





## **Our Mission**

To maximise the quality of life of people with muscular dystrophy and their families, to integrate them into society and support research towards a cure.

## **Our Objectives**

To provide care and support to people with muscular dystrophy;  
To provide health and public education on muscular dystrophy;  
To support medical research on muscular dystrophy.



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**Phoebe Chua**  
Beneficiary

## Who We Are

The Muscular Dystrophy Association (Singapore), also known as MDAS, is a self-help voluntary welfare organisation formed by a group of caring and concerned individuals in March 2000, to support people with muscular dystrophy and their families facing the life-threatening effects of genetic diseases. It was subsequently registered in June 2002 as a charity.

MDAS is committed to uplifting the lives of children and adults living with muscular dystrophy (MD). Understanding the challenges they face, our programmes and services are also aimed at enhancing the quality of life of our members and their families. These range from providing transport service, financial assistance, physiotherapy and health education to organising enrichment and life-skills training activities.

In essence, people with muscular dystrophy and their families are always at the heart of MDAS' mission to empower and we are grateful to the dedicated families and supporters who have made our progress possible. Since our inception, we have served more than 450 beneficiaries.

Today, we continue to relentlessly pursue our promise to support and advocate for families as they struggle with the life-threatening effects of muscular dystrophy.

### **Institutions of a Public Character (IPC)**

As an IPC, we are a registered charity that is authorised to issue tax deductible receipts for qualifying donations to donors. In other words, donors are able to claim tax relief from their assessable income based on the amount donated, at the prevailing deduction rate. IPCs are held to a higher standard, both in terms of regulatory compliance as well as governance.



# RESIDENT'S REVIEW

“ 2015 marked a significant year for MDAS as we celebrated 15 years of providing care and support to persons with muscular dystrophy and their families.

Inevitably we look back at how far we've come; started in year 2000, MDAS was formed with 25 members to set up a support group for people with muscular dystrophy and their families.

As a support group, we are able to empathise with families. It can be very devastating when a family first receives news of the diagnosis. Muscular dystrophy affects the whole family. Families suddenly find themselves faced with the need to learn about the disease as well as how to care for their loved ones. MDAS empowers families with knowledge and skills to go through unforeseen challenges that will arise at different stages of their child's life.

Over the years, MDAS has implemented programmes and essential services to enable members with muscular dystrophy to lead a life beyond their limitations. In 2013, Respite service was set up to relieve the burden from demanding round-the-clock care for caregivers to prevent physical and mental burnout in the long run. Today, MDAS has established a wide array of services and programmes that cater to young children, youths and adults with muscular dystrophy and as well as their caregivers.



Mr Ong Ban Leong  
President

# *P* RESIDENT'S REVIEW

Going forward, we will be integrating several essential care supports to provide a continuum care approach in meeting the needs of people with muscular dystrophy and their families. We will also further explore the role of palliative care that encompasses physical, psychological and emotional support for individuals and families.

You are our valued partners in our mission, and I would like to express our utmost thanks for your kindness and compassion in enabling our beneficiaries overcome adversities and lead fulfilling lives. Our work would not be possible without your unwavering support.

While we have evolved over the last 15 years, we must never let out of sight our mission and objectives in shaping our programmes and services to serve the people whom we care most. At MDAS we are committed to ensure that our beneficiaries receive support and guidance at every step of the neuromuscular disease journey.

”





# ANAGEMENT & STAFF

## Management Committee 2015-2017

### President

Mr Ong Ban Leong

### Vice-President

Mr Kenneth Chan Siew Keong

### Honorary Secretary

Mr Oh Boon Keng

### Asst. Honorary Secretary

Mdm Khatijah Bte Ahmad

### Honorary Treasurer

Mr Calvin Chua Thiam Weng

### Asst. Honorary Treasurer

Ms Nurulasyiqah Mohammad Taha

### Committee Members

Mr Chan Wai Tat

Mr Benjamin Chia Kiat Meng

Dr Joshua Lim Geok Bin

## Staff

(as at 31st Mar 2016)

### Executive Director

Sherena Loh

### Senior Manager

Judy Wee

### Administrator

Erik Ting

### Accounts & Admin Executive

Aniza Bte Mohamed

### Community Relations Executive

Poh Mei Xian

### Social Service Executive

Christinabel Ng

### Programme Coordinator

Faizal Hussain

### Principal Enrolled Nurse

Nor Azizah Bte Mohamed Bashar

### Nursing Aide

Erica Chong

### Administrative Assistant

Lim Kay Choong

### Driver

Chua Hong Whatt

## Honorary Advisors

### Medical Advisors

Prof Stacey Tay

Dr Ethan Lim

### Legal Advisor

Dacheng Wong Alliance LLP



## Organisation Information

### Type of Entity

Society

### UEN No.

T00SS0094D

### Charity Status

Registered

### Date of Charity

Registration

26 June 2002

### IPC Status

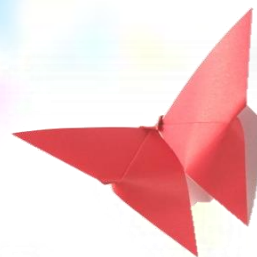
Live (HEF 0075/G)

### IPC Effective Date

12 July 2002 to 11 July 2019

### Sector Administrator

Ministry of Health



Go The Distance (GTD) is a community outreach initiative of MDAS to create public awareness on muscular dystrophy and the day-to-day challenges faced by persons with disabilities. Launched in 2012, GTD takes on a different format annually.

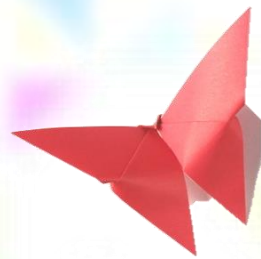
In celebration of the association's 15th anniversary, a carnival was held in the heartland of Singapore, at Toa Payoh HDB Hub, on the 29 August 2015 to better reach out to the general public. GTD2015 incorporated inclusiveness that enable abled and disabled to play alongside in adapted games that simulate physical disabilities.

Themed "Celebrating Life", a symbolic 15 challenges were lined-up to showcase the skills and talents of our members. In a challenges held during the opening ceremony, everyone was invited to join in the folding of origami butterflies to symbolise the transformation of the lives of our beneficiaries. As caterpillars are transformed into butterflies, so are our members, being transformed into more confident individuals with the help of MDAS

The main highlight of the event was a Simulation Course and Wheelchair Tour around the vicinity of HDB Hub, where the public moved around in wheelchairs to complete various tasks and go through a circuit. Also, for the very first time, members took part in a fashion runway put together by WISE Enterprise a fashion retailer, to showcase leather handbags which are co-designed by graphic designers from MDAS' BizPower programme.







During the carnival, a professional caricaturists artistically illustrated the growth of the association over a 6m long canvas on stage. The blank canvas morphed into a story which illustrated significant milestones and transformation of the association over the years, through the eyes of Shin Ming, a member of MDAS since inception.

GTD2015 successfully reached out to more than 1,000 participants coming from all walks of life ranging from the general public, government agencies to educational institutes to other VWOs as well as donors and friends of MDAS.

MDAS will continue playing our part in contributing to the efforts of promoting community outreach and increasing public education and awareness on disability issues. Together, we can bridge social barriers to build a cohesive community!



# OVERVIEW OF PROGRAMMES & SERVICES

The framework of programmes at MDAS provides a learning continuum of life skills that aim to guide and nurture our members with muscular dystrophy from childhood to adults. Collectively, these programmes build from one level to the next to ensure the development and progression of our members.



## For children 7 – 18 years old **Compass Programme**

A development programme that nurtures children with muscular dystrophy. With a Dare-to-Try approach, we strengthen life skills through experiential learning, so as to build confidence and develop resilience to face challenges ahead.

## For youths 18 – 35 years old **Youth Connects**

Entails life skills training for independent living, communication skills, emotions management, and an enticing assortment of enrichment programmes to help youths discover their own potentials.

## For adults with severe condition **BizPower**

A center-based employment programme for members who may have completed mainstream education and are unable to take on a full-time job in the open market due to their condition. The programme aims to develop and enhance the vocational skills of our young adults and provide them with the opportunity to engage in gainful employment.





# OVERVIEW OF PROGRAMMES & SERVICES



## **For all ages** **Bridge**

A customised programme for individuals which involves augmentations of abilities and where possible, to gear them towards pre-vocational training. Bridge serves to ease our members into a life trajectory that will boost their confidence and self-esteem.

## **Physiotherapy**

MDAS provides weekly physiotherapy for members. These sessions help to retain muscle strength and tone, prevent muscle wasting and delay the onset of contractures.

## **Social Integration**

Outings and social activities are organised to counter social isolation and facilitate community inclusion. It provides a platform to overcome shyness, improve social and interpersonal skills and develop friendships.

## **Sports**

MDAS organises regular Boccia and Power Soccer training sessions to encourage a sporting lifestyle among members, within their ability. Sports is beneficial for an individual's well-being and it also provides an excellent opportunity for social interaction and a healthy lifestyle.

# OVERVIEW OF PROGRAMMES & SERVICES



## For all ages

### Healthcare Education

The programme aims to provide essential health care and medical information on muscular dystrophy and to equip parents and caregivers with relevant know-how with regards to therapy and home care skills.

### Respite Care

A dedicated **home help service** caters to the needs of different households. The service provides nursing and personal care services in activities of daily living to give short term relief to caregivers.

A center-based **respite care** takes on the role of care giving when members attend programmes at MDAS. The service provides nursing aide and personal care such as feeding, toileting and monitoring health conditions.

### Counselling

Art therapy and counselling help members and their families cope with struggles and emotions such as anxiety, grief, anger and depression.

### Transport Service

A dedicated transport service is provided to encourage members to attend our programme and activities. Members can also make personal bookings to attend to their activities such as medical check-ups.

### Financial Assistance

An **Equipment Grant** supports the well-being of members with muscular dystrophy by subsidising the purchase of life-saving medical equipment. This enables them to enjoy a better quality of life and to live with dignity.

**Transport subsidies** for specialised transport service helps defray the high transport cost and ensures that our school going members remain in school and seek regular medical consultation.



# m MEMBERSHIP

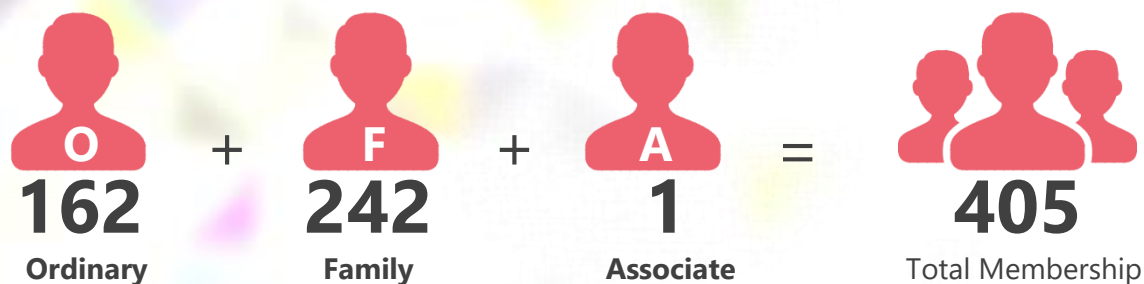


Ms Law Yean Cheng  
Beneficiary

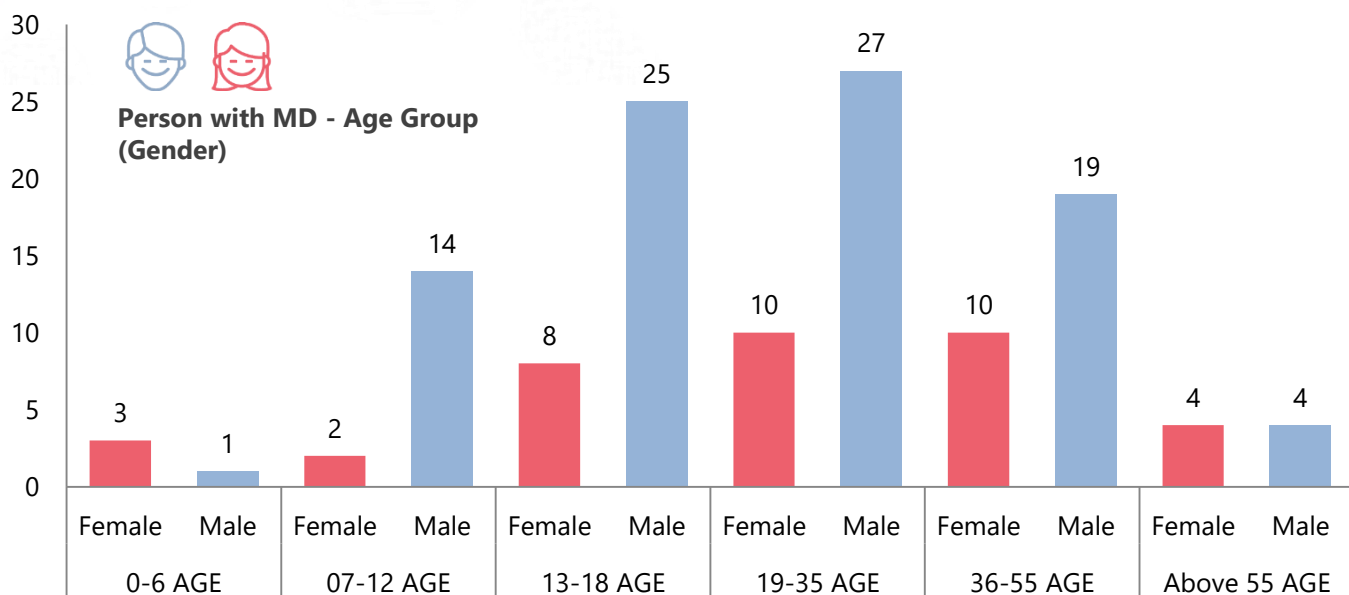
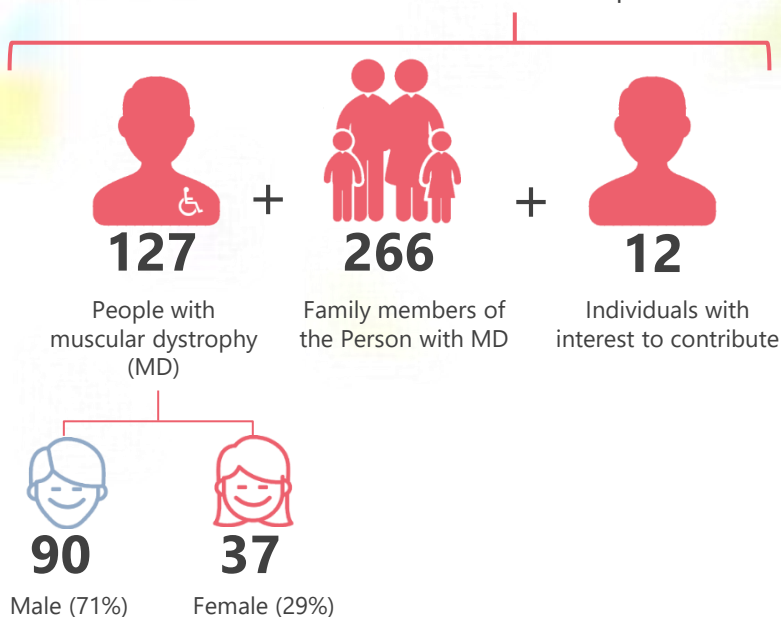
# MEMBERSHIP

## Membership Information (as of 31 March 2016)

MDAS extends its membership privileges to all children, youth and adults with muscular dystrophy as well as their families. There are 3 categories of membership:



## snapshots





Breakdown of MD Conditions

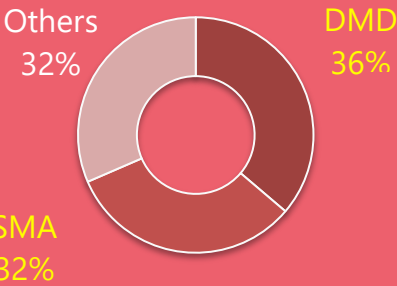
|                        |  |    |
|------------------------|--|----|
| Becker MD              |   | 9  |
| Charcot Marie Tooth    |   | 1  |
| Congenital MD          |   | 3  |
| Congenital Myopathy    |   | 3  |
| Distal Myopathy        |   | 1  |
| Duchenne MD            |  | 46 |
| Facioscapulohumeral MD |   | 4  |
| Limb Girdle MD         |   | 8  |
| Myotonic Dystrophy     |   | 4  |
| Nerve Disease          |   | 1  |
| SMA*                   |  | 41 |
| Unclassified MD        |   | 6  |

\*Spinal Muscular Atrophy of varied types

snapshots

Do You Know?

DMD | SMA | Others



2/3

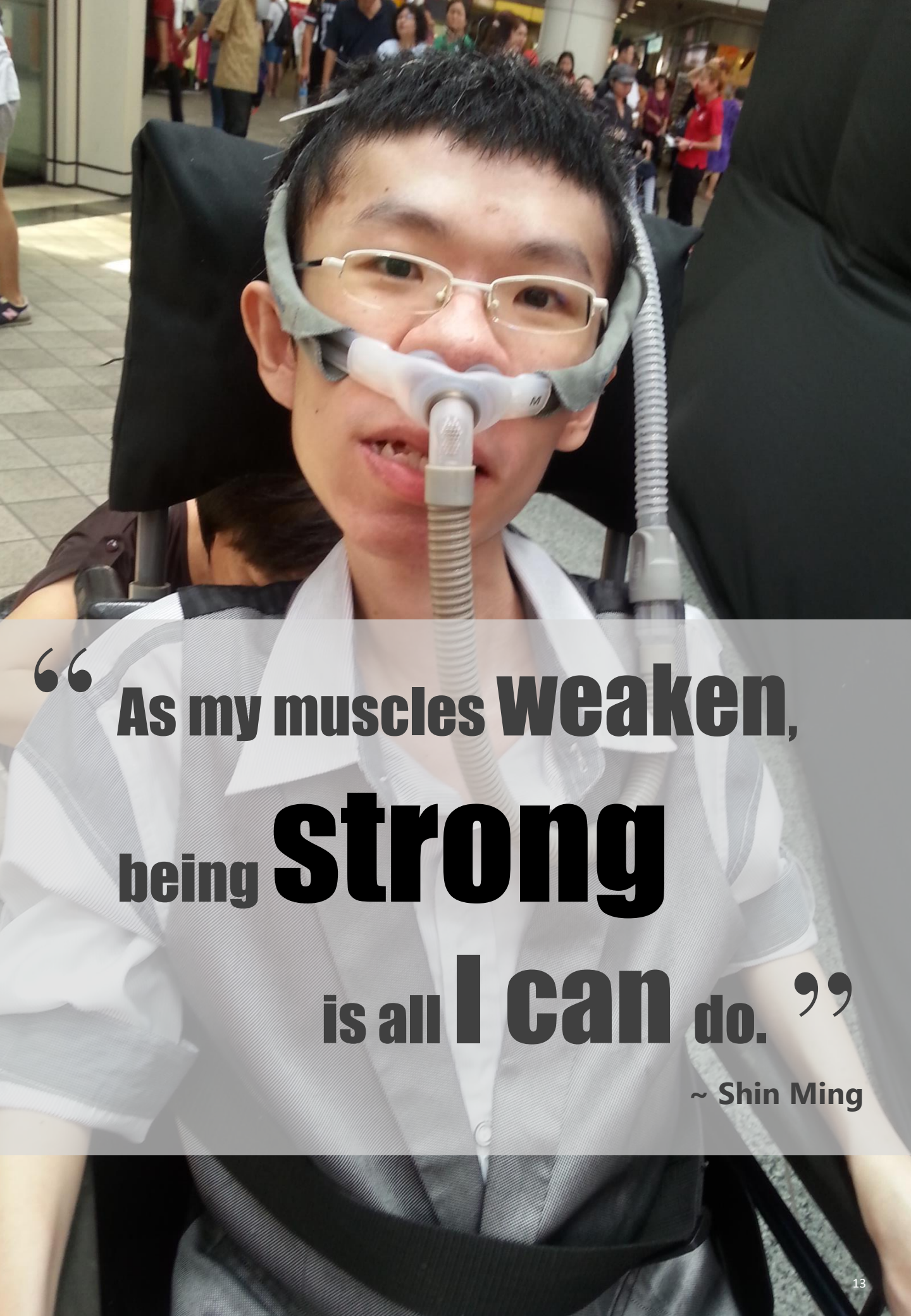
DMD + SMA =

DMD+SMA represent two-thirds of our MD beneficiaries

Our Deepest Condolences

During the year of review, MDAS was notified of the demise of the following beneficiaries. We wish to express our deepest sympathies to their families.

| Deceased member (person with MD) | Passed away on |
|----------------------------------|----------------|
| Chan LiRu Kaelyn                 | 23/04/2015     |
| Lam Jing Jie Clement             | 06/06/2015     |
| Lee Yue Hong Kevin               | 25/09/2015     |
| Tan Bing Hong Anthony            | 17/11/2015     |
| Lim Kay Jin Ansel                | 16/12/2015     |
| Lim Kit Yeong Daniel             | 19/02/2016     |
| Mohd Rafi Bin Jurani             | 31/03/2016     |



“ As my muscles weaken,  
being **strong**  
is all I can do. ”

~ Shin Ming



# OUR STORY; SHIN MING

I am Lim Shin Ming and I'm probably one of the oldest living DMD member of MDAS. I was diagnosed with Duchenne Muscular Dystrophy (DMD), the most common and severe form of muscular dystrophy at the age of 12. My parents were devastated upon receiving the diagnosis. Muscular dystrophy has robbed my ability to do simple task like lifting my hands and performing daily activities such as eating, dressing and so on. The condition has also affected my breathing. I now need to rely on a breathing machine to aid my breathing.

Since joining MDAS at the age of 13, I learned that many other members also faced similar circumstances. It was heartened to know that MDAS was not merely a social group but it also provided support and a platform for sharing, learning and understanding more about muscular dystrophy. I recall sharing my personal experiences so that others will not feel that they are facing uncertainties alone and suffering in isolation.

My condition didn't stop me from pursuing my studies; I graduated from Nanyang Polytechnic with a Diploma in Information Technology. Soon after my graduation, I joined BizPower, a centre-based employment programme by MDAS. BizPower provides not only employment in web development and graphic design; it has also built my self-worth and confidence. Subsequently, I was entrusted the responsibility of being a Team Leader. The opportunity from MDAS has expanded my potential to that of my abled-bodied peers.





# OUR STORY; SHIN MING (con't)

Over the years, I've benefited in various ways through the programmes and outings I participated in. MDAS instills a positive mindset and encourages me to look beyond my limitations, giving me the much needed confidence and support to overcome my condition. Now at 30, my progressively weakening body has been a constant source of concern and it has put a strain on my family's finances. Thankfully, the subsidies I receive for transportation and the purchase of medical equipment such as a BIPAP (breathing machine) and motorised wheelchair, has lifted this burden from my family. With these support, I am able to venture beyond my home.

Having been a member of MDAS since its inception, it feels like we've grown together. I have witnessed and experienced how the association has touched the lives of numerous people with muscular dystrophy and their families, giving them renewed hope. More importantly, MDAS provides us a platform to live fulfilling lives beyond our severe limitations. Despite my weakening condition and all the hassle I have to go through before leaving house, I still look forward to coming out and I enjoy making friends. I strongly believe in playing my part in giving back to the community and in whichever way I can, I want to continue to help the association. Through this, I sincerely hope that other members who are faced with similar predicaments can continue to receive support and be able to achieve greater things in life – like I have.

Scan QR code or  
click [here](#) to watch video







Reached out to  
**50%** of  
target group

**Compass programme** encourages children with muscular dystrophy from the ages 7 to 18 to gain exposure through hands-on and experiential learning activities. These activities range from communication and self-awareness workshops to mobility training and even overnight camps.

This year, we have encouraged siblings of the same age group to join us in the kids programmes to build stronger bonds so as to deepen the understanding of how muscular dystrophy has impacted their siblings and parents. This approach aims to strengthen family ties and resolve conflicts.



**>2,000**  
man-hours of  
enrichment  
training

**Bridge programmes** is a customised programme tailored to individual's needs in areas such as communication and life skills. With many members staying at home and discontinuing their education prematurely, the programme also includes teaching general knowledge and academics. In the year under review, we had seen a 30% increase in new members joining Bridge. The programme also introduces pre-vocational training, which will help augment their readiness for future employment. We are happy to report that 4 members have advanced into graphic designing and have taken on small in-house projects.

## Achievements



Many younger members, who have benefitted over the years, have grown in maturity and taken on more responsibilities. They in turn become role models to their younger peers. We are committed to nurture these children into their adolescence and mentor them as they transit into our youth programmes.



Mohammad Danial used to be a very withdrawn boy who refused to speak and was oblivious of things happening around him. Upon joining MDAS, he was enrolled into the Bridge programme. With the help of the personalised learning programme, Danial gradually developed self-confidence and social skills which helped him to integrate in school. Danial began to show interest in his studies and earlier this year he passed his first ever math test! Congratulations Danial!



The annual Compass overnight camp is a tradition where our kids spend two days and one night away from home. It is also an opportune time for them to acquire life skills and uncover their abilities while building greater self-confidence.

This year, the focus was to discover talents through singing and dancing while at the same time to build confidence through other fun activities. Campers were buddied with volunteers who took on the role of caregiving throughout the camp. They were attentive to the day-to-day physical needs of our members, while at the same time being a friend - providing encouragement and support.

The campers had the opportunity to try out first hand, Singapore's first inclusive playground. For many of our members, it was their first time at a playground since being confined to a wheelchair. The days of watching others enjoying themselves at the playground is over.

While the kids were at camp, parents attended a couple's retreat at Hotel Fort Canning with fun and interactive activities facilitated by trainers. Apart from enabling parents to spend quality time together, the two-day workshop emphasised the importance of communication between the couple as this is often neglected in the midst of taking care of their children. Parents left with the valuable reminder that communication is vital and it is the key to all relationships.



# eDUCATE

## Achievements



Due to the degeneration of muscles, persons with muscular dystrophy face difficulties lifting their hands. Saifudeen conquered this limitations by having with him an extendable stick for better reach. He is now able to reach for the lift buttons. He also brought a few sticks to share with his MD friends!



MDAS emphasises the importance of life skills as they are essential abilities for adaptive and positive behavior. It prepares one to deal effectively with the demands and challenges of everyday life.

MDAS creates opportunities for members to be exposed to various real life situations through activities ranging from mobility training to community and independent living. Through these hands-on training, members acquire life skills such as taking responsibilities, decision-making, self-care and problem solving.



Competent in design work, BizPower team participated in a fashion runway last August during our GTD2015 public awareness event to showcase leather handbags which they co-designed.

Apart from exhibiting the bag designs, the event also provided a good platform to showcase the talents and abilities of members despite their condition.



MDAS also focuses on skills development as we believe that knowledge gained will go a long way. **BizPower** is a centre-based programme which aims to develop and enhance vocational skills of our members, providing them with an opportunity to be engaged in gainful employment.

For the year under review, BizPower had taken on various graphic design and web development jobs including revamping MDAS' website.



MDAS organises corporate and school talks to promote greater awareness of muscular dystrophy and the programmes offered by MDAS. Apart from sharing the rare and severe condition caused by muscular dystrophy, demonstrations on how to assist persons in wheelchairs was also explained.



During one of the learning journey sessions a class from Swiss Cottage Secondary School visited MDAS. Apart from having the rare opportunity to interact with persons with disabilities the class was also taught how to play Boccia, a Paralympic sport which requires strategy and concentration. Many commented that the game was tougher than they thought. It was a good exposure for students to be aware of the sports played by people with disabilities.

MDAS has worked closely with Guanyang Primary School, giving awareness and disability talks to their students over the years.. Through such activities, Students also learned how they too can lend a helping hand when they meet someone with a disability as well as the work done by the association. In an effort to engage these students, they assisted with the folding of origami butterflies for our public awareness event.





**4,798**  
hours served,  
up to  
**95%**  
subsidy

**Agape Respite** @ MDAS provides assistance in daily living and nursing care to members with muscular dystrophy. Our home-help and centre-based services enable caregivers to take a breather and help relieve their stress from taxing round-the-clock caregiving roles.

For the period under review, parents were able to undergo operations. There were a few who needed temporary care services during the transition of domestic helpers. Through the service, our members were able to receive round-the-clock care at their own homes to tide over the difficult time.



**Transport Services**  
**2,056**  
trips made,  
**> 85%**  
subsidy

MDAS operates a highly subsidised transport service as many members are immobile and rely on wheelchair for mobility. The vehicle comes with an tail-end hydraulic lift to ensure safe boarding and alighting.

Through the **Transport Subsidy Scheme**, MDAS rendered over 1,000 trips in the year under review, amounting to more than \$30,000. This ensured that our school-going children remain in school and continue to seek regular medical consultation despite the high transport cost.

## Achievements

*"With the home-help service, I was able to undergo medical operation with the assurance that my son will be well taken care by the nurse. This gave me peace of mind during my recuperating period "*

*Mrs Leong  
Caregiver of MD member*



**Mrs Leong (on left) and Jun Hao**

- ✓ *Transport made affordable*
- ✓ *Traveling made more convenient*
- ✓ *Members able to attend regular rehabilitation*
- ✓ *Facilitate members' participation in MDAS' programmes*
- ✓ *Encouraged members to be part of the larger community*

Sport works to improve the inclusion and well-being of persons with disabilities. Apart from changing what communities think and feel about persons with disabilities, it also changes what persons with disabilities think and feel about themselves.

MDAS organises weekly Boccia and Power Soccer training to encourage a sporting lifestyle among members. It is believed that through sports, our members would gain social interaction skills, develop confidence, and become empowered to lead and make change happen. We have seen a growth in number of members participating in sports. Many were inspired by our athletes who took part in the 8th ASEAN Para Games (APG) in December 2015.



When I first picked up Boccia about 12 years ago, I never expected to travel the world and compete at the pinnacle of competitive Boccia – the Paralympic Games.

It was not easy progressing from recreational to competitive Boccia because Boccia in Singapore was still in its infancy and lacked technical experts. I learnt the importance of surrounding myself with positive and equally motivated people who aspired to bring Boccia in Singapore to greater heights together. I also had to persevere when on some days, my Boccia balls and ramp did not seem to cooperate with me.

In recent years, I have the opportunity to share my experience and knowledge in Boccia with more members of MDAS. Although I was hesitant initially, it seemed to be a natural progression for someone who has been involved in the sport for a while. So, I took it as a new challenge and have not looked back.

I am happy seeing more members being motivated to take the first step to try something new (a sport or a skill) and develop their potential further. It was an exciting experience to be competing at the APG, alongside MDAS members, Siew Gek and Kay Choong as one Team Singapore!



*~Nurulasyiqah Binte  
Mohammad Taha  
Boccia Team Singapore*





The **Purple Parade**, is a yearly movement to raise awareness to support inclusion and celebrate the abilities of persons with special needs. For the third year, MDAS took part in the marching contingent together with members, volunteers and caregivers, who were all dressed up in purple to support the movement. We marched to the song "I'm a survivor" which signifies the resilience MDAS and our members have as we move towards a more inclusive society.

Our annual community outreach event, **Go The Dystance 2015**, showcased several adapted interactive games and activities simulating physical disabilities. The highlight of the event was a Simulation Course where students and members of the public were encouraged to move around in a wheelchair to complete various tasks. The event successfully attracted more than 1,000 members of the public and it was hope that public can better identify and understand the challenges people with disabilities face.



As a growing self-help organisation running on a small team of staff, we rely on support from other sectors of the community, such as corporations, institutions and individuals. MDAS continuously works with companies to make their donations and sponsorships more meaningful by engaging their staff in our programmes and activities.

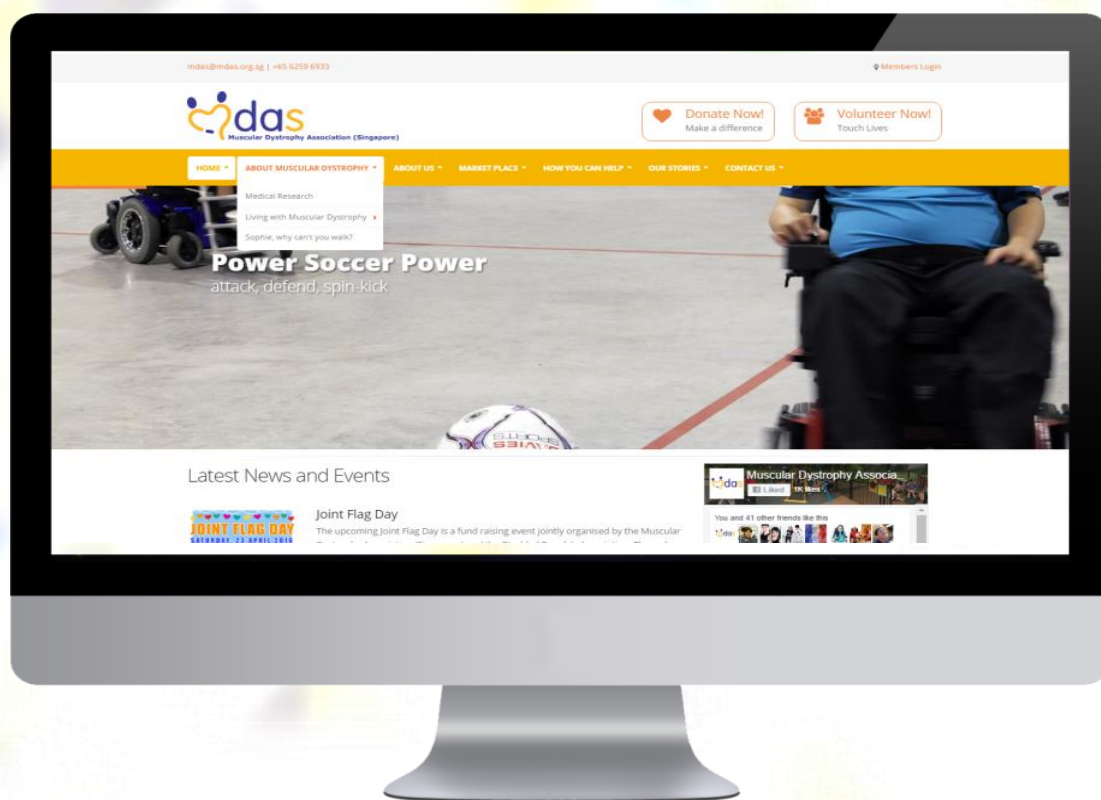


This year marks the third year for the Spinal Muscular Atrophy (SMA) party. Organised by House of Ou Studios Pte Ltd, this annual affair gathers our group of severe and home-bound SMA members to come together for a day of fun-filled activities. This also provided a good platform for caregivers to catch-up and share their experiences, forming strong support groups.

King Wan Construction Pte Ltd has been an ardent supporter of MDAS, showing us their utmost support from top management to staff. Apart from helping with building structures for our public awareness event with pipes – doing what they are good at, their staff are also involved with our weekly Power Soccer practice. Their staff volunteer and rotate among themselves to assist members in securing the foot guard and run the training. It is heartwarming to see how they are willing to do a little more to ensure that our soccer players get to enjoy good and safe training sessions. Over time, the volunteers and our players have bonded and built friendship.



# COMMUNICATIONS



## Newsletter

The bi-annual newsletter, M-Power connects the community with association's activities, community activities as well as health topics. Moving forward, we will be introducing a quarterly e-newsletter to give stakeholders and members regular updates of happenings. We hope this move will enable us to contribute towards being environmentally friendly.

## Website

Designed by our very own, BizPower programme, we have revamped MDAS' website. The new website comes with a responsive and user-friendly interface where visitors can easily navigate and look for information.

## Social Media

Social media was used extensively to create awareness of our mission and grow support from the online community. We also featured stories of how MDAS has impacted on the lives of our members and hope that through increased social media engagement, we can bring about greater understanding to this rare condition.

## Corporate Video

To celebrate our 15th Anniversary, MDAS produced a new corporate video which features an array of programmes and services provided by the association. The video also highlights life stories our members to better share the challenges faced by persons with muscular dystrophy.

# fUNDING & RESOURCES

In the year under review, MDAS raised \$849,916 through various platforms and events.

## **Care & Share Movement**

Care & Share is a national fund-raising and volunteerism movement led by Community Chest for the social service sector, in celebration of SG50. It aims to bring our nation together to show care and concern for the needy and recognise the contributions made by voluntary welfare organisations (VWOs). Eligible donations raised by Community Chest and participating VWOs up to 31 Mar 2016 will be matched dollar-for-dollar by the government.

MDAS received more than \$300,000 in the year under review. The funding supports new programmes, capacity and capability building and existing critical needs.

## **President's Challenge 2014**

The President's Challenge is a movement supported by the kindness and generosity of corporations, foundations and people from all walks of life. Each year, President's Challenge run fund-raising campaigns for the beneficiaries selected by the President's Office.

In May 2015, MDAS received an allocated sum of \$180,000 for BizPower, Bridge and other operational costs from the preceding year's fund-raising campaign. This was the third year that MDAS had benefitted from the President's Challenge.





# fUNDING & RESOURCES

## “You Made The Difference.”

### Fundraising

In celebration of MDAS’ 15th Anniversary, GTD2015 raised \$95,600.

MDAS is grateful to be selected by The Keppel Club as one of the beneficiaries for their Keppel Charity Golf 2015 which raised close to \$100,000. The PSA Corporation Ltd’s annual charity food fair raised a record amount of \$59,000 through enthusiastic staff who put together a variety of cuisine for sale within the company.

A group of students, Team Dysire, participated in the Citi–YMCA Youth for Causes 2015. The group adopted MDAS as their beneficiary and raised about \$23,000 through street sales and a charity concert to support our programmes and services.

In our effort to increase online presence on crowd funding platforms, MDAS had set-up online campaigns to raise funds. Some of these campaigns were initiated by student groups and volunteers.

We are thankful to have ardent supporters standing by the association and believing in our cause.



MDAS uses every dollar we raise wisely to ensure we achieve the greatest impact in the fight to improve the lives of those with muscular dystrophy.

### snapshots

**FY14/15**  
**\$801,809**

**FY15/16**  
**\$911,886**

Governance &  
Admin

**14%**

Charitable Activities

**75%**

Charitable Activities

**75%**

Governance &  
Admin

**22%**

Fund-raising

**11%**

Fund-raising

**3%**



# 9 GOVERNANCE & MANAGEMENT POLICIES

Our Board of Management is made up of professionals, parents and individuals with MD who are elected to serve a period of two years term. Under our governing Constitution, the Honorary Treasurer and Assistant Honorary Treasurer will not be re-elected to the same or related post for a consecutive term of office.

MDAS continued to adhere to the Charities Act, the Code of Governance for Charities & Institutions of a Public Character and regulations issued by the Charity Council, reporting regularly to the Ministry of Social and Family Development, Ministry of Health and the National Council of Social Service.

## **Conflict of Interest Policy**

All Board members are required to comply with MDAS' conflict of interest policy which stipulates that, when dealing in matters concerning MDAS, they are to exercise their best care, skill and judgement for the sole benefit of MDAS, and to make full disclosure of interests, relationships and holdings that could potentially result in a conflict of interest. In addition, Board members are to be excluded from discussions and approvals of transactions to which they have a conflict of interest.

## **Reserve Policy**

The fund that the Association has set aside is to provide financial stability and the means for the development of its principal activity. The Association intends to maintain the unrestricted funds at a level, which is equivalent to \$1,200,000.00 (approximately 3 years of expenditure including depreciation) to ensure the continued running and smooth operation of the organisation.

## **Remuneration**

Board members do not hold staff appointment and are not remunerated for their [service](#). All staff received less than S\$100,000 annually in income.







Drawn by Desmond Lam  
Ordinary Member

THANK YOU



# aCKNOWLEDGEMENTS

Being a self-help organisation, MDAS is completely reliant on generous donations from well-wishers and supporters who believe in our cause. Your donations have empowered us to continue doing what we do best; providing care and support to members with muscular dystrophy and their families. Your support has been our strength!

## Donors

### **\$50,000 above**

Marina Green Ltd  
President's Challenge 2014  
PSA Corporation Limited

### **\$10,000 – \$49,999**

Abdullah Saleh Shooker Charity Fund  
CapitaLand Hope Foundation  
Citigroup Private Bank GOC  
Keppel Club, The  
Kwan Im Thong Hood Cho Temple  
Lee Foundation  
Mr Ong Henry  
Singapore Tote Board & Singapore Turf Club  
Youth For Causes - Team Dysire

### **\$5,000 – \$9,999**

Keppel Care Foundation  
Ms Khoo Kim Geok Jacqueline  
Marina Bay Sands Pte Ltd  
Mellford Pte Ltd  
NSL Ltd  
Ms Phua Lay Peng Denise  
Mr Sim Khoon Hock  
Skyland Logistics LLP

### **\$5,000 – \$9,999 (con't)**

Dr Suresan Sachithanathan  
Vigor Sphere Pte Ltd  
Wartsila Ship Design Singapore Pte Ltd  
Wendell Trading Company  
XL Insurance Company SE, Singapore Branch

### **Others**

Ms Grace Ngo Ching Ling  
Ms Kamal Kumar Verma  
Ms Khatijah Ahmad  
Mr Koh Eng Kiat  
Mr Lee Hong Seng  
Ms Lee Mui Hoon  
Ms Liao Suzanne  
Dr Lim Geok Bin  
Ms Lin Yin Le  
Mr Mark Fong  
Mr Narayanan Ramachandran  
New Media Training Pte Ltd  
OES Construction Pte Ltd  
Mr Ong Ban Leong  
Mr Tan Tgow Lim Sherman  
Mr Tang Kian Meng Thomas  
Ms Vivienne Kaur Sandhu  
Yee Lat Shing



# aCKNOWLEDGEMENTS

## **Partners and Volunteers**

A&J Creative Danceworld  
ABLE  
Ms Aileen Seow  
Asiasoft Online Pte Ltd  
Central Singapore Community Development Council  
Credit Suisse AG  
Deutsche Bank AG, Singapore Branch  
Disabled People's Association  
Dr Chan Yeow  
Dr Josiah Chai  
Ms Eunice Olsen  
GE  
Guangyang Primary School  
Handicaps Welfare Association  
House of Ou Studios  
HTL Manufacturing Pte Ltd  
Hwa Chong Institution  
ISS Pte Ltd  
Keppel REIT Management Ltd  
King Wan Construction Pte Ltd  
KPMG Singapore  
Mediacorp Pte Ltd  
Mencast Holdings Ltd  
Ministry of Health  
Ministry of Social and Family Development  
Nanyang Polytechnic

Nanyang Technological University  
National Council of Social Service  
National University of Singapore  
NTUC Fairprice Foundation Limited  
Pasir Ris Clinic & Surgery Pte Ltd  
Precious Talents International  
Raffles Girls School (Secondary)  
Raffles Institution  
Rainbow Centre – Yishun Park School  
Mrs Rajeswari  
Riding for the Disabled Association Singapore  
RSVP Singapore  
SAF Medical Corps, RSAF Paya Lebar Airbase  
SBS Transit Ltd  
SG Enable  
Silveray Pte Ltd  
Singapore Disability Sports Council  
Singapore Management University  
Sofresh Offshore Supply  
St Joseph's Institution  
Suddenly Slender  
Tan Chin Tuan Foundation  
Tan Ean Kiam Foundation  
Tang's Engineering Pte Ltd  
Wartsila Singapore Pte Ltd  
WISE Enterprise Pte Ltd

\*Special thanks to our members, Castueras Carl Adrian Pacheco and Lim Kay Choong, and volunteer Maria Pavlyuchenko for providing photographs and designing the graphics used in the annual report.

We regret that we are unable to acknowledge all the donors and supporters who have helped us in the year in these pages. We sincerely thank everyone who stood by our cause and made an impact in the lives of our members.





# + H A N K Y O U F O R Y O U R S U P P O R T

At first glance, Mohammad Danial looks like a regular student just like his other peers. What is not apparent is that he was once a withdrawn boy who refused to speak or respond to others. Danial is the younger of two brothers - both are diagnosed with muscular dystrophy. Being confined to the wheelchair at the age of 8 and having to live with diminishing muscle strength, this has greatly impacted Danial. Not knowing how to express his emotions and feeling a lack of understanding towards his struggles, he lost all self-confidence. In his isolation, he was oblivious to things happening around him.

Danial first joined MDAS in 2014 where he immediately joined our Bridge Programme which helped him to improve his communication skills and boost his self-esteem. With renewed confidence and social skills, Danial was able to better integrate in school. Danial began to show interest in his studies and this can be seen through his improved results.

Now, Danial enjoys exploring new experiences. The first time he learned to make his own cup of milo at MDAS, his apprehension soon turned into delight. He was amazed by his achievement as he never had the opportunity to try to do something himself. Danial now even takes orders from others and assists to help make drinks for his friends! It is amazing to see the potential of a kid unveiled; where he looks beyond himself and begin to care for others.


**Your gift can help many other children like Mohammad Danial, affected by MD, to learn, to play, live and be all they can be.**




**Danial with his parents**



### Muscular Dystrophy Association (Singapore)

 9 Bishan Place #06-04 Junction 8 Singapore 579837

 (65) 6259 6933

 (65) 6259 6911

 [mdas@mdas.org.sg](mailto:mdas@mdas.org.sg)

 [mdas.org.sg](http://mdas.org.sg)

 MDASofficial



The background of the entire page is a collage of small, colorful triangles in shades of yellow, blue, purple, green, and grey, arranged in a non-repeating pattern.

**FINANCIAL  
YEAR**

**20  
15**

**20  
16**

**AUDITED FINANCIAL STATEMENTS**  
FOR THE YEAR ENDED 31 MARCH 2016



**Muscular Dystrophy Association (Singapore)**

**MUSCULAR DYSTROPHY  
ASSOCIATION (SINGAPORE)**

[Unique Entity No. T00SS0094D]

[IPC No. HEF0075/G]

[Registered under the Societies Act (Chapter 311)  
in the Republic of Singapore]

**AUDITED FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED  
31 MARCH 2016**

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**Fiducia LLP**

Public Accountants and  
Chartered Accountants of Singapore

71 Ubi Crescent  
#08-01 Excalibur Centre  
Singapore 408571  
T: (65) 6846.8376  
F: (65) 6725.8161



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**STATEMENT BY MANAGEMENT COMMITTEE**

In the opinion of the Management Committee, the accompanying financial statements set out on pages 5 to 36 are drawn up so as to give a true and fair view of the financial position of Muscular Dystrophy Association (Singapore) (the "Association") as at 31 March 2016 and the financial performance, changes in funds and cash flows of the Association for the year then ended.

At the date of this statement, there are reasonable grounds to believe that the Association will be able to pay its debts as and when they fall due.

The Management Committee, comprising the following, authorised the issue of these financial statements on **05 AUG 2016**

|                              |                            |
|------------------------------|----------------------------|
| President                    | Ong Ban Leong              |
| Vice-President               | Chan Siew Keong Kenneth    |
| Honorary Secretary           | Oh Boon Keng               |
| Assistant Honorary Secretary | Khatijah Bte Ahmad         |
| Honorary Treasurer           | Calvin Chua Thiam Weng     |
| Assistant Honorary Treasurer | Nurulasyiqah Mohammad Taha |
| Committee Member             | Chan Wai Tat               |
| Committee Member             | Chia Kiat Meng Benjamin    |
| Committee Member             | Lim Geok Bin Joshua        |

On behalf of the Management Committee,



Ong Ban Leong  
President



Calvin Chua Thiam Weng  
Honorary Treasurer

Singapore, **05 AUG 2016**

## Fiducia LLP

Public Accountants and  
Chartered Accountants of Singapore

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#08-01 Excalibur Centre  
Singapore 408571  
T: (65) 6846.8376  
F: (65) 6725.8161

Independent auditor's report to the members of:

### **MUSCULAR DYSTROPHY ASSOCIATION (SINGAPORE)**

[Unique Entity No. T00SS0094D]  
[IPC No. HEF0075/G]

[Registered under the Societies Act (Chapter 311)  
in the Republic of Singapore]

### **Report on the Financial Statements**

We have audited the accompanying financial statements of **Muscular Dystrophy Association (Singapore)** (the "Association") set out on pages 5 to 36, which comprise the statement of financial position as at 31 March 2016, statement of financial activities, statement of changes in funds and statement of cash flows of the Association for the financial year then ended, and a summary of significant accounting policies and other explanatory information.

#### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with the provision of the Societies Act (Chapter 311), Charities Act (Chapter 37) and Singapore Financial Reporting Standards, and for devising and maintaining a system of internal accounting controls sufficient to provide a reasonable assurance that assets are safeguarded against loss from unauthorised use or disposition; and transactions are properly authorised and that they are recorded as necessary to permit the preparation of true and fair financial statements and to maintain accountability of assets.

#### *Auditor's Responsibility*

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Singapore Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance as to whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence that we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



## Fiducia LLP

Public Accountants and  
Chartered Accountants of Singapore

71 Ubi Crescent  
#08-01 Excalibur Centre  
Singapore 408571  
T: (65) 6846.8376  
F: (65) 6725.8161

(CONT'D)

Independent auditor's report to the members of:

### **MUSCULAR DYSTROPHY ASSOCIATION (SINGAPORE)**

[Unique Entity No. T00SS0094D]  
[IPC No. HEF0075/G]

[Registered under the Societies Act (Chapter 311)  
in the Republic of Singapore]

#### *Opinion*

In our opinion, the financial statements of the Association are properly drawn up in accordance with the provisions of the Societies Act (Chapter 311), Charities Act (Chapter 37) and Singapore Financial Reporting Standards, so as to give a true and fair view of the financial position of the Association as at 31 March 2016, and the financial performance, changes in funds and cash flows of the Association for the financial year ended on that date.

#### **Report on other Legal and Regulatory Requirements**

In our opinion,

- (a) the accounting and other records required by the regulation under the Societies Act to be kept by the Association have been properly kept in accordance with the provisions of those regulations; and
- (b) the fund-raising appeals conducted by the Association during the year ended 31 March 2016 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 caused us to believe that during the financial year:

- (a) the use of the donation moneys was not in accordance with the objectives of the Association 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 (Fund-raising expenses) of the Charities (Institutions of a Public Character) Regulations.



**Fiducia LLP**  
Public Accountants and  
Chartered Accountants

Singapore, 05 AUG 2016

Partner-in-charge: Lee Choon Keat  
PAB No.: 01721

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE FINANCIAL YEAR ENDED 31 MARCH 2016**

|   | Note | -----Unrestricted Funds----- |                          |                          |   | Restricted Fund                | Total Funds<br>S\$ |
|---|------|------------------------------|--------------------------|--------------------------|---|--------------------------------|--------------------|
|   |      | -----Designated Fund-----    |                          |                          |   |                                |                    |
|   |      | General Fund<br>S\$          | Equipment<br>Fund<br>S\$ | Transport<br>Fund<br>S\$ | ST<br>Telemedia -<br>Compass<br>Fund<br>S\$ | Care &<br>Share<br>Fund<br>S\$ |                    |
| <b>INCOME</b>                             |      |                              |                          |                          |   |                                |                    |
| Income from generating funds              | 4    | 445,411                      | 400                      | 10,000                   | 0   | 394,105                        | 849,916            |
| Income from charitable activities         | 4    | 359,143                      | 24,594                   | 28,227                   | 0   | 0                              | 411,964            |
| Other income                              | 4    | 50,180                       | 0                        | 0                        | 0   | 0                              | 50,180             |
|   |      | 854,734                      | 24,994                   | 38,227                   | 0   | 394,105                        | 1,312,060          |
| <b>EXPENSES</b>                           |      |                              |                          |                          |   |                                |                    |
| Cost of generating funds                  | 5    | 23,887                       | 0                        | 0                        | 0   | 0                              | 23,887             |
| Cost of charitable activities             | 5    | 414,442                      | 48,520                   | 146,398                  | 0   | 82,512                         | 691,872            |
| Governance and other administrative costs | 5    | 178,856                      | 0                        | 0                        | 0   | 17,271                         | 196,127            |
|   |      | 617,185                      | 48,520                   | 146,398                  | 0   | 99,783                         | 911,886            |
| <b>NET INCOME /<br/>(EXPENSES)</b>        |      | 237,549                      | (23,526)                 | (108,171)                | 0   | 294,322                        | 400,174            |

The accompanying notes form an integral part of these financial statements.



**STATEMENT OF FINANCIAL ACTIVITIES FOR THE FINANCIAL YEAR ENDED 31 MARCH 2015**

|   | Note | -----Unrestricted Funds----- |                    |                    |                                 | Restricted Fund       | Total Funds S\$ |
|---|------|------------------------------|--------------------|--------------------|---------------------------------|-----------------------|-----------------|
|   |      | General Fund S\$             | Equipment Fund S\$ | Transport Fund S\$ | ST Telemedia - Compass Fund S\$ | Care & Share Fund S\$ |                 |
| <b>INCOME</b>                             |      |                              |                    |                    |                                 |                       |                 |
| Income from generating funds              | 4    | 523,744                      | 20,830             | 42,091             | 0                               | 47,233                | 633,898         |
| Income from charitable activities         | 4    | 298,826                      | 13,016             | 18,622             | 877                             | 0                     | 331,341         |
| Other income                              | 4    | 13,492                       | 0                  | 0                  | 0                               | 0                     | 13,492          |
|   |      | <u>836,062</u>               | <u>33,846</u>      | <u>60,713</u>      | <u>877</u>                      | <u>47,233</u>         | <u>978,731</u>  |
| <b>EXPENSES</b>                           |      |                              |                    |                    |                                 |                       |                 |
| Cost of generating funds                  | 5    | 88,153                       | 0                  | 0                  | 0                               | 0                     | 88,153          |
| Cost of charitable activities             | 5    | 441,591                      | 29,219             | 94,897             | 27,603                          | 675                   | 593,985         |
| Governance and other administrative costs | 5    | 111,046                      | 0                  | 0                  | 0                               | 8,625                 | 119,671         |
|   |      | <u>640,790</u>               | <u>29,219</u>      | <u>94,897</u>      | <u>27,603</u>                   | <u>9,300</u>          | <u>801,809</u>  |
| <b>NET INCOME / (EXPENSES)</b>            |      | <u>195,272</u>               | <u>4,627</u>       | <u>(34,184)</u>    | <u>(26,726)</u>                 | <u>37,933</u>         | <u>176,922</u>  |

The accompanying notes form an integral part of these financial statements.

**STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2016**

|                                      | Note | 2016<br>S\$      | 2015<br>S\$      |
|--------------------------------------|------|------------------|------------------|
| <b>ASSETS</b>                        |      |                  |                  |
| <b>Current assets</b>                |      |                  |                  |
| Cash and cash equivalents            | 7    | 1,375,292        | 1,007,322        |
| Receivables, deposits and prepayment | 8    | <u>140,367</u>   | <u>137,305</u>   |
|                                      |      | <u>1,515,659</u> | <u>1,144,627</u> |
| <b>Non-current assets</b>            |      |                  |                  |
| Property, plant and equipment        | 10   | <u>89,130</u>    | <u>93,276</u>    |
| <b>Total assets</b>                  |      | <u>1,604,789</u> | <u>1,237,903</u> |
| <b>LIABILITIES</b>                   |      |                  |                  |
| <b>Current liabilities</b>           |      |                  |                  |
| Payables and accruals                | 9    | 51,701           | 70,673           |
| Deferred capital grants              | 11   | <u>14,316</u>    | <u>14,316</u>    |
|                                      |      | <u>66,017</u>    | <u>84,989</u>    |
| <b>Non-current liabilities</b>       |      |                  |                  |
| Deferred capital grants              | 11   | <u>14,315</u>    | <u>28,631</u>    |
| <b>Total liabilities</b>             |      | <u>80,332</u>    | <u>113,620</u>   |
| <b>NET ASSETS</b>                    |      | <u>1,524,457</u> | <u>1,124,283</u> |
| <b>UNRESTRICTED FUNDS</b>            |      |                  |                  |
| General Fund                         |      | <u>1,160,056</u> | <u>980,507</u>   |
| Designated Funds                     |      |                  |                  |
| - Equipment Fund                     | 12   | 25,411           | 48,937           |
| - Transport Fund                     | 12   | 6,735            | 56,906           |
| - ST Telemedia - Compass Fund        | 12   | <u>0</u>         | <u>0</u>         |
|                                      |      | <u>32,146</u>    | <u>105,843</u>   |
| <b>RESTRICTED FUND</b>               |      |                  |                  |
| Care & Share Fund                    | 13   | <u>332,255</u>   | <u>37,933</u>    |
| <b>Total Funds</b>                   |      | <u>1,524,457</u> | <u>1,124,283</u> |

The accompanying notes form an integral part of these financial statements.



**STATEMENT OF CHANGES IN FUNDS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2016**

|  | -----Unrestricted Fund----- |                       |                       |  |                              | Restricted Fund             | Total Funds |
|--|-----------------------------|-----------------------|-----------------------|--|------------------------------|-----------------------------|-------------|
|  | -----Designated Fund-----   |                       |                       |  |                              |                             |             |
|  | General Fund<br>S\$         | Equipment Fund<br>S\$ | Transport Fund<br>S\$ | ST<br>Telemedia -<br>Compass Fund<br>S\$ | Total Designated Fund<br>S\$ | Care &<br>Share Fund<br>S\$ | S\$         |
| <b>2016</b>                            |                             |                       |                       |  |                              |                             |             |
| Balance at beginning of financial year | 980,507                     | 48,937                | 56,906                | 0  | 105,843                      | 37,933                      | 1,124,283   |
| Net income/ (expenses)                 | 237,549                     | (23,526)              | (108,171)             | 0  | (131,697)                    | 294,322                     | 400,174     |
| Transfer                               | (58,000)                    | 0                     | 58,000                | 0  | 58,000                       | 0                           | 0           |
| Balance at end of financial year       | 1,160,056                   | 25,411                | 6,735                 | 0  | 32,146                       | 332,255                     | 1,524,457   |

|  | -----Unrestricted Fund----- |                       |                       |  |                              | Restricted Fund             | Total Funds |
|--|-----------------------------|-----------------------|-----------------------|--|------------------------------|-----------------------------|-------------|
|  | -----Designated Fund-----   |                       |                       |  |                              |                             |             |
|  | General Fund<br>S\$         | Equipment Fund<br>S\$ | Transport Fund<br>S\$ | ST<br>Telemedia -<br>Compass Fund<br>S\$ | Total Designated Fund<br>S\$ | Care &<br>Share Fund<br>S\$ | S\$         |
| <b>2015</b>                            |                             |                       |                       |  |                              |                             |             |
| Balance at beginning of financial year | 797,761                     | 44,310                | 91,090                | 14,200                                   | 149,600                      | 0                           | 947,361     |
| Net income/ (expenses)                 | 195,272                     | 4,627                 | (34,184)              | (26,726)                                 | (56,283)                     | 37,933                      | 176,922     |
| Transfer                               | (12,526)                    | 0                     | 0                     | 12,526                                   | 12,526                       | 0                           | 0           |
| Balance at end of financial year       | 980,507                     | 48,937                | 56,906                | 0  | 105,843                      | 37,933                      | 1,124,283   |

The accompanying notes form an integral part of these financial statements.

**STATEMENT OF CASH FLOWS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2016**

|   | Note | 2016<br>S\$             | 2015<br>S\$             |
|---|------|-------------------------|-------------------------|
| <b>Cash flows from operating activities</b>               |      |                         |                         |
| Net income  |      | 400,174                 | 176,922                 |
| Adjustments for:  |      |                         |                         |
| - Amortisation of deferred capital grant                  | 11   | (14,316)                | (41,816)                |
| - Depreciation  | 10   | 48,315                  | 41,072                  |
| - Interest income   | 4    | (7,668)                 | (2,369)                 |
| Operating cash flow before working capital changes        |      | 426,505                 | 173,809                 |
| Changes in operating assets and liabilities:              |      |                         |                         |
| - Receivables, deposits and prepayment                    |      | 4,055                   | (59,544)                |
| - Payables and accruals                                   |      | (18,972)                | 50,271                  |
| <b>Net cash provided by operating activities</b>          |      | <u>411,588</u>          | <u>164,536</u>          |
| <b>Cash flows from investing activities</b>               |      |                         |                         |
| Interest received   |      | 551                     | 124                     |
| Purchases of property, plant and equipment                | 10   | (44,169)                | (9,914)                 |
| <b>Net cash (used in) investing activities</b>            |      | <u>(43,618)</u>         | <u>(9,790)</u>          |
| <b>Net increase in cash and cash equivalents</b>          |      | 367,970                 | 154,746                 |
| Cash and cash equivalents at beginning of financial year  |      | <u>1,007,322</u>        | <u>852,576</u>          |
| <b>Cash and cash equivalents at end of financial year</b> | 7    | <u><u>1,375,292</u></u> | <u><u>1,007,322</u></u> |
| <b>Cash and cash equivalents comprise:</b>                |      |                         |                         |
| Cash on hand  |      | 400                     | 200                     |
| Cash at banks   |      | 817,597                 | 452,120                 |
| Fixed deposits  |      | 557,295                 | 555,002                 |
|   | 7    | <u><u>1,375,292</u></u> | <u><u>1,007,322</u></u> |

The accompanying notes form an integral part of these financial statements.



## **NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2016**

These notes form an integral part of and should be read in conjunction with the accompanying financial statements.

### **1. General information**

Muscular Dystrophy Association (Singapore) (the "Association") was registered as an Association under the Societies Act (Chapter 311) on 03 March 2000. The Association is a charity registered under the Charities Act (Chapter 37) since 26 June 2002.

The Association's registered address and principal place of operation is located at 9 Bishan Place, #06-04 Junction 8, Singapore 579837.

The Association was accorded as an Institution of a Public Character ("IPC") status for the period from 12 July 2014 to 11 July 2016 and renewed for another three years to 11 July 2019.

The objectives of the Association are:

- To provide care and support to people with muscular dystrophy;
- To provide health and public education on muscular dystrophy; and
- To support medical research on muscular dystrophy.

### **2. Significant accounting policies**

#### **2.1 Basis of preparation**

The financial statements have been prepared in accordance with the provisions of Societies Act (Chapter 311), Charities Act (Chapter 37) and Singapore Financial Reporting Standards ("FRS"). The financial statements have been prepared under the historical cost convention, except as disclosed in the accounting policies below.

These financial statements are presented in Singapore Dollar (S\$), which is the Association's functional currency.

The preparation of these financial statements in conformity with FRS requires management to exercise its judgement in the process of applying the Association's accounting policies. It also requires the use of certain critical accounting estimates and assumptions. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are disclosed in Note 3.

#### **Interpretations and amendments to published standards effective in 2015**

On 1 April 2015, the Association adopted the new or amended FRS and Interpretations of FRS ("INT FRS") that are mandatory for application for the financial year. Changes to the Association's accounting policies have been made as required, in accordance with the transitional provisions in the respective FRS and INT FRS.

The adoption of these new or amended FRS and INT FRS did not result in substantial changes to the accounting policies of the Association and had no material effect on the amounts reported for the current or prior financial years.

## 2. Significant accounting policies (Cont'd)

### 2.1 Basis of preparation (Cont'd)

#### ***New or amended Standards and Interpretations effective after 1 April 2015***

The following are the new or amended Standards and Interpretations that are not yet applicable, but may be early adopted for the current financial year:

| Descriptions  | Annual periods commencing on |
|---|------------------------------|
| FRS 114: Regulatory Deferral Accounts<br>Amendments to FRS 27: Equity Method in Separate Financial Statements<br>Amendments to FRS 16 and FRS 38: Clarification of Acceptable Methods of Depreciation and Amortisation<br>Amendments to FRS 16 and FRS 41: Agricultural – Bearer Plants<br>Amendments to FRS 111: Accounting for Acquisitions of Interests in Joint Operations<br>Amendments to FRS 110 and FRS 28: Sale or Contribution of Assets between an Investor and its Associate or Joint Venture<br>Amendments to FRS 110, FRS 112 and FRS 28: Investment Entities: Applying the Consolidation Exception<br>FRS 1 Amendments to FRS 1: Disclosure Initiative | 1 January 2016               |
| Amendments to FRS 7: Disclosure Initiative<br>Amendments to FRS 12: Recognition of Deferred Tax Assets for Unrealised Losses  | 1 January 2017               |
| FRS 109 Financial Instruments<br>FRS 115 Revenue from Contracts with Customers  | 1 January 2018               |

### 2.2 Income recognition

Income comprises the fair value of the consideration received or receivable in the ordinary course of the Association's activities. Income is recognised as follows:

#### 2.2.1 Government grants

Grants from the government are recognised at their fair value where there is a reasonable assurance that the grant will be received and the Association will comply with all attached conditions. Government grants, relating to cost, are deferred and recognised in the statement of financial activities over the period necessary to match them with the costs they are intended to compensate.

#### 2.2.2 Donations

Donations are recognised and accrued in the statement of financial activities as and when they are committed. Uncommitted donations are recognised on receipt basis. Donations-in-kind are recognised when the fair value of the assets received can be reasonably ascertained.



## **2. Significant accounting policies (Cont'd)**

### **2.2 Income recognition (Cont'd)**

#### **2.2.3 Fund raising and social enterprise project income**

Fund raising and social enterprise project income are recognised on receipt basis.

#### **2.2.4 Interest income**

Interest income is recognised on a time-proportion basis using the effective interest method.

#### **2.2.5 Other income**

Other income is recognised when incurred.

### **2.3 Expenses recognition**

All expenses are accounted for on accrual basis, aggregated under the respective areas. Direct costs are attributed to the activity where possible. Where costs are not wholly attributable to an activity, they are apportioned on a basis consistent with the use of resources.

#### **2.3.1 Cost of generating funds from fund-raising activities**

Costs that are directly attributable to the fund-raising activities are separated from those costs incurred in undertaking charitable activities.

#### **2.3.2 Charitable activities**

Cost of charitable activities comprises all costs incurred in the pursuit of the charitable objects of the Association. The total costs of charitable expenses are apportionment of overhead and shared costs.

#### **2.3.3 Governance costs**

Governance costs include the costs of governance arrangement, which relate to the general running of the Association, providing governance infrastructure and ensuring public accountability. These costs include costs related to constitutional and statutory requirements and an apportionment of overhead and shared costs.

### **2.4 Property, plant and equipment**

#### **2.4.1 Measurement**

All property, plant and equipment are initially recognised at cost and subsequently carried at cost less accumulated depreciation and accumulated impairment losses.

The cost of an item of property, plant and equipment includes its purchase price and any costs that are directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Dismantlement, removal or restoration costs are included as part of the cost of property, plant and equipment if the obligation for dismantlement, removal and restoration is included as a consequence of acquiring or using the property, plant and equipment.

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## **2. Significant accounting policies (Cont'd)**

### **2.4 Property, plant and equipment (Cont'd)**

#### **2.4.2 Depreciation**

Depreciation on property, plant and equipment is calculated using the straight-line method to allocate their depreciable amounts over their estimated useful lives. The estimated useful lives are as follows:

|                        | Useful lives |
|------------------------|--------------|
| Computer and software  | 3 years      |
| Furniture and fittings | 10 years     |
| Motor vehicle          | 5 years      |
| Medical equipment      | 3 years      |
| Office equipment       | 5 years      |
| Renovation             | 10 years     |

The residual values, estimated useful lives and depreciation method of property, plant and equipment are reviewed, and adjusted as appropriate, at each reporting date. The effects of any revision of the residual values and useful lives are included in the statement of financial activities for the financial year in which the changes arise.

#### **2.4.3 Subsequent expenditure**

Subsequent expenditure relating to property, plant and equipment that has already been recognised is added to the carrying amount of the asset only when it is probable that future economic benefits associated with the item will flow to the Association and the cost of the item can be measured reliably. Other subsequent expenditure is recognised as repair and maintenance expenses in the statement of financial activities during the financial year in which it is incurred.

#### **2.4.4 Disposal**

On disposal of an item of property, plant and equipment, the difference between the net disposals proceeds and its carrying amount is taken to the statement of financial activities.

### **2.5 Impairment of non-financial assets**

Property, plant and equipment are tested for impairment whenever there is any objective evidence or indication that these assets may be impaired.

For the purpose of impairment, the recoverable amount (i.e. the higher of the fair value less cost to sell and value in use) is determined on an individual asset basis unless the asset does not generate cash inflows that are largely independent of those from other assets. If this is the case, recoverable amount is determined for the cash-generating unit (CGU) to which the asset belongs.

If the recoverable amount of the asset (or CGU) is estimated to be less than its carrying amount, the carrying amount of the asset (or CGU) is reduced to its recoverable amount.

The difference between the carrying amount and recoverable amount is recognised as an impairment loss in profit or loss, unless the asset is carried at revalued amount, in which case, such impairment loss is treated as a revaluation decrease.

## **2. Significant accounting policies (Cont'd)**

### **2.5 Impairment of non-financial assets (Cont'd)**

An impairment loss for an asset other than goodwill is reversed if, and only if, there has been a change in the estimates used to determine the asset's recoverable amount since the last impairment loss was recognised. The carrying amount of this asset is increased to its revised recoverable amount, provided that this amount does not exceed the carrying amount that would have been determined (net of any accumulated amortisation or depreciation) had no impairment loss been recognised for the asset in prior years.

A reversal of impairment loss for an asset other than goodwill is recognised in profit or loss, unless the asset is carried at revalued amount, in which case, such reversal is treated as a revalued increase.

### **2.6 Financial assets**

#### **2.6.1 Classification**

The Association classifies its financial assets as: loans and receivables. The classification depends on the purpose for which the assets were acquired. Management determines the classification of its financial assets at initial recognition and re-evaluates this designation at every reporting date.

##### Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are included in current assets, except those maturing later than 12 months after the statement of financial position date, which are classified as non-current assets. Loans and receivables are classified within "Other receivables" and "Cash and cash equivalents" on the statement of financial position.

#### **2.6.2 Recognition and derecognition**

Financial assets are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and the Association has transferred substantially all risks and rewards of ownership. On disposal of a financial asset, the difference between the carrying amount and the sale proceeds is recognised in profit or loss. Any amount previously recognised in other comprehensive income relating to that asset is reclassified to profit or loss.

#### **2.6.3 Measurement**

Financial assets are initially recognized at fair value plus transaction costs. Loans and receivables are subsequently carried at amortised cost using effective interest method.

#### **2.6.4 Impairment**

The Association assesses at each statement of financial position date whether there is objective evidence that a financial asset or a group of financial assets is impaired and recognises an allowance for impairment when such evidence exists.



## **2. Significant accounting policies (Cont'd)**

### **2.6 Financial assets (Cont'd)**

#### **2.6.4 Impairment (Cont'd)**

##### Loans and receivables

Significant financial difficulties of the debtor, probability that the debtor will enter bankruptcy or financial reorganization, and default or delinquency in payments is considered indicators that the receivable is impaired.

An allowance for impairment of loans and receivables is recognised when there is objective evidence that the Association will not be able to collect all amounts due according to the original terms of the receivables.

The amount of the allowance is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the original effective interest rate. When the amount becomes uncollectible, it is written off against the allowance account. Subsequent recoveries of amounts previously written off are recognized against the same line item in statement of comprehensive income.

### **2.7 Cash and cash equivalents**

Cash and cash equivalents include cash on hand and deposits with financial institutions. Cash and cash equivalents are carried at cost.

### **2.8 Financial liabilities**

Financial liabilities are recognised when the Association becomes a party to the contractual agreements of the instrument and are classified according to the substance of the contractual arrangements entered into. All interest related charges are recognised in the statement of financial activities. Financial liabilities include payables and accruals.

Financial liabilities are derecognised when the obligations under the liabilities are discharged, cancelled or expire. When existing financial liabilities are replaced by another form the same lender on substantially different terms of an existing liability are substantially modified, such an exchange or modification is treated as a derecognition of the original liability and the recognition of a new liability, and the difference in respective carrying amounts is recognised in the statement of financial activities.

### **2.9 Payables and accruals**

Payables and accruals are initially recognised at fair value, and subsequently carried at amortised cost, using the effective interest method.

### **2.10 Provisions for other liabilities and charges**

Provisions for other liabilities and charges are recognised when the Association has a present legal or constructive obligation as a result of past events, it is more likely than not that an outflow of resources will be required to settle the obligation and the amount has been reliably estimated.

### **2.11 Fair value estimation of financial assets and liabilities**

The carrying amounts of current financial assets and liabilities, carried at amortised cost, are assumed to approximate their fair values due to their short-term nature.

## **2. Significant accounting policies (Cont'd)**

### **2.12 Funds**

Fund balances are restricted by outside sources are so indicated and are distinguished from unrestricted funds allocated to specific purposes, if any, by action of the Management Committee. Externally restricted funds may only be utilised in accordance with the purposes for which they are established. The Management Committee retains full control over the use of unrestricted funds for any of the Association's purposes. Care & Share was reclassified as restricted funds at the end of the financial year.

### **2.13 Leases**

#### Operating leases

Leases of assets in which a significant portion of the risks and rewards of ownership are retained by the lessor are classified as operating leases. Payments made under operating leases (net of any incentives received from the lessor) are taken to the statement of financial activities on a straight-line basis over the period of the lease. When an operating lease is terminated before the lease period has expired, any payment required to be made to the lessor by way of penalty is recognized as an expense in the period in which termination takes place.

Rental on operating lease is charged to statement of financial activities. Contingent rents are recognised as an expense in the statement of financial activities in the financial year in which they are incurred.

### **2.14 Employee compensation**

#### Defined contribution plans

Defined contribution plans are post-employment benefit plans under which the Association pays fixed contributions into separate entities such as the Central Provident Fund ("CPF"), on a mandatory, contractual or voluntary basis. The Association has no further payment obligations once the contributions have been paid. The Association's contribution to defined contribution plans are recognised as employee compensation expense when they are due.

#### 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 reporting date.

### **2.15 Related parties**

A related party is defined as follows:

- (a) A person or a close member of that person's family is related to the Association if that person:
  - (i) has control or joint control of the Association;
  - (ii) has significant influence over the Association; or
  - (iii) is a member of the key management personnel of the Association or of a parent of the Association.

## **2. Significant accounting policies (Cont'd)**

### **2.15 Related parties (Cont'd)**

(b) An entity is related to the Association if any of the following conditions applies:

- (i) The entity and the Association are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others).
- (ii) One entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of a group of which the other entity is a member).
- (iii) Both entities are joint ventures of the same third party.
- (iv) One entity is a joint venture of a third entity and the other entity is an associate of the third entity.
- (v) The entity is a post-employment benefit plan for the benefit of employees of either the Association or an entity related to the Association. If the Association is itself such a plan, the sponsoring employers are also related to the Association.
- (vi) The entity is controlled or jointly controlled by a person identified in (a).
- (vii) A person identified in (a)(i) has significant influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity).
- (viii) The entity, or any member of a group of which it is a part, provides key management personnel services to the Association or to the parent of the Association.

## **3. Critical accounting estimates, assumptions and judgements**

Estimates, assumptions and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

### Critical judgements in applying the entity's accounting policies

The key assumptions concerning the future and other key sources of estimation uncertainty at the date of the statement of financial position, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are discussed below.

#### *Estimated useful lives of property, plant and equipment*

The Association reviews annually the estimated useful lives of property, plant and equipment based on factors such as business plans and strategies, expected level of usage and future technological developments. It is possible that future results of operations could be materially affected by changes in these estimates brought about by changes in the factors mentioned.

#### *Impairment of non-financial assets*

Non-financial assets are reviewed for impairment whenever there is any indication that the assets are impaired. If any such indication exists, the recoverable amount (i.e. higher of the fair value less cost to sell and value in use) of the assets is estimated to determine the impairment loss. The key assumptions for the value in use calculation are those regarding the growth rates, and expected change to selling price and direct costs during the year and a suitable discount rate.



### 3. Critical accounting estimates, assumptions and judgements (Cont'd)

#### *Allowance for impairment of receivables*

The Association reviews the adequacy of allowance for impairment of receivables at each closing by reference to the ageing analysis of receivables, and evaluates the risks of collection according to the credit standing and collection history of individual customer. If there are indications that the financial position of a customer has deteriorated resulting in an adverse assessment of his risk profile, an appropriate amount of allowance will be provided.

### 4. Income

|  | -----Unrestricted Fund-----<br>-----Designated Fund----- |                       |                       |                                    | Restricted Fund          | Total funds |
|--|--|-----------------------|-----------------------|------------------------------------|--------------------------|-------------|
|  | General Fund<br>S\$                                      | Equipment Fund<br>S\$ | Transport Fund<br>S\$ | ST Telemedia - Compass Fund<br>S\$ | Care & Share Fund<br>S\$ | S\$         |
| <b>2016</b>                              |  |                       |                       |                                    |                          |             |
| <b>Income from generating funds</b>      |  |                       |                       |                                    |                          |             |
| <u>Activities for generating funds</u>   |  |                       |                       |                                    |                          |             |
| Fund raising income                      | 291,400  | 0                     | 0                     | 0                                  | 0                        | 291,400     |
| <u>Voluntary income</u>                  |  |                       |                       |                                    |                          |             |
| Tax deductible donations (Note 14)       | 48,887   | 0                     | 0                     | 0                                  | 0                        | 48,887      |
| General donations                        | 105,124  | 400                   | 10,000                | 0                                  | 0                        | 115,524     |
|  | 154,011  | 400                   | 10,000                | 0                                  | 0                        | 164,411     |
| Government grant                         | 0  | 0                     | 0                     | 0                                  | 394,105                  | 394,105     |
|  | 445,411  | 400                   | 10,000                | 0                                  | 394,105                  | 849,916     |
| <b>Income from charitable activities</b> |  |                       |                       |                                    |                          |             |
| Charitable activities                    | 201,690  | 24,594                | 28,227                | 0                                  | 0                        | 254,511     |
| Social enterprise projects               | 32,898   | 0                     | 0                     | 0                                  | 0                        | 32,898      |
| Public Awareness                         | 3,063  | 0                     | 0                     | 0                                  | 0                        | 3,063       |
| Respite Care                             | 121,492  | 0                     | 0                     | 0                                  | 0                        | 121,492     |
|  | 359,143  | 24,594                | 28,227                | 0                                  | 0                        | 411,964     |
| <b>Other income</b>                      |  |                       |                       |                                    |                          |             |
| Interest income                          | 7,668  | 0                     | 0                     | 0                                  | 0                        | 7,668       |
| Enhanced special employment credit       | 41,289   | 0                     | 0                     | 0                                  | 0                        | 41,289      |
| Miscellaneous income                     | 1,223  | 0                     | 0                     | 0                                  | 0                        | 1,223       |
|  | 50,180   | 0                     | 0                     | 0                                  | 0                        | 50,180      |

**4. Income (Cont'd)**

|  | -----Unrestricted Fund-----<br>-----Designated Fund----- |                    |                    |                                 | Restricted Fund       | Total funds |
|--|--|--------------------|--------------------|---------------------------------|-----------------------|-------------|
|  | General Fund S\$   | Equipment Fund S\$ | Transport Fund S\$ | ST Telemedia - Compass Fund S\$ | Care & Share Fund S\$ | S\$         |
| <b>2015</b>                              |  |                    |                    |                                 |                       |             |
| <b>Income from generating funds</b>      |  |                    |                    |                                 |                       |             |
| <u>Activities for generating funds</u>   |  |                    |                    |                                 |                       |             |
| Fund raising income                      | 390,709  | 0                  | 0                  | 0                               | 0                     | 390,709     |
| <u>Voluntary income</u>                  |  |                    |                    |                                 |                       |             |
| Tax deductible donations (Note 15)       | 44,889   | 19,400             | 20,080             | 0                               | 0                     | 84,369      |
| General donations                        | 88,146   | 1,430              | 22,011             | 0                               | 0                     | 111,587     |
|  | 133,035  | 20,830             | 42,091             | 0                               | 0                     | 195,956     |
| Government grant                         | 0  | 0                  | 0                  | 0                               | 47,233                | 47,233      |
|  | 523,744  | 20,830             | 42,091             | 0                               | 47,233                | 633,898     |
| <b>Income from charitable activities</b> |  |                    |                    |                                 |                       |             |
| Charitable activities                    | 17,961   | 13,016             | 18,622             | 877                             | 0                     | 50,476      |
| Social enterprise projects               | 55,314   | 0                  | 0                  | 0                               | 0                     | 55,314      |
| Public Awareness                         | 244  | 0                  | 0                  | 0                               | 0                     | 244         |
| Respite Care                             | 225,307  | 0                  | 0                  | 0                               | 0                     | 225,307     |
|  | 298,826  | 13,016             | 18,622             | 877                             | 0                     | 331,341     |
| <b>Other income</b>                      |  |                    |                    |                                 |                       |             |
| Interest income                          | 2,369  | 0                  | 0                  | 0                               | 0                     | 2,369       |
| Enhanced special employment credit       | 9,916  | 0                  | 0                  | 0                               | 0                     | 9,916       |
| Miscellaneous income                     | 1,207  | 0                  | 0                  | 0                               | 0                     | 1,207       |
|  | 13,492   | 0                  | 0                  | 0                               | 0                     | 13,492      |

## 5. Expenses

|                                      | Note | -----Unrestricted Fund----- |                       |                       |                                       | Restricted Fund          | Total funds  |
|--------------------------------------|------|-----------------------------|-----------------------|-----------------------|---------------------------------------|--------------------------|--------------|
|                                      |      | -----Designated Fund-----   |                       |                       |                                       |                          |              |
|                                      |      | General Fund<br>S\$         | Equipment Fund<br>S\$ | Transport Fund<br>S\$ | ST Telemedia<br>- Compass Fund<br>S\$ | Care & Share Fund<br>S\$ | Total<br>S\$ |
| <b>2016</b>                          |      |                             |                       |                       |                                       |                          |              |
| <b>Cost of generating funds</b>      |      |                             |                       |                       |                                       |                          |              |
| Fund raising expenses                |      | 23,887                      | 0                     | 0                     | 0                                     | 0                        | 23,887       |
| <b>Cost of charitable activities</b> |      |                             |                       |                       |                                       |                          |              |
| Care & Share grant                   |      | 0                           | 0                     | 0                     | 0                                     | 3,778                    | 3,778        |
| Equipment for members                |      | 0                           | 48,520                | 0                     | 0                                     | 0                        | 48,520       |
| Insurance, road tax and repair       |      | 0                           | 0                     | 9,858                 | 0                                     | 0                        | 9,858        |
| Members transport                    |      | 0                           | 0                     | 129,065               | 0                                     | 0                        | 129,065      |
| Motor vehicle expense                |      | 0                           | 0                     | 7,475                 | 0                                     | 0                        | 7,475        |
| Public awareness                     |      | 19,824                      | 0                     | 0                     | 0                                     | 63,308                   | 83,132       |
| Social enterprise project            |      | 30,135                      | 0                     | 0                     | 0                                     | 0                        | 30,135       |
| Respite Care                         |      | 136,166                     | 0                     | 0                     | 0                                     | 9,331                    | 145,497      |
| Programmes and activities            |      | 228,317                     | 0                     | 0                     | 0                                     | 6,095                    | 234,412      |
|                                      |      | 414,442                     | 48,520                | 146,398               | 0                                     | 82,512                   | 691,872      |



## 5. Expenses (Cont'd)

|   | Note | -----Unrestricted Fund-----<br>-----Designated Fund----- |                    |                    |                                 | Restricted Fund       | Total funds    |
|---|------|--|--------------------|--------------------|---------------------------------|-----------------------|----------------|
|   |      | General Fund S\$   | Equipment Fund S\$ | Transport Fund S\$ | ST Telemedia - Compass Fund S\$ | Care & Share Fund S\$ | Total S\$      |
| <b>2016</b>                                     |      |  |                    |                    |                                 |                       |                |
| <b>Governance and other administrative cost</b> |      |  |                    |                    |                                 |                       |                |
| Accounting fees                                 |      | 4,200  | 0                  | 0                  | 0                               | 0                     | 4,200          |
| Amortisation of deferred capital grant          | 11   | (14,316)   | 0                  | 0                  | 0                               | 0                     | (14,316)       |
| Auditors' remuneration                          |      | 2,782  | 0                  | 0                  | 0                               | 0                     | 2,782          |
| Bank charges                                    |      | 699  | 0                  | 0                  | 0                               | 0                     | 699            |
| Depreciation                                    | 10   | 32,446   | 0                  | 0                  | 0                               | 15,869                | 48,315         |
| General expenses                                |      | 5  | 0                  | 0                  | 0                               | 0                     | 5              |
| Insurance                                       |      | 6,771  | 0                  | 0                  | 0                               | 0                     | 6,771          |
| Meeting expenses                                |      | 352  | 0                  | 0                  | 0                               | 0                     | 352            |
| Office maintenance and security                 | 6    | 25,218   | 0                  | 0                  | 0                               | 460                   | 25,678         |
| Postage and stationery                          |      | 4,661  | 0                  | 0                  | 0                               | 0                     | 4,661          |
| Staff costs                                     |      |  |                    |                    |                                 |                       |                |
| - CPF, SDL & levy contribution                  | 6    | 14,915   | 0                  | 0                  | 0                               | 0                     | 14,915         |
| - Training and welfare                          | 6    | 268  | 0                  | 0                  | 0                               | 0                     | 268            |
| - Medical expenses                              |      | 1,243  | 0                  | 0                  | 0                               | 0                     | 1,243          |
| - Salaries and bonus                            | 6    | 94,907   | 0                  | 0                  | 0                               | 0                     | 94,907         |
| Storage rental                                  | 6    | 1,727  | 0                  | 0                  | 0                               | 0                     | 1,727          |
| Subscription and periodicals                    |      | 259  | 0                  | 0                  | 0                               | 942                   | 1,201          |
| Telecommunication                               | 6    | 1,648  | 0                  | 0                  | 0                               | 0                     | 1,648          |
| Utilities                                       | 6    | 1,071  | 0                  | 0                  | 0                               | 0                     | 1,071          |
|   |      | <u>178,856</u>   | <u>0</u>           | <u>0</u>           | <u>0</u>                        | <u>17,271</u>         | <u>196,127</u> |

**Muscular Dystrophy Association (Singapore)**

[Unique Entity No. T00SS0094D]

[IPC No. HEF0075/G]

Audited Financial Statements

Year Ended 31 March 2016

**5. Expenses (Cont'd)**

|                                      | Note | -----Unrestricted Fund-----<br>-----Designated Fund----- |                       |                       |                                       | Restricted Fund          | Total funds  |
|--------------------------------------|------|--|-----------------------|-----------------------|---------------------------------------|--------------------------|--------------|
|                                      |      | General Fund<br>S\$                                      | Equipment Fund<br>S\$ | Transport Fund<br>S\$ | ST Telemedia<br>- Compass Fund<br>S\$ | Care & Share Fund<br>S\$ | Total<br>S\$ |
| <b>2015</b>                          |      |  |                       |                       |                                       |                          |              |
| <b>Cost of generating funds</b>      |      |  |                       |                       |                                       |                          |              |
| Fund raising expenses                |      | 88,153   | 0                     | 0                     | 0                                     | 0                        | 88,153       |
| <b>Cost of charitable activities</b> |      |  |                       |                       |                                       |                          |              |
| Care & Share grant                   |      | 0  | 0                     | 0                     | 0                                     | 0                        | 0            |
| Equipment for members                |      | 0  | 29,219                | 0                     | 0                                     | 0                        | 29,219       |
| Insurance, road tax and repair       |      | 0  | 0                     | 5,547                 | 0                                     | 0                        | 5,547        |
| Members transport                    |      | 0  | 0                     | 82,028                | 0                                     | 0                        | 82,028       |
| Motor vehicle expense                |      | 0  | 0                     | 7,322                 | 0                                     | 0                        | 7,322        |
| Kids development                     |      | 0  | 0                     | 0                     | 27,603                                | 0                        | 27,603       |
| Public awareness                     |      | 13,025   | 0                     | 0                     | 0                                     | 0                        | 13,025       |
| Social enterprise project            |      | 55,846   | 0                     | 0                     | 0                                     | 0                        | 55,846       |
| Respite Care                         |      | 213,454  | 0                     | 0                     | 0                                     | 0                        | 213,454      |
| Programmes and activities            |      | 159,266  | 0                     | 0                     | 0                                     | 675                      | 159,941      |
|                                      |      | 441,591  | 29,219                | 94,897                | 27,603                                | 675                      | 593,985      |

**Muscular Dystrophy Association (Singapore)**

[Unique Entity No. T00SS0094D]

[IPC No. HEF0075/G]

Audited Financial Statements

Year Ended 31 March 2016

**5. Expenses (Cont'd)**

|   | Note | -----Unrestricted Fund-----<br>-----Designated Fund----- |                       |                       |                                       | Restricted Fund          | Total funds    |
|---|------|--|-----------------------|-----------------------|---------------------------------------|--------------------------|----------------|
|   |      | General Fund<br>S\$                                      | Equipment Fund<br>S\$ | Transport Fund<br>S\$ | ST Telemedia<br>- Compass Fund<br>S\$ | Care & Share Fund<br>S\$ | Total<br>S\$   |
| <b>2015</b>                                     |      |  |                       |                       |                                       |                          |                |
| <b>Governance and other administrative cost</b> |      |  |                       |                       |                                       |                          |                |
| Accounting fees                                 |      | 3,950  | 0                     | 0                     | 0                                     | 0                        | 3,950          |
| Advertising fees                                |      | 494  | 0                     | 0                     | 0                                     | 0                        | 494            |
| Amortisation of deferred capital grant          | 11   | (41,816)   | 0                     | 0                     | 0                                     | 0                        | (41,816)       |
| Auditors' remuneration                          |      | 1,712  | 0                     | 0                     | 0                                     | 0                        | 1,712          |
| Bank charges                                    |      | 1,088  | 0                     | 0                     | 0                                     | 0                        | 1,088          |
| Depreciation                                    |      |  |                       |                       |                                       |                          |                |
| Current Year                                    | 10   | 36,052   | 0                     | 0                     | 0                                     | 5,020                    | 41,072         |
| Prior Year                                      |      | (1,783)  | 0                     | 0                     | 0                                     | 1,783                    | 0              |
| General expenses                                |      | 141  | 0                     | 0                     | 0                                     | 0                        | 141            |
| Insurance                                       |      | 2,815  | 0                     | 0                     | 0                                     | 0                        | 2,815          |
| Meeting expenses                                |      | 492  | 0                     | 0                     | 0                                     | 0                        | 492            |
| Office maintenance and security                 | 6    | 25,286   | 0                     | 0                     | 0                                     | 0                        | 25,286         |
| Postage and stationery                          |      | 2,020  | 0                     | 0                     | 0                                     | 942                      | 2,962          |
| Professional fees                               |      | 500  | 0                     | 0                     | 0                                     | 0                        | 500            |
| Staff costs                                     |      |  |                       |                       |                                       |                          |                |
| - CPF, SDL & levy contribution                  | 6    | 8,960  | 0                     | 0                     | 0                                     | 0                        | 8,960          |
| - Training and welfare                          | 6    | 687  | 0                     | 0                     | 0                                     | 0                        | 687            |
| - Medical expenses                              |      | 576  | 0                     | 0                     | 0                                     | 0                        | 576            |
| - Salaries and bonus                            | 6    | 64,283   | 0                     | 0                     | 0                                     | 0                        | 64,283         |
| Storage rental                                  | 6    | 2,031  | 0                     | 0                     | 0                                     | 0                        | 2,031          |
| Subscription and periodicals                    |      | 259  | 0                     | 0                     | 0                                     | 880                      | 1,139          |
| Telecommunication                               | 6    | 1,736  | 0                     | 0                     | 0                                     | 0                        | 1,736          |
| Upkeep of office equipment                      |      | 218  | 0                     | 0                     | 0                                     | 0                        | 218            |
| Utilities                                       | 6    | 1,345  | 0                     | 0                     | 0                                     | 0                        | 1,345          |
|   |      | <u>111,046</u>   | <u>0</u>              | <u>0</u>              | <u>0</u>                              | <u>8,625</u>             | <u>119,671</u> |



## 6. Support cost

During the year, the following support costs were allocated as follows:

| Support Costs                   | Charitable Activities<br>S\$ | Governance Costs<br>S\$ | Designated Fund<br>S\$ | Total Support Costs<br>S\$ | Basis of Apportionment |
|---------------------------------|------------------------------|-------------------------|------------------------|----------------------------|------------------------|
| Office maintenance and security | 9,247                        | 25,218                  | 7,565                  | 42,030                     | Space are used         |
| Staff costs                     |                              |                         |                        |                            |                        |
| - CPF, SDL & levy contribution  | 5,469                        | 14,915                  | 4,474                  | 24,858                     | Time spent             |
| - Training and welfare          | 98                           | 268                     | 81                     | 447                        | Per capita             |
| - Salaries and bonus            | 34,799                       | 94,907                  | 28,472                 | 158,178                    | Time spent             |
| Storage rental                  | 633                          | 1,727                   | 518                    | 2,878                      | Space are used         |
| Telecommunication               | 604                          | 1,648                   | 495                    | 2,747                      | Time spent             |
| Utilities                       | 393                          | 1,071                   | 321                    | 1,785                      | Space are used         |
|                                 | <u>51,243</u>                | <u>139,754</u>          | <u>41,926</u>          | <u>232,923</u>             |                        |

The 2015 support costs were allocated as follows:

| Support Costs                   | Charitable Activities<br>S\$ | Governance Costs<br>S\$ | Designated Fund<br>S\$ | Total Support Costs<br>S\$ | Basis of Apportionment |
|---------------------------------|------------------------------|-------------------------|------------------------|----------------------------|------------------------|
| Office maintenance and security | 9,271                        | 25,286                  | 7,586                  | 42,143                     | Space are used         |
| Staff costs                     |                              |                         |                        |                            |                        |
| - CPF, SDL & levy contribution  | 3,285                        | 8,960                   | 2,688                  | 14,933                     | Time spent             |
| - Training and welfare          | 223                          | 687                     | 183                    | 1,093                      | Per capita             |
| - Salaries and bonus            | 23,570                       | 64,283                  | 19,285                 | 107,138                    | Time spent             |
| Storage rental                  | 746                          | 2,031                   | 609                    | 3,386                      | Space are used         |
| Telecommunication               | 636                          | 1,736                   | 521                    | 2,893                      | Time spent             |
| Utilities                       | 494                          | 1,345                   | 404                    | 2,243                      | Space are used         |
|                                 | <u>38,225</u>                | <u>104,328</u>          | <u>31,276</u>          | <u>173,829</u>             |                        |

**7. Cash and cash equivalents**

|                | 2016<br>S\$      | 2015<br>S\$      |
|----------------|------------------|------------------|
| Cash on hand   | 400              | 200              |
| Cash at banks  | 817,597          | 452,120          |
| Fixed deposits | 557,295          | 555,002          |
|                | <u>1,375,292</u> | <u>1,007,322</u> |

Fixed deposits at the reporting date had an average maturity of 5.4 months (2015: 9.4 months) from that date and had a weighted average effective interest rate of 1.29% (2015: 1.01%) per annum.

At the reporting date, the carrying amounts of cash and cash equivalents approximated their fair values.

**8. Receivables, deposits and prepayment**

|                     | Note | 2016<br>S\$    | 2015<br>S\$    |
|---------------------|------|----------------|----------------|
| Deposits            |      | 9,184          | 9,184          |
| Grant receivable    | 13   | 81,949         | 0              |
| Interest receivable |      | 7,242          | 1,866          |
| Other debtors       |      | 492            | 2,416          |
| Other receivables   |      | 35,042         | 122,085        |
| Prepayment          |      | 6,458          | 1,754          |
|                     |      | <u>140,367</u> | <u>137,305</u> |

At the reporting date, the carrying amounts of receivables, deposits and prepayment approximated their fair values.

**9. Payables and accruals**

|          | 2016<br>S\$   | 2015<br>S\$   |
|----------|---------------|---------------|
| Accruals | <u>51,701</u> | <u>70,673</u> |

At the reporting date, the carrying amounts of payables and accruals approximated their fair values.

**10. Property, plant and equipment**

|                                 | Balance at<br>01.04.2015<br>S\$ | Additions<br>S\$              | (Disposals)<br>S\$ | Balance at<br>31.03.2016<br>S\$ |
|---------------------------------|---------------------------------|-------------------------------|--------------------|---------------------------------|
| <b>2016</b>                     |                                 |                               |                    |                                 |
| <b>Cost</b>                     |                                 |                               |                    |                                 |
| Computer and software           | 64,086                          | 18,182                        | 0                  | 82,268                          |
| Furniture and fittings          | 24,657                          | 2,512                         | 0                  | 27,169                          |
| Motor vehicle                   | 63,150                          | 0                             | 0                  | 63,150                          |
| Medical equipment               | 12,412                          | 0                             | 0                  | 12,412                          |
| Office equipment                | 21,043                          | 6,673                         | 0                  | 27,716                          |
| Renovation                      | 109,680                         | 16,802                        | 0                  | 126,482                         |
|                                 | <u>295,028</u>                  | <u>44,169</u>                 | <u>0</u>           | <u>339,197</u>                  |
|                                 |                                 |                               |                    |                                 |
|                                 | Balance at<br>01.04.2015<br>S\$ | Depreciation<br>charge<br>S\$ | (Disposals)<br>S\$ | Balance at<br>31.03.2016<br>S\$ |
| <b>Accumulated depreciation</b> |                                 |                               |                    |                                 |
| Computer and software           | 55,248                          | 11,660                        | 0                  | 66,908                          |
| Furniture and fittings          | 10,485                          | 2,677                         | 0                  | 13,162                          |
| Motor vehicle                   | 63,150                          | 0                             | 0                  | 63,150                          |
| Medical equipment               | 8,274                           | 4,138                         | 0                  | 12,412                          |
| Office equipment                | 14,383                          | 4,544                         | 0                  | 18,927                          |
| Renovation                      | 50,212                          | 25,296                        | 0                  | 75,508                          |
|                                 | <u>201,752</u>                  | <u>48,315</u>                 | <u>0</u>           | <u>250,067</u>                  |
|                                 |                                 |                               |                    |                                 |
|                                 | Balance at<br>01.04.2015<br>S\$ |                               |                    | Balance at<br>31.03.2016<br>S\$ |
| <b>Net book value</b>           |                                 |                               |                    |                                 |
| Computer and software           | 8,838                           |                               |                    | 15,360                          |
| Furniture and fittings          | 14,172                          |                               |                    | 14,007                          |
| Motor vehicle                   | 0                               |                               |                    | 0                               |
| Medical equipment               | 4,138                           |                               |                    | 0                               |
| Office equipment                | 6,660                           |                               |                    | 8,789                           |
| Renovation                      | 59,468                          |                               |                    | 50,974                          |
|                                 | <u>93,276</u>                   |                               |                    | <u>89,130</u>                   |



**10. Property, plant and equipment (Cont'd)**

|                                 | Balance at<br>01.04.2014<br>S\$ | Additions<br>S\$              | (Disposals)<br>S\$ | Balance at<br>31.03.2015<br>S\$ |
|---------------------------------|---------------------------------|-------------------------------|--------------------|---------------------------------|
| <b>2015</b>                     |                                 |                               |                    |                                 |
| <b>Cost</b>                     |                                 |                               |                    |                                 |
| Computer and software           | 54,374                          | 9,712                         | 0                  | 64,086                          |
| Furniture and fittings          | 24,657                          | 0                             | 0                  | 24,657                          |
| Motor vehicle                   | 63,150                          | 0                             | 0                  | 63,150                          |
| Medical equipment               | 12,412                          | 0                             | 0                  | 12,412                          |
| Office equipment                | 20,841                          | 202                           | 0                  | 21,043                          |
| Renovation                      | 109,680                         | 0                             | 0                  | 109,680                         |
|                                 | <u>285,114</u>                  | <u>9,914</u>                  | <u>0</u>           | <u>295,028</u>                  |
|                                 |                                 |                               |                    |                                 |
|                                 | Balance at<br>01.04.2014<br>S\$ | Depreciation<br>charge<br>S\$ | (Disposals)<br>S\$ | Balance at<br>31.03.2015<br>S\$ |
| <b>Accumulated depreciation</b> |                                 |                               |                    |                                 |
| Computer and software           | 45,925                          | 9,323                         | 0                  | 55,248                          |
| Furniture and fittings          | 8,019                           | 2,466                         | 0                  | 10,485                          |
| Motor vehicle                   | 63,150                          | 0                             | 0                  | 63,150                          |
| Medical equipment               | 4,137                           | 4,137                         | 0                  | 8,274                           |
| Office equipment                | 11,173                          | 3,210                         | 0                  | 14,383                          |
| Renovation                      | 28,276                          | 21,936                        | 0                  | 50,212                          |
|                                 | <u>160,680</u>                  | <u>41,072</u>                 | <u>0</u>           | <u>201,752</u>                  |
|                                 |                                 |                               |                    |                                 |
|                                 | Balance at<br>01.04.2014<br>S\$ |                               |                    | Balance at<br>31.03.2015<br>S\$ |
| <b>Net book value</b>           |                                 |                               |                    |                                 |
| Computer and software           | 8,449                           |                               |                    | 8,838                           |
| Furniture and fittings          | 16,638                          |                               |                    | 14,172                          |
| Motor vehicle                   | 0                               |                               |                    | 0                               |
| Medical equipment               | 8,275                           |                               |                    | 4,138                           |
| Office equipment                | 9,668                           |                               |                    | 6,660                           |
| Renovation                      | 81,404                          |                               |                    | 59,468                          |
|                                 | <u>124,434</u>                  |                               |                    | <u>93,276</u>                   |

Motor vehicle with registration number PA6970R, was purchased through the Designated fund – Transport Fund.

# 10. Property, plant and equipment (Cont'd)

The following property, plant and equipment were purchased through the Care and Share Fund:

|                                 | Computer<br>and software<br>S\$ | Furniture and<br>fittings<br>S\$ | Office<br>equipment<br>S\$ | Renovation<br>S\$ | Total<br>S\$ |
|---------------------------------|---------------------------------|----------------------------------|----------------------------|-------------------|--------------|
| <b>2016</b>                     |                                 |                                  |                            |                   |              |
| <b>Cost</b>                     |                                 |                                  |                            |                   |              |
| Beginning of financial year     | 15,062                          | 0                                | 0                          | 0                 | 15,062       |
| Additions                       | 17,837                          | 2,429                            | 6,494                      | 16,802            | 43,562       |
| End of financial year           | 32,899                          | 2,429                            | 6,494                      | 16,802            | 58,624       |
| <b>Accumulated depreciation</b> |                                 |                                  |                            |                   |              |
| Beginning of financial year     | 6,803                           | 0                                | 0                          | 0                 | 6,803        |
| Depreciation (Note 5)           | 10,967                          | 243                              | 1,299                      | 3,360             | 15,869       |
| End of financial year           | 17,770                          | 243                              | 1,299                      | 3,360             | 22,672       |
| <b>Net book value</b>           | 15,129                          | 2,186                            | 5,195                      | 13,442            | 35,952       |

|                                 | Computer and<br>software<br>S\$ | Total<br>S\$ |
|---------------------------------|---------------------------------|--------------|
| <b>2015</b>                     |                                 |              |
| <b>Cost</b>                     |                                 |              |
| Beginning of financial year     | 0                               | 0            |
| Additions                       | 15,062                          | 15,062       |
| End of financial year           | 15,062                          | 15,062       |
| <b>Accumulated depreciation</b> |                                 |              |
| Beginning of financial year     | 1,783                           | 1,783        |
| Depreciation (Note 5)           | 5,020                           | 5,020        |
| End of financial year           | 6,803                           | 6,803        |
| <b>Net book value</b>           | 8,259                           | 8,259        |

# **11. Deferred capital grants**

|   | Capital<br>Expenditure<br>Grant<br>S\$ | Renovation<br>Grant<br>S\$ | Total<br>S\$  |
|---|--|----------------------------|---------------|
| <b>2016</b>   |  |                            |               |
| <b>Cost</b>   |  |                            |               |
| Beginning and end of financial year                     | 71,579                                 | 0                          | 71,579        |
| <b>Accumulated amortisation</b>                         |  |                            |               |
| Beginning of financial year                             | (28,632)                               | 0                          | (28,632)      |
| Amortisation for the year                               | (14,316)                               | 0                          | (14,316)      |
| End of financial year                                   | (42,948)                               | 0                          | (42,948)      |
| <b>Net carrying amount at end of the financial year</b> |  |                            |               |
| Current   | 14,316                                 | 0                          | 14,316        |
| Non-current   | 14,315                                 | 0                          | 14,315        |
|   | <u>28,631</u>                          | <u>0</u>                   | <u>28,631</u> |
|   |  |                            |               |
|   | Capital<br>Expenditure<br>Grant<br>S\$ | Renovation<br>Grant<br>S\$ | Total<br>S\$  |
| <b>2015</b>   |  |                            |               |
| <b>Cost</b>   |  |                            |               |
| Beginning and end of financial year                     | 71,579                                 | 55,000                     | 126,579       |
| <b>Accumulated amortisation</b>                         |  |                            |               |
| Beginning of financial year                             | (14,316)                               | (27,500)                   | (41,816)      |
| Amortisation for the year                               | (14,316)                               | (27,500)                   | (41,816)      |
| End of financial year                                   | (28,632)                               | (55,000)                   | (83,632)      |
| <b>Net carrying amount at end of the financial year</b> |  |                            |               |
| Current   | 14,316                                 | 0                          | 14,316        |
| Non-current   | 28,631                                 | 0                          | 28,631        |
|   | <u>42,947</u>                          | <u>0</u>                   | <u>42,947</u> |

The Association received Capital expenditure grant from the National Council of Social Service ("NCSS") as administrator of the Tote Board Social Service Fund in 2014. This represented grant received to undertake renovation works and purchase of furniture and equipment for the Association.

In 2014, the Association was selected as one of the beneficiaries for President's Challenge 2012 and was allocated funds for the renovation works.

The unamortised balance as at the reporting date substantially represent sums payable to the grantor should the Association fail to fulfil the obligations stipulated in the grant agreement or letter.



## 12. Designated funds

|                                | Balance at<br>beginning of<br>financial<br>year<br>S\$ | Income<br>S\$ | Expenses<br>S\$  | Transfer<br>from<br>general<br>fund<br>S\$ | Balance at<br>end of<br>financial<br>year<br>S\$ |
|--------------------------------|--|---------------|------------------|--|--|
| <b>2016</b>                    |  |               |                  |  |  |
| Equipment fund                 | 48,937   | 24,994        | (48,520)         | 0  | 25,411   |
| Transport fund                 |  |               |                  |  |  |
| - Transport service            | 41,616   | 15,762        | (93,398)         | 40,000                                     | 3,980  |
| - Transport subsidy<br>scheme  | 15,290   | 22,465        | (53,000)         | 18,000                                     | 2,755  |
| ST Telemedia - Compass<br>Fund | 0  | 0             | 0                | 0  | 0  |
|                                | <u>105,843</u>   | <u>63,221</u> | <u>(194,918)</u> | <u>58,000</u>                              | <u>32,146</u>                                    |
| <b>2015</b>                    |  |               |                  |  |  |
| Equipment fund                 | 44,310   | 33,846        | (29,219)         | 0  | 48,937   |
| Transport fund                 |  |               |                  |  |  |
| - Transport service            | 67,798   | 40,803        | (66,985)         | 0  | 41,616   |
| - Transport subsidy<br>scheme  | 23,292   | 19,910        | (27,912)         | 0  | 15,290   |
| ST Telemedia - Compass<br>Fund | 14,200   | 877           | (27,603)         | 12,526                                     | 0  |
|                                | <u>149,600</u>   | <u>95,436</u> | <u>(151,719)</u> | <u>12,526</u>                              | <u>105,843</u>                                   |

Designated funds are set up to support and finance specific services/programmes to benefit the members of the Association.

The Equipment Fund is used to provide subsidy to members for purchase of equipment, such as wheelchairs and breathing machines.

The Transport Fund is used for the following:

1. Transport Service – (a) to operate a vehicle to ferry members for our programmes/activities and Dial-A-Ride bookings; (b) to provide subsidy for members using other transport source to attend our programmes/ activities. The Association has transferred \$40,000 from General Fund to cover the balance of expenses.
2. Transport Subsidy Scheme – to provide financial assistance to members for schooling and medical appointments. The Association has transferred \$18,000 from General Fund to cover the balance of expenses.

One of the donors, Singapore Technologies Telemedia (ST Telemedia) had adopted the Association's COMPASS Programme with a donation of S\$30,000 through the Go The Distance 2013 fundraising event. The programme was renamed as ST Telemedia - Compass and the fund was used to nurture and develop muscular dystrophy children and teens with effect from January 2014. In 2015, the donation of \$30,000 has been fully expended. The association has transferred \$12,526 from General Fund to cover the balance of expenses. As such, this fund has zero balance as at 31 March 2015.

**13. Restricted Fund****Care & Share Fund**

Care & Share is a national fund-raising and volunteerism movement led by Community Chest for the social service sector, in celebration of SG50. It aims to bring our nation together to show care and concern for the needy and recognise the contributions made by voluntary welfare organisations (VWOs). Eligible donations raised by Community Chest and participating VWOs from 1 December 2013 to 31 March 2016 will be matched a dollar and twenty-five cents for every eligible donation dollar for the first \$1,000,000 that the Association raises, and a dollar for every eligible donation dollar for the subsequent \$1,000,000 that the Association raises between 1 December 2013 and 31 March 2016 by the Government. The matched amount will go towards building the capabilities and capacities of the social service sector and supporting social service to meet rising needs.

Net assets of the restricted fund

|  | Note | 2016<br>S\$    | 2015<br>S\$   |
|--|------|----------------|---------------|
| <b>Total restricted fund as at 31 March 2016</b> |      | <u>332,255</u> | <u>37,933</u> |
| <b>Represented by:</b>                           |      |                |               |
| Cash and cash equivalents                        |      | 214,354        | 29,674        |
| Grant receivables                                | 8    | 81,949         | 0             |
| Property, plant and equipment                    | 10   | <u>35,952</u>  | <u>8,259</u>  |
|  |      | <u>332,255</u> | <u>37,933</u> |

**14. Income tax**

The Association is registered as a charity organisation under Charities Act, Chapter 37. As an approved charity, it is exempt from income tax under Section 13(1) of the Income Tax Act.

**15. Tax deductible receipts**

Tax deductible receipts issued by the Association for donations received during the financial year, pursuant to its Institutions of a Public Character ("IPC") status, are recorded as follows:

|   | Note | 2016<br>S\$    | 2015<br>S\$    |
|---|------|----------------|----------------|
| <b>Statement of Financial Activities:</b> |      |                |                |
| General fund:                             |      |                |                |
| - Fundraising : Go The Distance           |      | 85,780         | 51,846         |
| - Fundraising : Flag Day                  |      | 15,175         | 0              |
| - Fundraising : Other projects            |      | 123,100        | 120,393        |
| - Fundraising : YFC                       |      | 688            | 0              |
| - Donations-Tax Exempt (Corporate)        |      | 11,387         | 8,632          |
| - Donations-Tax Exempt (Individual)       |      | <u>37,500</u>  | <u>36,257</u>  |
|   |      | <u>273,630</u> | <u>217,128</u> |
| <b>Designated funds:</b>                  |      |                |                |
| Equipment fund                            |      | 0              | 19,400         |
| Transport funds                           |      |                |                |
| - Transport service                       |      | 0              | 10,080         |
| - Transport subsidy scheme                |      | <u>0</u>       | <u>10,000</u>  |
|   |      | <u>0</u>       | <u>39,480</u>  |
| <b>Total</b>                              |      | <u>273,630</u> | <u>256,608</u> |

**16. Operating lease commitments – where the Association is the lessee**

The Association sub-leases its office from National Council of Social Service at Unit No. 06-04 Junction 8 Shopping Centre. These leases have varying terms, and renewal rights.

The future minimum lease payments under non-cancellable operating leases contracted for at the reporting date but not recognised as liabilities, are as follows:

|   | 2016<br>S\$    | 2015<br>S\$    |
|---|----------------|----------------|
| Office  |                |                |
| - Not later than one year                       | 35,885         | 39,519         |
| - More than a year but not more than five years | <u>116,627</u> | <u>134,150</u> |

The above operating lease commitments are based on known service charge as at the date of this report and do not include any revision in rates which may be determined by the lessor.

**17. Key management personnel compensation**

Key personnel comprised of members of the Management Committee and senior management of the Association.

Members of the Management Committee are volunteers and receive no monetary remuneration for their contribution.

The annual remuneration of key management personnel are classified as follows:

|  | 2016<br>S\$ | 2015<br>S\$ |
|--|-------------|-------------|
| Number of key management in remuneration bands |             |             |
| S\$50,001 to S\$100,000                        | <u>3</u>    | <u>1</u>    |

The remuneration of key management personnel is determined by the Management Committee.

There are no significant related party transactions during the current and previous financial year.

**18. Financial instruments**

|  | 2016<br>S\$      | 2015<br>S\$      |
|--|------------------|------------------|
| <b><u>Financial assets</u></b>           |                  |                  |
| Cash and cash equivalents                | 1,375,292        | 1,007,322        |
| Other receivables (excluding prepayment) | <u>133,909</u>   | <u>135,551</u>   |
|  | <u>1,509,201</u> | <u>1,142,873</u> |
| <b><u>Financial liabilities</u></b>      |                  |                  |
| Other payables                           | <u>51,701</u>    | <u>70,673</u>    |

**19. Reserve position and policy**

The Association's reserve position for financial year ended 31 March 2016 is as follows:

|   |  | 2016    | 2015    | Increase/<br>(decrease) |
|---|--|---------|---------|-------------------------|
|   |  | S\$'000 | S\$'000 | %                       |
| A | Unrestricted Funds                                   |         |         |                         |
|   | Accumulated general funds                            | 1,218   | 980     | 24                      |
| B | Designated Funds                                     |         |         |                         |
|   | Equipment Fund                                       | 25      | 49      | (49)                    |
|   | Transport Fund                                       | (51)    | 57      | (189)                   |
|   | ST Telemedia - Compass Fund                          | 0       | 0       | 0                       |
| C | Restricted Fund                                      | 332     | 38      | 774                     |
| D | Endowment Funds                                      | N/A     | N/A     | N/A                     |
| E | Total Funds  | 1,524   | 1,124   | 35                      |
| F | Total Annual Operating Expenditure                   | 911     | 801     | 13.73                   |
|   | Ratio of Funds to Annual Operating Expenditure (A/F) | 1.34    | 1.22    |                         |

Reference:

- D. An endowment fund consists of assets, funds or properties, which are held in perpetuity, which produce annual income flow for a foundation to spend as grants.
- E. Total Funds include unrestricted, restricted / designated and endowment funds.
- F. Total Annual Operating Expenditure includes expenses related to Cost of Generating Funds, Cost of Charitable Activities and Governance and Other Administrative Costs.

The Association's Reserve Policy is as follows:

The fund that the Association has set aside is to provide financial stability and the means for the development of its principal activity. The Association intends to maintain the unrestricted funds at a level, which is equivalent to \$1,200,000.00 (approximately 3 years of expenditure including depreciation).

**20. Management of conflict of interest**

There is no paid staff on the Association's Management Committee.

Management Committee members are required to disclose any interest that they may have, whether directly or indirectly, that the Association may enter into or in any organisations that the Association has dealings with or is considering dealing with; and any personal interest accruing to him as one of the Association's supplier, user of services or beneficiary. Should there be any potential conflict of interest, the affected Management Committee member may not vote on the issue that was the subject matter of the disclosure. Detailed minutes will be taken on the disclosure as well as the basis for arriving at the final decision in relation to the issue at stake.



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**21. Financial risk management**

The Association is primarily funded by grant from donations, fund raising activities, social enterprise projects and income from its members.

The Association has limited exposure to the following risk due to its charitable activities:

*Credit risk*

Credit risk is the potential financial loss resulting from the failure of a debtor to settle its financial and contractual obligations to the Association, as and when they fall due.

The Association has minimal exposure to credit risks due to the nature of its activities. As at the date of this report, major receivables have been collected.

*Liquidity risk*

Liquidity risk reflects the risk that the Association will have insufficient resources to meet its financial liabilities as and when they fall due.

The Association manages its liquidity risk by monitoring and maintaining a level of cash and cash equivalents deemed adequate by the Management Committee to fund the Association's activities. It places its cash with creditworthy institutions.

|  | 2016 | 2015 |
|--|------|------|
|  | S\$  | S\$  |

Payable within one year*Financial Liabilities*

|                |               |               |
|----------------|---------------|---------------|
| Other payables | <u>51,701</u> | <u>70,673</u> |
|----------------|---------------|---------------|

*Interest rate risk*

Changes in interest rates do not have a material impact on the Association as it does not have any interest-bearing liabilities.

The responsibility for managing the above risks is vested in the Management Committee.

Fair value

The carrying amounts of the financial assets and liabilities recorded in the financial statements of the Association approximate their fair values.

**22. Comparative figures**

The 2015 comparative figures of the Statement of Financial Position have been reclassified to conform to the classification.

The reclassifications were due to Care and Share fund are grant received from NCSS to deliver a programme, and the programme reserve is to be ring-fenced and classified as restricted fund.

## 22. Comparative figures (Cont'd)

As a result, certain line items have been amended in the statement of financial activities and statement of financial position. Comparative figures have been adjusted to conform to the current year's presentation.

|  | As restated<br>S\$ | As<br>previously<br>reported<br>S\$ |
|--|--------------------|-------------------------------------|
| <i>Statement of Financial position</i> |                    |                                     |
| General fund                           | 980,507            | 1,018,440                           |
| Restricted fund                        | <u>37,933</u>      | <u>0</u>                            |

The 2015 comparative figures of the statement of financial activities have been reclassified to conform to the current presentation.

|  | As previously<br>disclosed | As restated          |                             |
|--|----------------------------|----------------------|-----------------------------|
|  | Unrestricted<br>Fund       | Unrestricted<br>Fund | Restricted<br>Fund          |
|  | General Fund<br>S\$        | General Fund<br>S\$  | Care & Share<br>Fund<br>S\$ |
| <b>2015</b>                              |                            |                      |                             |
| <b>INCOME</b>                            |                            |                      |                             |
| <b>Income from generating funds</b>      |                            |                      |                             |
| <i>Activities for generating funds</i>   |                            |                      |                             |
| Fund raising income                      | <u>390,709</u>             | <u>390,709</u>       | <u>0</u>                    |
| <i>Voluntary income</i>                  |                            |                      |                             |
| Tax deductible donations (Note 14)       | 44,889                     | 44,889               | 0                           |
| General donations                        | <u>88,146</u>              | <u>88,146</u>        | <u>0</u>                    |
|  | <u>133,035</u>             | <u>133,035</u>       | <u>0</u>                    |
| Government grant                         | <u>0</u>                   | <u>0</u>             | <u>47,233</u>               |
|  | <u>523,744</u>             | <u>523,744</u>       | <u>47,233</u>               |
| <b>Income from charitable activities</b> |                            |                      |                             |
| Care and share grant                     | 47,233                     | 0                    | 0                           |
| Charitable activities                    | 243,512                    | 17,961               | 0                           |
| Social enterprise projects               | 55,314                     | 55,314               | 0                           |
| Public Awareness                         | 0                          | 244                  | 0                           |
| Respite Care                             | <u>0</u>                   | <u>225,307</u>       | <u>0</u>                    |
|  | <u>346,059</u>             | <u>298,826</u>       | <u>0</u>                    |
| <b>Other income</b>                      |                            |                      |                             |
| Interest income                          | 2,369                      | 2,369                | 0                           |
| Enhanced special employment credit       | 9,916                      | 9,916                | 0                           |
| Miscellaneous income                     | <u>1,207</u>               | <u>1,207</u>         | <u>0</u>                    |
|  | <u>13,492</u>              | <u>13,492</u>        | <u>0</u>                    |
| <b>Total income</b>                      | <u>883,295</u>             | <u>836,062</u>       | <u>47,233</u>               |

**22. Comparative figures (Cont'd)**


|   | As previously disclosed | As restated         |                             |
|---|-------------------------|---------------------|-----------------------------|
|   | Unrestricted Fund       | Unrestricted Fund   | Restricted Fund             |
|   | General Fund<br>S\$     | General Fund<br>S\$ | Care & Share<br>Fund<br>S\$ |
| <b>2015</b>                                     |                         |                     |                             |
| <b>EXPENSES</b>                                 |                         |                     |                             |
| <b>Cost of generating funds</b>                 |                         |                     |                             |
| Fund raising expenses                           | 88,153                  | 88,153              | 0                           |
| <b>Cost of charitable activities</b>            |                         |                     |                             |
| Care & Share grant                              | 1,555                   | 0                   | 0                           |
| Public awareness                                | 13,025                  | 13,025              | 0                           |
| Social enterprise project                       | 55,846                  | 55,846              | 0                           |
| Respite care                                    | 0                       | 213,454             | 0                           |
| Programmes and activities                       | 372,720                 | 159,266             | 675                         |
|   | 443,146                 | 441,591             | 675                         |
| <b>Governance and other administrative cost</b> |                         |                     |                             |
| Accounting fees                                 | 3,950                   | 3,950               | 0                           |
| Advertising fees                                | 494                     | 494                 | 0                           |
| Amortisation of deferred capital grant          | (41,816)                | (41,816)            | 0                           |
| Auditors' remuneration                          | 1,712                   | 1,712               | 0                           |
| Bank charges                                    | 1,088                   | 1,088               | 0                           |
| Depreciation                                    |                         |                     |                             |
| - Current year                                  | 41,072                  | 36,052              | 5,020                       |
| - Prior year                                    | 0                       | (1,783)             | 1,783                       |
| General expenses                                | 141                     | 141                 | 0                           |
| Insurance                                       | 2,815                   | 2,815               | 0                           |
| Meeting expenses                                | 492                     | 492                 | 0                           |
| Office maintenance and security                 | 25,286                  | 25,286              | 0                           |
| Postage and stationery                          | 2,962                   | 2,020               | 942                         |
| Professional fees                               | 500                     | 500                 | 0                           |
| Staff costs                                     |                         |                     |                             |
| - CPF, SDL & levy contribution                  | 8,960                   | 8,960               | 0                           |
| - Training and welfare                          | 687                     | 687                 | 0                           |
| - Medical expenses                              | 576                     | 576                 | 0                           |
| - Salaries and bonus                            | 64,283                  | 64,283              | 0                           |
| Storage rental                                  | 2,031                   | 2,031               | 0                           |
| Subscription and periodicals                    | 259                     | 259                 | 880                         |
| Telecommunication                               | 1,736                   | 1,736               | 0                           |
| Upkeep of office equipment                      | 218                     | 218                 | 0                           |
| Utilities                                       | 1,345                   | 1,345               | 0                           |
|   | 118,791                 | 111,046             | 8,625                       |
| <b>Total expenses</b>                           | 650,090                 | 640,790             | 9,300                       |

**23. Authorisation of financial statements**

These financial statements were authorised for issue in accordance with a resolution of the Management Committee on **05 AUG 2016**

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