

1. OUR PROFILE

MISSION STATEMENT

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



About Us

The Muscular Dystrophy Association (Singapore), MDAS is a self-help voluntary welfare organisation formed in March 2000. It is a registered organisation with the Commissioner of Charities. As an approved Institution of Public Character, we are authorised to receive tax-deductible donations. We are also an Affiliate Member of the National Council of Social Service (NCSS).

OBJECTIVES

- 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

MDAS is committed to uplifting the lives of people with Muscular Dystrophy. The Association is managed by a group of 10 Committee Members. These Committee Members are elected at the Annual General Meeting to serve on a voluntary and honorary basis.

Muscular Dystrophy is the name given to a large group of muscle diseases characterised by the development of muscle weakness, wasting and contractures, that are usually progressive and sometimes life threatening. These diseases often manifest in childhood, although some may begin in adulthood. Each disease is caused by one of a large variety of inherited gene abnormalities. At present, there is no cure for Muscular Dystrophy.

MDAS understands the challenges faced by people with Muscular Dystrophy and their families and extends its membership privileges to all children, youths and adults with Muscular Dystrophy as well as their families.



OUR LOGO

The MDAS logo encapsulates the hope, support and joyful uplift offered to its members when the able-bodied in the community lend a helping hand.

The vibrant colours of orange and blue reflect the Association's aspiration to enhance quality of life for its members and to promote integration with mainstream society. The graphic, shaped like a heart, captures a relationship of caring and rapport between the able-bodied and the disabled with Muscular Dystrophy, that will enable members of the MDAS to lead meaningful and satisfying lives.

The logo also symbolises our belief in people and their potential. Hence, we take pride in the services and programmes we provide for people with Muscular Dystrophy.

COMMITTEE MEMBERS

Committee Members are elected to serve a two-year term. Committee Members were elected for the period January 2007 – March 2009 at the Annual General Meeting held on 28th January 2007.

Dr Joshua Lim Geok Bin stepped down as Hon Treasurer in June 2008 to conform with constitutional limits on the term of office for the Hon Treasurer. The Asst Hon Treasurer, Mr Calvin Chua Thiam Weng stepped up to act in his place as Hon Treasurer while Committee Member, Mr Chan Wai Tat stepped up to act as Asst Hon Treasurer.

President	-	Dr Yee Woon Chee
Vice-President	-	Mr Ong Ban Leong
Honorary Secretary	-	Mdm Khatijah Ahmad
Asst. Honorary Secretary	-	Mr Albert Lim Chor Gian
Honorary Treasurer	-	Dr Joshua Lim Geok Bin (Jan 2007 – Jun 2008)
		Mr Calvin Chua Thiam Weng (wef Jul 2008)
Asst. Honorary Treasurer	-	Mr Calvin Chua Thiam Weng (Jan 2007 – Jun 2008)
		Mr Chan Wai Tat (wef Jul 2008)
Member	-	Mr Kenneth Chan Siew Keong
Member	-	Mr Benjamin Chia Kiat Meng
Member	-	Dr Joshua Lim Geok Bin (wef Jul 2008)
Member	-	Mr Satyaki Sengupta

Staff

MDAS employs full-time and part-time staff to ensure the smooth running of the administration and execution of projects and activities.

Senior Manager	Ms Sherena Loh
Project Executive	Ms Judy Wee
Accounts & Admin Executive (<i>part-time</i>)	Ms Melissa Ho (<i>wef 6 Feb 2009</i>)
Admin Assistant	Ms Noornisah Bte Abd Rahman (<i>left on 11 Apr 2008</i>)
	Ms Sharon Ng (<i>9 Sep – 12 Dec 08</i>)
	Ms Christine Lok (<i>wef 7 Jan 09</i>)
Driver	Mr Lim Eng Juak

Affiliation

Ministry of Health
National Council of Social Service
Singapore Disability Sports Council
International Pompe Association

Representative to

Singapore Disability Sports Council	Ms Judy Wee
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2. MANAGEMENT & GOVERNANCE POLICIES

MDAS fully subscribes to and complies with the regulations of the Charities Act. In-line with the practice of good Board Governance, the Association had continued to review its practice and policies to meet these requirements as well as establish new guidelines, policies and procedures to ensure tighter controls.

Staff and committee members had also attended courses on governance issues.

In addition, the Ministry of Health had conducted a routine compliance audit of all IPCs under their purview to establish compliance levels with the aim of making improvements and to strengthen compliance. KPMG Business Advisory Pte Ltd was appointed to conduct the compliance audit for the period April – September 2007. According to the auditor's report, MDAS had met most of the required regulations although recommendations were made to tighten internal controls in some areas.

Moving forward, MDAS will be appointing an external consultant to enhance the Association's policies and guidelines.

Governance Evaluation Checklist

To comply with Code of Governance, we had updated the Governance Evaluation Checklist through the online Charity Portal. This is a requirement for all charities and IPCs

Conflict of Interest Policy

The Committee has implemented a Conflict of Interest policy based on the NCSS guidelines. All board members have read the policy and signed the declaration form as an acknowledgement of having understood the policy. Board members have also declared conflicts of interest situations.

Reserve Fund

MDAS aims in future, to establish a Reserve Fund equivalent to 3 years expenses to ensure the continued running and smooth operation of the organisation.

3. PRESIDENT'S REVIEW

With the end of the financial year just past, MDAS will be arriving at the 10th anniversary of its founding. MDAS continues to move forward vigorously on its mission to support and encourage people with muscular dystrophy. New programmes have been initiated and successful programmes consolidated.

One of our flagship programmes, the Biz-Power Programme, received its first work orders with several contracts to design and set up web pages in the past year. Our members' creative talents for hand-made craft have greatly improved resulting in increasing corporate orders. Some of our members were also hired as freelance on-line game moderators by Asiasoft Online, a local web games company. These are milestones for MDAS, as not only do they raise the credibility of our programmes, but also the income of the participants with Muscular Dystrophy.

MDAS introduced a new sports game to its members and to the community of disabled people in Singapore with an official launch in February 2009. Power Soccer is a form of team sports for the severely disabled who depend on motorised wheelchairs for mobility. Since it first appeared on the scene, Power Soccer has received an enthusiastic reception and strong interest from our members as well as members of other VWOs. Our MDAS players have formed three teams and now hold weekly games and practice sessions.

With the society running more activities and interacting more with donors and other supporting interest groups, we felt the need to thoroughly revamp the MDAS website. The resulting bright new look and added functions, including a Members' Corner, are now up on the Web for all to view. We welcome all who have not yet visited the website.



On the administrative side, MDAS has taken to heart the official exhortations to raise the level of VWO board governance in Singapore. With co-funding from NCSS, we have hired consultants to review our existing protocols and to assist and advise us in devising more comprehensive and effective guidelines. Upon completion, we will begin implementation of the improved and updated policies and protocols, which will include a new conflict of interest policy and a handbook on staff policies.

In this review, only the prominent developments at MDAS over the past year have been highlighted. For a fuller view of our many activities and the audited financial accounts of MDAS, do take a closer look at the full report that follows. In closing, I wish to express my appreciation to members and their families for their active participation and committee members for their invaluable contributions and on behalf of MDAS, I would like to express our sincere thanks to all donors, volunteers and well-wishers who have given us their generous support.

Dr Yee Woon Chee
President

4. HONORARY SECRETARY'S REPORT

During the period under review, 1 April 2008 – 31 March 2009, 15 new Ordinary Memberships and 12 Family Memberships were received and approved for the following membership categories.

'O' Membership

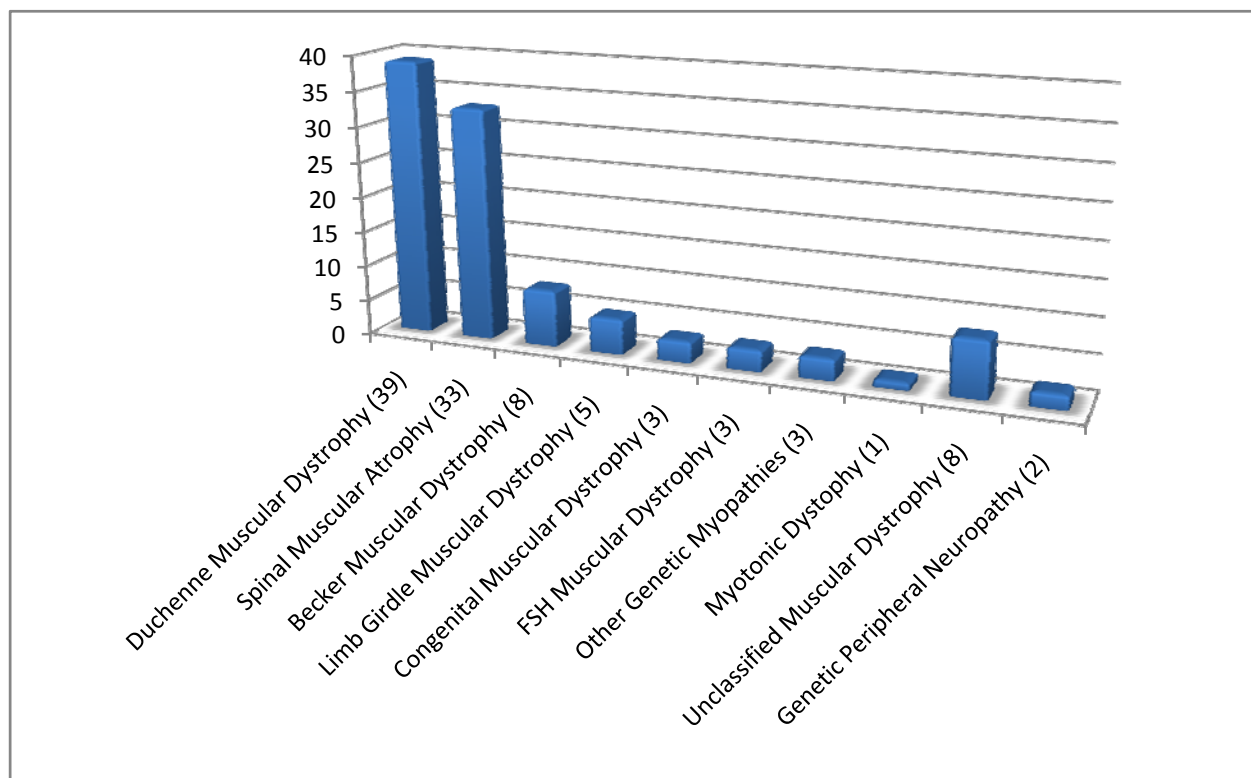
Individuals with MD	4
Individuals with MD family member	11
Family Membership	12

As at 31 March 2009, the Association had a membership strength of 249. The breakdown is as follows:

Membership (as at 31 March 2009)

<u>Ordinary Membership:</u>		<u>Summary</u>	
Individual with MD	51	Total Membership	249
Individual with MD family member	62	No. of MD persons	105
Individual without MD family member	13	No. of family members	131
Total	126	Total beneficiaries	236
<u>Family Membership:</u>			
Family member	69		
MD family member	54		
Total	123		

As at 31 March 2009, the breakdown of our membership based on the different conditions of Muscular Dystrophy were as follows:



Total number of members with Muscular Dystrophy: 105

Obituary

We report, with sadness, the following members who had passed away during the period of the report. MDAS wishes to express its deepest sympathies to their families.

Muhd Hanaffia Bin Hashim, 26 Dec 2008

Lee Chiau Siang John, 13 July 2008

5. SERVICES

The period under review for this report is 1 April 2008 to 31 March 2009. This year has been a thoroughly exciting year as we introduced new activities and exciting workshops to our members.

We would like to thank all members, families, individuals, corporations and institutions for their continued support that has brought about another successful year for us.



Transport Service

Transportation remains an important means to integration. Without an accessible transport system, many of our members will be homebound.

In order to meet the transportation needs of our members, MDAS operates a vehicle donated by the Land Transport Authority, which can accommodate up to 4 wheelchair users and is specially fitted with a tail-end hydraulic lift. This has helped us to extend our reach and ease the transport difficulties faced by our members. Our Transport Service serves to encourage more members to participate and benefit from our programmes and activities.

The vehicle is currently used for our activities as well as for personal dial-a-ride bookings for our members such as medical consultations, school and social activities.

Members enjoy a highly subsidised rate and pay only \$5 per trip for MDAS activities and \$10 per trip for their personal dial-a-ride bookings.

We believe that no disability should hinder an individual from being a part of the community and thus, the addition of more wheelchair-accessible buses and MRT stations will help to integrate our members and other disabled individuals into the society"

For the period under review, we provided a total of 3,864 trips of which 228 trips were for personal dial-a-ride bookings. There is an obvious increase in the usage of our transport service, as compared to the earlier period which only saw a total number of 933 trips of which 192 trips were for personal dial-a-ride bookings. We are encouraged to see more members coming out to attend our activities.

In situations where MDAS' vehicle is fully utilised, MDAS extends taxi subsidies to help eliminate the high transport cost incurred by our MD members participating in our programmes and activities. For the period under review, we subsidised a total of \$5,590 on taxi reimbursements. The drop as compared to the previous year can be attributed to the increasing number of members using the public transport service.

M-Power Equipment Grant

Persons with MD will require the help of medical equipment during various stages of their lives. A motorised wheelchair is a necessity as the individual becomes weaker and is unable to walk or push a manual wheelchair.

"Since I received my motorised wheelchair, for the first time, I am able to go out to work on my own, go to places without my parents accompanying me. It opened up a lot of options for me especially taking the MRT and bus. This is certainly a world of difference compared to staying at home for days, with the internet being my only connection to the world out there", David, a recipient of equipment grant.

MD members also need the use of a BiPAP (Bi-level Positive Airway Pressure), which is a breathing apparatus that helps our members get more air into their lungs. This is vital as it also helps to improve their energy levels.

During the period under review, a total of \$14,364.83 was disbursed to six members to subsidise their purchase of essential medical equipment such as motorised wheelchairs and the BiPAP machine, which have enabled recipients to live with dignity and to have quality of life.

MDAS received a total of \$11,445 from the Spanish Speaking Women's Association towards the M-Power Equipment Fund.

Support Group



Home Therapy Workshop



Caregivers' Training

Caregivers of persons with disabilities battle with the daily challenges to balance the demands of care giving and other responsibilities. To alleviate the burden on caregivers and to help them to cope better, the National Council of Social Service has introduced the Caregivers Training Grant (CTG). Caregivers who take care of people with disabilities can enjoy up to \$200 per year subsidy to attend pre-approved training courses.

MDAS conducts two pre-approved training programmes to help caregivers better manage. These programmes were opened to caregivers who care for people with disabilities.

Other Support Activities

11 May 2008:

Talk on Medical Health Insurance

27 September 2008:

Talk on Medishield Coverage for Persons with Disabilities

17 November 2008:

Caregivers Training: Lifting Technique

17 January 2009:

Caregivers Training: Home Therapy

6. PROGRAMMES



Enrichment

The Association continued to organise workshops, art classes, social outings and sports activities with the aim to encourage learning and acquiring new skills. These activities are also aimed at improving social and communication skills as well as independence among our members.

The period under review saw more activities organised during the school holidays for our younger school-going members.

Collaborations with Schools

MDAS continued to collaborate with schools and institutions of Higher Learning as part of the students' service learning projects to co-ordinate some of our workshops and activities.



Community Training cum Outing to Sentosa

We organised a trip on 17 September 2008 for 7 of our younger members, with the help of DBS staff, who led them from Bishan to Sentosa via the MRT. The aim of the training was to equip our members with the necessary skills and experience to travel on public transport, as it is a necessary part of community integration.

Kids Programme

We had a 3-day "Confidence Building" workshop on 12, 20 and 29 November 2008 where our younger members mingled among members of similar age group, made new friends and acquired social skills. The members also participated in interactive activities such as Sandwich Making and Computer Gaming.

One of the sessions of the programme included a Puppetry performance by the NUS Rotract Club that was thoroughly enjoyed by the young members.

Little Artist Workshop

From 7 March to 25 April 2009, our art teacher held weekly sessions for our younger members to teach them to use different art mediums, such as crayons and water colour, to create art products.



More Events/Activities

10 May 2008:	Introduction to the Mechanics of e-gaming Workshop
29 May 2008:	Confidence Building Workshop
3 June 2008:	How to be Understood?
July –Sep 2008:	Adobe® Photoshop® CS3
July –Sep 2008:	Folk Art & Decorative Painting
16 Feb–6 March 2009:	Still-Life Drawing Workshop
Feb– March 2009:	Music Therapy

Sports



Sports is such a universal and beneficial activity that no one should be denied the opportunity to participate.

As recreation, sports offer pleasure and the promise of achievement. For play or competition, sports provide an excellence practice in social interaction, especially for the young and it also promotes a healthy lifestyle and improves well-being.

MDAS organises regular Boccia and Power Soccer training sessions to encourage a healthy and sporting lifestyle among our members despite their limitations. These sports are played by people with severe forms of disabilities.

Join us at our sports training sessions

Boccia: Once a month at OnePeople.sg with the help of students from Raffles Junior College.

Power Soccer: Every Friday with the help of students from Marist Stella Secondary School & Hwa Chong Institution as well as individual volunteers.



Launch of Power Soccer

MDAS introduced a new and exciting sport called 'Power Soccer', which is the first in Singapore. Power Soccer is a unique sport that is suitable for people with severe disabilities.

MDAS officially launched Power Soccer in Singapore on 27 February 2009 at the Yio Chu Kang Sports Hall. The event was officiated by Ms Denise Phua, MP for Jalan Besar GRC with special guest Mr Aide Iskandar, Ex-National Team Captain. The sport is popular among the members. MDAS hopes to be able to groom its member for future competitions such as the FIPFA (Powerchair Football International Federation) World Cup.



Selected members at MDAS were involved in setting up this new sport – which included doing background research of the sport. Our Power Soccer logo was specially designed by one of our players, Mohd Zaki Bin Jurani.



In our effort to improve the skills and capabilities of our athletes, MDAS organises regular training session with the help of student volunteers - doing drills to improve ball control, game play and team-work.

National Disability League

Members also participated in the National Disability League organised by the Singapore Disability Sports Council (SDSC) from April to July 2008. A total of 20 members participated in the league in three different sports namely; Chess, Boccia and the newly introduced Power Soccer.

Social

MDAS collaborates with schools, institutions of higher learning, corporations and organisations to organise social activities for our members. Such activities also help to improve social skills, self-esteem and confidence of our members.

MDAS held our Family Fun Day on 22 June 2008 to enable members to come together and engage in activities with their families. Jointly organised with Damai Secondary School, there were many game stations such as origami folding, memory games, colour-matching games and Sudoku for the families to enjoy. Members also played sports activities such as Power Soccer and Boccia. The event gave families the opportunity to enjoy some quality time with each other.

Social Activities

19 April 2008: Outing to The Singapore Flyer by Motorola Singapore

28 Nov 2008: Outing to Discovery Centre by DSTA

6 Dec 2008: Amazing Wheelchair Challenge by National Library Board

14 Feb 2009: Outing to Airport Terminal 3 by NUS Rotract Club



Youths Connect

This is an ongoing weekly out-of-school activity held every Thursday and led by our committed volunteer, Mrs Yuen. The programme, which is attended by about 5 young members, emphasizes on making craftwork, improving communication skills and sharing about their daily lives.

The program often includes interactive sessions with volunteers where they share about interesting experiences and useful life skills that the youth members can benefit from.



BizPower



Our BizPower programme was implemented in September 2007 with the aim to provide essential and meaningful activities for our young adults with Muscular Dystrophy who are unable to manage full-time open employment. During the period under review, the project has matured from the stage of preparing the members for employment to managing employment opportunities and contract work.

Since the inception, members of BizPower have received training and are now proficient in graphic and web design. They have successfully designed websites, flyers, brochures, calendars and invitation cards.



Currently, the team is in charge of putting together the bi-yearly MDAS newsletter, M-Power. They are also responsible for interviewing participants of activities and writing of articles, before finally designing the layout of M-Power.

7. MARKET PLACE



Art with a Heart

Along with our enrichment programmes, many of our members learnt new skills in designing and painting. “Art with a Heart” is a project that involves marketing our handmade crafts such as corporate plaques, door gifts and souvenirs designed and created by our members. The period under review saw an increased number of orders for our hand painted corporate plaques. We hope to explore new art forms in the coming year to further develop the creative talents of our members.



Roadshow

Our roadshows have moved from being traditionally organised Christmas sales to companies' luncheons throughout the year. These road shows aim to promote the artistic talents and job opportunities.

The following is the record of roadshows held during the period:

Date	Events/Activities
26 & 27 Apr 08	eJobsByUs
9 May 2008	Spanish Speaking Women's Association
6 Jun 2008	Raffles Junior College
6 Jun 2008	Abilities Roadshow
2 & 3 Aug 2008	Big Bike Fest 2008
25 – 29 Aug 2008	Raffle Junior College Teacher's Day Week
7 & 8 Sep 2008	Singapore Management University (SMU), Cycleton
14 Nov 2008	Motorola Singapore
4 Dec 2008	Spanish Speaking Women's Association
7 Dec 2008	Sengkang Methodist Church
10 Dec 2008	Inland Revenue Authority of Singapore Christmas Bazaar
11 Dec 2008	ST Electronics
19 Dec 2008	Citigroup Private Bank GOC Charity Project
Dec 2008	SBS Transit (bus interchanges)
13 Feb 2009	Building and Construction Authority

Greeting Cards Project

During the period under review, a total of 13 greeting card designs were created by our artistic members. The greeting cards were largely ordered and customised for corporations as well as sold during our roadshows. Sales of Greeting Cards amounted to \$33,910.56.

Design Works

After months of training and job preparation, BizPower has taken on contract jobs such as webpage design and graphic designs for products and invitation cards. Members of BizPower also designed 4 unique notebooks in conjunction with the 2008 National Day Celebrations which was well received by the schools.

We hope to be able to expand on the scope and number of contracts undertaken by the enthusiastic team.

8. PUBLIC AWARENESS



MDAS continued to improve public awareness during the period under review in our effort to realize social integration.

Revamped Website

MDAS decided to give our website a more updated and professional look. The website was developed with co-funding support from the VWOs-Charities Capability Fund (VCF). Through our website, we hope to improve public awareness of the condition as well as the services provided by MDAS.

The renewed website is partially designed by our members that are enrolled in BizPower. Nonetheless, the team is responsible for the updating and maintenance of the website.

Our new website includes new features such as an updatable events section, a members' corner with features that allow online registration for activities and booking of transportation services.

Exhibitions at Roadshows

We also took the opportunity to raise public awareness of muscular dystrophy as well as the services of the association during our roadshows.

A new set of public awareness posters were designed by students from the Singapore Management University.

9. FUND RAISING & CORPORATE INVOLVEMENT



Asiasoft Online

Asiasoft Online, a prominent name in the gaming industry that has produced top games such as MapleStory, announced their partnership with MDAS on 21 July 2008. Through this partnership Asiasoft had provided MDAS members with home-based game moderator positions. In addition, Asiasoft also donated 4 desktop computers to support the needs of our BizPower program.



The 1st fund-raising campaign by Asiasoft Online included the addition of in-game cosmetic items for MapleStory, Audition Online, Grand Chase and GetAmped Online during a specific period. The campaign helped to raise \$18,862.16 for the association.

MDAS is truly thankful to Asiasoft Online for their continued support in giving employment opportunities to our members and fund raising efforts.



Spanish Speaking Women's Association

MDAS is grateful to the Spanish Speaking Women's Association (SSWA) for their strong and continued support for our activities and services during the period under review. Members of SSWA also assisted our members during craft sessions and outings to the Museum and Bottle Tree Park.

MDAS were invited on several occasions to set-up a booth to sell our craft items at SSWA's events. Members of SSWA had also assisted us at our other roadshows.

During the period, SSWA raised a total of \$35,000 for the benefit of our members. The fund has helped to subsidise medical equipment as well as purchase equipment for BizPower's programme, craft materials and height adjustable tables.



SSAS Community Challenge Bowling 2008

Our members participated in a fund raising bowling challenge organised by Security Systems Association of Singapore (SSAS) on 13 September 2008. MDAS families and SSAS members jointly participate in this interactive and experiential event which raised a total of \$15,300. Our members had a memorable experience as it was their first time bowling. Thank you SSAS for your support.



SMU Challenge, Cycleton 2008

The Singapore Management University (SMU) organised the 24-hour SMU Challenge, Cycleton 2008 to raise funds for MDAS. The event, which was held on 7 & 8 September 2008 outside Plaza Singapura, involved the participation of many students and members of the public who participated in the stationery cycle marathon for a good cause. The event raised a total of \$17,281.60.



10. ACKNOWLEDGEMENTS

MDAS would like to express its heartfelt gratitude to all its corporate partners, individuals and members for their commitment and generous support. With their cooperation, assistance and contributions, MDAS was able to successfully fulfil its mission to support people with Muscular Dystrophy and to raise their quality of life.

We hope to be able to count on your continued support to advance further in achieving our mission and objectives to integrate people with Muscular Dystrophy into mainstream society.

Our sincere appreciation goes to:-

Corporations & Institutions

A&J Creative Danceworld
Asiasoft Online Pte Ltd
BQ Bar
CapitaLand Retail Limited
Central Singapore Community Development Council
Citigroup Private Bank GOC Charity Project
Defence Science and Technology Agency (DSTA)
Disability Information & Referral Centre
Disabled People's Association
Fragrance Hotels
Futsal Association
Handicaps Welfare Association
Hwa Chong Institution
Harley Owners Group (Singapore Chapter)
Lend Lease Asia Holdings Pte Ltd
LHS Electronics Pte Ltd
Marina @ Keppel Bay
Marist Stella Secondary School
Ministry of Community Development, Youth & Sports
Ministry of Education
Ministry of Health
Marist Secondary School
Motorola Singapore
National Council of Social Service
National Library Board
Nanyang Technological University Welfare Services Club
National Volunteers & Philanthropy Centre
National Youth Council
Pasir Ris Clinic & Surgery
Raffles Institution
Raffles Junior College
Rotaract Club of Singapore City
Sengkang Methodist Church

Singapore Disability Sports Council

Corporations & Institutions (continued)

Singapore Management University
Security Systems Association of Singapore
Singapore Technologies Kinetics Ltd
South East Community Development Council
Spanish Speaking Women's Association
Wartsila Singapore Pte Ltd
Wellness Infinity Pte Ltd

Individuals

Ms Eileen Chan
Ms Angelic Cheah
Mr Chui Kin Wai Joshua
Mr Aide Iskandar
Mr Albert Lim
Mr David Ng
Ms Irene Ng
Ms Denise Phua, MP for Jalan Besar GRC
Mr Gareth Phua

All generous donors and supporters for their contributions in cash and in-kind.

All corporations, organisations, institutions, students, healthcare professionals and volunteers for their assistance and support of our fund-raising projects, social activities, enrichment events, sports and support group programmes.

All members and their families for their active participation and support of our programmes.

The press and media for their assistance in generating awareness of people with Muscular Dystrophy and MDAS.

***THANK YOU FOR YOUR SUPPORT AND CONTRIBUTIONS
YOUR SUPPORT IS OUR STRENGTH***

11. FINANCIAL REPORT



Financial Period

April 2008 to March 2009

MUSCULAR DYSTROPHY ASSOCIATION (SINGAPORE)

(Reg. No.: ROS 111/2000 WEL)

FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2009



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MUSCULAR DYSTROPHY ASSOCIATION (SINGAPORE)

FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2009

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MUSCULAR DYSTROPHY ASSOCIATION (SINGAPORE)

STATEMENT BY THE MANAGEMENT COMMITTEE

In the opinion of the Management Committee of **Muscular Dystrophy Association (Singapore)** (the “Association”),

- (a) the accompanying balance sheet, income and expenditure statement, statement of changes in funds, and cash flow statement, together with the notes thereon set out on page 4 to 14 are properly drawn up in accordance with the Singapore Societies Act, Cap.311, the Charities Act, Cap.37, and Singapore Financial Reporting Standards so as to give a true and fair view of the state of the affairs of the Association as at **31 March 2009** and of the results of the operation and cash flows of the Association for the financial year then ended on that date; and
- (b) 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.

On behalf of the Management Committee :



.....
Yee Woon Chee
President



.....
Calvin Chua Thiam Weng
Treasurer

Singapore
Date: 31 July 2009

INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF
MUSCULAR DYSTROPHY ASSOCIATION (SINGAPORE)

We have audited the accompanying financial statements of **Muscular Dystrophy Association (Singapore)** (the "Association") which comprise the balance sheet as at **31 March 2009**, the income and expenditure statement, statement of changes in funds and cash flow statement for the year then ended, and a summary of significant accounting policies and other explanatory notes, as set out in pages **4 to 14**.

Management Committee's responsibility for the financial statements

The **Management Committee** is responsible for the preparation and fair presentation of these financial statements in accordance with the Societies Act, the Charities Act (the "Acts") and the Singapore Financial Reporting Standards. This responsibility includes:

- (a) devising and maintaining a system of internal accounting controls sufficient to provide a reasonable assurance that assets are safeguarded against loss from unauthorized use or disposition; and transactions are properly authorized and that they are recorded as necessary to permit the preparation of true and fair income and expenditure accounts and balance sheets and to maintain accountability of assets;
- (b) selecting and applying appropriate accounting policies; and
- (c) making accounting estimates that are reasonable in the circumstances.

Auditors' 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 whether the financial statements are free from 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 judgment, including the assessment of risk 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 the management, as well as evaluating the overall presentation of the financial statements.


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

INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF
MUSCULAR DYSTROPHY ASSOCIATION (SINGAPORE)

Opinion

In our opinion:

- (a) the accompanying financial statements of the Association and the balance sheet and statement of changes in funds of the Association are properly drawn up in accordance with the provisions of the Society Act, Cap. 311, the Charities Act, Cap. 37 and Singapore Financial Reporting Standards so as to give a true and fair view of the state of affairs of the Association as at **31 March 2009** and the results, changes in funds and cash flows of the Association for the year ended on that date; and
- (b) proper accounts and other records have been kept including records of all assets and liabilities of the Association.


Tan, Chan & Partners
Certified Public Accountants
Singapore

Date: 31 JUL 2009

MUSCULAR DYSTROPHY ASSOCIATION (SINGAPORE)				
BALANCE SHEET				
AS AT 31 MARCH 2009				
	Note	2009		2008
		\$		\$
Capital and funds				
Accumulated fund		300,818		321,514
Designated fund	3	173,569		197,530
		474,387		519,044
Non-current asset				
Plant and equipment	4	57,426		72,827
Current assets				
Other receivables	5	12,111		9,355
Cash and cash equivalents	6	409,883		442,031
		421,994		451,386
Less: current liability				
Accrued operating expenses		5,033		5,169
Net current assets		416,961		446,217
Net assets		474,387		519,044

The accompanying accounting policies and explanatory notes form an integral part of the financial statements

MUSCULAR DYSTROPHY ASSOCIATION (SINGAPORE)				
INCOME AND EXPENDITURE STATEMENT				
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2009				
	Note	2009		2008
		\$		\$
Income				
Fund raising	7	22,518		17,885
General donations		33,715		21,154
Income from members		13,984		7,058
Other incomes		6,404		4,348
SE projects		66,151		56,738
Tax exempt donations		75,940		120,623
		218,712		227,806
Less: Expenditure				
Accounting fees		3,180		3,460
Advertising fee		910		1,420
Auditors' remuneration		1,200		1,000
Bank charges		272		173
Sports		13,115		1,241
CPF contribution		12,857		10,656
Consultancy fee		873		-
Depreciation of fixed assets		8,704		9,177
Enrichment and training		5,895		163
Expenditure to members		31,535		20,465
Fund raising expenditure		220		5,120
Insurance		851		400
Medical fee		130		140
Office expenses		190		130
Office maintenance & security		24,720		25,261
Postage & stationery		4,015		3,882
Rental (storage)		1,905		1,712
Social enterprise project expenditure		34,292		25,606
Staff salaries & bonus		87,731		71,854
Telecommunication		3,137		3,739
Upkeep of office equipment		1,935		876
Utilities		1,741		1,157
		239,408		187,632
(Loss)/surplus for the financial year		(20,696)		40,174

The accompanying accounting policies and explanatory notes form an integral part of the financial statements

MUSCULAR DYSTROPHY ASSOCIATION (SINGAPORE)			
STATEMENT OF CHANGES IN FUNDS			
AS AT 31 MARCH 2009			
	Accumulated	Designated	
	fund	fund	Total
	\$	\$	\$
Balance at 1 April 2007	281,340	116,812	398,152
Surplus for the financial year	40,174	-	40,174
Income	-	160,544	160,544
Expenditure	-	(79,826)	(79,826)
Balance at 31 March 2008	321,514	197,530	519,044
Deficit for the financial year	(20,696)	-	(20,696)
Income	-	47,119	47,119
Expenditure	-	(71,080)	(71,080)
Balance at 31 March 2009	300,818	173,569	474,387

The accompanying accounting policies and explanatory notes form an integral part of the financial statements

MUSCULAR DYSTROPHY ASSOCIATION (SINGAPORE)				
CASH FLOW STATEMENT				
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2009				
	Note	2009		2008
		\$		\$
Cash flow from operating activities				
(Deficit)/surplus for the financial year		(20,696)		40,174
Adjustment for :				
Depreciation of plant and equipment	4	21,334		21,807
Fixed deposit interest		(3,282)		(3,577)
Operating (deficit)/surplus before working capital changes		(2,644)		58,404
(Increase)/decrease in other receivables		(2,756)		10,802
(Decrease)/increase in accrued operating expenses		(136)		3,510
Cash (used in)/generated from operating activities		(5,536)		72,716
Expenditure for designated fund		(71,080)		(79,826)
Net cash used in operating activities		(76,616)		(7,110)
Cash flow from investing activity				
Purchase of plant and equipment	4	(5,933)		(66,082)
Net cash used in investing activity		(5,933)		(66,082)
Cash flow from financing activities				
Proceeds from designated fund		47,119		160,544
Fixed deposit interest		3,282		3,577
Net cash generated from financing activities		50,401		164,121
Net (decrease)/increase in cash and cash equivalents		(32,148)		90,929
Cash and cash equivalents at beginning of financial year		442,031		351,102
Cash and cash equivalents at end of financial year		409,883	6	442,031

The accompanying accounting policies and explanatory notes form an integral part of the financial statements

MUSCULAR DYSTROPHY ASSOCIATION (SINGAPORE)
NOTES TO THE FINANCIAL STATEMENTS – 31 MARCH 2009

1. GENERAL INFORMATION

Muscular Dystrophy Association (Singapore) (the “Association”) is established and registered in Singapore under the Societies Act, Cap. 311. During the financial year, the Ministry of Health (“MOH”) has approved the Association’s application for renewal of Institution of a Public Character (“IPC”) status (General Fund) from 12 July 2008 to 11 July 2010.

The registered office is at 9 Bishan Place, #06-01 Junction 8, Singapore 579837.

The principal activity of the Association is to maximise the quality of life of people with Muscular Dystrophy by providing care and support as well as health and public education on Muscular Dystrophy.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

2.1 Basis of preparation

The financial statements, expressed in Singapore dollars, are prepared under the historical cost convention except as disclosed in the accounting policies below, and in accordance with the provisions of the Society Act, Cap.311, the Charities Act, Cap.37 and Singapore Financial Reporting Standards (“FRS”).

In the financial year 2009, the Association has adopted all the new and revised FRSs that are relevant to its operations and are effective for the financial years beginning on or after 1 April 2008. The adoptions of these new and revised FRSs have no material effect on the financial statements.

The preparation of financial statements in conformity with FRSs requires management to make judgments, estimates and assumptions that affect the application of policies and reported amounts of assets, liabilities, income and expenditure. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making judgments about carrying amounts of assets and liabilities that are not readily apparent from other sources.

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

Judgments made by the management in the application of FRSs have no significant effect on the financial statements.

MUSCULAR DYSTROPHY ASSOCIATION (SINGAPORE)

NOTES TO THE FINANCIAL STATEMENTS – 31 MARCH 2009

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

2.2 Plant and equipment

Plant and equipment are stated at cost less accumulated depreciation and impairment losses, if any. Depreciation is computed on a straight-line basis over the estimated useful lives of the assets as follows:

Renovation	10 years
Furniture & fittings	10 years
Office Equipment	5 years
Motor vehicle	5 years
Computer & software	3 years

The residual values, useful lives and depreciation method are reviewed at each balance sheet date to ensure that the residual values, period of depreciation and depreciation method are consistent with previous estimates and expected pattern of consumption of the future economic benefits embodied in the items of property, plant and equipment.

Fully depreciated assets are retained in the books of accounts until they are no longer in use.

Subsequent expenditure relating to property, plant and equipment that has already been recognised is added to the carrying amount of the asset when it is probable that future economic benefits, in excess of the standard of performance of the asset before the expenditure was made and the cost can be reliably measured. Other subsequent expenditure is recognised as an expense during the financial year, which it is incurred.

On the disposal of an item of property, plant and equipment, the difference between the net disposal proceeds and its carrying amount is taken to the income and expenditure statement. Any amount in revaluation reserve relating to the asset is transferred to accumulated surplus.

2.3 Impairment of fixed assets

The carrying amounts of property, plant and equipment are reviewed at each balance sheet date to determine whether there is any impairment in value and whether events or changes in circumstances indicate that the carrying amount may not be recoverable. If any such indication exists, the asset's recoverable amount is estimated.

An impairment loss is recognised whenever the carrying amount of the asset or its cash-generating unit exceeds its recoverable amount. Impairment loss is recognised in the income and expenditure statement.

The recoverable amount is the higher of an asset's fair value less cost to sell and value in use. The fair value less cost to sell is the amount obtainable from the sale of an asset in an arm's length transaction. Value in use is the estimated future cash flows discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset, expected to arise from the continuing use of the asset and from its disposal at the end of its useful life. Recoverable amounts are estimated for individual assets or, if it is possible, for the cash-generating unit to which the asset belongs.

MUSCULAR DYSTROPHY ASSOCIATION (SINGAPORE)
NOTES TO THE FINANCIAL STATEMENTS – 31 MARCH 2009

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

2.3 Impairment of fixed assets (Cont'd)

An impairment loss is reversed if there has been a change in the estimate used to determine the recoverable amount. An impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation, if no impairment loss has been recognised. All reversals of impairment are recognised in the income and expenditure statement.

2.4 Financial assets and liabilities

The Association recognizes a financial asset or a financial liability (within the scope of FRS 39) when and only when it becomes a party to the contractual provisions of the instrument.

Financial assets are derecognized when and only when the contractual rights to receive cash flows expire. Financial liabilities are derecognized when they are extinguished by discharge, cancellation or expiration.

Financial assets and financial liabilities, upon initial recognition, are measured at fair value plus, in the case of a financial asset or financial liability not at fair value through profit or loss, transaction costs that are directly attributable to the acquisition of the assets or issue of the liability.

Subsequent to initial recognition, financial assets are measured according to the classification of the assets into (a) financial assets at fair value through profit or loss, (b) held-to-maturity investments, (c) loans and receivables and (d) available-for-sale financial assets.

Subsequent to initial recognition, financial liabilities are measured at amortised cost using the effective interest rate method.

2.5 Cash and cash equivalents

For the purpose of the Cash Flow Statement, cash and cash equivalents comprise cash, bank balances and fixed deposit.

2.6 Revenue recognition

Revenue comprises the fair value of the consideration received or receivable as donations, fund raising income, social enterprise project income and interest income. Revenue is recognized as follows:

Donation, fund raising income and social enterprise project income

The above revenues are recognised upon the issuing of receipts. i. e. the receipt of cash or the clearance of inward cheques

Interest income

The above revenues are recognised on a time proportion basis using the effective interest method.

MUSCULAR DYSTROPHY ASSOCIATION (SINGAPORE)
NOTES TO THE FINANCIAL STATEMENTS – 31 MARCH 2009

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

2.7 Income tax

With effect from the Year of Assessment 2008, the requirement for charities to spend at least 80% of their annual receipts on charitable objects in Singapore within 2 years in order to enjoy income tax exemption has been removed. All registered and exempt charities will enjoy automatic income tax exemption. As such, Muscular Dystrophy Association (Singapore) does not need to file income tax return effective from the Year of Assessment 2009.

2.8 Employee benefits

The Association participated in the national schemes as defined by the laws of the countries in which it has operations. Contributions to national pension schemes are recognised as an expense in the period in which the related service is performed.

Employee entitlements to annual leave are recognised as a liability when they accrue to employees. The estimated liability for leave is recognised for services rendered by employees up to balance sheet date.

3. DESIGNATED FUND

	2009	2008
	\$	\$
Balance at the beginning of the financial year	197,530	116,812
<u>Income</u>		
Equipment Fund	26,840	82,140
Transport Fund	20,279	78,404
	47,119	160,544
<u>Expenditure</u>		
Equipment Fund	24,520	34,470
Transport Fund	46,560	45,356
	71,080	79,826
Balance at the end of the financial year	173,569	197,530

Designated Fund is 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 purchasing of equipment, such as wheelchairs and breathing machines. The Transport Fund is used to provide Transport Service to ferry members for programmes/activities, Dial-A-Ride service and Taxi Subsidy.

Expenditure of designated fund for transportation included the depreciation of motor vehicle amounting to \$12,630 (2008: \$12,630) (Note 4)

MUSCULAR DYSTROPHY ASSOCIATION (SINGAPORE)

NOTES TO THE FINANCIAL STATEMENTS – 31 MARCH 2009

4. PLANT AND EQUIPMENT

	Furniture & fittings	Office equipment	Computers & software	Renovation	Motor vehicle	Total
	\$	\$	\$	\$	\$	\$
Cost						
At 01.04.2007	2,968	5,642	16,590	15,384	-	40,584
Additions	1,049	369	1,513	-	63,151	66,082
At 31.03.2008	4,017	6,011	18,103	15,384	63,151	106,666
Additions	628	-	5,305	-	-	5,933
At 31.03.2009	4,645	6,011	23,408	15,384	63,151	112,599
Accumulated depreciation						
At 01.04.2007	420	1,598	7,834	2,180	-	12,032
Depreciation	403	1,202	6,034	1,538	12,630	21,807
At 31.03.2008	823	2,800	13,868	3,718	12,630	33,839
Depreciation	465	1,202	5,499	1,538	12,630	21,334
At 31.03.2009	1,288	4,002	19,367	5,256	25,260	55,173
Net book value						
At 31.03.2009	3,357	2,009	4,041	10,128	37,891	57,426
At 31.03.2008	3,194	3,211	4,235	11,666	50,521	72,827

Motor vehicle PA6970R was purchased through "Designated Fund for Transportation" (Note 3).

5. OTHER RECEIVABLES

	2009	2008
	\$	\$
Accrued income	2,408	-
Other debtors	2,905	3,244
Deposit	5,964	5,964
Prepayment	834	147
	12,111	9,355

6. CASH AND CASH EQUIVALENTS

	2009	2008
	\$	\$
Cash	200	200
Bank balances	116,250	278,893
Fixed deposits	293,433	162,938
	409,883	442,031

Cash at bank earns interest at the prevailing bank rates.

MUSCULAR DYSTROPHY ASSOCIATION (SINGAPORE)

NOTES TO THE FINANCIAL STATEMENTS – 31 MARCH 2009

7. FUND RAISING

Included in the fund raising income are amounts raised by the Association during the financial year via donation boxes placed at various locations, as approved by the NCSS letter dated 18 August 2008. The gross proceeds raised are \$5,036 and the expense incurred is \$20.

The Association has complied with the Regulation of “Fund-Raising Expense” capped within 30%, referring to the No.15 of Part III of the Charities Act, Cap 37.

The remaining balances under the fund raising income relate to the Singapore Management University (“SMU”) Cyclethon Fund-Raising event which was wholly conducted in-house by SMU, and the funds amounting to \$17,282 was contributed to the Association. No permit was required from NCSS.

8. FINANCIAL RISK MANAGEMENT

a) Financial risk management objectives and policies

The main risk arising from the Association’s financial instruments is interest rate risk. The Management Committee reviews and agrees on policies for managing the risk and it is summarized below:

Interest rate risk

The Association’s exposure to changes in interest rates relates primarily to interest-earning financial assets and interest-earning financial liabilities. Interest rate risk is managed by the Association on an ongoing basis with the primary objection of limiting the extent to which net interest expenses could be affected by an adverse movement in interest rates.

b) Fair value

As at **31 March 2009**, the carrying amounts of financial assets and liabilities approximated their fair values.

9. NEW FINANCIAL REPORTING STANDARDS AND INTERPRETATIONS

The Company has not adopted the following Financial Reporting Standards and Interpretations that have been issued as of the balance sheet but not yet effective:

<i>Reference</i>	<i>Description</i>	<i>Effective for annual periods beginning on or after</i>
INT FRS 113	<i>Customer Loyalty Programmes</i>	1 July 2008
FRS 1	<i>Presentation of Financial Statements</i>	1 January 2009
	– Revised presentation	
	<i>Presentation of Financial Statements</i>	1 January 2009
	– Amendments relating to Puttable Financial Instruments and Obligations Arising on Liquidation	
FRS 23	<i>Borrowing Costs</i>	1 January 2009

MUSCULAR DYSTROPHY ASSOCIATION (SINGAPORE)
NOTES TO THE FINANCIAL STATEMENTS – 31 MARCH 2009

9. NEW FINANCIAL REPORTING STANDARDS AND INTERPRETATIONS (Cont'd)

FRS 32	<i>Financial Instruments: Presentation</i> – Amendments relating to Puttable Financial Instruments and Obligations Arising on Liquidation	1 January 2009
FRS 102	<i>Share-based payment</i> – Vesting conditions and cancellations	1 January 2009
FRS 108	<i>Operating Segments</i>	1 January 2009

The Management Committee expect that the adoption of the above pronouncements will have no material impact on the financial statements in the period of initial application, except for FRS 1 as indicated below.

FRS 1 Presentation of Financial Statements – Revised presentation

The revised FRS 1 requires an entity to present, in a statement of changes in equity, all owner changes in equity. All non-owner changes in equity (i.e. comprehensive income) are required to be presented in one statement of comprehensive income or in two statements (a separate income statement and a statement of comprehensive income). Components of comprehensive income are not permitted to be presented in the statement of changes in equity. In addition, a statement of financial position is required at the beginning of the earliest comparative period following a change in accounting policy, the correction of an error or the reclassification of items in the financial statements. The Company will apply the revised standard from 1 January 2009 and provide comparative information that conforms to the requirements of the revised standard. The key impact of the application of the revised standard is the presentation of an additional primary statement, that is, the statement of comprehensive income.

10. APPROVAL OF AUDITED FINANCIAL STATEMENTS

The financial statements were approved by the Management Committee and authorised for issue on 31 July 2009.