ASSETS OF TRUST FUNDS

Trust funds represent specific financial assistance provided by Lee Foundation.

	2022	2021
	\$	\$
Balance at beginning of year	144,782	117,641
Amount disbursed	(325,121)	(365,859)
Amount received	293,129	393,000
Balance at end of year	<u>112,790</u>	<u>144,782</u>
Represented by:		
Cash and bank balances	<u>112,790</u>	<u>144,782</u>

17 MANPOWER COSTS

	2022	2021
	\$	\$
Costs of defined contribution plans included in manpower costs	<u>1,191,054</u>	<u>1,098,663</u>

CEREBRAL PALSY ALLIANCE SINGAPORE**NOTES TO FINANCIAL STATEMENTS**
March 31, 2022

18 FUNDRAISING COSTS

	<u>2022</u>	<u>2021</u>
	\$	\$
Charity Dinner event	<u>22,838</u>	<u>22,358</u>

Fundraising costs from the Charity Dinner event represent approximately 9.9% (2021 : 10.1%) of the total gross receipts from this event.

19 TAXATION

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

20 TAX EXEMPT RECEIPTS

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

	<u>2022</u>	<u>2021</u>
	\$	\$
Donations for which tax exempt receipts were issued	<u>1,701,168</u>	<u>1,689,378</u>

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

**SPECIAL PURPOSE REPORT ON
HEADQUARTERS**

STATEMENT OF COMPREHENSIVE INCOME
YEAR ENDED MARCH 31, 2022

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, 2022 are prepared in all material respects, in accordance with the basis of accounting described in notes to the Statement and provisions of the Societies Act 1966 (the "Societies Act") and the Charities Act 1994 and other relevant regulations (the "Charities Act").

ON BEHALF OF MEMBERS OF THE
EXECUTIVE COMMITTEE

.....
Dr Janice Wong
Chairman

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

September 19, 2022

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

Responsibilities of Management and Executive Committee for the Statement

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

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

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

Auditor's Responsibilities for the Audit of the Statement

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

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

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



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

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

Deloitte & Touche LLP
Public Accountants and
Chartered Accountants
Singapore

September 19, 2022

CEREBRAL PALSY ALLIANCE SINGAPORE

HEADQUARTERS

STATEMENT OF COMPREHENSIVE INCOME

March 31, 2022

	2022	2021
	\$	\$
INCOME		
Grants		
- National Council of Social Service ("NCSS") / SG Enable ("SGE")	276,951	-
- Community silver trust funds from NCSS / SGE	407,992	727,704
- Care and share funds from NCSS / SGE	13,377	46,970
- Temporary Occupation Licence ("TOL") fee from Ministry of Social and Family Development ("MSF") and Ministry of Education ("MOE")	825,971	550,648
- Tote Board	485,990	65,812
- Miscellaneous grants	18,108	59,789
Donations		
- Specific donations	554,337	945,386
- Unrestricted donations	1,371,630	1,316,348
VWOs-charities capability fund training grants	40,889	159,841
Amortisation of deferred capital donations	929,404	784,661
Membership fees	-	110
Wage credit scheme	658,644	2,265,215
Rental rebates	-	275,323
Interest income on bank deposits	59,427	78,290
Charity Dinner income	230,334	222,285
Internal services rendered	105,780	39,552
Sundry income	35,865	28,805
PECT supervision income	99,140	100,508
Total income	6,113,839	7,667,247

CEREBRAL PALSY ALLIANCE SINGAPORE

HEADQUARTERS

STATEMENT OF COMPREHENSIVE INCOME (cont'd)
March 31, 2022

	2022	2021
	\$	\$
EXPENDITURE		
Manpower and related costs		
- Salaries and related expenses	1,559,037	1,443,842
- Medical, insurance and welfare expenses	97,804	29,568
- Training and related expenses	128,892	71,086
General and administrative expenses		
- Communications	10,196	7,057
- Insurance	35,485	25,657
- Audit fees	7,058	9,813
- Transport charges	539	626
- Supplies and materials	24,226	27,739
- Advertisement expenses	2,230	-
- Bank charges	6,495	6,928
- Depreciation of property and equipment	1,182,385	901,651
- Depreciation of right-of-use assets	778,967	778,967
- Replacement of equipment	1,242	2,993
- Miscellaneous expenses	34,731	29,758
- Equipment written off	1,224	252
Upkeep and utilities		
- Maintenance	36,907	35,299
- Motor vehicle expenses	6,949	6,118
Utilisation of specific funds	1,239,951	2,080,795
Utilisation of unrestricted donations	14,483	7,101
Charity Dinner expenses	22,838	22,358
Tote Board - September/Charity Dinner	126,701	111,830
Community silver trust expenses	-	43,206
Interest on lease liabilities	53,331	68,845
PECT supervision expenses	62,450	58,608
Total expenditure	<u>5,434,121</u>	<u>5,770,097</u>
Operating surplus, representing		
total comprehensive income for the year	679,718	1,897,150
Transfer from (to) specific fund	264,245	(360,735)
Surplus payable to NCSS / SGE and MSF	<u>(943,963)</u>	<u>(1,536,415)</u>
	-	-

CEREBRAL PALSY ALLIANCE SINGAPORE

HEADQUARTERS

NOTES TO THE STATEMENT March 31, 2022

BASIS OF ACCOUNTING

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

1. Cash donations are recognised on a cash basis.
2. Grants received from National Council of Social Service / SG Enable, Ministry of Social and Family Development, Tote Board and Ministry of Education are recognised on an accrual basis.
3. Cerebral Palsy Alliance Singapore recognises income when it transfers control of a good or renders service to a customer.
4. Expenditure relates only to operating expenses incurred in the running of the Headquarters and are recognised on an accrual basis.

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

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

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

YEAR ENDED MARCH 31, 2022

CEREBRAL PALSY ALLIANCE SINGAPORE

SPECIAL PURPOSE REPORT ON GOODWILL, REHABILITATION AND OCCUPATIONAL WORKSHOP

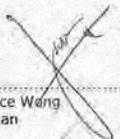
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CEREBRAL PALSY ALLIANCE SINGAPORE
GOODWILL, REHABILITATION AND OCCUPATIONAL WORKSHOP
STATEMENT BY EXECUTIVE COMMITTEE

In the opinion of the members of the Executive Committee of Cerebral Palsy Alliance Singapore (the "Association"), the statement of comprehensive income and statement of reserves (the "Statements") of the Goodwill, Rehabilitation and Occupational Workshop (the "Workshop") for the year ended March 31, 2022 are prepared in all material respects, in accordance with the basis of accounting described in notes to the Statements and provisions of the Societies Act 1966 (the "Societies Act") and the Charities Act 1994 and other relevant regulations (the "Charities Act").

ON BEHALF OF MEMBERS OF THE
EXECUTIVE COMMITTEE



.....
Dr Janice Wong
Chairman



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

September 19, 2022

**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, 2022, and the notes to the Statements, including a summary of significant accounting policies, as set out on pages 5 to 7.

In our opinion, the Statements of the Workshop for the year ended March 31, 2022 are prepared in all material respects, in accordance with the basis of accounting described in the notes to the Statements.

Basis for Opinion

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

Emphasis of Matter - Basis of Accounting and Restriction on Distribution

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

Information Other than the Statements and Auditor's Report Thereon

Management is responsible for the other information. The other information comprises the Statement by the Executive Committee set out on page 1.

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

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

**INDEPENDENT AUDITOR'S REPORT TO THE EXECUTIVE COMMITTEE OF
CEREBRAL PALSY ALLIANCE SINGAPORE
GOODWILL, REHABILITATION AND OCCUPATIONAL WORKSHOP**

Responsibilities of Management and Executive Committee for the Statements

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

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

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

Auditor's Responsibilities for the Audit of the Statements

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

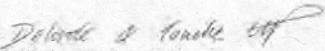
As part of an audit in accordance with SSAs, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

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



**INDEPENDENT AUDITOR'S REPORT TO THE EXECUTIVE COMMITTEE OF
CEREBRAL PALSY ALLIANCE SINGAPORE
GOODWILL, REHABILITATION AND OCCUPATIONAL WORKSHOP**

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


Public Accountants and
Chartered Accountants
Singapore

September 19, 2022

CEREBRAL PALSY ALLIANCE SINGAPORE

GOODWILL, REHABILITATION AND OCCUPATIONAL WORKSHOP

STATEMENT OF COMPREHENSIVE INCOME

March 31, 2022

	2022	2021
	\$	\$
INCOME		
Grants		
- National Council of Social Service ("NCSS") / SG Enable ("SGE")	510,291	364,960
- Ministry of Social and Family Development ("MSF")	456,189	426,182
Donations		
- Specific donations	54,680	21,657
Fees and charges		
- Central marketing services sales	20,773	39,387
- Cafe project sales	39,608	39,929
- Sales of work by Workshop trainees	42,284	44,132
- GROW IT & office services	654	788
- SGE for transport subsidy	116,198	115,556
Miscellaneous income	-	36
Total income	<u>1,240,677</u>	<u>1,052,627</u>
EXPENDITURE		
Manpower and related costs		
- Salaries and related expenses	548,685	532,964
- Medical, insurance and welfare expenses	10,590	12,579
- Training & related expenses	1,733	3,302
General and administrative expenses		
- Communications	466	492
- Insurance	526	525
- Audit fees	7,369	7,155
- Professional rehabilitation fees	203,115	197,324
- Transport charges	70	31
- Supplies and materials	3,384	4,103
- Replacement of equipment	1,033	1,128
- Miscellaneous expenses	22,064	17,732
- Parent support group expenses	973	426
Upkeep and utilities		
- Maintenance	30,167	27,663
- Utilities	18,792	17,899
- Motor vehicle expenses	4,912	5,289
Programme/Project expenses		
- Workshop expenses	55,602	62,625
- Central marketing services expenses	26,379	42,209
- Cafe project expenses	33,273	29,861
- GROW IT & Office services expense	30	38
- SGE transport subsidies	116,198	115,556
Utilisation of specific donations	71,626	77,270
Total expenditure	<u>1,156,987</u>	<u>1,156,171</u>
Operating surplus (deficit), representing total comprehensive income (loss) for the year	83,690	(103,544)
Transfers from specific fund	16,946	55,613
(Surplus payable to) Deficit receivable from NCSS / SGE and MSF	<u>(100,636)</u>	<u>47,931</u>

CEREBRAL PALSY ALLIANCE SINGAPORE

GOODWILL, REHABILITATION AND OCCUPATIONAL WORKSHOP

STATEMENT OF RESERVES
March 31, 2022

	Accumulated fund	Workshop fund	Total
	\$	\$	\$
Balance at April 1, 2020	(241,115)	666,147	425,032
Operating deficit, representing total comprehensive loss for the year	(47,931)	(55,613)	(103,544)
Balance at March 31, 2021	(289,046)	610,534	321,488
Operating surplus, representing total comprehensive income for the year	100,636	(16,946)	83,690
Balance at March 31, 2022	(188,410)	593,588	405,178

CEREBRAL PALSY ALLIANCE SINGAPORE

GOODWILL, REHABILITATION AND OCCUPATIONAL WORKSHOP

NOTES TO THE STATEMENTS

March 31, 2022

BASIS OF ACCOUNTING

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

1. Cash donations are recognised on a cash basis.
2. Grants received from National Council of Social Service / SG Enable and Ministry of Social and Family Development are recognised on an accrual basis.
3. Cerebral Palsy Alliance Singapore recognises income when it transfers control of a good or renders service to a customer.
4. Programme fees are recognised when the services are rendered.
5. Expenditure relates only to operating expenses incurred in the running of the programme and are recognised on an accrual basis.
6. The accumulated fund is restricted for the operations of this programme only, for the benefit of its intended clients. In keeping with the funder/'donors' intent for the use of the monies, the funds will not be transferred out of the programme for other purposes.
7. The Workshop fund was established in 1984. Income derived from the workshop projects and cash donations for the workshop are channelled to this fund. The fund is to be utilised for the general welfare of workshop trainees.

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

**SPECIAL PURPOSE REPORT ON
EARLY INTERVENTION CONTINUUM**

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

YEAR ENDED MARCH 31, 2022

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, 2022 are prepared in all material respects, in accordance with the basis of accounting described in notes to the Statements and provisions of the Societies Act 1966 (the "Societies Act") and the Charities Act 1994 and other relevant regulations (the "Charities Act").

ON BEHALF OF MEMBERS OF THE
EXECUTIVE COMMITTEE

.....
Dr Janice Wong
Chairman

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

September 19, 2022

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, 2022, and the notes to the Statements, including a summary of significant accounting policies, as set out on pages 5 to 7.

In our opinion, the Statements of EI for the year ended March 31, 2022 are prepared in all material respects, in accordance with the basis of accounting described in the notes to the Statements.

Basis for Opinion

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

Emphasis of Matter - Basis of Accounting and Restriction on Distribution

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

Information Other than the Statements and Auditor's Report Thereon

Management is responsible for the other information. The other information comprises the Statement by the Executive Committee set out on page 1.

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

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

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

Responsibilities of Management and Executive Committee for the Statements

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

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

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

Auditor's Responsibilities for the Audit of the Statements

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

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

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



INDEPENDENT AUDITOR'S REPORT TO THE EXECUTIVE COMMITTEE OF

CEREBRAL PALSY ALLIANCE SINGAPORE

EARLY INTERVENTION CONTINUUM

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


Public Accountants and
Chartered Accountants
Singapore

September 19, 2022

CEREBRAL PALSY ALLIANCE SINGAPORE

EARLY INTERVENTION CONTINUUM

STATEMENT OF COMPREHENSIVE INCOME
March 31, 2022

	2022	2021
	\$	\$
INCOME		
Grants		
- National Council of Social Service ("NCSS") / SG Enable ("SGE")	895,551	914,622
- Ministry of Social and Family Development ("MSF")	3,636,867	3,038,683
Donations		
- Specific donations	55,070	95,118
Fees and charges		
- Early Intervention Continuum ("EI")	382,035	349,240
- SGE for transport subsidies	169,430	160,309
Total income	<u>5,138,953</u>	<u>4,557,972</u>
EXPENDITURE		
Manpower and related costs		
- Salaries and related expenses	2,655,120	2,484,729
- Medical, insurance and welfare expenses	30,479	28,851
- Training and related expenses	(5,641)	35,098
General and administrative expenses		
- Communications	4,895	4,538
- Insurance	3,636	1,216
- Audit fees	7,369	7,155
- Professional rehabilitation fees	1,449,501	1,268,050
- Transport charges	510	6
- Supplies and materials	18,384	14,706
- Replacement of equipment	963	991
- Miscellaneous expenses	52,004	39,263
- Parent support group expenses	1,947	851
Upkeep and utilities		
- Maintenance	96,014	88,988
- Utilities	87,616	80,489
Programme/Project expenses		
- SGE for transport expenses	169,430	160,309
- Public education/campaigns	11,893	7,179
Utilisation of specific donations	29,625	40,471
Total expenditure	<u>4,623,745</u>	<u>4,262,890</u>
Operating surplus, representing total comprehensive income for the year	515,208	295,082
Transfers to specific fund	(25,445)	(54,647)
Surplus payable to NCSS / SGE and MSF	<u>(489,763)</u>	<u>(240,435)</u>
	<u>-</u>	<u>-</u>

CEREBRAL PALSY ALLIANCE SINGAPORE

EARLY INTERVENTION CONTINUUM

STATEMENT OF RESERVES
March 31, 2022

	Accumulated fund	EI fund	Total
	\$	\$	\$
Balance at April 1, 2020	2,236,234	1,057,248	3,293,482
Operating surplus, representing total comprehensive income for the year	240,435	54,647	295,082
Balance at March 31, 2021	2,476,669	1,111,895	3,588,564
Operating surplus, representing total comprehensive income for the year	489,763	25,445	515,208
Balance at March 31, 2022	2,966,432	1,137,340	4,103,772

CEREBRAL PALSY ALLIANCE SINGAPORE

EARLY INTERVENTION CONTINUUM

NOTES TO THE STATEMENTS

March 31, 2022

BASIS OF ACCOUNTING

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

1. Cash donations are recognised on a cash basis.
2. Grants received from National Council of Social Service / SG Enable and Ministry of Social and Family Development are recognised on an accrual basis.
3. Cerebral Palsy Alliance Singapore recognises income when it transfers control of a good or renders service to a customer.
4. Programme fees are recognised when the services are rendered.
5. Expenditure relates only to operating expenses incurred in the running of the programme and are recognised on an accrual basis.
6. The accumulated fund is restricted for the operations of this programme only, for the benefit of its intended clients. In keeping with the funder/donors' intent for the use of the monies, the funds will not be transferred out of the programme for other purposes.
7. The specific fund is used to help the financial needy children under Early Intervention Continuum to subsidise their fees, purchase of assistive rehabilitative aids and welfare needs.

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

**SPECIAL PURPOSE REPORT ON
DAY ACTIVITY CENTRE**

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

YEAR ENDED MARCH 31, 2022

CEREBRAL PALSY ALLIANCE SINGAPORE

SPECIAL PURPOSE REPORT ON DAY ACTIVITY CENTRE

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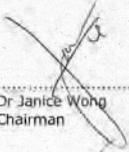
CEREBRAL PALSY ALLIANCE SINGAPORE

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, 2022 are prepared in all material respects, in accordance with the basis of accounting described in notes to the Statements and provisions of the Societies Act 1966 (the "Societies Act") and the Charities Act 1994 and other relevant regulations (the "Charities Act").

ON BEHALF OF MEMBERS OF THE
EXECUTIVE COMMITTEE



.....
Dr Janice Wong
Chairman



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

September 19, 2022

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, 2022, and the notes to the Statements, including a summary of significant accounting policies, as set out on pages 5 to 7.

In our opinion, the Statements of DAC for the year ended March 31, 2022 are prepared in all material respects, in accordance with the basis of accounting described in the notes to the Statements.

Basis for Opinion

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

Emphasis of Matter - Basis of Accounting and Restriction on Distribution

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

Information Other than the Statements and Auditor's Report Thereon

Management is responsible for the other information. The other information comprises the Statement by the Executive Committee set out on page 1.

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

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

INDEPENDENT AUDITOR'S REPORT TO THE EXECUTIVE COMMITTEE OF

CEREBRAL PALSY ALLIANCE SINGAPORE

DAY ACTIVITY CENTRE

Responsibilities of Management and Executive Committee for the Statements

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

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

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

Auditor's Responsibilities for the Audit of the Statements

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

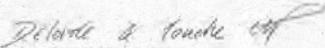
As part of an audit in accordance with SSAs, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

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



**INDEPENDENT AUDITOR'S REPORT TO THE EXECUTIVE COMMITTEE OF
CEREBRAL PALSY ALLIANCE SINGAPORE
DAY ACTIVITY CENTRE**

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


Public Accountants and
Chartered Accountants
Singapore

September 19, 2022

CEREBRAL PALSY ALLIANCE SINGAPORE

DAY ACTIVITY CENTRE

STATEMENT OF COMPREHENSIVE INCOME
March 31, 2022

	2022	2021
	\$	\$
INCOME		
Grants		
- National Council of Social Service ("NCSS") / SG Enable ("SGE") - Tote Board	287,688	176,168
- Ministry of Social and Family Development ("MSF")	928,524	790,587
Donations		
- Specific donations	30,690	23,041
Fees and charges		
- Day Activity Centre ("DAC") fees	150,620	161,715
- SGE transport subsidies	103,643	112,174
- Miscellaneous Income	-	120
Total income	<u>1,501,165</u>	<u>1,263,805</u>
EXPENDITURE		
Manpower and related costs		
- Salaries and related costs	604,317	440,269
- Medical, insurance and welfare expenses	11,316	11,693
- Training and related expenses	1,207	3,481
General and administrative expenses		
- Communications	379	171
- Insurance	345	370
- Audit fees	7,369	7,155
- Professional rehabilitation fees	404,267	339,179
- Transport charges	15	76
- Supplies and materials	8,022	7,248
- Replacement of equipment	1,373	848
- Miscellaneous expenses	20,305	18,990
- Parent support group expenses	973	426
Upkeep and utilities		
- Maintenance	33,974	27,961
- Utilities	18,792	17,899
- Motor vehicle expenses	1,952	1,929
Programme/Project expenses		
- Meal expenses	7,803	4,514
- SGE for transport expenses	103,643	112,174
- Public education/campaigns	3,159	897
Utilisation of specific donations	<u>114,775</u>	<u>101,981</u>
Total expenditure	<u>1,343,986</u>	<u>1,097,261</u>
Operating surplus, representing total comprehensive income for the year	<u>157,179</u>	<u>166,544</u>
Transfers from specific fund	84,085	78,940
Surplus payable to NCSS / SGE and MSF	<u>(241,264)</u>	<u>(245,484)</u>
	<u>-</u>	<u>-</u>

See accompanying notes to financial statements.

CEREBRAL PALSY ALLIANCE SINGAPORE

DAY ACTIVITY CENTRE

STATEMENT OF RESERVES

March 31, 2022

	Accumulated fund	DAC Fund	Total
	\$	\$	\$
Balance at April 1, 2020	594,657	829,489	1,424,146
Operating surplus, representing total comprehensive income for the year	245,484	(78,940)	166,544
Balance at March 31, 2021	840,141	750,549	1,590,690
Operating surplus, representing total comprehensive income for the year	241,264	(84,085)	157,179
Balance at March 31, 2022	1,081,405	666,464	1,747,869

See accompanying notes to financial statements.

CEREBRAL PALSY ALLIANCE SINGAPORE

DAY ACTIVITY CENTRE

NOTES TO THE STATEMENTS

March 31, 2022

BASIS OF ACCOUNTING

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

1. Cash donations are recognised on a cash basis.
2. Grants received from National Council of Social Service / SG Enable and Ministry of Social and Family Development are recognised on an accrual basis.
3. Cerebral Palsy Alliance Singapore recognises income when it transfers control of a good or renders service to a customer.
4. Programme fees are recognised when the services are rendered.
5. Expenditure relates only to operating expenses incurred in the running of the programme and are recognised on an accrual basis.
6. The accumulated fund is restricted for the operations of this programme only, for the benefit of its intended clients. In keeping with the funder'/donors' intent for the use of the monies, the funds will not be transferred out of the programme for other purposes.
7. The specific fund is used to help the financial needy clients in the Day Activity Centre to subsidise their transportation fees, programme fees, purchase of assistive rehabilitative aids and welfare needs.

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

**SPECIAL PURPOSE REPORT ON
REHABILITATION CENTRE**

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

YEAR ENDED MARCH 31, 2022

CEREBRAL PALSY ALLIANCE SINGAPORE

SPECIAL PURPOSE REPORT ON REHABILITATION CENTRE

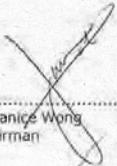
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**CEREBRAL PALSY ALLIANCE SINGAPORE
REHABILITATION CENTRE
STATEMENT BY EXECUTIVE COMMITTEE**

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, 2022 are prepared in all material respects, in accordance with the basis of accounting described in notes to the Statements and provisions of the Societies Act 1966 (the "Societies Act") and the Charities Act 1994 and other relevant regulations (the "Charities Act").

ON BEHALF OF MEMBERS OF THE
EXECUTIVE COMMITTEE



.....
Dr Janice Wong
Chairman



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

September 19, 2022

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

Opinion

We have audited the statement of comprehensive income and statement of reserves (the "Statements") of the Rehabilitation (the "Centre") for the year ended March 31, 2022, 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, 2022 are prepared in all material respects, in accordance with the basis of accounting described in the notes to the Statements.

Basis for Opinion

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

Emphasis of Matter - Basis of Accounting and Restriction on Distribution

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

Information Other than the Statements and Auditor's Report Thereon

Management is responsible for the other information. The other information comprises the Statement by the Executive Committee set out on page 1.

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

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

INDEPENDENT AUDITOR'S REPORT TO THE EXECUTIVE COMMITTEE OF

CEREBRAL PALSY ALLIANCE SINGAPORE

REHABILITATION CENTRE

Responsibilities of Management and Executive Committee for the Statements

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

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

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

Auditor's Responsibilities for the Audit of the Statements

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

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

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



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

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

Deloitte & Touche
Public Accountants and
Chartered Accountants
Singapore

September 19, 2022

CEREBRAL PALSY ALLIANCE SINGAPORE**REHABILITATION CENTRE****STATEMENT OF COMPREHENSIVE INCOME**

March 31, 2022

	2022	2021
	\$	\$
INCOME		
Recharge of rehabilitation expenses	4,143,089	3,703,362
EXPENDITURE		
Manpower and related costs		
- Salaries and related expenses	3,875,493	3,481,033
- Medical, insurance and welfare expenses	36,938	37,564
- Training and related expenses	15,899	16,816
General and administrative expenses		
- Communications	4,046	2,935
- Insurance	2,247	2,087
- Audit fees	12,187	16,146
- Transport charges	225	247
- Supplies and materials	50,041	46,558
- Replacement of equipment	6,350	12,255
- Miscellaneous expenses	28,344	20,836
Upkeep and utilities		
- Maintenance	36,401	25,929
- Utilities	12,818	12,211
Programme/Project expenses		
- Public education/campaigns	936	3,478
Internal services rendered expenses	61,164	25,267
Total expenditure	4,143,089	3,703,362
Operating surplus, representing total comprehensive surplus for the year	-	-

CEREBRAL PALSY ALLIANCE SINGAPORE

REHABILITATION CENTRE

STATEMENT OF RESERVES

March 31, 2022

	<u>Accumulated fund</u>
	<u>S</u>
Balance at April 1, 2020, March 31, 2021 and 2022	<u>(762,372)</u>

CEREBRAL PALSY ALLIANCE SINGAPORE

REHABILITATION CENTRE

NOTES TO THE STATEMENTS

March 31, 2022

BASIS OF ACCOUNTING

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

1. Cash donations are recognised on a cash basis.
2. Grants received from National Council of Social Service / SG Enable and Ministry of Social and Family Development are recognised on an accrual basis.
3. Cerebral Palsy Alliance Singapore recognises income when it transfers control of a good or renders service to a customer.
4. Programme fees are recognised when the services are rendered.
5. Expenditure relates only to operating expenses incurred in the running of the programme and are recognised on an accrual basis.
6. The accumulated fund is restricted for the operations of this programme only, for the benefit of its intended clients. In keeping with the funders'/donors' intent for the use of the monies, the funds will not be transferred out of the programme for other purposes.

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

**SPECIAL PURPOSE REPORT ON
THERAPY REHABILITATION**

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

YEAR ENDED MARCH 31, 2022

CEREBRAL PALSY ALLIANCE SINGAPORE

**SPECIAL PURPOSE REPORT ON
THERAPY REHABILITATION**

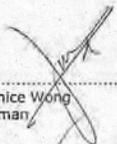
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CEREBRAL PALSY ALLIANCE SINGAPORE
THERAPY REHABILITATION
STATEMENT BY EXECUTIVE COMMITTEE

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, 2022 are prepared in all material respects, in accordance with the basis of accounting described in notes to the Statements and provisions of the Societies Act 1966 (the "Societies Act") and the Charities Act 1994 and other relevant regulations (the "Charities Act").

ON BEHALF OF MEMBERS OF THE
EXECUTIVE COMMITTEE


.....
Dr Janice Wong
Chairman


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

September 19, 2022

**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, 2022, 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, 2022 are prepared in all material respects, in accordance with the basis of accounting described in the notes to the Statements.

Basis for Opinion

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

Emphasis of Matter - Basis of Accounting and Restriction on Distribution

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

Information Other than the Statements and Auditor's Report Thereon

Management is responsible for the other information. The other information comprises the Statement by the Executive Committee set out on page 1.

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

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

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

Responsibilities of Management for the Statements

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

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

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

Auditor's Responsibilities for the Audit of the Statements

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

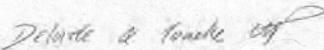
As part of an audit in accordance with SSAs, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

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



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

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


Public Accountants and
Chartered Accountants
Singapore

September 19, 2022

CEREBRAL PALSY ALLIANCE SINGAPORE**THERAPY REHABILITATION****STATEMENT OF COMPREHENSIVE INCOME**
March 31, 2022

	<u>2022</u>	<u>2021</u>
	\$	\$
INCOME		
Grants from National Council of Social Service / SG Enable	230,850	233,818
Therapy treatment fees	6,799	6,430
Total income	<u>237,649</u>	<u>240,248</u>
EXPENDITURE		
Manpower and related costs		
- Salaries and related costs	13,250	57,788
General and administrative expenses		
- Professional rehabilitation fees	238,414	234,174
- Transport charges	1,362	1,524
- Miscellaneous expenses	30	34
Total expenditure	<u>253,056</u>	<u>293,520</u>
Operating deficit, representing		
total comprehensive loss for the year	<u>(15,407)</u>	<u>(53,272)</u>

CEREBRAL PALSY ALLIANCE SINGAPORE

THERAPY REHABILITATION

STATEMENT OF RESERVES
March 31, 2022

	<u>Accumulated fund</u>
	\$
Balance at April 1, 2020	(1,298,887)
Operating deficit, representing total comprehensive loss for the year	<u>(53,272)</u>
Balance at March 31, 2021	(1,352,159)
Operating deficit, representing total comprehensive loss for the year	<u>(15,407)</u>
Balance at March 31, 2022	<u>(1,367,566)</u>

CEREBRAL PALSY ALLIANCE SINGAPORE

THERAPY REHABILITATION

NOTES TO THE STATEMENTS

March 31, 2022

BASIS OF ACCOUNTING

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

1. Cash donations are recognised on a cash basis.
2. Grants received from National Council of Social Service / SG Enable and Ministry of Social and Family Development are recognised on an accrual basis.
3. Cerebral Palsy Alliance Singapore recognises income when it transfers control of a good or renders service to a customer.
4. Programme fees are recognised when the services are rendered.
5. Expenditure relates only to operating expenses incurred in the running of the programme and are recognised on an accrual basis.
6. The accumulated fund is restricted for the operations of this programme only, for the benefit of its intended clients. In keeping with the funder/donors' intent for the use of the monies, the funds will not be transferred out of the programme for other purposes.

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

**SPECIAL PURPOSE REPORT ON
BEYOND BOUNDARIES CLUB**

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

YEAR ENDED MARCH 31, 2022

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, 2022 are prepared in all material respects, in accordance with the basis of accounting described in notes to the Statements and provisions of the Societies Act 1966 (the "Societies Act") and the Charities Act 1994 and other relevant regulations (the "Charities Act").

ON BEHALF OF MEMBERS OF THE
EXECUTIVE COMMITTEE

.....
Dr Janice Wong
Chairman


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

September 19, 2022

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, 2022, and the notes to the Statements, including a summary of significant accounting policies, as set out on pages 5 to 7.

In our opinion, the Statements of the Beyond Boundaries Club for the year ended March 31, 2022 are prepared in all material respects, in accordance with the basis of accounting described in the notes to the Statements.

Basis for Opinion

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

Emphasis of Matter - Basis of Accounting and Restriction on Distribution

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

Information Other than the Statements and Auditor's Report Thereon

Management is responsible for the other information. The other information comprises the Statement by the Executive Committee set out on page 1.

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

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

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

Responsibilities of Management and Executive Committee for the Statements

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

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

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

Auditor's Responsibilities for the Audit of the Statements

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

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

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



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

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

Deloitte & Touche
Public Accountants and
Chartered Accountants
Singapore

September 19, 2022

CEREBRAL PALSY ALLIANCE SINGAPORE**BEYOND BOUNDARIES CLUB****STATEMENT OF COMPREHENSIVE INCOME**
March 31, 2022

	2022	2021
	\$	\$
INCOME		
Grants from National Council of Social Service ("NCSS") / SG Enable ("SGE")	101,772	100,974
Miscellaneous grants – MediaCorp enabling fund	2,300	20,000
Alumni sales	12,880	8,018
Total income	<u>116,952</u>	<u>128,992</u>
EXPENDITURE		
Manpower and related costs		
- Salaries and related costs	59,774	54,463
- Staff welfare	125	406
General and administrative expenses		
- Communications	6	18
- Insurance	194	193
- Miscellaneous expenses	223	346
- Supplies and materials	325	429
- Professional rehabilitation fees	11,597	13,083
Programme/Project expenses		
- Public education/campaigns	1,449	20,200
- Beyond boundaries club activity expenses	39,814	11,419
Total expenditure	<u>112,507</u>	<u>100,557</u>
Operating surplus, representing		
total comprehensive income for the year	<u>4,445</u>	<u>28,435</u>

CEREBRAL PALSY ALLIANCE SINGAPORE

BEYOND BOUNDARIES CLUB

STATEMENT OF RESERVES

March 31, 2022

	Accumulated fund
	\$
Operating surplus, representing total comprehensive income for the year and balance at March 31, 2020	45,623
Operating surplus, representing total comprehensive income for the year	<u>28,435</u>
Balance at March 31, 2021	74,058
Operating surplus, representing total comprehensive income for the year	<u>4,445</u>
Balance at March 31, 2022	<u><u>78,503</u></u>

CEREBRAL PALSY ALLIANCE SINGAPORE

BEYOND BOUNDARIES CLUB

NOTES TO THE STATEMENTS

March 31, 2022

BASIS OF ACCOUNTING

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

1. Cash donations are recognised on a cash basis.
2. Grants received from National Council of Social Service / SG Enable and Ministry of Social and Family Development are recognised on an accrual basis.
3. Cerebral Palsy Alliance Singapore recognises income when it transfers control of a good or renders service to a customer.
4. Programme fees are recognised when the services are rendered.
5. Expenditure relates only to operating expenses incurred in the running of the programme and are recognised on an accrual basis.
6. The accumulated fund is restricted for the operations of this programme only, for the benefit of its intended clients. In keeping with the funder/donors' intent for the use of the monies, the funds will not be transferred out of the programme for other purposes.

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

REPORT AND FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 2022

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

REPORT AND FINANCIAL STATEMENTS

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CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

STATEMENT BY EXECUTIVE COMMITTEE

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

- a) the financial statements of the School as set out on pages 5 to 33 are drawn up in accordance with the provisions of the Societies Act 1966 (the "Societies Act"), the Charities Act 1994 and other relevant regulations (the "Charities Act and Regulations"), the rules and regulations issued by the Ministry of Education ("MOE"), National Council of Social Service ("NCSS") and SG Enable ("SGE"), and the Financial Reporting Standards in Singapore so as to present fairly, in all material respects, the financial position of the School as at March 31, 2022, and the financial performance, changes in funds and reserves and cash flows of the School for the financial year then ended;
- b) the receipt, expenditure and investment of monies and the acquisition and disposal of assets by the School during the year is in accordance with the rules and regulations issued by the MOE, the NCSS and the SGE;
- c) the donations and other receipts of the School are used for approved projects and purposes intended, and are in accordance with the objectives of the School as required under Regulation 11 of the Charities (Institutions of a Public Character) Regulations;
- d) the School has complied with the requirements of Regulation 15 of the Charities (Institutions of a Public Character) Regulations;
- e) the accounting and other records required to be kept by the School have been properly kept in accordance with the provisions of the Societies Regulations enacted under the Societies Act, the Charities Act and Regulations, and the rules and regulations issued by the MOE, the NCSS and the SGE; and
- f) at the date of this statement, there are reasonable grounds to believe that the School will be able to pay its debts when they fall due.

ON BEHALF OF MEMBERS OF THE
EXECUTIVE COMMITTEE

.....
Dr Janice Wong
Chairman

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

September 14, 2022

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

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Cerebral Palsy Alliance Singapore School (the "School"), which comprise the statement of financial position as at March 31, 2022, and the statement of comprehensive income, statement of changes in funds and reserves and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, as set out on pages 5 to 33.

In our opinion, the accompanying financial statements are properly drawn up in accordance with the provisions of the Societies Act 1966 (the "Societies Act"), the Charities Act 1994 and other relevant regulations (the "Charities Act and Regulations"), the rules and regulations issued by the Ministry of Education ("MOE"), the National Council of Social Service ("NCSS") and the SG Enable ("SGE"), and Financial Reporting Standards in Singapore ("FRSs") so as to present fairly, in all material aspects, the financial position of the School as at March 31, 2022 and of the financial performance, changes in funds and reserves and cash flows of the School for the year ended on that date.

Basis for Opinion

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

Information Other than the Financial Statements and Auditor's Report Thereon

School Management Committee is responsible for the other information. The other information comprises the Statement by the Executive Committee set out on page 1.

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

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

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

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

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

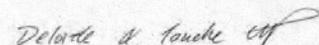
We communicate with the Executive Committee regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on Other Legal and Regulatory Requirements

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

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

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


Public Accountants and
Chartered Accountants
Singapore

September 14, 2022

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

STATEMENT OF FINANCIAL POSITION
March 31, 2022

	Note	2022 \$	2021 \$
CURRENT ASSETS			
Cash and cash equivalents		7,276,803	6,104,414
Other receivables and prepayments	6	35,247	38,162
Job support scheme grant receivables		-	104,364
Total current assets		<u>7,312,050</u>	<u>6,246,940</u>
NON-CURRENT ASSET			
Equipment	7	<u>1,169,436</u>	<u>1,005,898</u>
LESS:			
CURRENT LIABILITIES			
Due to Cerebral Palsy Alliance Singapore ("Association")	5	838,521	554,202
Other payables and accrued expenses	8	641,654	462,891
Deferred job support scheme grant income		-	163,846
Total current liabilities		<u>1,480,175</u>	<u>1,180,939</u>
NON-CURRENT LIABILITY			
Deferred capital donations	9	<u>471,236</u>	<u>473,972</u>
NET ASSETS			
		<u>6,530,075</u>	<u>5,597,927</u>
REPRESENTED BY:			
FUNDS AND RESERVES			
General reserves			
- MOE share		3,967,802	3,331,439
- NCSS Community Funding share		1,526,012	1,242,350
- Portion due to School fees		89,840	69,184
Specific funds	10	846,729	854,570
Unrestricted funds		96,438	97,130
Programme development fund		3,254	3,254
		<u>6,530,075</u>	<u>5,597,927</u>
Net assets of trust funds	11	<u>33,134</u>	<u>22,276</u>

See accompanying notes to financial statements.

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

STATEMENT OF COMPREHENSIVE INCOME
March 31, 2022

	2022			2021		
	General fund/ MOE and NCSS / SGE funding for total operating expenditure	Other funds	Total	General fund/ MOE and NCSS funding for total operating expenditure	Other funds	Total
	Note	\$	\$	\$	\$	\$
INCOME						
Grants from MOE and NCSS / SGE:						
- Total operating expenditure		5,667,648	-	5,667,648	5,018,087	-
- Special Education ("SPED") Financial Assistance Scheme (FAS)		13,568	-	13,568	9,677	-
- School meal programme		29,218	-	29,218	28,031	-
- Annual grant for Discretionary Financial Assistance ("DFA")		13,257	-	13,257	5,916	-
- Public transport subsidy		480	-	480	310	-
- Staff training vote		90,606	-	90,606	78,705	-
- Additional training vote		16,799	-	16,799	19,038	-
- High needs grant		578,510	-	578,510	540,366	-
- MOE secondment fund		74,195	-	74,195	120,548	-
- Contract teaching		151,432	-	151,432	54,693	-
- Curriculum Enhancement Fund ("CEF")		19,191	-	19,191	33,853	-
- Additional Curriculum Enhancement Fund ("ACEF")		175,000	-	175,000	148,750	-
- Information and Communications Technology ("ICT") development grant		102,480	-	102,480	96,240	-
- School-to-work ("S2W") start up fund		-	-	-	12,250	-
- Parent support group		251	-	251	1,993	-
- Provision of admin manager		103,728	-	103,728	102,851	-
- MOE grant for Temporary Occupation Licence ("TOL") fee		-	501,414	501,414	-	445,702
- Rental rebates		-	167,138	167,138	-	222,851
- Edusave grant and achievement award		-	35,200	35,200	-	31,975
- Opportunity grant		-	13,640	13,640	-	6,240
- School fees - local		-	59,807	59,807	-	54,029
- School fees - foreign		-	95,680	95,680	-	48,768
- Annual adjustments of MOE grants for prior year		126,881	-	126,881	67,217	-
- Grants received from NCSS/SGE	12	2,320,845	-	2,320,845	1,883,458	-
- Annual adjustments of NCSS/ SGE grants for prior year	12	71,789	-	71,789	-	-
- Ministry of Social & Family Development ("MSF") grants for VVO transport subsidies		-	227,789	227,789	-	193,609
- NAC Tote Board fund		-	2,551	2,551	-	686
- Unsolicited donations	16	-	3,983	3,983	-	13,988
- Designated donations	13, 16	-	94,650	94,650	-	189,487
- Amortisation of deferred capital donations	9	-	195,994	195,994	-	141,774
- Job support scheme		-	332,152	332,152	-	1,046,804
- Miscellaneous grants		-	17,432	17,432	-	11,649
Other income:						
- Interest income		-	124	124	-	124
- Miscellaneous income		-	452	452	-	1,140
- Minimart sales		-	1,377	1,377	-	2,797
- Others		-	100	100	-	422
Total income		9,595,878	1,749,483	11,305,361	8,221,983	2,412,045
						10,634,029

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

STATEMENT OF COMPREHENSIVE INCOME (cont'd)
March 31, 2022

	2022			2021		
	General fund/ MOE and NCSS / SGE funding for total operating expenditure	Other funds	Total	General fund/ MOE and NCSS funding for total operating expenditure	Other funds	Total
	Note	\$	\$	\$	\$	\$
LESS EXPENDITURE						
Salaries, bonuses, CPF and SDF						
- MOE seconded teaching staff (exclude funding from special purpose grant - MOE secondment fund)		305,196	-	285,680	-	285,680
- Teaching staff	4,119,201	-	4,119,201	3,600,326	-	3,600,326
- Professional staff		-	-	40,196	-	40,196
- Support staff	724,053	-	724,053	498,428	-	498,428
Contract staff (locum)	34,951	-	34,951	43,305	-	43,305
Staff welfare	64,738	-	64,738	59,392	-	59,392
Supplies & materials	21,768	-	21,768	21,302	-	21,302
School function & activities	38,792	-	38,792	38,791	-	38,791
Depreciation of equipment	289,492	-	289,492	217,003	-	217,003
Repair & maintenance	197,453	-	197,453	176,404	-	176,404
Utilities	68,764	-	68,764	65,484	-	65,484
Communications	13,285	-	13,285	8,438	-	8,438
Minorist expenses	3,176	-	3,176	3,705	-	3,705
Professional rehabilitation & other services	5	1,840,536	-	1,620,625	-	1,620,625
VVO transport subsidies		-	227,789	-	193,609	193,609
TOL fees	5	-	668,553	-	668,553	668,553
Designated fund expenses:						
- MOE fund		1,089,739	-	933,159	-	933,159
- Other funds		-	141,817	-	138,584	138,584
Utilisation of unrestricted fund		-	4,675	-	19,012	19,012
Utilisation of S2W start up fund		-	-	11,434	-	11,434
Utilisation for contract teaching resources		151,432	-	151,432	-	151,432
Utilisation for SPED FAS		11,897	-	11,897	-	11,897
Utilisation for school meal programme		23,984	-	23,984	-	23,984
Other expenditure		332,012	-	257,148	-	257,148
Total expenditure		9,330,379	1,042,834	7,969,650	1,019,758	8,989,408
Operating surplus, representing total comprehensive income for the year		225,499	706,649	932,148	1,392,287	1,644,620

See accompanying notes to financial statements.

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

STATEMENT OF CHANGES IN FUNDS AND RESERVES

March 31, 2022

	General reserves (Note A)	Specific funds (Note 10)	Unrestricted funds	Programme development fund	Total
	\$	\$	\$	\$	\$
Balance at April 1, 2020	3,198,079	649,820	102,154	3,254	3,953,307
Net surplus, representing total comprehensive income for the year	1,444,894	204,750	(5,024)		1,644,620
Balance at March 31, 2021	4,642,973	854,570	97,130	3,254	5,597,927
Net surplus, representing total comprehensive income for the year	940,681	(7,841)	(692)		932,148
Balance at March 31, 2022	5,583,654	846,729	96,438	3,254	6,530,075

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 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 March 31, 2021	3,331,439	1,242,350	69,184	4,642,973
Add: Net Income	5,794,529	2,392,635	157,540	8,344,704
Less: Expenditure	(5,158,166)	(2,106,973)	(136,884)	(7,404,023)
Balance at March 31, 2022	3,967,802	1,526,012	69,840	5,583,654

The General reserves is apportioned on the following basis:

Funder's portion of reserves

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

See accompanying notes to financial statements.

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

STATEMENT OF CASH FLOWS
March 31, 2022

	2022	2021
	\$	\$
Operating activities		
Operating surplus	932,146	1,644,620
Adjustments for:		
Depreciation of equipment	289,492	217,003
Amortisation of deferred capital donations	(195,994)	(141,774)
Equipment written off	1,342	-
Interest income	(124)	(124)
Operating cash flows before movements in working capital	1,026,864	1,719,725
Other receivables and prepayments	2,915	9,617
Job support scheme grant receivables	(59,482)	59,482
Due to the Association	284,319	224,271
Other payables and accrued expenses	178,763	101,771
Cash generated from operations	1,433,379	2,114,866
Interest received	124	124
Net cash from operating activities	1,433,503	2,114,990
Investing activity		
Purchase of equipment, representing net cash used in investing activity (Note A)	(261,114)	(189,833)
Net increase in cash and cash equivalents	1,172,389	1,925,157
Cash and cash equivalents at beginning of year	5,104,414	4,179,257
Cash and cash equivalents at end of year	7,276,803	6,104,414

Note A

During the year, the School acquired equipment of which \$193,258 (2021 : \$143,751) is funded through deferred capital donations.

See accompanying notes to financial statements.

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

NOTES TO FINANCIAL STATEMENTS

March 31, 2022

1 GENERAL

Cerebral Palsy Alliance Singapore School (the "School") (Charity Registration No. 00073 and Societies Registration No. 0283/1957WEL) is engaged in providing education, training in social development, pre-vocational training skills and therapeutic treatment for spastic children. The School is domiciled in Singapore with its registered office and principal place of operation at 65 Pasir Ris Drive 1, Cerebral Palsy Centre, Singapore 519529.

The School 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, while all other programs are run by the Association. The financial statements of the School 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.

The financial statements of the School for the year ended March 31, 2022 were authorised for issue by the Executive Committee on September 14, 2022.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

- 2.1 BASIS OF ACCOUNTING - The financial statements are prepared in accordance with the historical cost basis, except as disclosed in the accounting policies below, and are drawn up in accordance with the provisions of the Societies Act, the Charities Act and Regulations, the rules and regulations issued by the MOE and the NCSS / SGE, and Financial Reporting Standards in Singapore ("FRSs").

Historical cost is generally based on the fair value of the consideration given in exchange for goods and services.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique. In estimating the fair value of an asset or a liability, the School takes into account the characteristics of the asset or liability which market participants would take into account when pricing the asset or liability at the measurement date. Fair value for measurement and/or disclosure purposes in these financial statements is determined on such a basis, except for leasing transactions that are within the scope of FRS 116 *Leases*, and measurements that have some similarities to fair value but are not fair value, such as value in use in FRS 36 *Impairment of Assets*.

- 2.2 ADOPTION OF NEW AND REVISED STANDARDS - In the current financial year, the School has adopted all the new and revised FRSs and Interpretations of FRS ("INT FRSs") that are relevant to its operations. The adoption of these new/revised FRSs and INT FRSs does not result in changes to the School's accounting policies and has no material effect on the amounts reported for the current or prior years.
- 2.3 FINANCIAL INSTRUMENTS - Financial assets and financial liabilities are recognised on the statement of financial position when the School becomes a party to the contractual provisions of the instrument.

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

NOTES TO FINANCIAL STATEMENTS March 31, 2022

2.3.1 Financial assets

Classification of financial assets

Debt instruments mainly comprise cash and cash equivalents, other receivables and job support scheme grant receivables that meet the following conditions and are subsequently measured at amortised cost:

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

Amortised cost and effective interest method

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

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

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

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

Impairment of financial assets

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

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

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

NOTES TO FINANCIAL STATEMENTS

March 31, 2022

Significant increase in credit risk

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

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

Definition of default

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

Credit-impaired financial assets

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

Write-off policy

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

Measurement and recognition of expected credit losses

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

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

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

NOTES TO FINANCIAL STATEMENTS

March 31, 2022

Derecognition of financial assets

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

2.3.2 Financial liabilities

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

Amounts due to the 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 derecognises financial liabilities when, and only when, the School's obligations are discharged, cancelled or expired.

2.4 EQUIPMENT - Equipment is stated at cost less accumulated depreciation and any accumulated impairment loss.

Equipment costing \$1,000 or less is written off in the year of acquisition.

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

Furniture and fittings	-	15%
Computers	-	50%
Office equipment	-	15%
Renovations	-	10%
Rehabilitation equipment	-	15%

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

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

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

NOTES TO FINANCIAL STATEMENTS

March 31, 2022

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

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

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

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

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

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

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

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

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

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

NOTES TO FINANCIAL STATEMENTS

March 31, 2022

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

Cash donations

Cash donations are recognised on a cash basis.

Grants from MOE and NCSS/SGE

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

Sale of goods

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

Rendering of services

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

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

NOTES TO FINANCIAL STATEMENTS

March 31, 2022

School fees

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

Interest income

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

Expenditure

Expenditure is accounted for on the accrual basis.

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

3 CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

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

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

Critical judgements in applying the School's accounting policies

School Management Committee is not aware of any critical judgments that have significant effect on the amounts recognised in the financial statements.

Key sources of estimation uncertainty

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

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

NOTES TO FINANCIAL STATEMENTS

March 31, 2022

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:

	2022	2021
	\$	\$
Financial assets		
At amortised cost	<u>7,290,289</u>	<u>6,123,953</u>
Financial liabilities		
At amortised cost	<u>1,456,260</u>	<u>994,616</u>

(b) Financial risk management policies and objectives

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

The School is funded primarily via grants and donations and it attempts to ensure sufficient liquidity at all times through efficient cash management. It places its cash with creditworthy financial institutions. At the end of the reporting period, there is no significant concentration of credit risk. There are no foreign currency transactions.

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

All financial liabilities are repayable on demand or due within 12 months from the end of the reporting period.

The carrying values of financial assets and financial liabilities reported in the statement of financial position approximate their fair values, due to the relatively short-term maturity of these financial instruments.

(c) Capital management policies and objectives

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

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL**NOTES TO FINANCIAL STATEMENTS****March 31, 2022****5 RELATED PARTY TRANSACTIONS**

Some of the School's transactions and arrangements are with a related party, Cerebral Palsy Alliance Singapore Headquarters, and the effect of these on the basis determined between the parties are reflected in these financial statements. The balances are unsecured, interest-free and repayable on demand.

Significant related party transactions during the year was as follows:

	2022	2021
	\$	\$
Occupational therapy	445,943	410,421
Physiotherapy	471,223	409,890
Psychology	241,711	162,211
Speech and language therapy	430,169	395,626
Social work services	184,698	177,852
Professional fees	<u>1,773,744</u>	<u>1,556,000</u>
TOL fees relating to short-term leases recharged	<u>668,553</u>	<u>668,553</u>

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

Compensation of key management personnel

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

	2022	2021
	\$	\$
Short-term benefits	175,179	164,213
Post-employment benefits	<u>14,159</u>	<u>14,068</u>
	<u>189,338</u>	<u>178,281</u>

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

	2022	2021
	\$	\$
<u>Remuneration Band</u>		
\$100,000 to \$200,000 ¹	<u>1</u>	<u>1</u>

¹ Comprised salary and bonus. It includes staff seconded to the School.

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

NOTES TO FINANCIAL STATEMENTS
March 31, 2022

6 OTHER RECEIVABLES AND PREPAYMENTS

	2022	2021
	\$	\$
Other receivables	3,667	9,309
Fees in arrears	9,819	10,230
Prepayments	21,761	18,623
	<u>35,247</u>	<u>38,162</u>

7 EQUIPMENT

	Furniture and fittings	Computers	Office equipment	Renovation	Rehab Equipment	Total
	\$	\$	\$	\$	\$	\$
Cost:						
At April 1, 2020	364,525	238,822	341,508	693,382	-	1,638,237
Additions	9,747	95,523	30,986	197,328	-	333,584
Disposals	-	-	(2,091)	-	-	(2,091)
At March 31, 2021	<u>374,272</u>	<u>334,345</u>	<u>370,403</u>	<u>890,710</u>	<u>-</u>	<u>1,969,730</u>
Additions	69,467	68,753	114,472	30,916	170,764	454,372
Disposals	(1,445)	(12,285)	(4,173)	-	-	(17,903)
At March 31, 2022	<u>442,294</u>	<u>390,813</u>	<u>480,702</u>	<u>921,626</u>	<u>170,764</u>	<u>2,406,199</u>
Accumulated depreciation:						
At April 1, 2020	189,097	212,335	206,148	139,902	-	747,482
Depreciation	41,561	51,709	43,643	80,090	-	217,003
Disposals	-	-	(653)	-	-	(653)
At March 31, 2021	<u>230,658</u>	<u>264,044</u>	<u>249,138</u>	<u>219,992</u>	<u>-</u>	<u>963,832</u>
Depreciation	36,796	103,288	55,040	89,813	4,555	289,492
Disposals	(885)	(12,285)	(3,391)	-	-	(16,561)
At March 31, 2022	<u>266,569</u>	<u>355,047</u>	<u>300,787</u>	<u>309,805</u>	<u>4,555</u>	<u>1,236,763</u>
Carrying amount:						
At March 31, 2022	<u>175,725</u>	<u>35,766</u>	<u>179,915</u>	<u>611,821</u>	<u>166,209</u>	<u>1,169,436</u>
At March 31, 2021	<u>143,614</u>	<u>70,301</u>	<u>121,265</u>	<u>670,710</u>	<u>-</u>	<u>1,005,898</u>

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

NOTES TO FINANCIAL STATEMENTS

March 31, 2022

8 OTHER PAYABLES AND ACCRUED EXPENSES

	2022	2021
	\$	\$
Fees received in advance	23,915	22,477
Advances from MOE	56,188	56,188
Other payables	348,101	148,837
Accrued expenses	213,450	235,389
	<u>641,654</u>	<u>462,891</u>

9 DEFERRED CAPITAL DONATIONS

This fund was set up during the year ended March 31, 2014 to record donations and funds received for the cost of equipment, which will be amortised based on the estimated useful life of the equipment.

	2022	2021
	\$	\$
Donations received:		
Balance at beginning of year	1,093,814	952,154
Additions:		
- Furniture and fittings	37,945	7,414
- Computers	66,564	95,311
- Office equipment	88,749	14,591
- Renovations	-	26,435
Disposals	(10,507)	(2,091)
Balance at end of year	<u>1,276,565</u>	<u>1,093,814</u>
Accumulated amortisation:		
Balance at beginning of year	619,842	478,721
Amortisation	195,994	141,774
Disposals	(10,507)	(653)
Balance at end of year	<u>805,329</u>	<u>619,842</u>
Carrying amount	<u>471,236</u>	<u>473,972</u>

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL
NOTES TO FINANCIAL STATEMENTS
March 31, 2022

10 SPECIFIC FUNDS

	Building and Improvement Fund	School Functions Grant	Programme Enhancement Fund	Pupil Welfare Fund	MOE Edusave Grant/ Achievement Award	MOE Annual Grant for DFA	Transport Subsidy Fund	MOE Training Vote Fund			MOE High Needs Fund	MOE ICT Board Fund	NAC Total Board Fund
								Staff Training Vote Fund	Additional Training Vote Fund	Opportunity Fund			
Balance at April 1, 2020	29,384	809	109,848	34,402	1,705	9,804	-	27,995	162	6,791	-	168	32,616
Grants received from MOE/ ICSS/SGE/NIAC Tote Board	-	-	-	-	31,975	5,916	-	78,705	19,038	6,240	540,366	686	96,240
Donations received	100	24,196	106,842	5,000	-	-	-	-	-	-	-	-	-
Expenditure	(13,965)	(15,066)	(103,888)	(5,666)	(33,519)	(12,418)	-	(76,306)	(14,399)	(7,559)	(540,366)	-	(79,499)
Net surplus (deficit) representing total comprehensive income (loss) for the year	(13,865)	9,130	3,054	(666)	(1,544)	(6,502)	-	2,399	4,639	(4,319)	-	686	16,741
Balance at March 31, 2021	15,519	9,939	112,902	33,736	161	3,302	-	30,394	4,801	5,472	-	854	49,337
Grants received from MOE/ ICSS/SGE/NIAC Tote Board	-	-	-	-	35,200	13,257	-	90,606	16,799	13,640	578,510	2,551	102,480
Donations received	22,315	4,532	36,000	-	-	-	1,203	-	-	-	-	-	-
Expenditure	(4,977)	(11,369)	(47,316)	(578)	(35,241)	(9,294)	(1,203)	(60,331)	(18,511)	(6,160)	(578,510)	-	(149,447)
Net surplus (deficit) representing total comprehensive income (loss) for the year	17,339	(6,837)	(11,316)	(578)	(441)	3,963	-	30,075	(1,712)	5,480	-	2,551	(46,967)
Balance at March 31, 2022	32,857	3,102	101,586	33,158	20	7,265	-	60,469	3,089	10,952	-	3,405	2,390

**CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL
NOTES TO FINANCIAL STATEMENTS
March 31, 2022**

	MOE CEF	MOE ACEF	Children's Charities Association Fund	MOE SPED FAS	MOE School Meal Programme	MOE Public Transport Subsidy	MOE Secondment Fund	MOE Contract Teaching Resources	MOE S2W Start Up Fund	MOE Parent Support Group	Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at April 1, 2020	21,147	-	47,270	552	36,183	50	290,427	-	-	507	649,820
Grants received from MOE/ NCSS/NAC Tote Board	33,853	146,750	-	9,677	28,031	310	120,548	54,693	12,250	1,993	1,189,271
Donations received	-	-	53,249	-	-	-	-	-	-	-	189,487
Expenditure	(54,876)	(113,065)	-	(10,229)	(5,910)	(300)	-	(54,693)	(11,433)	(851)	(1,174,008)
Net surplus (deficit) representing total comprehensive income (loss) for the year	(21,023)	35,685	53,249	(532)	2,121	10	120,548	-	817	1,142	204,750
Transfers	35,685	(35,685)	-	-	-	-	-	-	-	-	-
Balance at March 31, 2021	35,809	-	100,519	-	36,304	60	410,975	-	817	1,649	854,570
Grants received from MOE/ NCSS/SGE/NAC Tote Board	19,191	175,000	-	13,568	29,218	480	74,195	151,432	-	251	1,316,378
Donations received	-	-	30,600	-	-	-	-	-	-	-	94,650
Expenditure	(52,645)	(175,000)	(76,374)	(11,897)	(23,984)	(400)	-	(151,432)	-	(1,900)	(1,418,869)
Net surplus (deficit) representing total comprehensive income (loss) for the year	(33,454)	-	(45,774)	1,671	5,234	80	74,195	-	-	(1,649)	(7,841)
Balance at March 31, 2022	2,355	-	54,745	1,671	43,538	140	485,170	-	817	-	846,729

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

NOTES TO FINANCIAL STATEMENTS March 31, 2022

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.

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

NOTES TO FINANCIAL STATEMENTS

March 31, 2022

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. Under AISS, it aims to provide support, collaborations between schools and practising Singapore artists, and writers to co-develop customised arts education programmes to meet the needs of the School and students.

MOE Information and Communication Technology (ICT) Fund

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

MOE Curriculum Enhancement Fund (CEF)

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

MOE Augmented Curriculum Enhancement Fund (ACEF)

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

Children's Charities Association Fund

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

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

NOTES TO FINANCIAL STATEMENTS March 31, 2022

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

MOE Secondment Fund

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

MOE Contract Teaching Resources

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

MOE S2W Start Up Fund

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

MOE Parent Support Group

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

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL
NOTES TO FINANCIAL STATEMENTS
March 31, 2022

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, 2020	9,804	50	27,995	162	-
Add: MOE receipts	5,916	310	78,705	19,038	540,366
Less: Expenditure					
i) School fees	(2,110)				
ii) Transport	(1,383)				
iii) Pocket money/Meal allowances	(8,322)	(300)			
iv) Other student welfare/textbooks/attires	(603)				
v) Purchase of resources to support teachers' professional development	-			(14,399)	
vi) Staff development & training	-		(76,306)		
vii) Salaries, bonuses, CPF and SDF	-				(540,366)
Total expenditure	(12,418)	(300)	(76,306)	(14,399)	(540,366)
Balance at March 31, 2021	3,302	60	30,394	4,801	-
Add: MOE receipts	13,257	480	90,606	16,799	578,510
Less: Expenditure					
i) School fees	(2,280)				
ii) Transport	-				
iii) Pocket money/Meal allowances	(6,451)	(400)			
iv) Other student welfare/textbooks/attires	(563)				
v) Purchase of resources to support teachers' professional development	-			(18,511)	
vi) Staff development & training	-		(60,531)		
vii) Salaries, bonuses, CPF and SDF	-				(578,510)
Total expenditure	(9,294)	(400)	(60,531)	(18,511)	(578,510)
Balance at March 31, 2022	7,265	140	60,469	3,089	-

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL
NOTES TO FINANCIAL STATEMENTS
March 31, 2022

	MOE SPED FAS	MOE School Meal Programme	MOE Secondment Fund
	\$	\$	\$
Balance at April 1, 2020	552	36,183	290,427
Add: MOE receipts	6,049	28,031	120,548
Add: NCSS/SGE receipts	3,628	-	-
Less: Expenditure			
i) School fees subsidy	(7,690)	-	-
ii) Textbooks	(437)	-	-
iii) School attire	(2,102)	-	-
iv) Meal programme expenses	-	(25,910)	-
Total expenditure	(10,229)	(25,910)	-
Balance at March 31, 2021	-	38,304	410,975
Add: MOE receipts	8,480	29,218	74,195
Add: NCSS/SGE receipts	5,088	-	-
Less: Expenditure			
i) School fees subsidy	(9,000)	-	-
ii) Textbooks	(384)	-	-
iii) School attire	(2,513)	-	-
iv) Meal programme expenses	-	(23,984)	-
Total expenditure	(11,897)	(23,984)	-
Balance at March 31, 2022	1,671	43,538	485,170

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL
NOTES TO FINANCIAL STATEMENTS
March 31, 2022

	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, 2020	21,147	-	1,780	30,836	507
Add: MOE receipts	33,853	148,750	38,520	57,720	1,993
Less: Expenditure	(991)	-	-	-	-
i) Purchase of services	(53,885)	-	-	-	-
ii) Purchase of material resources (e.g. research materials, books)	-	(113,065)	-	-	-
iii) Others/Manpower costs	-	-	(38,520)	(40,979)	-
iv) ICT manpower expenses and equipment and services expenses	-	-	-	-	(851)
v) Parents activities	-	-	-	-	(851)
Total expenditure	(54,876)	(113,065)	(38,520)	(40,979)	(851)
Transfers	35,685	(35,685)	-	-	-
Balance as at March 31, 2021	35,809	-	1,780	47,577	1,649
Add: MOE receipts	19,191	175,000	38,520	63,960	251
Less: Expenditure	(1,374)	-	-	-	-
i) Purchase of services	(51,271)	-	-	-	-
ii) Purchase of material resources (e.g. research materials, books)	-	(175,000)	-	-	-
iii) Others/Manpower costs	-	-	(38,520)	(110,927)	-
iv) ICT manpower expenses and equipment and services expenses	-	-	-	-	(1,900)
v) Parents activities	-	-	-	-	(1,900)
Total expenditure	(52,645)	(175,000)	(38,520)	(110,927)	(1,900)
Balance at March 31, 2022	2,355	-	1,780	610	-

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL
NOTES TO FINANCIAL STATEMENTS
March 31, 2022

	MOE Contract Teaching Resources \$	MOE S2W Start Up Fund \$	Provision of Admin Manager \$	MOE- NCSS/SGE Outstanding Teacher Award & Innovation Award \$
Balance at April 1, 2020	-	-	64,278	173
Add: MOE receipts	54,693	12,250	102,851	5,000
Less: Expenditure	(54,693)	-	-	-
i) Contract teaching expenses	-	(11,433)	(61,539)	-
ii) Salaries & allowances	-	-	-	-
iii) Communications	-	-	-	-
Total expenditure	(54,693)	(11,433)	(61,539)	(4,698)
Balance at March 31, 2021	-	817	105,590	475
Add: MOE receipts	151,432	-	103,728	-
Less: Expenditure	(151,432)	-	(87,565)	-
i) Salaries & allowances	-	-	-	-
Total expenditure	(151,432)	-	(87,565)	-
Balance at March 31, 2022	-	817	121,753	475

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

NOTES TO FINANCIAL STATEMENTS

March 31, 2022

11 NET ASSETS OF TRUST FUNDS

Trust funds represent specific financial assistance provided by Lee Foundation.

	<u>2022</u>	<u>2021</u>
	\$	\$
Balance at beginning of year	22,276	39,207
Amount received	101,240	74,980
Amount disbursed	(90,382)	(91,911)
Balance at end of year, represented by cash and bank balances	<u>33,134</u>	<u>22,276</u>

12 GRANTS FROM NCSS/SGE

	<u>2022</u>	<u>2021</u>
	\$	\$
Total operating expenditures	2,084,865	1,848,046
Transition planning co-ordinator	35,980	35,412
Project Tech Booster	200,000	-
Annual adjustments for prior year	71,789	-
	<u>2,392,634</u>	<u>1,883,458</u>

13 DONATIONS

	<u>2022</u>	<u>2021</u>
	\$	\$
Designated donations received during the year are made up of:		
- Programme enhancement	36,000	106,942
- Pupil welfare	-	5,000
- Transport subsidies	1,203	-
- School functions	4,532	24,196
- Children's charity association	30,600	53,249
Building and facilities improvement	22,315	100
	<u>94,650</u>	<u>189,487</u>

14 MANPOWER COSTS

	<u>2022</u>	<u>2021</u>
	\$	\$
Cost of defined contribution plans included in manpower costs	<u>787,185</u>	<u>672,086</u>

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

NOTES TO FINANCIAL STATEMENTS
March 31, 2022

15 TAXATION

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

16 TAX EXEMPT RECEIPTS

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

	2022	2021
	\$	\$
Donations for which tax exempt receipts were issued	<u>69,911</u>	<u>29,600</u>

Break-down of tax deductible and non-tax deductible donations:

	2022	2021
	\$	\$
<u>Unsolicited donations</u>		
Tax deductible donations	160	6,000
Non-tax deductible donations	<u>3,823</u>	<u>7,988</u>
	<u>3,983</u>	<u>13,988</u>

Designated donations

Tax deductible donations	69,751	23,600
Non-tax deductible donations	<u>24,899</u>	<u>165,887</u>
	<u>94,650</u>	<u>189,487</u>

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

NOTES TO FINANCIAL STATEMENTS

March 31, 2022

17 MONTHLY PUPIL ELIGIBLE FOR FUNDING

	Number of Pupils By Disability Group - Multiple Disabilities (6-11 years old) SC/ PR	Number of Pupils By Disability Group - Multiple Disabilities (12-17 years old) SC/ PR	Number of International Pupils Paying Concessionary Rate of School Fees (6-11 years old) (Note C)	Total Number of Students (a) + (b) + (c)
	(a)	(b)	(c)	(a) + (b) + (c)
April 1, 2021	152	91	6	249
May 1, 2021 (Note A)	151	91	6	248
June 1, 2021	150	91	6	247
July 1, 2021	149	92	6	247
August 1, 2021	149	92	5	246
September 1, 2021	152	92	5	249
October 1, 2021	152	92	5	249
November 1, 2021	152	94	5	251
December 1, 2021	152	94	5	251
January 1, 2022 (Note B)	152	103	2	257
February 1, 2022	152	103	-	255
March 1, 2022	153	103	-	256

Note:

- (A) As May 1, 2021 was a public holiday, the number of pupils on April 30, 2021 was used for pupil enrolment on May 1, 2021
- (B) As January 1, 2022 was a public and school holidays respectively, the number of pupils on December 31, 2021 was used for pupil enrolment on January 1, 2022.
- (C) International pupils who are paying the concessionary rates of school fees (Singapore Permanent Resident fee rates) under the 2 years grace period.

CEREBRAL PALSY ALLIANCE SINGAPORE SCHOOL

NOTES TO FINANCIAL STATEMENTS
March 31, 2022

18 MONTHLY PUPIL ENROLMENT FOR INTERNATIONAL PUPILS

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

	Number of International Pupils* (6-11 years old)	Number of International Pupils** (12-17 years old)	Total Number of Students (c) = (a) + (b)
	(a)	(b)	
April 1, 2021	-	1	1
May 1, 2021 (Note A)	-	1	1
June 1, 2021	-	1	1
July 1, 2021	-	1	1
August 1, 2021	-	1	1
September 1, 2021	-	1	1
October 1, 2021	-	1	1
November 1, 2021	-	1	1
December 1, 2021	-	1	1
January 1, 2022 (Note B)	3	1	4
February 1, 2022	4	1	5
March 1, 2022	4	1	5

Note:

(A) As May 1, 2021 was a public holiday, the number of pupils on April 30, 2021 was used for pupil enrolment on May 1, 2021.

(B) As January 1, 2022 was a public and school holidays respectively, the number of pupils on December 31, 2021 was used for pupil enrolment on January 1, 2022.

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

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

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