



sociation for persons with special needs

ANNUAL REPORT 2016/2017

# Empowering Lives, Enabling Communities towards an Inclusive Society



# Artists' Profiles



1



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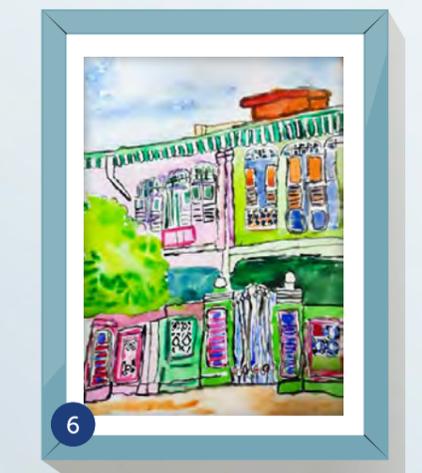
3



4



5



6

**1 ▶ Artwork Title: Starry Night**  
 Colouring done by Art Club  
 School: APSN Katong School

**2 ▶ Artwork Title: Flowers**  
 Name of Student: Tong Hwee Jee Karen  
 Age: 20 years old  
 School: APSN Centre for Adults

**3 ▶ Artwork Title: Wire Sculpture**  
 Name of Students: M.Pooja /  
 Jalisher Rahman / Nur Marissa  
 Age: 18 years old  
 School: APSN Delta Senior School

**4 ▶ Artwork Title: Beautiful Kampung**  
 Name of Student: Nabilah Tsabitah Bte Mohd Zakir  
 Age: 13 years old  
 School: APSN Katong School

**5 ▶ Artwork Title: House by the River**  
 Name of Student: Cheong Wai Yee  
 Age: 11 years old  
 School: APSN Chaoyang School

**6 ▶ Artwork Title: Grandma's Mansion**  
 Name of Student: Amirah Binte Amran  
 Age: 15 years old  
 School: APSN Tanglin School

# Tributes

## Dr Francis C. Chen 1939-2016

Dr Francis C. Chen, APSN's Emeritus President and Pioneer Founding Member passed away on 6 October 2016. Since the establishment of the Association, Dr Chen spearheaded fundraising activities and planned the curriculums and frameworks for the association from scratch. His 40 years of dedication helped build APSN from its humble beginnings to where it stands today. Dr Chen is fondly remembered for his passion, resilience and his belief in creating a haven where people with mild intellectual disabilities is valued and equipped with skills and knowledge to become an independent individual.



## Mr M.K. Wong 1929-2016

Mr M.K. Wong, one of APSN's Founding Members, passed away on 27 November 2016. Mr Wong was honoured for his long service and dedication to APSN at the APSN 40th Anniversary Gala Dinner. He was awarded the Pingat Bakti Masyarakat in 1987 for his contribution to Special Education in Singapore. In 2003, Mr Wong was conferred an Honorary Life Membership of the Asian Federation on Intellectual Disabilities (AFID), one of the only 7 honorary members and the only one from Singapore. The following year, he was awarded the Public Service Star. Mrs Liza Ow, a long serving staff of APSN and current Principal of APSN Tanglin School, remembers Mr Wong as a caring person who used his professional expertise as a psychologist to help diagnose children with mild intellectual disability.



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association for persons with special needs

## OUR VISION

Empowered Lives for an Engaged Community and Inclusive Society

## OUR MISSION

Enabling Persons with Special Needs to be Active Contributors of Society

Inspiring and Building Capabilities of Partners and the Community

Leading and Advocating towards an Inclusive Society

## OUR VALUES

### Integrity

Doing what is right and upholding corporate values with accountability

### Resilience

Ability to withstand setbacks with determination to persevere and adapt positively to challenges

### Commitment

Focus and dedication to undertake responsibilities in our work towards APSN’s vision and mission

### Respect

Consideration and regard for the rights of different stakeholders in the best interest of the organisation

# President's Message

## 40 Years of Journey



2016 was a very memorable year for the Association for Persons with Special Needs ("APSN"), as we celebrated our "Sparkling 40". What commenced as a journey by Dr Dixie Tan when she pointed out that she has a dream for our students, APSN has since journeyed for 40 wonderful years of contribution to the Mild Intellectual Disability community. At the 40th anniversary the distinguished presence of Ms Grace Fu, Minister for Culture, Community and Youth graced the occasion which gave acknowledgement to 40 trailblazers which comprised staff, volunteers, alumni and partners. While we learnt from our history and acknowledged our pioneers, we aspire our next lap towards being a strong advocate and thought leader for the special needs sector.

### RENEWED VISION AND MISSION

At the inaugural townhall meeting on 25 November 2016, 400 APSN staff conceptualised the vision, mission and values, jointly embarking on a new journey towards the aligned vision of **"Empowered Lives for An Inclusive Community and Engaged Society"**. With a renewed vision and mission, APSN has built new direction towards to enable people with special needs to be active contributors of society, inspire and build capabilities of partners and the community, and

to lead and advocate toward an inclusive society. Concurrently, the board had envisioned the next lap of 3-5 year plan with four strategic thrusts: Thought Leadership and Advocacy; Research and Curriculum Enhancement; Enhancing Alumni Engagement; and Enhancing and Developing new job capabilities.

### ENABLING PEOPLE WITH SPECIAL NEEDS TO BE ACTIVE CONTRIBUTORS OF SOCIETY

#### **More than 1,200 Successful Skills Development and 97% Successfully Employed APSN Delta Senior School Students**

APSN provides specialised educational pathways for persons with special needs. The school curriculum comprises functional academics, as well as visual and performing arts to build core literacy, numeracy and social skills. Vocational training is offered to students aged 13 and above in different domains. From 17 years of age students undertake further competency-based vocational programmes to obtain broad industry skills and Workforce Skills Qualification (WSQ) certifications, facilitating their transition into the community. In 2016 alone, we have enabled the **training and upskilling of more than 1,200**

persons with mild intellectual disability through our four special education schools and adult vocational training centre. This APSN Journey serves to maximise each individual's potential to lead a full and independent life. This year, we witnessed the graduation of 94 APSN Delta Senior School students, of which an **overwhelming 97% successful employed graduates** in large multinational companies across various industries.

#### **Winning at the International Games – Para Games and Special Olympics**

Beyond academic and vocational training, APSN firmly believes that arts and sports are essential curriculum to celebrate the abilities of our students. In 2017, **more than 120 APSN students represented Singapore in various international competitions**, such as the Special Olympics World Winter Games, Fazza International IPC Athletics Grand Pix Competition and ASEAN Para Games. One success story is Suhairi Bin Suhani. When Suhairi first joined APSN Chaoyang School at the age of nine, he participated in the Dance co-curricular activity. Through his physical education lessons, he later discovered a passion for sports in the form of competitive long-jumping and running. He has since participated in many overseas international competitions such as the 2011 Special Olympics and won his first medal in 2015's ASEAN Para Games. He will also represent Singapore in the 2017 ASEAN Para Games. Suhairi's journey was challenging as he juggled studies, on-the-job training, and his own competitive training. He embodied the traits of perseverance and resilience which APSN inculcate in every of our students.

### INSPIRING AND BUILDING CAPABILITIES OF OUR PARTNERS AND THE COMMUNITY

#### **Award-winning and Dedicated Teachers**

Behind every successful organisation stands quintessentially its passionate people. In this year's MOE-NCSS SPED Teacher Award Ceremony, **APSN Katong School's Ms Tay Wan Ting was one of the recipients selected among 156 teachers**, recognised for providing a well-rounded education for students with special needs. At the same award ceremony, **APSN Delta Senior School also received the NCSS-**

**MOE Innovation Award** for its programme which enhances transition curriculum to prepare students in the transition programme to be work ready. The curriculum comprises a newly created module of Work Skills Training Curriculum, Customised Work Related Behaviours Videos and Integrated Learning Journeys for students and their parents / caregivers. By leveraging on Information and Communications Technology (ICT) as an enabler and infusing technology across curricula in lessons, **APSN Tanglin School's Mr Mark Kuo was also accorded the Leading Foundation Teacher** by the National Institute of Education (Early Childhood and Special Needs Education Academic Group). He was the only recipient from a Special Needs School to be awarded for his significant contributions to the care and teaching of children in the fields of early childhood and special needs education. These educators are truly an asset to APSN and the wider community.

#### **Strategic Partners and Volunteers**

APSN has also grown in strength through our strong partnerships with like-minded partners, donors and volunteers. In the last 40 years, **over 350 partners and 480 volunteers** joined hands with us to make a difference to the special needs community. Our annual signature event, the APSN Carnival also saw a turnout of more than 2,000 attendees and greatly contributed to the final fund-raised cash proceeds of a **whopping \$1.8 million** in the financial year 2016.

#### **Reaching out to Alumni Members**

There is a need to reskill and strengthen our alumni which is fast reaching to 5,000 members. We are constantly expanding our network and outreach capabilities to better understand and support them in their lifelong learning journey. The current suite of services offered to the alumni include Counselling and Guidance, Job Coaching, Occupational Therapy, Referral Assistance, Legal Aid, as well as Training and Re-training at various social enterprises operating under APSN.

### LEADING AND ADVOCATING TOWARDS AN INCLUSIVE SOCIETY

#### **Establishing Sheltered Enterprises**

Another significant milestone for APSN this year was the **establishment of our sheltered**

enterprise, the **APSN Mystical Café for All and the first-of-its-kind Vertical Farm**. The café provides trainees from the APSN Centre for Adults (CFA) with real-world training environment to learn valuable skills that enhance their employability. One of the key highlights presents the farm-to-plate concept of the café which are freshly grown in the in-house vertical farm, harvested and served.

**First-of-its-Kind Vertical Farm Training Facilities**

The Vertical Farm which is part of the horticulture training programme in APSN CFA was launched in July 2016 by Minister Tan Chuan Jin. This has been reported by The Straits Times as the first Vertical Farm in Singapore that is used for training purposes. The clients are taught the steps of germination to the process of harvesting the crop. They are also taught the mechanics (transplanting, maintenance, soil care and mixing) behind growing the crops.

**Building an Inclusive Society through Mystical Café for All**

Since its inception, many visitors have complimented its cosy ambience and high quality of food served. We were privileged that the Café has been well covered by media like Channel 5, Today, Straits Times, Radio stations, including Corporate events, and Emeritus Senior Minister Goh Chok Tong who hosted his grassroot sessions at the cafe. Our café is also frequently utilised as a venue for events which showcase the wonderful abilities of our trainees. The café's proceeds are channelled back to support APSN's programmes and provide an allowance for the trainees. On a macro perspective, by fostering interaction between the public and our trainees, we help employers to understand their capabilities, as well as, build acceptance towards an inclusive society.

**SUCCESS STORIES AND JOURNEYS**

In addition, we featured many of our students' success stories and journeys through various media platforms and occasions over the last year. One example is Mumtashbagum D/O Haji Maideen. After graduating from APSN Delta Senior School in 2000, Mumtash took up IT courses on her own initiative, and even completed

her N-Levels in Institute of Technical Education Central while working. Her determination paid off when she was later employed by APSN Chaoyang School as an IT Teacher Aide. The role enables her to capitalise on her knowledge to assist students during occupational therapy. Even after 14 years of employment, Mumtash never stopped learning. She set a target of attending at least one training course each year and devotes her free time to volunteerism, lending a helping hand to those in need. I am pleased to share that **7 past students and trainees are now also staff in APSN**, modeling the way to an inclusive workplace. Moving forward, APSN will continue to explore new opportunities which help our beneficiaries gain due recognition as valued members of their community.

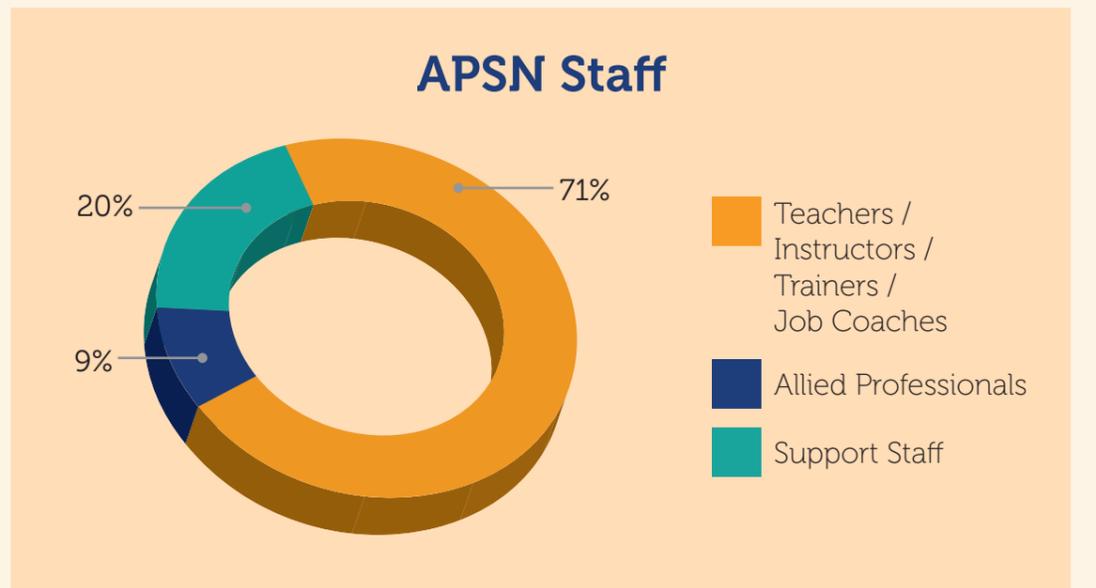
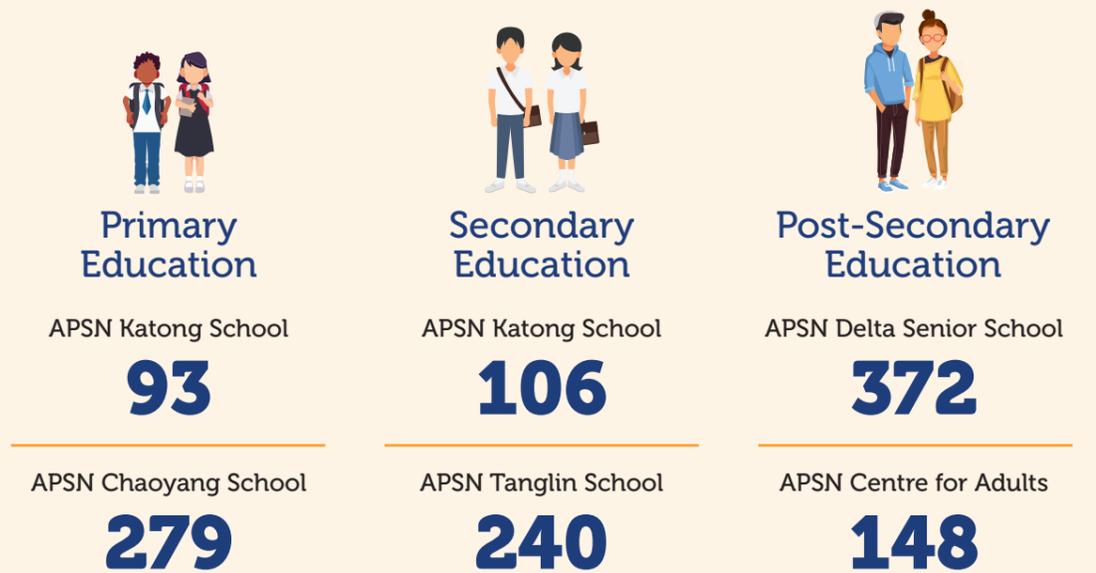
**LOOKING FORWARD**

2017 is an exciting year ahead for APSN as we transform, renew our vision and mission, instill new values, establish new enterprise programmes, and strengthen the special needs ecosystem by training caregivers and attracting alumni to meet the evolving needs of our beneficiaries. APSN will scale our operations and enhance our facilities to accommodate specialist training and schemes for beneficiaries of all ages, the general public, and caregivers. Moving forward, we hope to focus our efforts on early-intervention strategies for children below the age of seven and life-long support to beneficiaries beyond their retirement age for a dignified life. While government has taken the lead in identifying roles and responsibilities in which the differently abled can serve, in Singapore's vision of inclusiveness. I have strong conviction that APSN stands at the forefront of that effort. In continuation to the dream started by Dr Dixie Tan, we look towards creating a future of possibilities so that our students can materialise each and every of their dreams.

**Victor Tay**  
President  
Association for Persons with Special Needs

APSN has a total of **407 staff** serving **1,238 special needs persons** in our **4 special education schools** and **1 adult vocational training centre**

**Number of APSN Students**



\* Data Statistics as at 31 May 2017

# My APSN Journey

"Maximising my potential to lead a full and independent life."



**Primary Schools**  
7-12 Years Old

**Primary Education**  
Building core literacy and numeracy skills

APSN Katong School\*    APSN Chaoyang School

**APSN Student Care Centre**

**Student Care Services**  
Provision of before-and-after school child care services for students



**Higher Education**

**Open Employment**

**APSN Alumni Centre**

- ✓ Financial Advice
- ✓ Medical Care
- ✓ Dental Care
- ✓ Allied Professionals
- ✓ Caregiver Support
- ✓ Legal Aid
- ✓ Job / Employer Relationship
- ✓ Social & Recreation



**Secondary Schools**  
13-16 Years Old

**Secondary Education**  
Providing holistic vocational education and life skills

APSN Katong School\*

APSN Tanglin School



**APSN Delta Senior School**  
17-21 Years Old

WSQ Work Experience Programme  
4-5 Years

Workplace Literacy & Numeracy Programme  
2 Years



**APSN Centre for Adults**  
17 Years and Above

Supported Employment

Sheltered Enterprise

Training

\*APSN Katong School is a full-fledged school offering both primary (7 to 12 years old) and secondary (13 to 16 years old) programmes.



**Nurturing  
Our Young One  
For Tomorrow**

# Understanding Mild Intellectual Disability (MID)

Intellectual disability is a development disorder where the individual faces more difficulty than others in grasping concepts and solving problems.

	<p><b>Significant limitations in intelligence (classified as an IQ level of 50–70)</b></p> <table border="1"> <tr> <td><b>IQ 50-70</b></td> <td><b>Mild ID</b></td> <td><b>80% of ID Population</b></td> </tr> <tr> <td><b>IQ 35-49</b></td> <td><b>Moderate ID</b></td> <td><b>12% of ID Population</b></td> </tr> <tr> <td><b>IQ 20-34</b></td> <td><b>Severe ID</b></td> <td><b>7% of ID Population</b></td> </tr> <tr> <td><b>IQ &lt;20</b></td> <td><b>Profound ID</b></td> <td><b>1% of ID Population</b></td> </tr> </table>	<b>IQ 50-70</b>	<b>Mild ID</b>	<b>80% of ID Population</b>	<b>IQ 35-49</b>	<b>Moderate ID</b>	<b>12% of ID Population</b>	<b>IQ 20-34</b>	<b>Severe ID</b>	<b>7% of ID Population</b>	<b>IQ &lt;20</b>	<b>Profound ID</b>	<b>1% of ID Population</b>
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<b>IQ &lt;20</b>	<b>Profound ID</b>	<b>1% of ID Population</b>											
	<p><b>Significant limitations in the skills needed to live and work in the community, including difficulties with communication, self-care, social skills, safety, and self-direction.</b></p>												
	<p><b>Limitations in intelligence and living skills are evident in the developmental period (i.e. before the person is aged 18 years)</b></p>												

## Disorder Characteristics

Intellectual disability involves impairments of general mental abilities that impact adaptive functioning. Some of the common problems faced by MID individuals may include:

- **Difficulty remembering what is taught**
- **Takes a longer time to learn**
- **Poor understanding skills**
- **Weak problem solving**
- **Short attention span**
- **Poor social skills**
- **Poor coping skills**
- **Shouting**
- **Tantrums**
- **Meltdowns**



## Diagnosis & Treatment

Where there is a co-existence of mental illness and intellectual disability, accurate diagnosis and treatment are particularly challenging because of the individual's impaired cognitive abilities and attention, functional deficits, communication difficulties, and other co-morbid developmental disabilities, such as autism.

For people with intellectual disability, mental disorders can seriously affect their daily functioning, disrupt family relations, and prevent access to community resources for care, training and habitation. The mental disorder often manifests as behavioural difficulties or changes, which require a proper assessment from an inter-disciplinary team of mental health professionals, so that appropriate treatment can be given. Treatment includes the judicious use of medicines, behavioural therapy and occupational therapy. The treatment plans usually look into addressing sensory issues, improving communication skills, advising on environmental manipulation, changing maladaptive behaviour and optimising functional capabilities.

While intellectual disability does not have a specific age requirement, an individual's symptoms must begin during the developmental period and are diagnosed based on the severity of deficits in adaptive functioning. The disorder is considered chronic and often co-occurs with other mental conditions, such as:

- **Autism Spectrum Disorder (ASD)**
- **Down Syndrome (DS)**
- **Attention Deficit Hyperactivity Disorder (ADHD)**
- **Cerebral Palsy (CP)**
- **Epilepsy**

## Reference

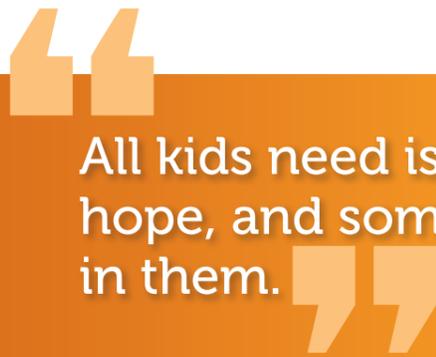
American Psychiatric Association  
[www.psychiatry.org](http://www.psychiatry.org)  
 Institute of Mental Health  
<https://www.imh.com.sg/clinical/page.aspx?id=255>



## Hopes for a Child

“We were sad and devastated when we first found out that Marisa is a special need child. As much as we wanted her to be normal, but we can see that she is unable to cope in the mainstream. She wasn’t able to count and spell. But after she came over to APSN Chaoyang School, she is able to do all the counting and learning. My child is able to learn more in the school and at her own pace. We can see that she is much more capable of doing things that she couldn’t in the past.”

Mr Noor Azhar Ahmad  
Marisa’s Father



All kids need is a little help, a little hope, and someone who believes in them.

Magic Johnson

All parents harbour the universal hope that their children will grow up happy, hearty and healthy. For many parents, the joy of fatherhood or motherhood manifests vicariously through the happiness of their children.

For Mr. Noor Azhar Bin Ahmad and his wife, hope and joy seemed elusive when their child Marisa was diagnosed with Mild Intellectual Disability (MID). Her condition impaired her cognitive processes and her pace of learning. Mr Azhar grappled with despair and anxiousness as he feared that his child may not fit into any institution of learning.

Their worries were put to rest when Marisa enrolled in APSN Chaoyang School. With the help

of a customised curriculum and professional special needs educators and facilitators, Marisa has been able to grow in self-confidence and blossom. She was able to learn at a customised pace which best suited her level of development, helping her build strong fundamentals for future learning.

With the patience and guidance of her teachers, Mr Azhar has high hopes that his daughter will continue to grow her capabilities and skillsets.



### APSN Primary Education

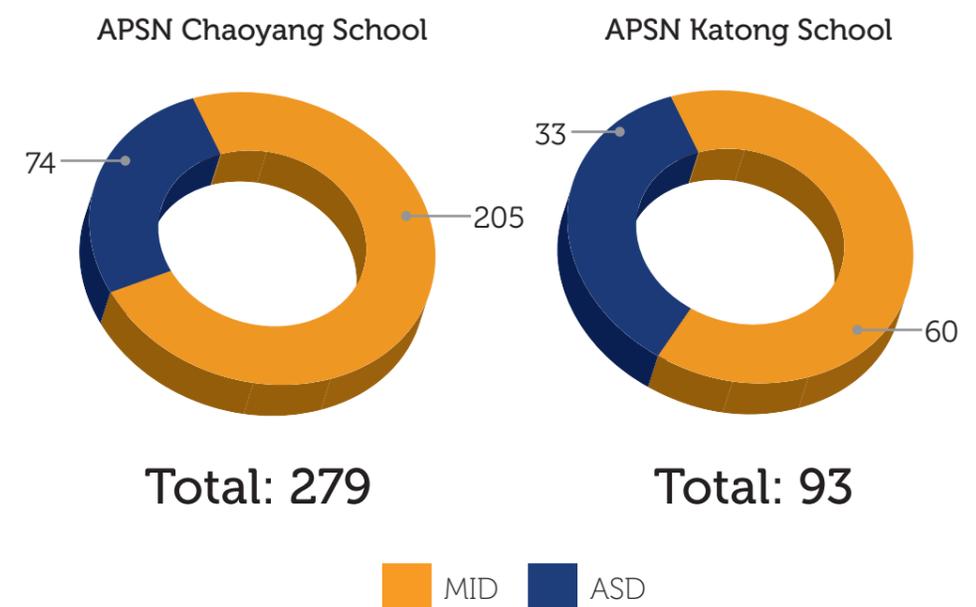
A child's formative years are crucial for cognitive, social, emotional and physical development. Therefore, it is essential to identify individual learning needs in primary schools and to provide them with the foundational knowledge that

are crucial to fully optimise their potential and abilities for learning and independent living.

At APSN, APSN Chaoyang School and APSN Katong School provide specialised education for mild intellectual disability students (IQ 50 -70), setting the stage in building a strong foundation for our young ones. The primary education curriculum of both schools, suited for students aged 7 to 12, comprises functional academics, visual and performing arts to build core literacy, numeracy and social skills. Other than offering the general Mild Intellectual Disability (MID) programme, Autism Specturum Disorder (ASD) structured programme is also offered in these schools.

APSN Katong School is the only school providing a complete suite of primary and secondary education under APSN, catering to special needs children aged 7 to 16.

### Student Enrolment as at 31 May 2017





## Supporting Caregivers

“My daughter has been with APSN Student Care Centre for more than 1 year. In the past, she was not able to sit still for too long, button up her shirt well and exercise independently. But now, Gale is able to listen to instructions better, her attention span has improved and she is able to dress up appropriately by herself. I am proud that she is now able to be a more independent person be it socially or in play.”

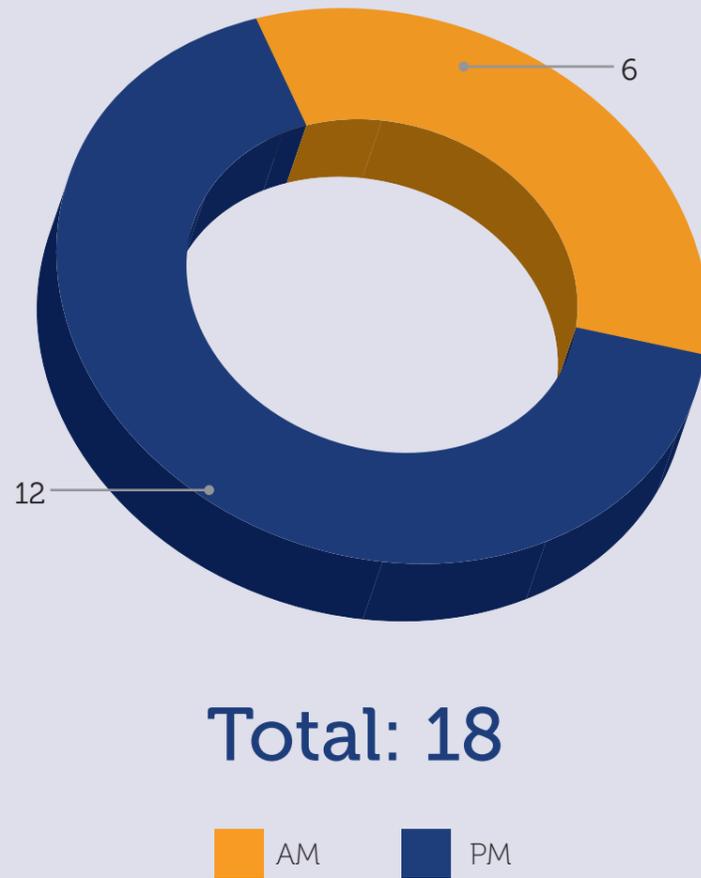
Ms Karen Chew  
Gale's Mother

Caregiving will never be one-size-fits-all.

Nancy L. Kriseman

**APSN Student Care Centre**  
 APSN Student Care Centre (SCC) was established in 1992 to provide before-and-after school care programmes for special needs students, aged 7 to 12.

**Student Enrolment**  
 as at 16 May 2017



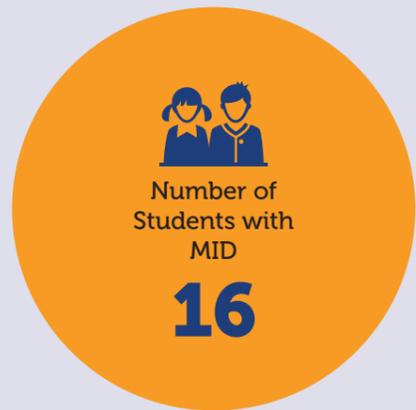
**SCC Staff Statistics**  
 (as at 16 May 2017)



Centre Supervisor	1
Programme Coordinator	2
General Staff	1

**Number of Students with ASD**  
 (as at 16 May 2017)

Mild	1
Moderate	1
Severe	0



Located within the premise of APSN Chaoyang School, the Centre provides additional safety and convenience to both students and parents. The conducive and supportive environment facilitates growth, development and learning, giving working parents a piece of mind.



## Championing in Sports

“Over the years, Raziq started to become more expressive and vocal in class, and began to ask questions when he did not understand what was being taught, whereas previously he just kept to himself. He also began to guide his peers during lessons as well. As such, he was nominated to become a school prefect. During the same period, he also started to show his sporting ability in various sports, especially in soccer and swimming, overtaking his peers during trainings and competitions. This year (2017), Raziq was nominated for the Lee Kuan Yew Exemplary Student Award. I have seen Raziq come a long way from being a shy boy lacking in confidence to the strong student leader and athlete that he is today.”

Ms Araxes Ang  
Teacher  
APSN Tanglin School



## Flourishing in the Arts

“When Yamin was younger, he struggled with verbally expressing himself to others. His parents realised that he stutters which affected his self-esteem. However, they also discovered that Yamin has a strong interest in art. He could express himself confidently on the drawing paper, injecting his creativity in any given artworks. His beautiful artworks have been displayed around the school and graced the cover of the APSN Katong School’s student handbook. One of his paintings was also sold during APSN Gala dinner. In the future, he hopes to expand his art repertoire and continue to use art as a means to express himself.”

Ms Suhaidah  
Teacher  
APSN Katong School





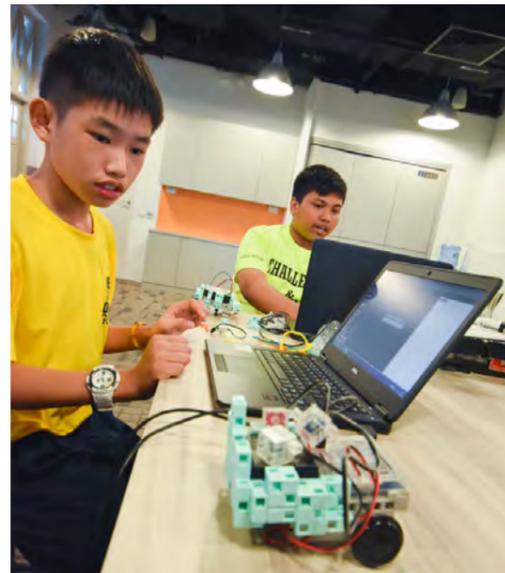
Every student can learn, just not on the same day, or in the same way.

George Evans

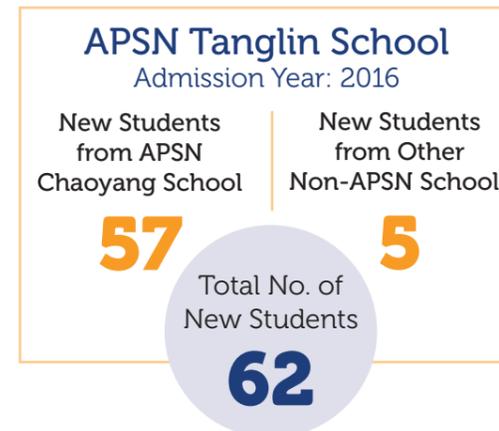
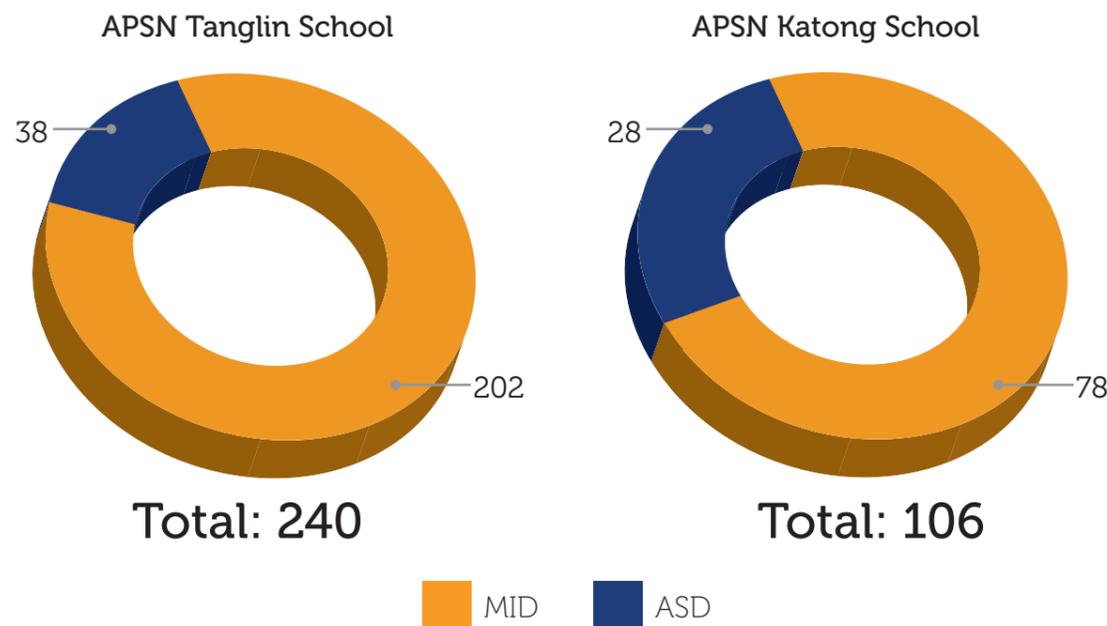
### APSN Secondary Education

Transitioning from primary to secondary school, special needs students are exposed to curriculum beyond building core literacy and numeracy skills, such as holistic vocational training and life skills. Special needs students aged 13 to 16 can receive specialised secondary education through APSN Katong School and APSN Tanglin School.

Both APSN Katong School and APSN Tanglin School cater to students aged 13 to 16 with mild intellectual disability (IQ 50 - 70) and significant concurrent limitations in adaptive behaviours as expressed in conceptual, social and practical adaptive skills. The school curriculum builds students' competence in the following core learning domains:



### Student Enrolment as at 31 May 2017



### SOCIAL EMOTION

Social emotion learning equips students with skills to recognise and manage emotions, challenges, develop care and concern for others, make responsible decisions and establish positive relationships.

### PHYSICAL EDUCATION AND SPORTS

Physical fitness and health education, as well as games and sports skills acquisition train and provide students with skills and knowledge to lead active and healthy lives.

### ARTS

Both visual arts and performing arts provide students with opportunities to explore their interest and demonstrate freedom of expression with an element of fun, while building character and values.

In APSN Tanglin School, Character and Citizenship sets the foundation for a value-based special education to nurture character and citizenship and encourages students to be active contributors to the society. A wide spectrum of co-curricular activities implemented across the performing arts, visual arts, clubs and sports domains complement the school's effort in social development. Information Communication Technology (ICT), a key enabler for teaching and learning, is also introduced to support pedagogy and instructional strategies, enabling students to acquire future skills and lead independent lives.

### ACADEMIC

The academic curriculum comprises literacy, numeracy and science which are important concepts and skills for everyday lives.

### VOCATIONAL EDUCATION

This allows students to understand and prepare them for further vocational education, training, work experience and independent living.



# APSN Students have represented Singapore in the following International Competitions:

## Special Olympics World Winter Games – Floorball



4

Student Representatives



1

Silver Medal

## Special Olympics World Winter Games – Speed Skating



2

Student Representatives



3

Gold Medals

1

Bronze Medal

## 9th Fazza International IPC Athletics Grand Prix Competition 2017: UAE Dubai



1

Student Representative



1

Gold Medal

## Special Olympics: 5th South East Asia Unified Football Tournament



5

Student Representatives



4<sup>th</sup>

Position

## 9th Special Olympics National Games 2017



139

Student Representatives



50

Gold Medals

50

Silver Medals

39

Bronze Medals

## ASEAN Para Games 2017 (Kuala Lumpur)



2

Student Representatives



**Preparing  
Our Child For  
Employment**



## Vocational Training

“It is heartening to know that the staff in APSN is continuously collaborating and working on new initiatives to enhance student learning. It is important to understand that everyone play a part in shaping and moulding the student to equip them to face the real world on their own when they leave. Job Coaches alone cannot teach every skill possible, as with other departments. However, because we work with one another, we can provide a holistic approach in educating the students which ultimately benefits them.”

Ms Tay Hsu Li  
Job Coach  
APSN Delta Senior School



Everyone is a genius. But if you judge a fish on its ability to climb a tree, it will live its whole life believing that it is stupid.

Albert Einstein

Vocational education introduced in the post-secondary curriculum bolster student employability and facilitates the transition of students into the community.

At APSN Delta Senior School, vocational training is catered to students with mild intellectual disabilities from the age of 17 to 21. After this period, students may be placed into open employment or could continue receiving job employment training at APSN Centre for Adults.

There are currently 4 main domains of learning offered by the school:

1. Hospitality Services
2. Landscape Operation
3. Food and Beverage Services
4. Retail Operations

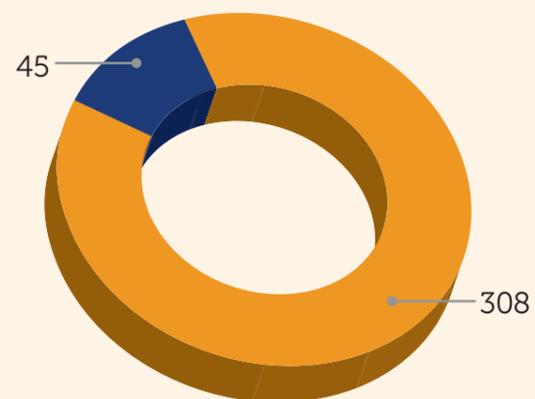
The competency-based vocational programme provides broad industry skills and practical knowledge leading to Workforce Skills Qualification (WSQ) certifications. This equips students with industry-specific capabilities and skill sets expected by potential employers.



Total Number of Classes

28

Student Enrolment as at 31 January 2017



Total: 353

MID ASD

Vocational Training	Number of Students in 2017
Food & Beverage	69
Hotel & Accommodation Services	57
Horticulture	40
Retail Operations	83
Transition Programme	43
Year 4	50
Year 5	11
<b>TOTAL</b>	<b>353</b>

To provide better employment prospects for students across the four vocational training areas, APSN DSS also offers job attachment opportunities for students to gain first-hand experience of working in the different industries. The exposure facilitates the discovery and identification of interests and potential of these students.

To date, APSN DSS has partnered more than 50 employer companies. By taking time to understand the job requirements of various industries, the school can better match students to jobs that are a better fit.

APSN Delta Senior School

Admission Year: 2016

New Students from APSN Katong School

14

New Students from APSN Tanglin School

79

New Students from Other Non-APSN schools

30



Total No. of New Students

123





## Sheltered Enterprises

“The main challenge I face is managing a wide variety of trainees with multiple disabilities as well as different support levels. Through experience and knowledge from courses, I learnt that I need to be flexible in my teaching methods and adopt different methods for different trainees. When trainees exhibit emotional or behavioural issues, it is also important to use active listening while supporting their needs.”

Mr Eric Choo  
Senior Trainer  
APSN Centre for Adults

There needs to be a lot more emphasis on what a child can do instead of what he cannot do.

Dr Temple Grandi

APSN Centre for Adults (CFA) serves as an alternative for APSN post-secondary education and caters to special needs adults aged 17 and beyond to adulthood.

The vocational training centre provides sheltered enterprise training and job placement opportunities. Our trainees are empowered through best practices in vocational training, realistic on-the-job training and support services until they are ready for the workforce.

Over the years, APSN CFA has helped many build industry-relevant skills through industry relevant training programmes and especially through the establishment of its social enterprises, such as the Mystical Café for All, Catering Kitchen and Bakery. Mystical Café for All allows trainees to

Programme	Number of Trainees
Bakery Enterprise	9
Café Enterprise	9
Catering Enterprise	12
URL Enterprise	13
Contract Work Enterprise	18
Training	62
Supported Employment	25

serve meals right out of its harvest from the vertical farm, and the Catering Kitchen also provides bento catering services. Cakes and cookies sold at the cafe are also prepared in the in-house bakery. These mystical cookies can even be customised and sold for various occasions to the public.

Beyond training, the centre promotes environmental protection by creating upcycled products for sale from materials and second-hand products donated by neighbourhood homeowners. These sheltered enterprises and Upcycling, Retail and Logistic (URL) programmes, supported by our job coaches, create opportunities for those who are not yet work-ready. All profits are ploughed back into the operational cost for these enterprises and provide a dignified allowance for the clients until suitable employment is found.



### APSN Centre for Adults

Admission Year: 2016

New Trainees from APSN Delta Senior School

6

New Trainees from APSN Tanglin School

1

New Trainees from APSN Katong School

2

New Trainees with Referral from Alumni

15

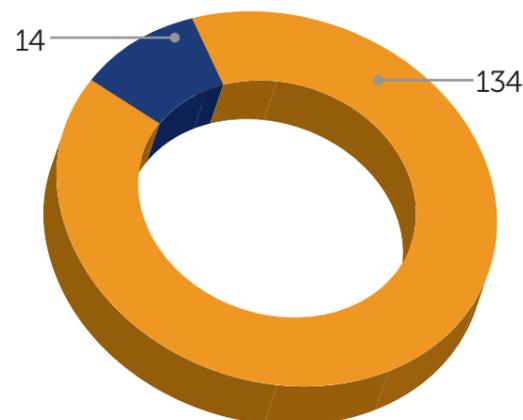
New Trainees from Other Non-APSN Schools

1

Total No. of New Trainees

25

### Trainee Enrolment as at 31 August 2017



Total: 148

MID ASD





## Job Placement

“Fatin joined our North Point restaurant as a McCafe Barista 4 years ago and we have seen how she has blossomed. At first, she was shy to interact with customers. However, under the mentorship and guidance of the managers from the restaurant, she quickly picked up latte art skills and eventually built up her confidence. She even represented the restaurant in the North Zone Latte Art Competition in 2016.”

Ms Rosnah Bte Jumat  
Job Coach  
APSN Delta Senior School



Progress isn't always measured on papers.



Little Mama Jama

Work has always been a vital form of self-reliance in any society. In the modern world, paid employment empowers individual independence and enables active contribution to the society.

Persons with special needs may need different learning approaches and perhaps, a longer runway to be ready for open employment. But with support from their families, schools and the community particularly the employers, they can live dignified and be contributing members of the society too.

In APSN, job placement services are available at both APSN Delta Senior School (DSS) and APSN Centre for Adults (CFA). Job Coaches are assigned to assist in sourcing suitable work placement opportunities for the individuals. This is done through discussion with caregivers, teachers, employers and the client themselves.

Working closely with the teachers and caregivers, Job Coaches provide sound advice and training in managing our clients' learning, emotional and behavioural issues.

Over a one-year period, consistent engagement and monitoring of performance are in place throughout the placement process to assure the fair and equitable treatment of these special needs clients. Together with the Job Coaches, our Psychologists and Occupational Therapists also provide the necessary evaluation to assess each individual's current level of functioning, needs and holistic wellbeing before and during employment.



### APSN Delta Senior School as at 1 April 2017



Total Number of Students Placed for Open Employment

**82**

Vocational Training	Number of Graduates
Food & Beverage	27
Horticulture	3
Retail Operations	19
Hospitality	32
Others	1
<b>TOTAL</b>	<b>82</b>



No. of Instructors/ Trainers/ Job Coaches

**42**



No. of Employer Relations Officer

**6**



No. of Professional Support Staff

**12**

### APSN Centre for Adults as at 31 July 2017



Total Number of Trainees Placed for Open Employment

**26**

Vocation Domain	No. of Graduates
Food & Beverage	6
Horticulture	0
Retail Operations	7
Hospitality	6
Others	7
<b>TOTAL</b>	<b>26</b>



No. of Instructors/ Trainers/ Job Coaches

**21**



No. of Professional Support Staff

**4**



## Our Alumni and Volunteers

"I have been volunteering with APSN for the past 1 year. I look forward to planning, executing & leading Y Outings which allow me to interact closely with the beneficiaries and I feel privileged to get to know them better with each interaction. This experience has not only enable me to step out of my comfort zone, it has also taught me to appreciate the simplest meaning of life."

Ms Esther  
APSN Centre for Adults Volunteer

"I feel happy and enthusiastic being part of the Alumni of APSN. I get to go for outings in the weekends where I learn many things and make new friends. I also get the chance to pick up new hobbies and explore my hidden talent."

Ms Aidah  
APSN Alumni



Alone we can do so little; together we can do so much.

Helen Keller

APSN Alumni Programme offers a lifelong support service and caters to all APSN beneficiaries who have graduated, gained employment or are referred to the Centre. It seeks to provide continual training, new skills training, recreational, guidance, emotional and social support to these individuals.

The Alumni Centre aims to imbue a holistic intervention in ensuring that five main domains of the special needs population are fulfilled.

1. Social inclusion
2. Caregivers support
3. Meaningful engagement and employment to improve quality of life of Persons with Special Needs
4. Building the Community
5. Case management & referral services through timely intervention

Today, APSN has a current growing database of more than 5,000 alumni members. It is also constantly expanding its network to reach out and understand the needs of its members to better support them. The current suite of services offered to the alumni include Counselling and Guidance, Job Coaching, Occupational Therapy, Referrals to relevant organisations, Legal Aid, as well as Training and Re-training at social enterprises operating under APSN.



In addition, the Alumni Centre also organises various recreational activities and interest groups on a regular basis to stay in touch with its alumni and promote social interaction. The Best Buddies Friendship and Ambassador Programme, matches special needs individual with volunteer of similar gender, age group, interests and geographical location and encourages monthly meet-ups and weekly communication over a 1-year period. Other than these 1 to 1 meetings, Alumni can also look forward to large group gatherings, such as Y Outing which is facilitated by volunteers.



**Best Buddies Friendship & Ambassador Programme**

No. of Buddies Matched

**23**

No. of Volunteers

**29**



**Y Outing**

No. of Y Outings Conducted

**11**

No. of Volunteers Per Y Outing

**29**

No. of Volunteers Per Y Photo Club Session

**15**



**Performing Interest Groups**

No. of Participants in Hand Chimes Ensemble

**15**

No. of Participants in Harmonica

**9**





## Allied Professional Services

“As an allied professional in APSN, I identify the needs of the Alumni based on the client-centric approach and support to achieve his/her vocational and social independence. Allied professional interventions also focus to improve Alumni’s age appropriate quality of life.”

Mr Jerome Anto Prakash  
Senior Occupational Therapist  
APSN Centre for Adults



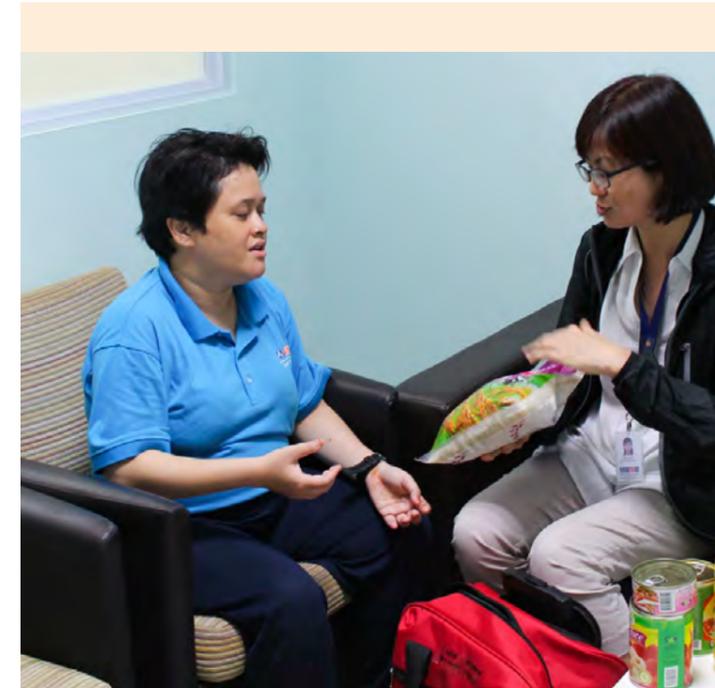
It takes a big heart to shape little minds.

Anonymous

At APSN, a team of allied professionals, such as psychologists, social workers, speech and language therapists and occupational therapists, look after the well-being of all special needs clients, in school and at the attachment workplace. APSN provides client-centred and holistic intervention services for our students, trainees and alumni.

**M**r Jerome, a Senior Occupational Therapist (OT) is an allied healthcare professional that uses purposeful activities to help people prevent, reduce and overcome the effect of disabilities. The goal of occupational therapy is for an individual to improve his/her ability to participate and perform in daily activities. Occupational therapy assesses the individual and modifies

the environment, including the way the task is performed to better promote participation and independence. The Occupational Therapist works with the special needs person to help improve specific skills. They also work towards educating parents, teachers and others so that they can help the child be more comfortable and transit smoothly into the community.



### SOCIAL WORK SERVICES

At APSN, our Social Workers:

- Empower and support family members and caregivers by utilising resources within or outside their families to enhance the well-being and the quality of life of persons with special needs and their family
- Interview parents and caregivers of students to find out their suitability for services in APSN
- Provide counselling service and support to families in need
- Assess the family's financial situation and provide assistance when necessary
- Provide information and direct families to suitable services in other organisations
- Promote the rights of persons with mild intellectually disability
- Plan and organise parent training workshops



### PSYCHOLOGICAL SERVICES

At APSN, our Psychologists:

- Assist people in their everyday lives or within their work environment to help each individual to function better and to prevent the development of problems behaviourally, mentally, and emotionally
- Conduct intake interview for APSN admission
- Conduct psychological assessment of social / emotional / behavioural / learning difficulties
- Develop intervention programmes, such as individual or group therapy
- Collaborate with other professionals, teachers, instructors and caregivers in implementing intervention
- Provide training to staff, parents / caregivers, and volunteers
- Engage in relevant research



### OCCUPATIONAL THERAPY SERVICES

At APSN, our Occupational Therapists:

- Use purposeful activities to help people prevent, reduce or overcome the effects of disabilities to maximise a person's capacity to perform those tasks and roles essential for productive living, including self-care, leisure and work
- Conduct intake assessment for APSN admission
- Screen and assess students with learning difficulties and sensory integration dysfunction
- Evaluate skills in play / leisure, self-care, school / work performance, and community living
- Plan and carry out individualised or group treatment programmes most suited to the functional needs of the students
- Help students to achieve maximum independence in daily living activities
- Provide job support for students in supported employment and open employment
- Provide training to the staff, parents / caregivers, and volunteers
- Engage in relevant research



### SPEECH THERAPY SERVICES

At APSN, our Speech Therapists:

- Assess speech, language and communication disorders and implement intervention programmes
- Screen, assess students with speech, language and communication difficulties
- Plan and implement individual / group / classroom-based intervention programmes
- Train staff, parents / caregivers, and volunteers in the management of communication with students
- Provide consultation and collaborate with other professionals
- Provide training to staff, parents / caregivers, and volunteers
- Engage in relevant research

## Total Number of APSN Allied Professionals as at 15 June 2017



#### APSN KATONG SCHOOL

Occupational Therapist	1
Speech & Language Therapist	1
Social Work Associate	2
Psychologist / Psychology Associate	2
<b>TOTAL</b>	<b>6</b>

#### APSN CHAOYANG SCHOOL

Occupational Therapist	2
Speech & Language Therapist	2
Social Worker	2
Psychologist / Psychology Associate	2
Professional Support Staff Assistant	1
<b>TOTAL</b>	<b>9</b>

#### APSN DELTA SENIOR SCHOOL

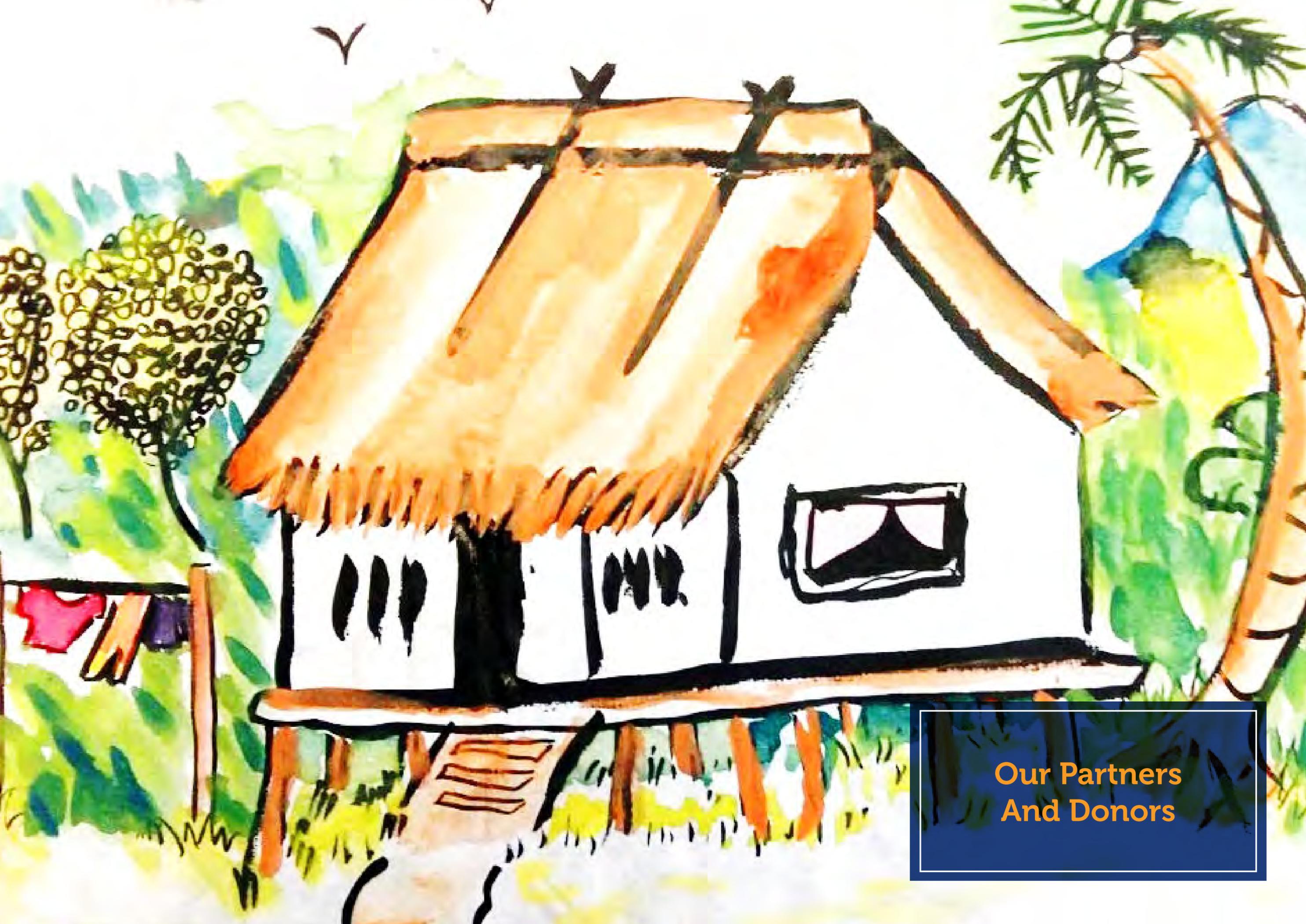
Occupational Therapist	3
Speech & Language Therapist	1
Social Worker / Social Work Associate	4
Psychologist / Psychology Associate	5
Professional Support Staff Assistant	1
<b>TOTAL</b>	<b>14</b>

#### APSN TANGLIN SCHOOL

Speech & Language Therapist	1
Social Worker	2
Psychologist	1
Professional Support Staff Assistant	1
Therapy Aide	1
<b>TOTAL</b>	<b>6</b>

#### APSN CENTRE FOR ADULTS

Occupational Therapist	1
Social Worker Associate	1
Psychology Associate	1
Professional Support Staff Assistant	1
<b>TOTAL</b>	<b>4</b>



**Our Partners  
And Donors**



## Corporate Outreach and Partnerships

“Marina Bay Sands’ corporate giving and volunteerism began as early as 2009, even before we started our operations and APSN was one of the first organisations we worked closely with. The association has connected Marina Bay Sands deeply with Singapore’s special needs community and helped us appreciate how we could tap on our resources - not just cash, but also the talent and strength of our team members to give back to the community.”

Mr George Tanasijevich  
President and Chief Executive Officer  
Marina Bay Sands



The heart of a volunteer is not measured in size, but by the depth of the commitment to make a difference in the lives of others.



DeAnn Hollis

### Corporate Outreach and Partnerships

Corporate outreach is a tool for building a community, a platform for companies to give back to society through Corporate Social Responsibility (CSR) initiatives. Across the globe, corporates are looking past profits and revenues

as the only way to measure a company's worth. They are looking for a greater meaning beyond daily work. Effective CSR measures provide employees the opportunity to interact and engage with people less fortunate than themselves, understand a worthy cause, and create meaning beyond their daily work.



APSN has been very fortunate to partner some of these great companies in various sectors across the island, companies who value long-term meaningful engagement over ad hoc projects solely to meet KPIs. They believe that an organisation's success is not based solely on its business achievements, but also by the positive role it plays in community engagements and sustainability of the environment. These companies understand the impact of their work on the disadvantaged, of contributing back to the community.



Representing a diversity of industries, Australia and New Zealand Bank, Barclays, Singtel and Marina Bay Sands are some of our valued partners in this journey. They have created a positive impact in the lives of persons with special needs through regular social engagements and activities, and financial contributions which have allowed our beneficiaries to benefit from industry-specialised training programmes.

Marina Bay Sands is dedicated to helping meet Singapore's social needs and having a positive impact in the local community. In 2013, they contributed to APSN Katong School for the refurbishment of two of its Food & Beverage Training Rooms which help provide an industry-

ready environment for students to hone their skills. Since then, they have supported us in the sponsorship of APSN charity dinners, and conducted numerous hospitality workshops to benefit APSN students, trainees and alumni. Marina Bay Sands staff and APSN trainees have also worked together to spring clean the homes of elderly as a means of giving back to society.

# Donations

## \$50,000 AND ABOVE

Children's Charities Association Of Singapore  
Late Sim Geok Kheng

## \$10,000 AND ABOVE

ABR Holdings Limited  
Barclays Bank PLC Singapore  
Chew How Teck Foundation  
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Velocity Stone Pte Ltd  
Wipay Pte Ltd  
Xchanging Solutions (Singapore) Pte Ltd  
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 IQ Dynamics Pte Ltd

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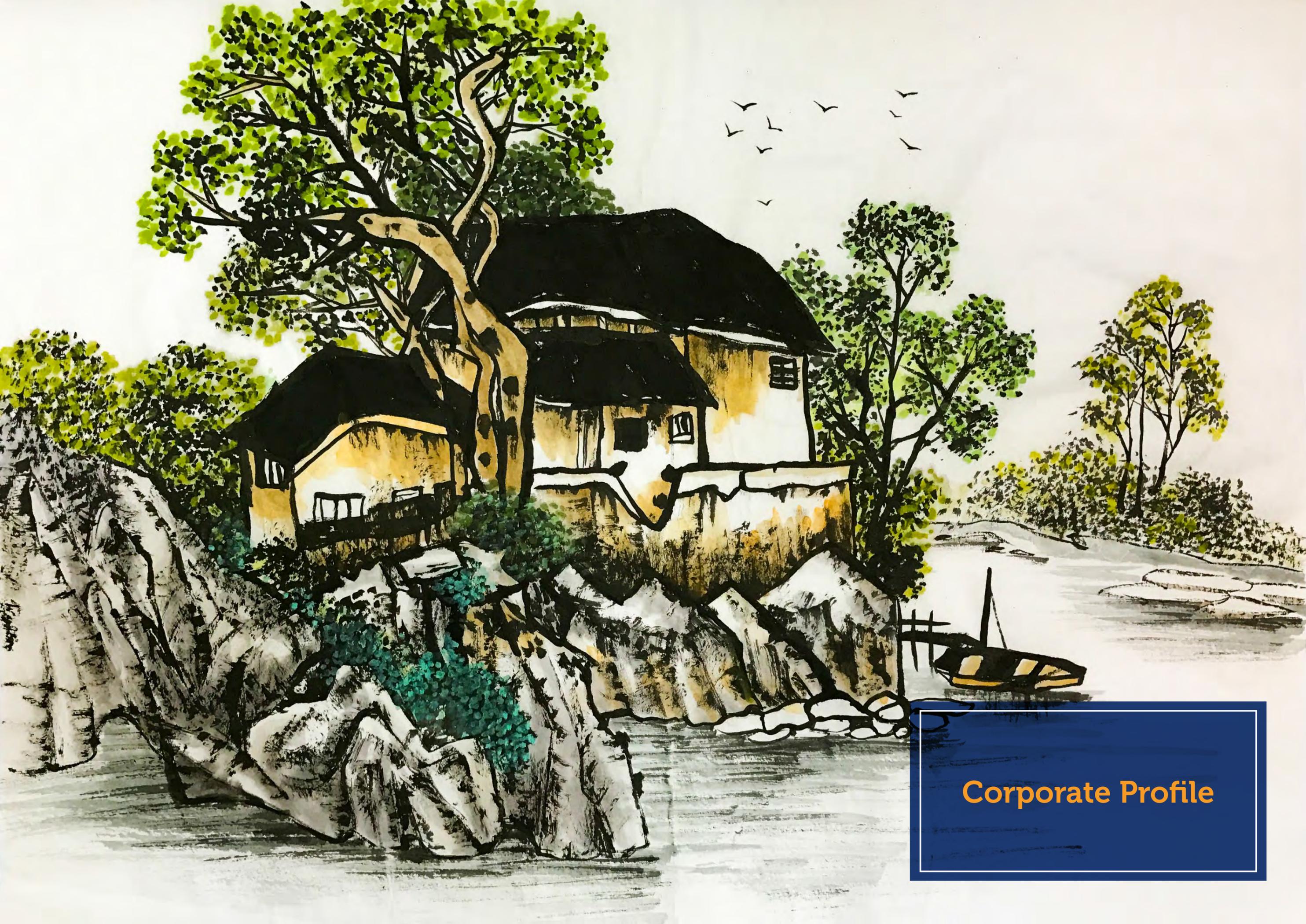
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 Avon Group  
 Bedok View Secondary School  
 Bowen Secondary School  
 Canadian International School  
 Canon Singapore Pte Ltd  
 Centre For Fathering  
 CHIJ St. Nicholas Girl's School  
 Chua Chu Kang Citizens' Consultative Committee  
 Chua Chu Kang Zone 2 RC  
 Compassvale Secondary School  
 Concern & Care Society  
 Coral Secondary School  
 Delta Sports Complex  
 Deyi Secondary School  
 Dunman High School  
 East Spring Secondary  
 Evergreen Secondary School  
 Fei Yue Family Service Centre- Blk 9  
 Four Points by Sheraton Singapore Riverview  
 Furen International School  
 Gan Eng Seng Secondary School  
 Geylang Methodist Primary School  
 Grace Orchard School  
 Heartwarmers  
 Home United Football Club  
 Hope House  
 Hwa Chong Institution  
 Ikano Pte Ltd  
 Institute of Technical Education (ITE) College West  
 Institute of Technical Education (ITE) College Central  
 Junior Achievement Singapore  
 Junyuan Secondary School  
 Millennia Institute  
 Nanyang Girls' High School  
 Nanyang Junior College  
 Nanyang Technological University Sports Club  
 Nanyang Technological University Welfare  
 Services Club- One Stop @ SAC  
 National Council of Social Services-  
 Community Chest Fund

## INSTITUTIONS/AGENCIES/COMMUNITY SERVICE PARTNERS

National Parks Board  
 National University Hospital REACH  
 National University of Singapore Community  
 Service Club  
 National Youth Achievement Award Council  
 New Creation Church  
 New Town Secondary School  
 Ngee Ann Polytechnic  
 NPS International School  
 NTUC Health Silver Circle- Henderson Elder Care  
 People's Association- Choa Chu Kang  
 Community Club  
 Ping Yi Secondary School  
 Presbyterian High School  
 Raffles Girls' Primary School  
 Raffles Girls' School  
 REACH Youth Powerhouse- Bukit Batok  
 Redefinition  
 Republic of Singapore Navy  
 Republic Polytechnic  
 Ricoh Asia Pacific  
 River Valley High School  
 Runninghour Co-Operative Limited  
 Sentosa Leisure Group Ltd  
 Ship for South East Asia and Japanese Youth  
 Program  
 Siglap Community Centre  
 SimYee Holdings Pte Ltd  
 Singapore Airlines 5Cs  
 Singapore Bowling Federation

Singapore Disability Sports Council  
 Singapore Institute of Technology  
 Singapore Kindness Movement  
 Singapore Police Force  
 Singapore Polytechnic  
 Singapore Telecommunications Limited  
 Singapore Totalisator Board  
 Singapore University of Technology and Design  
 Southeast Asian Global Undergraduate Leaders'  
 Programme  
 South East Community Development Council  
 South West Community Development Council  
 Special Olympics Singapore  
 Students Care Service  
 Swiss Cottage Secondary School  
 Table Tennis Association For The Disabled  
 (Singapore)  
 Tanjong Katong Secondary School  
 Teck Whye Secondary School  
 The Esplanade Co Ltd  
 THK Home For Disabled & THK Home For  
 Disabled Adults  
 Thye Hua Kwan Moral Charities  
 Union Book Co Pte Ltd  
 Uniqlo Singapore  
 Watson's Personal Care Stores Pte Ltd  
 West Spring Secondary School  
 Young Men's Christian Association of Singapore  
 Yumin Primary School



**Corporate Profile**

# Board Members



**Mr Victor Tay**  
President



**Mr Chan Chee Keong<sup>^</sup>**  
Vice-President



**Mr Tan Cheen Chong**  
Vice-President



**Mrs Ruby Cheah<sup>\*</sup>**  
Hon Secretary



**Mr Gwee Sze Chuan**  
Hon Treasurer



**Mr James Ng**  
Member



**Mr Leonard Lim**  
Member



**Ms Molly Ang**  
Member



**Mr Royce Seah**  
Member



**Ms Seet Chor Hoon**  
Member



**Mr Arun Poojari**  
Co-opted Member



**Ms Chandni Jain**  
Co-opted Member



**Mr Winston Yeo**  
Co-opted Member

<sup>^</sup> Vice President, Mr Chan Chee Keong is the immediate past President and has seen APSN through many milestones since 1993. Mr Chan is in the Schools Management, Nominations, Admissions and Review and Community and Industry Partnerships Committees. Mr Chan is immersed in his understanding of special education. He is serving as advisor on school operations and curriculum. A believer of giving and serving, Mr Chan is also a Lions Club member.

<sup>\*</sup> Honorary Secretary, Mrs Ruby Cheah has served the Board since 2002. Mrs Cheah is in the Schools Management and Finance and Investment Committee. As a long serving member, Mrs Cheah serves as an advisor on effective resource allocation when the Association faces changes or undergoes short-term transitions. Mrs Cheah holds a Master of Business (Accounting) and is a member of the Fellow Chartered Accountant of Singapore and has rich experiences having worked with GE Pacific, PwC Singapore and Inland Revenue Authority of Singapore.

# Committee Members

## SCHOOL MANAGEMENT COMMITTEE

Chairperson  
**Mr Victor Tay**  
 Honorary Treasurer  
**Mrs Ruby Cheah**  
 Secretary  
**Mdm Aslinah Ahmad (DSS)**  
 Members  
**Mr Arun Poojari**  
**Mr Chan Chee Keong**  
**Ms Seet Chor Hoon**  
 Staff Members  
**Mrs Angela Lee (CYS)**  
**Mrs Liza Ow (TS)**  
**Mdm Yazilah Bte Amir (KS)**  
 MOE Representatives  
**Mr Khoo Tse Horng**  
**Ms Veronica Ho**  
 Ex-officio  
**Dr Christopher Tay**

## CENTRE FOR ADULT & SOCIAL ENTERPRISE COMMITTEE

Chairperson  
**Mr Victor Tay**  
 Deputy Chairman  
**Mr Chris Koh**  
 Secretary  
**Mr Rick Lim**  
 Members  
**Mr Anthony Fok**  
**Mr Bill Bowman**  
**Mrs Chandni Jain**  
**Mr James Ng**  
**Mrs Janet Fong**  
**Mr Leonard Lim**  
**Mdm Lilian Chew**  
 Staff Member  
**Mr Philip Li**  
 Ex-officio  
**Mr Gary Lim**

## ADVOCACY AND COMMUNICATIONS COMMITTEE

Chairperson  
**Mr Victor Tay**  
 Secretary  
**Ms Karen Tan**  
 Assistant Secretary  
**Ms Ufairah Akram**  
 Members  
**Ms Chandni Jain**  
**Mr James Ng**  
 Ex-officio  
**Mr Gary Lim**

## AUDIT COMMITTEE

Chairperson  
**Mr Royce Seah**  
 Secretary  
**Mr Alan Koh**  
 Members  
**Mr Jerome Song**  
**Ms Sujati Sastro**

## COMMUNITY & INDUSTRY PARTNERSHIPS COMMITTEE

Chairperson  
**Mr Tan Cheen Chong**  
 Secretary  
**Ms Karen Tan**  
 Members  
**Mr Chan Chee Keong**  
**Mr Chris Koh**  
**Mr James Ng**  
**Ms Seet Chor Hoon**  
**Mr Tan Teik Guan**  
 Staff Members  
**Ms Constance Yeo (HQ)**  
**Mr Han Xuanchou (KS)**  
**Ms Ivy Badilla (CYS)**  
**Ms Joanora Ng (DSS)**  
**Ms Norrashikin (CFA)**  
**Ms Wong Wai Sian (TS)**  
 Ex-officio  
**Mr Gary Lim**

## FINANCE & INVESTMENT COMMITTEE

Chairperson  
**Mr Gwee Sze Chuan**  
 Secretary  
**Mr Alex Shiu**  
 Members  
**Mr Lee Chiang Huat**  
**Mrs Ruby Cheah**  
**Mr Winston Yeo**  
 Staff Member  
**Mr Melvin Pang**  
 Ex-officio  
**Dr Christopher Tay**  
**Mr Gary Lim**

## HUMAN RESOURCE COMMITTEE

Chairperson  
**Ms Seet Chor Hoon**  
 Secretary  
**Ms Elleana Ho**  
 Members  
**Ms Amanda Chuan**  
**Mr Lakshmi Narayanan**

**Ms Molly Ang**  
**Mr Paul O'Malley**  
**Mr Tan Kwang Cheak**  
 Ex-officio  
**Dr Christopher Tay**  
**Mr Gary Lim**

## INFOCOMM COMMITTEE

Chairperson  
**Mr Tan Cheen Chong**  
 Members  
**Mr Arun Poojari**  
**Mr Tan Teik Guan**  
**Mr Quek Keng Oei**

Staff Members  
 Headquarters  
**Mr Ken Toh**  
**Mr Khong Jin Xian**  
**Mr Kong Yew Kee**  
**Ms Nur Astrini**  
**Mr Oh Khiam Beng**

APSN Centre For Adults  
**Mr Rick Lim**  
**Mr Philip Li**

APSN Delta Senior School  
**Mr Alex Ng**  
**Mr Muhammad Hafiz**

APSN Tanglin School  
**Mr Kwah Peng Siong**  
**Ms Zuliyah Bee**  
**Ms Fanny Ng**

APSN Katong School  
**Mr Ravin Kumnar**  
**Ms Nur Suhaidah**

APSN Chaoyang School  
**Mr Patrick Aw**  
**Mr Erwin Dela Torre Novo**

Ex-officio  
**Mr Gary Lim**

## NOMINATIONS COMMITTEE

Chairperson  
**Mr Victor Tay**  
 Member  
**Mr Chan Chee Keong**  
**Mr Tan Cheen Chong**  
 Ex-officio  
**Dr Christopher Tay**

# Corporate Governance

The Board Members ("Board"), Committees and Management of APSN are committed to maintaining high standards of governance, in line with the principles stated in the Code of Governance for Charities and Institutions of Public Character. The Board's primary functions are to set the Association's strategy and to ensure succession for Board Members resigning or finishing their terms of office. The Board also approves strategic plans and reviews the performance of the Association. These functions are either carried out directly by the Board or through Committees established by the Board.

The Board periodically reviews the vision and mission of the Association to ensure that they stay relevant to the changing environment and needs of the Special Education sector. A Townhall Meeting was held on 25 November 2016 where Board engaged with all staff of APSN in a dialogue to ensure the Association achieves the aims for the benefit of our beneficiaries and society.

A Delegation of Authority Policy ("DOA") has been adopted by the Association to ensure a clear distinction between Board role and operational work. The Management is responsible for the day-to-day management and operations of the Association including implementation of internal controls with regards to funds, programmes and volunteer management. The Board reviews the items in the DOA on a periodic basis to ensure that they remain appropriate to the needs of the Association.

The Board meets regularly and additional meetings are convened as and when circumstances warrant. The attendance of Board members at Board Meetings is set out below:

	Attendance / Number of Board Meetings		Attendance / Number of Board Meetings
Mr Victor Tay	19/19	Mr Royce Seah	12/19
Mr Chan Chee Keong	18/19	Ms Seet Chor Hoon	17/19
Mrs Ruby Cheah	18/19	Mr Tan Cheen Chong	16/19
Mr Gwee Sze Chuan ^	6/19	Mr Arun Poojari *	7/15
Mr James Ng *	12/15	Ms Chandni Jain *	11/15
Mr Leonard Lim	17/19	Mr Winston Yeo *	11/14
Ms Molly Ang *	11/15		

Attendance as at 6 September 2017

\* Appointed as Board Member on 27 August 2016

^ Absent with reasons

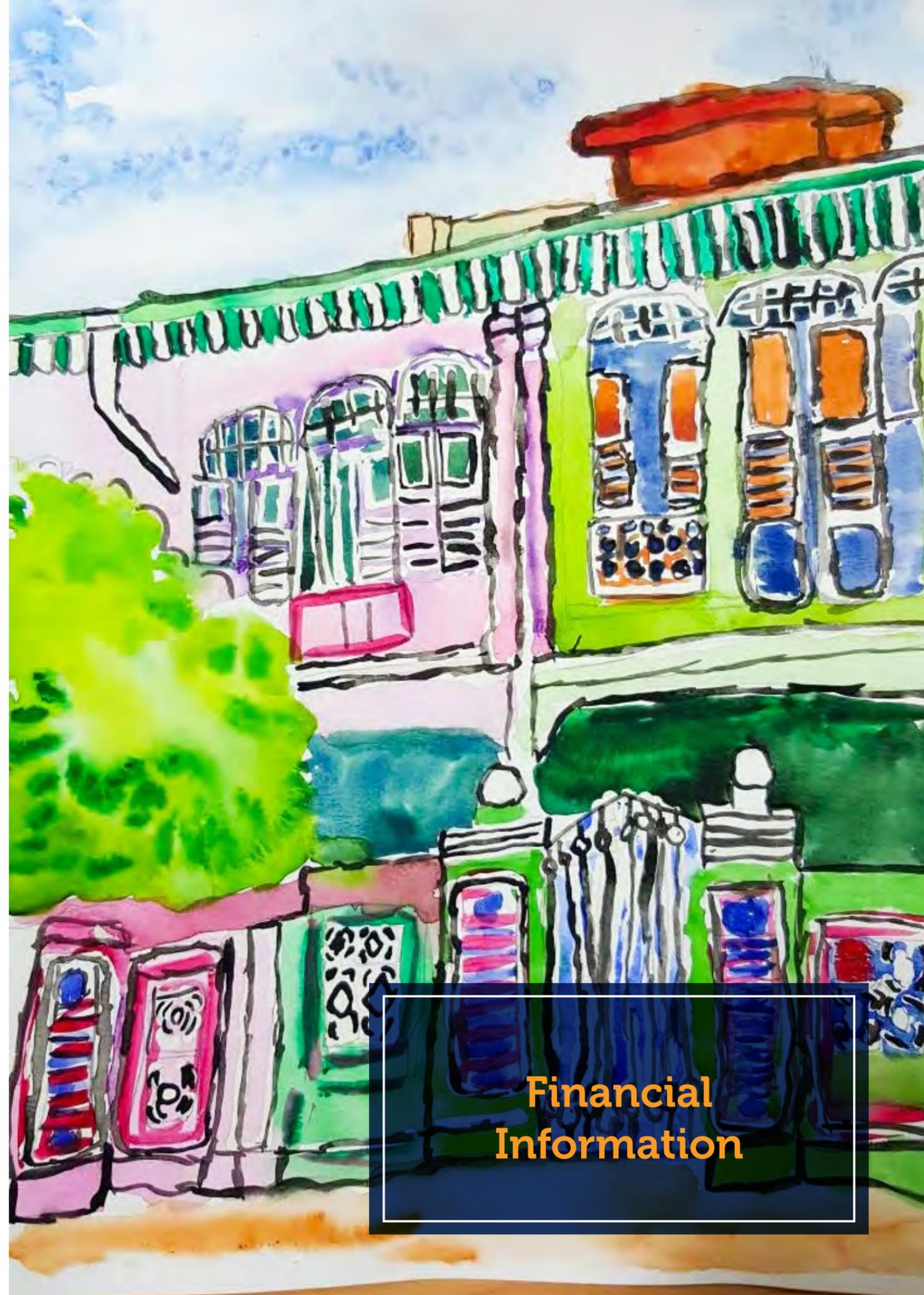
# Corporate Governance

The Association aims to maintain diversity on the Board. The range of diversity perspectives may include a consideration of several factors, including but not limited to gender, age, cultural and educational background, ethnicity, professional experience, skills, knowledge and length of service. To achieve diversity of the Board and as a part of succession planning, five Board members were appointed at the last Annual General Meeting on 27 August 2016. The Board works with governmental agencies regularly to seek council and identify suitable new Board members to enable succession and renewal of the Board.

The Board does not receive remuneration for their services. No member of the Management is involved in setting their own remuneration.

The Association develops the capacity and capability of the charity and members of the Board attends courses organised by the Social Service Institute and other courses relevant to non-profit organisations.

The Association has a Conflict of Interest policy in place to declare, prevent and address conflict of interest. The Association received confirmation from all Board members that there are no conflict of interest for the Financial Year under review.



**Financial  
Information**

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**ASSOCIATION FOR PERSONS WITH SPECIAL NEEDS**  
(Registered in Singapore under the Societies Act, Cap 311 and Charities Act, Cap. 37)  
(UEN : S75SS0058K)

**STATEMENT BY THE BOARD**

In our opinion:

- (a) the accompanying statement of financial activities, statement of changes in accumulated funds, statement of financial position, statement of cash flows and notes thereto are drawn up so as to give a true and fair view of the state of affairs of APSN as at 31 March 2017 and of the results, changes in accumulated funds and cash flows of APSN for the reporting year then ended; and
- (b) at the date of this statement, there are reasonable grounds to believe that APSN will be able to pay its debts as and when they fall due.

The Board approved and authorised these financial statements for issue.

On behalf of the Board

  
.....  
Victor Tay  
President

  
.....  
Gwee Sze Chuan  
Honorary Treasurer

Singapore

6 September 2017

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF  
ASSOCIATION FOR PERSONS WITH SPECIAL NEEDS**  
(Registered in Singapore under the Charities Act, Cap. 37 and Societies Act, Cap 311)  
(UEN : S75SS0058K)

**Report on the audit of the financial statements**

**Opinion**

We have audited the accompanying financial statements of Association For Persons With Special Needs (the "APSN"), which comprise the statement of financial position as at 31 March 2017, and the statement of financial activities, statement of changes in accumulated funds and statement of cash flows for the reporting year then ended, and notes to the financial statements, including the significant accounting policies.

In our opinion, the accompanying financial statements are properly drawn up in accordance with the provisions of the Societies Act, Chapter 311 (the Societies Act), the Charities Act, Chapter 37 and other relevant regulations (the Charities Act and Regulations) and Financial Reporting Standards in Singapore (FRSS) so as to present fairly, in all material respects, the state of affairs of APSN as at 31 March 2017 and the financial activities, changes in funds and cash flows of APSN for the year ended on that date.

**Basis for opinion**

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

**Other information**

Management is responsible for the other information. The other information comprises the information included in the statement by the board and the annual report but does not include the financial statements and our auditor's report thereon.

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

**Other information (cont'd)**

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

**Responsibilities of the Board for the financial statements**

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

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

Those charged with governance are responsible for overseeing APSN's financial reporting process.

**Auditor's responsibilities for the audit of the financial statements**

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

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

- a) Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- b) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of APSN's internal control.

**Auditor's responsibilities for the audit of the financial statements (cont'd)**

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

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

We have provided the board with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

**Reporting on other legal and regulatory requirements**

In our opinion:

- (a) the accounting and other records required by APSN have been properly kept in accordance with the provisions of Societies Regulations enacted under the Societies Act, the Charities Act and Regulations; and
- (b) the fund raising appeal held during the reporting year have been carried out in accordance with Regulation 6 the Societies Regulations issued under the Societies Act and proper accounts and other records have been kept of the fund-raising appeal.

**Other information (cont'd)**

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

**Responsibilities of the Board for the financial statements**

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

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

Those charged with governance are responsible for overseeing APSN's financial reporting process.

**Auditor's responsibilities for the audit of the financial statements**

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

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

- a) Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- b) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of APSN's internal control.

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

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

The engagement partner on the audit resulting in this independent auditor's report is Chan Sek Wai.

RSM Chio Lim LLP  
Public Accountants and  
Chartered Accountants  
Singapore

6 September 2017

Engagement partner - effective from reporting year ended 31 March 2013

**ASSOCIATION FOR PERSONS WITH SPECIAL NEEDS**  
(Registered in Singapore under the Charities Act, Cap. 37 and Societies Act, Cap 311)

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE REPORTING YEAR ENDED 31 MARCH 2017**

	Notes	2017			2016		
		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
		\$	\$	\$	\$	\$	\$
<b>INCOMING RESOURCES</b>							
Donations							
- Designated donations	16	892,559	512,355	1,404,914	911,428	893,401	1,804,829
- General donations		-	614	614	-	7,600	7,600
- Donation in kind		186,449	88,065	274,514	176,888	63,157	240,045
Interest income		36,933	151,674	188,607	26,375	94,344	120,719
Miscellaneous income		1,040	8,842	9,882	1,070	17,894	18,964
Programme / school fees		-	500,939	500,939	-	512,242	512,242
Programme sales and services		-	95,647	95,647	-	113,002	113,002
Programme sales and services (Designated)	16	6,475	122,002	128,477	-	76,367	76,367
Rental income from investment properties		72,500	-	72,500	78,000	-	78,000
<b>Total incoming resources</b>		<b>1,195,956</b>	<b>1,480,138</b>	<b>2,676,094</b>	<b>1,193,761</b>	<b>1,778,007</b>	<b>2,971,768</b>
<b>Less: Resources expended</b>							
Contract service expenses		-	(374,890)	(374,890)	-	(304,507)	(304,507)
Depreciation		(19,671)	(1,213,167)	(1,232,838)	(21,366)	(1,690,249)	(1,711,615)
Education & programme expenses		(18,586)	(1,187,929)	(1,206,515)	(6,703)	(1,037,067)	(1,043,770)
HQ cost allocation & management fee		2,064,610	(2,064,610)	-	1,948,407	-	-
Land & office rental	24	(3,137)	(2,505,930)	(2,509,067)	-	(2,569,215)	(2,569,215)
Maintenance expenses		(28,420)	(628,430)	(656,850)	(21,752)	(618,351)	(640,103)
Other operating expenses		(79,770)	(699,721)	(779,491)	(101,358)	(807,486)	(908,844)
Staff benefit & related expenses	5	(2,167,460)	(20,910,869)	(23,078,329)	(1,861,713)	(19,301,168)	(21,162,881)
Subvention by trusted funds / donations	6	333,602	792,277	1,125,879	91,137	1,167,531	1,258,668
Utilisation of donations	16	(851,520)	(739,916)	(1,591,436)	(311,579)	(939,737)	(1,251,316)
Utilisation of donation in kind		(186,449)	(88,065)	(274,514)	(176,888)	(63,057)	(239,945)
Utilisation of MOE special purpose grants	12	-	(1,607,195)	(1,607,195)	-	(1,607,578)	(1,607,578)
Utilisation of MOE funds	13	-	(178,295)	(178,295)	-	(325,605)	(325,605)
Utilisation of trust funds	14	-	(1,659,198)	(1,659,198)	-	(1,867,989)	(1,867,989)
<b>Total resources expended</b>		<b>(956,801)</b>	<b>(33,065,938)</b>	<b>(34,022,739)</b>	<b>(461,815)</b>	<b>(31,912,885)</b>	<b>(32,374,700)</b>
<b>(Deficit) / surplus before grants</b>		<b>239,155</b>	<b>(31,585,800)</b>	<b>(31,346,645)</b>	<b>731,946</b>	<b>(30,134,878)</b>	<b>(29,402,932)</b>

**ASSOCIATION FOR PERSONS WITH SPECIAL NEEDS**  
(Registered in Singapore under the Charities Act, Cap. 37 and Societies Act, Cap 311)

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE REPORTING YEAR ENDED 31 MARCH 2017**

	Notes	2017			2016		
		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
		\$	\$	\$	\$	\$	\$
<b>(Deficit)/ Surplus before grants</b>		<b>239,155</b>	<b>(31,585,800)</b>	<b>(31,346,645)</b>	<b>(731,946)</b>	<b>(30,134,878)</b>	<b>(29,402,932)</b>
Amortisation of deferred capital grants	17	-	690,242	690,242	-	1,101,829	1,101,829
Grant from MSF							
- HR development funding		63,557	-	63,557	58,846	-	58,846
- Operating grants	4	-	627,547	627,547	-	574,893	574,893
- Land rental / TOL grants		-	159,923	159,923	-	245,920	245,920
Grant from MOE							
- Operating grants	4	-	18,329,790	18,329,790	-	18,368,050	18,368,050
- MOE special purpose grants	12	-	1,568,638	1,568,638	-	1,529,461	1,529,461
- MOE funds	13	-	156,007	156,007	-	322,032	322,032
- Land rental / TOL grants		-	2,332,256	2,332,256	-	2,323,100	2,323,100
- Grant from NCSS	4	-	7,679,552	7,679,552	-	7,693,662	7,693,662
- Trust fund income	14	-	2,091,816	2,091,816	-	2,543,744	2,543,744
<b>Surplus for the year after grants</b>		<b>302,712</b>	<b>2,049,971</b>	<b>2,352,683</b>	<b>790,792</b>	<b>4,567,813</b>	<b>5,358,605</b>
Add / (Less): Transfer from / (to)							
- Designated donations	16	(47,514)	105,559	58,045	(599,849)	(30,031)	(629,880)
- MOE special purpose grants	12	-	38,557	38,557	-	78,117	78,117
- MOE funds	13	-	22,288	22,288	-	3,573	3,573
- Trust funds	14	-	(432,618)	(432,618)	-	(675,755)	(675,755)
<b>Net surplus transferred to accumulated funds</b>		<b>255,198</b>	<b>1,783,757</b>	<b>2,038,955</b>	<b>190,943</b>	<b>3,943,717</b>	<b>4,134,660</b>

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

ASSOCIATION FOR PERSONS WITH SPECIAL NEEDS  
(Registered in Singapore under the Charities Act, Cap. 37 and Societies Act, Cap 311)  
(UEN : S75SS0058K)

STATEMENT OF CHANGES IN ACCUMULATED FUNDS  
FOR THE REPORTING YEAR ENDED 31 MARCH 2017

	2017 \$	2016 \$
<b>Balance at beginning of the year</b>	25,190,626	21,055,966
Net surplus for the year	2,038,955	4,134,660
<b>Balance at end of year</b>	<u>27,229,581</u>	<u>25,190,626</u>

ASSOCIATION FOR PERSONS WITH SPECIAL NEEDS  
(Registered in Singapore under the Charities Act, Cap. 37 and Societies Act, Cap 311)  
(UEN : S75SS0058K)

STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2017

	2017 \$	2016 \$
<b>Non-current assets</b>		
Property, plant and equipment	1,394,897	1,159,493
Investment properties	2,080,709	2,117,367
<b>Total non-current assets</b>	<u>3,475,606</u>	<u>3,276,860</u>
<b>Current assets</b>		
Inventories	47,602	40,724
Other receivables	1,195,613	776,305
Other assets	571,938	622,822
Cash and cash equivalents	35,791,883	33,233,802
<b>Total current assets</b>	<u>37,607,036</u>	<u>34,673,653</u>
<b>Total assets</b>	<u>41,082,642</u>	<u>37,950,513</u>

Represented by:

**Restricted funds**  
**Restricted accumulated funds for schools & centres**

Chaoyang School	5,697,698	4,533,175
Delta Senior School	11,454,062	11,386,357
Katong School	3,697,677	3,205,568
Tanglin School	4,434,186	4,343,222
Centre for Adults	681,198	746,814
APSN Student Care Centre	79,206	45,134
<b>Total restricted accumulated funds for schools &amp; centres</b>	<u>26,044,027</u>	<u>24,260,270</u>

**Other restricted funds**

MOE special purpose grants	552,071	590,628
MOE funds	137,116	159,404
Trust funds	2,235,391	1,802,773
Association building fund	204,931	204,931
Refurbishment fund	80,027	80,027
School building fund	3,953	3,953
Designated donation funds for schools & centres	1,355,641	1,461,200
<b>Total other restricted funds</b>	<u>4,569,130</u>	<u>4,302,916</u>
<b>Total restricted funds</b>	<u>30,613,157</u>	<u>28,563,186</u>

**Unrestricted funds**

Accumulated funds	1,185,554	930,356
Designated donation	2,654,779	2,607,265
<b>Total unrestricted funds</b>	<u>3,840,333</u>	<u>3,537,621</u>
<b>Total funds</b>	<u>34,453,490</u>	<u>32,100,807</u>

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

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ASSOCIATION FOR PERSONS WITH SPECIAL NEEDS  
(Registered in Singapore under the Charities Act, Cap. 37 and Societies Act, Cap 311)  
(UEN : S75SS0058K)

STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2017

	2017 \$	2016 \$
<b>Non-current liabilities</b>		
Deferred capital grants	2,867,031	2,643,476
Provision, non-current	—	41,588
<b>Total non-current liabilities</b>	<u>2,867,031</u>	<u>2,685,064</u>
<b>Current liabilities</b>		
Other payables and accruals	3,762,121	3,164,642
<b>Total current liabilities</b>	<u>3,762,121</u>	<u>3,164,642</u>
<b>Total liabilities</b>	<u>6,629,152</u>	<u>5,849,706</u>
<b>Total funds and liabilities</b>	<u>41,082,642</u>	<u>37,950,513</u>

ASSOCIATION FOR PERSONS WITH SPECIAL NEEDS  
(Registered in Singapore under the Charities Act, Cap. 37 and Societies Act, Cap 311)  
(UEN : S75SS0058K)

STATEMENT OF CASH FLOWS  
FOR THE REPORTING YEAR ENDED 31 MARCH 2017

	2017 \$	2016 \$
<b>Cash flows from operating activities</b>		
Net surplus for the year	2,038,955	4,134,660
Adjustments for:		
Depreciation of plant and equipment	1,196,326	1,674,957
Depreciation of investment properties	36,658	36,658
Amortisation of deferred capital grants	(690,242)	(1,101,829)
Interest income	(188,607)	(120,719)
Losses on disposal of plant and equipment	12,270	8,875
Surplus before changes in working capital	2,405,360	4,632,602
Inventories	(6,878)	13,587
Other receivables	(318,141)	(322,992)
Other assets	50,884	104,462
Other payables and accruals	604,579	440,652
Provision for reinstatement	(41,588)	(58,270)
Net cash flows from operating activities	<u>2,694,216</u>	<u>4,810,041</u>
<b>Cash flows from investing activities</b>		
Purchase of plant and equipment	(1,444,198)	(1,344,481)
Disposal of plant and equipment	198	71,494
Interest income	87,440	160,367
Net cash flows used in investing activities	<u>(1,356,560)</u>	<u>(1,112,620)</u>
<b>Cash flows from financing activities</b>		
Other payables and accruals	(7,100)	(8,096)
Gross receipts in deferred capital grants	913,797	706,580
Net payment in MOE special purpose grants and MOE funds	(60,845)	(81,690)
Cash restricted in use	(2,514,784)	(4,465,813)
Net receipts in trust funds	432,618	675,755
Net receipts in designated donation fund	(58,045)	629,880
Net cash flows from financing activities	<u>(1,294,359)</u>	<u>(2,543,384)</u>
Net increase in cash and cash equivalents	43,297	1,544,037
Cash and cash equivalents, statement of cash flows, beginning balance	4,677,654	3,589,515
Cash and cash equivalents, statement of cash flows, ending balance (Note 11)	<u>4,720,951</u>	<u>4,743,552</u>

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

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

1. Association information

The Association for Persons with Special Needs ("APSN") is registered in Singapore on 12 December 1975 under the Societies Act, Cap 311. APSN is also a charity registered under the Charities Act, Cap 37 and is an approved Institution of Public Character ("IPC") under the Singapore Income Tax Act, Cap 134. The financial statements are presented in Singapore dollar.

The principal activities of the APSN are to provide education and training to persons with mild intellectual disability so that they have the necessary skills, attitude and personality to lead normal independent lives in adulthood.

APSN is situated in Singapore and has its head office at 900 New Upper Changi Road Singapore 467354.

The financial statements combine the state of affairs and the results of the APSN and the following:

Chaoyang School ("CYS")  
Katong School ("KS")  
Tanglin School ("TS")  
Delta Senior School ("DSS")  
Centre for Adults ("CFA")  
APSN Student Care Centre ("APSN SCC")

Chaoyang School, Katong School, Tanglin School and Delta Senior School are registered under Ministry of Education ("MOE") and APSN Student Care Centre is registered under Ministry of Social and Family Development ("MSF"). Centre for Adults is operated as a division of APSN.

The financial statements of APSN for the reporting year ended 31 March 2017 are authorised for issuance by the Board on the date of the statement by the Board.

The Constitution of APSN restricts the use of fund monies to the furtherance of the objective of APSN, and prohibits the payment of dividends.

Accounting convention

The financial statements have been prepared in accordance with the Financial Reporting Standards in Singapore ("FRS"), as well as all related Interpretation to FRS ("INT FRS") as issued by the Singapore Accounting Standards Council. APSN is also subject to the provisions of the Charities Act, Cap. 37. The financial statements are prepared on a going concern basis under the historical cost convention except where an FRS require an alternative treatment (such as fair values) as disclosed where appropriate in these financial statements. The accounting policies in FRSs may not be applied when the effect of applying them is immaterial. The disclosures required by FRSs need not be made if the information is immaterial.

Basis of preparation of the financial statements

The preparation of financial statements in conformity with generally accepted accounting principles requires the Board to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of income and expenditure during the reporting period. Actual results could differ from those estimates. The estimates and assumptions are reviewed on an ongoing basis. Apart from those involving estimations, the Board has made judgements in the process of applying APSN's accounting policies. The areas requiring the Board most difficult, subjective or complex judgements, or areas where assumptions and estimates are significant to the financial statements, are disclosed at the end of this footnote, where applicable.

2. Significant accounting policies and other explanatory information

2A. Significant accounting policies

Income recognition

Income including donations, gifts and grants that provide core funding or are of general nature are recognised where there is (a) entitlement (b) certainty and (c) sufficient reliability of measurement. Such income is only deferred when: the donor specifies that the grant or donations must only be used in future accounting periods; or the donor has imposed conditions which must be met before APSN has unconditional entitlement.

(a) Grants

Grants to cover a particular expenditure or programme are accounted for as incoming resources upon receipt of notification of the grant award, which normally coincides with the year when the related expenses, for which the grant is intended to cover, are incurred. Grants received for the purchase of depreciable assets and refurbishment for APSN are taken to the deferred capital grants account. The deferred grants are recognised in the statement of financial activities over the years necessary to match the depreciation of assets to which the grants relate. A government grant is recognised at fair value when there is reasonable assurance that the conditions attaching to it will be complied with and that the grant will be received. Grants and government subvention receipts in recognition of specific expenses are recognised as income to match them with the related costs that they are intended to compensate.

Under the conditions of grant received, over or under funding from National Council of Social Services ("NCSS"), Tote Board, Ministry of Social and Family Development ("MSF") and Ministry of Education ("MOE") are refundable to or reimbursable from these entities.

(b) Donations and corporate sponsorship

Income from donations and corporate sponsorship are accounted for when received, except for committed donations and corporate sponsorship that are recorded when the commitments are signed.

(c) Rendering of services

Rendering of services including school fees that are of short duration is recognised when the services are completed.

2. Significant accounting policies and other explanatory information (cont'd)

2A. Significant accounting policies (cont'd)

Income recognition (cont'd)

(d) Fund raising

Revenue from special event is recognised when the event takes place.

(e) Other income

Interest income is recognised on a time-proportion basis using the effective interest rate that takes into account the effective yield on the asset. The income from sale of education materials and uniforms is recognised when significant risks and rewards are transferred to the buyer, the amount of income and cost incurred or to be incurred in respect of the transaction can be measured reliably.

(f) Rental income

Rental revenue is recognised on a time-proportion basis that takes into account the effective yield on the asset on a straight-line basis over the lease term.

Gifts in kind

A gift in kind is included in the statement of financial activities based on an estimate of the fair value at the date of the receipt of the gift of the non-monetary asset or the grant of a right to the monetary asset. The gift is recognised if the amount of the gift can be measured reliably and there is no uncertainty that it will be received.

Employee benefits

Contributions to defined contribution retirement benefit plans are recorded as an expense as they fall due. APSN's legal or constructive obligation is limited to the amount that it is obliged to contribute to an independently administered fund which is the Central Provident Fund in Singapore (a government managed retirement benefit plan). For employee leave entitlements, the expected cost of short-term employee benefits in the form of compensated absences is recognised in the case of accumulating compensated absences, when the employees render service that increases their entitlement to future compensated absences; and in the case of non-accumulating compensated absences, when the absences occur. A liability for bonuses is recognised where APSN is contractually obliged or where there is constructive obligation based on past practice.

Income tax

As a charity, the APSN is exempt from tax on income and gains falling within section 13U(1) of the Income Tax Act to the extent that these are applied to its charitable objects.

Foreign currency transactions and functional currency transactions

The functional currency is the Singapore dollar as it reflects the primary economic environment in which APSN operates. Transactions in foreign currencies are recorded in the functional currency at the rates ruling at the dates of the transactions. The presentation is in the functional currency.

2. Significant accounting policies and other explanatory information (cont'd)

2A. Significant accounting policies (cont'd)

Property, plant and equipment

Property, plant and equipment are carried at cost on initial recognition and after initial recognition at cost less any accumulated depreciation and any accumulated impairment losses. The gain or loss arising from the derecognition of an item of property, plant and equipment is determined as the difference between the net disposal proceeds, if any, and the carrying amount of the item and is recognised in the statement of financial activities. The residual value and the useful life of an asset is reviewed at least at each end of reporting year and, if expectations differ significantly from previous estimates, the changes are accounted for as a change in an accounting estimate, and the depreciation charge for the current and future periods are adjusted.

Items costing \$1,000 or less are expensed off in the year of acquisition to the statement of financial activities.

Cost also includes acquisition cost, any cost 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. Subsequent cost are recognised as an asset only when it is probable that future economic benefits associated with the item will flow to APSN and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the statement of financial activities when they are incurred.

Cost includes the initial estimate of the costs of dismantling and removing the item and restoring it at the site on which it is located, the obligation for which an entity incurs either when the item is acquired or as a consequence of having used the item during a particular period for purposes other than to produce inventories during that period. See Note 20 on provision.

Depreciation is provided on a straight-line basis to allocate the gross carrying amounts of the assets less their residual values over their estimated useful lives:

Leasehold improvement	–	3 years / lease term, whichever is shorter
Furniture, fittings & equipment	–	5 years
Computers	–	1 year
Software	–	1 year
Motor vehicles	–	5 years

An asset is depreciated when it is available for use until it is derecognised even if during that period the item is idle.

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

Fully depreciated assets are maintained at a nominal value of \$1 until they are no longer in use when they are written off.

2. Significant accounting policies and other explanatory information (cont'd)
- 2A. Significant accounting policies (cont'd)
- Investment property**
- Investment property is property (land or a building or part of a building or both) owned or held under a finance lease to earn rentals or for capital appreciation or both, rather than for use in the production or supply of goods or services or for administrative purposes or sale in the ordinary course of business. It includes an investment property in the course of construction. After initial recognition at cost including transaction costs the cost model is used to measure the investment property using the treatment for property, plant and equipment, that is, at cost less any accumulated depreciation and any accumulated impairment losses. An investment property that meets the criteria to be classified as held for sale is carried at the lower of carrying amount and fair value. For disclosure purposes, the fair values are measured periodically on a systematic basis at least once yearly by management or by external independent valuers having an appropriate recognised professional qualification and recent experience in the location and category of the property being valued.

The annual rates of depreciation are as follows:

Freehold building (exclude land) – 50 years

**Reserves management**

The reserve of APSN is mainly the accumulated funds. APSN Board's objective is to maintain an optimal balance in the accumulated funds to support the continuity of the activities of APSN and for future developments of APSN schools and Centre for Adults. The Board monitors the level of the funds for working capital flexibility.

There were no changes in the Board's approach to reserve management during the year. APSN is not subject to externally imposed capital reserve requirements.

**Leases**

Leases where the lessor effectively retains substantially all the risks and benefits of ownership of the leased assets are classified as operating leases. For operating leases, lease payments are recognised as an expense in profit or loss on a straight-line basis over the term of the relevant lease unless another systematic basis is representative of the time pattern of the user's benefit, even if the payments are not on that basis. Lease incentives received are recognised in statement of financial activities as an integral part of the total lease expense.

Rental income from operating leases is recognised in profit or loss on a straight-line basis over the term of the relevant lease unless another systematic basis is representative of the time pattern of the user's benefit, even if the payments are not on that basis. Initial direct cost incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised on a straight-line basis over the lease term.

2. Significant accounting policies and other explanatory information (cont'd)
- 2A. Significant accounting policies (cont'd)
- Impairment of non-financial assets**
- Irrespective of whether there is any indication of impairment, an annual impairment test is performed at the same time every year on an intangible asset with an indefinite useful life or an intangible asset not yet available for use. The carrying amount of other non-financial assets is reviewed at each end of the reporting year for indications of impairment and where an asset is impaired, it is written down through the statement of financial activities to its estimated recoverable amount. The impairment loss is the excess of the carrying amount over the recoverable amount and is recognised in the statement of financial activities. The recoverable amount of an asset or a cash-generating unit is the higher of its fair value less costs to sell and its value in use. When the fair value less costs to sell method is used, any available recent market transactions are taken into consideration. When the value in use method is adopted, in assessing the value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash flows (cash-generating units). At each end of the reporting year non-financial assets other than goodwill with impairment loss recognised in prior periods are assessed for possible reversal of the impairment. 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 or amortisation, if no impairment loss had been recognised.

**Financial assets**

Initial recognition, measurement and derecognition:

A financial asset is recognised on the statement of financial positions when, and only when, APSN becomes a party to the contractual provisions of the instrument. The initial recognition of financial assets is at fair value normally represented by the transaction price. The transaction price for financial asset not classified at fair value through profit or loss includes the transaction costs that are directly attributable to the acquisition or issue of the financial asset. Transaction costs incurred on the acquisition or issue of financial assets classified at fair value through profit or loss is expensed immediately. The transactions are recorded at the trade date.

Irrespective of the legal form of the transactions performed, financial assets are derecognised when they pass the "substance over form" based on the derecognition test prescribed by FRS 39 relating to the transfer of risks and rewards of ownership and the transfer of control. Financial assets and financial liabilities are offset and the net amount is reported in the statement of financial position if there is currently a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis, to realise the assets and settle the liabilities simultaneously.

2. Significant accounting policies and other explanatory information (cont'd)
- 2A. Significant accounting policies (cont'd)
- Financial assets (cont'd)**
- Subsequent measurement based on the classification of the financial assets in one of the following four categories under FRS 39 is as follows:
- Financial assets at fair value through profit or loss: As at end of the reporting year date, there were no financial assets classified in this category.
  - Loans and receivables: Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. Assets that are for sale immediately or in the near term are not classified in this category. These assets are carried at amortised costs using the effective interest method (except that short-duration receivables with no stated interest rate are normally measured at original invoice amount unless the effect of imputing interest would be significant) minus any reduction (directly or through the use of an allowance account) for impairment or uncollectibility. Impairment charges are provided only when there is objective evidence that an impairment loss has been incurred as a result of one or more events that occurred after the initial recognition of the asset (a 'loss event') and that loss event (or events) has an impact on the estimated future cash flows of the financial asset or group of financial assets that can be reliably estimated. The methodology ensures that an impairment loss is not recognised on the initial recognition of an asset. Losses expected as a result of future events, no matter how likely, are not recognised. For impairment, the carrying amount of the asset is reduced through use of an allowance account. The amount of the loss is recognised in profit or loss. An impairment loss is reversed if the reversal can be related objectively to an event occurring after the impairment loss was recognised. Typically the trade and other receivables are classified in this category.
  - Held-to-maturity financial assets: As at end of the reporting year date, there were no financial assets classified in this category.
  - Available for sale financial assets: As at end of the reporting year date, there were no financial assets classified in this category.

**Cash and cash equivalents**

Cash and cash equivalents include bank and cash balances, on demand deposits and any highly liquid debt instruments purchased with an original maturity of three months or less. For the statement of cash flows the item includes cash and cash equivalents less cash subject to restriction and bank overdrafts payable on demand (if any) that form an integral part of cash management.

2. Significant accounting policies and other explanatory information (cont'd)
- 2A. Significant accounting policies (cont'd)
- Financial liabilities**
- Initial recognition, measurement and derecognition:
- A financial liability is recognised on the statement of financial position when, and only when, APSN becomes a party to the contractual provisions of the instrument and it is derecognised when the obligation specified in the contract is discharged or cancelled or expired. The initial recognition of financial liability is at fair value normally represented by the transaction price. The transaction price for financial liability not classified at fair value through profit or loss includes the transaction costs that are directly attributable to the acquisition or issue of the financial liability. Transaction costs incurred on the acquisition or issue of financial liability classified at fair value through profit or loss is expensed immediately. The transactions are recorded at the trade date.
- Subsequent measurement based on the classification of the financial liabilities in one of the following two categories under FRS 39 is as follows:
- Liabilities at fair value through profit or loss: Liabilities are classified in this category when they are incurred principally for the purpose of selling or repurchasing in the near term (trading liabilities) or are derivatives (except for a derivative that is a designated and effective hedging instrument) or have been classified in this category because the conditions are met to use the "fair value option" and it is used. All changes in fair value relating to liabilities at fair value through profit or loss are charged to profit or loss as incurred. As at end of the reporting year, there were no financial liabilities classified in this category.
  - Other financial liabilities: All liabilities, which have not been classified in the previous category fall into this residual category. These liabilities are carried at amortised cost using the effective interest method.

**Fair value measurement**

When measuring fair value, management uses the assumptions that market participants would use when pricing the asset or liability under current market conditions, including assumptions about risk. It is a market-based measurement, not an entity-specific measurement. The entity's intention to hold an asset or to settle or otherwise fulfil a liability is not taken into account as relevant when measuring fair value. In making the fair value measurement, management determines the following: (a) the particular asset or liability being measured (these are identified and disclosed in the relevant notes below); (b) for a non-financial asset, the highest and best use of the asset and whether the asset is used in combination with other assets or on a stand-alone basis; (c) the market in which an orderly transaction would take place for the asset or liability; and (d) the appropriate valuation techniques to use when measuring fair value. The valuation techniques used maximise the use of relevant observable inputs and minimise unobservable inputs. These inputs are consistent with the inputs a market participant may use when pricing the asset or liability.

2. Significant accounting policies and other explanatory information (cont'd)

2A. Significant accounting policies (cont'd)

**Fair value measurement (cont'd)**

The fair value measurements and related disclosures categorise the inputs to valuation techniques used to measure fair value by using a fair value hierarchy of three levels. These are recurring fair value measurements unless stated otherwise in the relevant notes to the financial statements. Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date. Level 2 inputs are inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly. Level 3 inputs are unobservable inputs for the asset or liability. The level is measured on the basis of the lowest level input that is significant to the fair value measurement in its entirety. Transfers between levels of the fair value hierarchy are deemed to have occurred at the beginning of the reporting year. If a financial instrument measured at fair value has a bid price and an ask price, the price within the bid-ask spread or mid-market pricing that is most representative of fair value in the circumstances is used to measure fair value regardless of where the input is categorised within the fair value hierarchy. If there is no market, or the markets available are not active, the fair value is established by using an acceptable valuation technique.

The carrying values of current financial instruments approximate their fair values due to the short-term maturity of these instruments and the disclosures of fair value are not made when the carrying amount of current financial instruments is a reasonable approximation of the fair value. The fair values of non-current financial instruments may not be disclosed separately unless there are significant differences at the end of the reporting year and in the event the fair values are disclosed in the relevant notes to the financial statements.

**Inventories**

Inventories comprising educational materials and uniforms are measured at the lower of cost (first in first out method) and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale. A write down on cost is made for where the cost is not recoverable or if the selling prices have declined. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition.

**Funds**

Fund balances restricted by outside sources are so indicated and are distinguished from unrestricted funds allocated to specific purposes if any by action of the Executive Management. Externally restricted funds may only be utilised in accordance with the purposes established by the source of such funds or through the terms of an appeal and are in contrast with unrestricted funds over which the Board retains full control to use in achieving any of its institutional purposes. An expense resulting from the operating activities of a fund that is directly attributable to the fund is charged to that fund. Common expenses if any are allocated on a reasonable basis to the funds based on a method most suitable to that common expense.

Monies received where APSN is not the owner and beneficiary is accounted for as trust fund. The receipts and payments in respect of trust funds are taken directly to the statement of financial activities and the net assets relating to these funds are shown as separate line in the statement of financial position.

2. Significant accounting policies and other explanatory information (cont'd)

2B. Critical judgements, assumptions and estimation uncertainties

There were no critical judgements made in the process of applying the accounting policies that have the most significant effect on the amounts recognised in the financial statements. There were no key assumptions concerning the future, and other key sources of estimation uncertainty at the end of the reporting year, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting year.

3. Related party relationships and transactions

FRS 24 on related party disclosures requires the reporting entity to disclose: (a) transactions with its related parties; and (b) relationships between any member of the group irrespective of whether there have been transactions between those related parties. A party is related to a party if the party controls, or is controlled by, or can significantly influence or is significantly influenced by the other party.

A related party includes the members of APSN's Board and Management Committee of the respective committees. Key management personnel are the Chief Executive Officer, principals, vice-principals, CFA centre director and heads of department of ASPN and respective schools.

It is not the normal practice for the trustees/office bearers, or people connected with them, to receive remuneration, or other benefits, from APSN for which they are responsible, or from institutions connected with APSN.

3A. Expenses incurred by Board and Committee Members

There are transactions and arrangements for members of the group and the effects of these on the basis determined between the parties are reflected in these financial statements.

	2017	2016
	\$	\$
Courses attended by Board and Committee Members for the purpose of APSN	1,800	4,653
Transport reimbursement to Board Members	1,702	891

Except for the courses attended and transport reimbursement of expenses as disclosed, all members of the Board are volunteers and receive no monetary remuneration for their contributions.

3. Related party relationships and transactions (cont'd)

3B. Key management compensation:

	2017	2016
	\$	\$
Salaries and other short-term employees benefits	3,274,217	3,208,946
Number of key management in compensation bands:		2016
\$100,000 and \$200,000	21	14
\$100,000 and below	9	15

Key management personnel are the Chief Executive officer, principals, CFA centre director and heads of department having authority and responsibility for planning, directing and controlling the activities of APSN directly or indirectly. The above amounts for key management compensation are for the Chief Executive Officer, principals, vice-principals, CFA centre director and heads of department of APSN and respective schools.

4. Operating grants received

	2017	2016
	\$	\$
National Council of Social Service ("NCSS")		
- Operating grant (NCSS Community Funding for S.E.T.)	6,704,774	6,534,070
- Operating grant (Community Chest Funding)	433,288	510,146
- HQ cost allocation	605,347	586,429
Provision for (over)/under funding	(13,627)	23,243
Prior year (over)/under funding	(50,230)	39,774
	7,679,552	7,693,662
Ministry of Education ("MOE")		
- Operating grants	18,127,721	18,011,554
- Provision for Administrative Manager	368,988	356,496
- Provision for over funding from MOE	(130,076)	-
- Prior year over funding from MOE	(36,843)	-
	18,329,790	18,368,050
Ministry of Social and Family Development ("MSF")		
- Operating grants	627,547	574,893
	627,547	574,893

Funding from MOE, NCSS and MSF is on a "per capita" basis based on the number of students / clients enrolled during the year.

Funding for schools is from MOE and NCSS, for CFA is from NCSS and MSF, and for APSN Student Care Centre ("ASPN SCC") is from MSF.

5. Staff benefit & related expenses

	2017	2016
	\$	\$
Salaries, bonuses and gratuity	20,326,014	19,321,856
CPF and SDF	3,110,580	2,851,942
Staff recruitment expenses	4,131	4,924
Provision for unused leave	(6,471)	41,261
Staff training and development expenses	65,866	50,640
Staff transport expenses	37,836	30,112
Staff welfare expenses	365,799	372,312
	23,903,755	22,673,047
Government grant income from job credit scheme	(508,952)	(1,115,651)
MOE Secondment Fund	(200,073)	(241,463)
MOE Contract Teaching Fund	(116,401)	(153,052)
	(825,426)	(1,510,166)
Total	23,078,329	21,162,881

6. Utilisation of funds

	2017	2016
	\$	\$
<b>Utilisation of funds for CFA operating expenditures</b>		
- Community silver trust fund	-	(496,794)
- Designated donations from HQ to CFA	(300,000)	-
	(300,000)	(496,794)
<b>Utilisation of funds for CFA job training expenditures</b>		
- Children's Charities Association fund	(152,785)	(163,383)
- Community silver trust fund	(252,693)	(216,372)
- Pilot programme fund	-	(165,285)
- Work training fund	(39,631)	(46,795)
- NCSS / MSF operating grants	-	22,598
	(445,109)	(569,237)
<b>Utilisation of funds for Fund-Raising Department expenditures</b>		
- Designated donations	(333,602)	(91,137)
<b>Utilisation of funds for SCC operating expenditures</b>		
- Designated donations	(47,168)	(101,500)
	(47,168)	(101,500)
Total utilisation of funds	(1,125,879)	(1,258,668)

These are funds utilised for CFA operating and job training activities, Fund-Raising Department and SCC operation during the financial year.

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**7. Property, plant and equipment**

	Leasehold improvements	Furniture, fittings and equipment	Computers	Software	Motor vehicles	Total
	\$	\$	\$	\$	\$	\$
<b>Cost</b>						
At 1 April 2015	13,886,486	3,188,440	1,555,384	—	186,724	18,817,034
Additions	211,992	386,917	509,076	236,496	—	1,344,481
Disposals	(3,157,904)	(289,493)	(249,427)	(18,304)	(99,620)	(3,814,748)
Reclassifications	—	—	(344,045)	344,045	—	—
At 31 March 2016	10,940,574	3,285,864	1,470,988	562,237	87,104	16,346,767
Additions	487,844	541,347	268,005	147,000	2	1,444,198
Disposals	(12,520)	(166,103)	(304,770)	—	(39,607)	(523,000)
Reclassifications	—	—	(2,989)	2,989	—	—
At 31 March 2017	11,415,898	3,661,108	1,431,234	712,226	47,499	17,267,965
<b>Accumulated depreciation</b>						
At 1 April 2015	13,425,744	2,089,636	1,554,096	—	177,220	17,246,696
Charge for the year	526,423	452,423	508,451	236,431	9,499	1,733,227
Disposals	(3,157,372)	(268,138)	(249,231)	(18,290)	(99,618)	(3,792,649)
Reclassifications	—	—	(343,805)	343,805	—	—
At 31 March 2016	10,794,795	2,273,921	1,469,511	561,946	87,101	15,187,274
Charge for the year	264,044	517,605	267,838	146,839	—	1,196,326
Disposals	(12,519)	(153,870)	(304,538)	—	(39,605)	(510,532)
Reclassifications	—	—	(2,986)	2,986	—	—
At 31 March 2017	11,046,320	2,637,656	1,429,825	711,771	47,496	15,873,068
<b>Carrying value</b>						
At 1 April 2015	460,742	1,098,804	1,288	—	9,504	1,570,338
At 31 March 2016	145,779	1,011,943	1,477	291	3	1,159,493
At 31 March 2017	369,578	1,023,452	1,409	455	3	1,394,897

Fully depreciated property, plant and equipment still in use had an initial cost of \$14,200,736 (2016: \$13,758,094).

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**8. Investment properties**

	2017	2016
	\$	\$
<b>At cost</b>		
At beginning and end of the year	2,190,683	2,190,683
<b>Accumulated depreciation</b>		
At beginning of the year	73,316	36,658
Charge for the year	36,658	36,658
At end of the year	109,974	73,316
<b>Carrying value</b>		
At beginning of the year	2,117,367	2,154,025
At end of the year	2,080,709	2,117,367

Fair value for disclosure purposes only.

	2017	2016
	\$	\$
Fair value at end of the year	1,991,911	2,129,018

Rental income from investment properties	72,500	78,000
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Direct operating expenses (including repair and maintenance) arising from investment properties that generated rental income during the year

	16,962	17,376
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The depreciation is charged to total resources expended.

There are no restrictions on the realisability of investment property or the remittance of income and proceeds of disposal.

The investment properties are leased out under operating leases. Also see Note 26 on operating lease income commitments. The management has not entered into contractual obligations to purchase, construct or develop investment property or for repairs, maintenance or enhancements.

The fair value of the investment property was measured at end of reporting year based on direct comparison with recent transactions of comparable properties within the vicinity and elsewhere to reflect the actual market state and circumstances as of the end of the reporting year. The fair value was based on a projection of latest average transaction prices by taking into consideration of the property index published by the Urban Development Authority ("URA"), where the price information was collected from the Singapore property market by the government bodies.

The investment properties are held in trust by the Board of Trustees.

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**8. Investment properties (cont'd)**

For fair value measurements categorised within Level 3 of the fair value hierarchy, a description of the valuation techniques and the significant other observable inputs used in the fair value measurement are as follows:

Assets: 18 Howard Road #06-03 and #06-04 Novelty BizCentre Singapore 369585

Fair value and fair value hierarchy \$1,991,911 (2016: \$2,129,018) Level 3 (2016: Level 3) – Level:

Valuation technique for recurring fair value measurements: Comparison with market evidence of recent offer to sell prices for similar properties.

Significant observable inputs and range (weighted average): Price per square meters. 2017: \$9,861 (2016: \$10,540)

Relationship of unobservable inputs to fair value: NA.

Sensitivity on management's estimates – 10% variation from estimate Impact – lower by \$199,191 / higher by \$199,191 (2016: lower by \$212,902 / higher by \$212,902)

**9. Other receivables**

	2017	2016
	\$	\$
Amount due (to) from grantors, net	(39,497)	7,787
Due (to) from NCSS	(50,187)	285,879
Due (to) from MOE	895,331	—
Due from AIC	(2,868)	(11,844)
Due to MSF	4,546	153,009
Due from Tote Board	807,325	434,831
Sundry receivables	269,472	323,825
Interest receivable	118,816	17,649
	388,288	341,474
<b>Total</b>	<b>1,195,613</b>	<b>776,305</b>

The amount due (from) to grantors comprises of adjustments and provision for over/ (under) funding in the reporting years.

**10. Other assets**

	2017	2016
	\$	\$
Prepayments	4,850	28,474
Deposits to secure services	567,088	594,348
	571,938	622,822

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11. Cash and cash equivalents	2017	2016
	\$	\$
Not restricted in use	4,720,951	4,743,552
Restricted in use	31,070,932	28,490,250
Cash at end of year	<u>35,791,883</u>	<u>33,233,802</u>

The fixed deposits mature between 2 months and 12 months (2016: 1 month and 3 months) from the financial year end and earn interest rates ranging from 1.05% to 1.82% (2016: 0.53% and 1.64%) per annum.

11A. Cash and cash equivalents in the statement of cash flows:	2017	2016
	\$	\$
Amount as shown above	35,791,883	33,233,802
Restricted in use	<u>(31,070,932)</u>	<u>(28,490,250)</u>
Cash and cash equivalents for statement of cash flows purposes at end of the reporting year	<u>4,720,951</u>	<u>4,743,552</u>

Cash that are restricted in use consists of monies received by Schools and CFA Centre is restricted in use.

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	2017		2016		Transfer to Trust Fund (Note 14)	Balance at 31.3.2016	Transfer to / from IE	
	Balance at 1.4.2016	Funds received	Expenditure	Balance at 1.4.2015				Funds received
a) Annual grant for discretionary financial assistance	19,741	94,019	(104,175)	12,506	103,893	(96,658)	19,741	(7,235)
b) Additional training vote	18,294	40,506	(29,363)	52,000	1,773	(35,479)	18,294	33,706
c) Contract teaching resources	-	116,401	(116,401)	-	153,052	(153,052)	-	-
d) Curriculum enhancement fund	185,847	119,978	(132,606)	233,672	115,503	(161,133)	(2,195)	185,847
e) Examination fee subsidy	-	14,702	(14,702)	-	4,516	(4,516)	-	-
f) High needs grant	56,442	199,067	(211,114)	38,976	272,947	(255,481)	-	56,442
g) ICT development grant	-	377,049	(296,268)	-	248,551	(248,551)	-	-
h) MOE secondment fund	-	200,073	(200,073)	-	241,463	(241,463)	-	-
i) Parents support group grant	1,453	8,548	(7,270)	519	9,578	(8,644)	-	1,453
j) Staff training fund	199,705	158,895	(241,347)	196,996	178,543	(175,834)	-	199,705
k) School meals programme	-	68,567	(68,567)	-	24,815	(24,815)	-	-
l) SPED financial assistance scheme	-	135,150	(135,150)	-	142,067	(142,067)	-	-
m) SPED innovation award	10,410	5,000	(2,027)	13,766	-	(3,356)	-	10,410
n) SPED outstanding teacher award	2,625	5,000	(163)	2,625	-	-	-	2,625
o) Public transport subsidy	10,387	25,683	(24,903)	-	32,760	(22,373)	-	10,387
p) Vocational preparation grant	85,724	-	(23,066)	119,880	-	(34,156)	-	85,724
	<u>690,628</u>	<u>1,568,638</u>	<u>(1,607,195)</u>	<u>670,940</u>	<u>1,529,461</u>	<u>(1,607,578)</u>	<u>(2,195)</u>	<u>690,628</u>
				<u>38,557</u>				<u>78,117</u>

12. MOE Special Purpose Grants (cont'd)	2017	2016
Fund received presented in the Statement of Financial Activities as follows:	\$	\$
Grant from MOE	1,568,638	1,529,461
- MOE special purpose		
Add transfer from MOE	38,557	78,117
- MOE special purpose	1,607,195	1,607,578

<b>12A. Annual grant for discretionary financial assistance</b>		
To provide financial assistance to Singapore students.		
<b>12B. Additional training vote</b>		
To enhance professional development opportunities for MOE registered SPED teachers.		
<b>12C. Contract teaching resources</b>		
To engage contract teachers covering duties of staff undergoing for courses.		
<b>12D. Curriculum enhancement fund</b>		
To enhance the quality of curriculum and co-curriculum.		
<b>12E. Examination fee subsidy</b>		
To subsidise Singapore Citizen / Permanent Resident school candidates for Workplace and Numeracy Series (WPLN) assessment fees.		
<b>12F. High needs grant</b>		
To support students with exceptionally high needs due to challenging behaviour.		
<b>12G. ICT development grant</b>		
To hire IT professional and purchase of IT equipment / services to enhance students' learning needs.		
<b>12H. MOE secondment fund</b>		
To assist SPED schools on MOE seconded education officers' salary compensation package.		
<b>12I. Parent support group grant</b>		
To enhance its partnership efforts with parents.		
<b>12J. Staff training fund</b>		
To enable SPED school permanent staff to receive training and professional development.		

<b>12. MOE Special Purpose Grants (cont'd)</b>		
<b>12K. School meals programme</b>		
To provide meals for SPED FAS students during the school terms.		
<b>12L. SPED Financial Assistance Scheme (SPED FAS)</b>		
To provide financial assistance to needy students in SPED schools.		
<b>12M. SPED innovation award</b>		
To recognise the contribution from SPED schools and teachers.		
<b>12N. SPED outstanding teacher award</b>		
To enhance teachers' professional development.		
<b>12O. Public transport subsidy</b>		
To subsidise SPED FAS students.		
<b>12P. Vocational preparation grant</b>		
To implement vocational preparation for students.		

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13. MOE funds	2017		2016			
	Balance at 1.4.2016	Funds received	Expenditure	Balance at 31.3.2017	Balance at 31.3.2016	Transfer to / from IE
a) Edusave grant	52,204	66,507	(65,365)	53,346	52,204	(12,393)
b) Opportunity fund	107,200	-	(23,430)	83,770	107,200	(7,550)
c) School based student award	-	89,500	(89,500)	-	-	-
d) SG50 collaboration fund	-	-	-	-	23,516	(82,364)
	159,404	156,007	(178,295)	137,116	159,404	3,573
<b>13A. Edusave grant</b>						
To provide enrichment programmes, purchase of resource materials and equipment for students.						
<b>13B. Opportunity fund</b>						
To provide Singapore citizen needy students to enrich their learning.						
<b>13C. School based student award</b>						
To recognise and encourage students' achievements and progress.						
<b>13D. SG50 collaboration fund</b>						
To celebrate Singapore 50 years anniversary.						



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16. Designated donations	2017			2016						
	Balance at 1.4.2016	Funds Received	Expenditure	Balance at 31.3.2017	Transfer to/from I&E	Balance at 31.3.2016	Transfer to/from I&E			
<b>Restricted funds</b>										
Designated donations	1,453,235	634,357	(733,516)	1,354,076	99,159	1,419,986	969,788 (936,519)	1,453,235 (33,249)		
Percussion fund	7,965	-	(6,400)	1,565	6,400	11,183	- (3,218)	7,965 3,218		
	<u>1,461,200</u>	<u>634,357</u>	<u>(739,916)</u>	<u>1,355,641</u>	<u>105,559</u>	<u>1,431,169</u>	<u>969,788</u>	<u>(939,737)</u>	<u>1,461,200</u>	<u>(30,031)</u>
<b>Unrestricted funds</b>										
Designated donations	2,000,039	899,034	(551,520)	2,347,553	(347,514)	1,400,190	911,428	(311,579)	2,000,039	(599,849)
General purpose fund	13,478	-	-	13,478	-	13,478	-	-	13,478	-
Education fund	593,748	-	(300,000)	293,748	300,000	593,748	-	-	593,748	-
	<u>2,607,265</u>	<u>899,034</u>	<u>(851,520)</u>	<u>2,654,779</u>	<u>(47,514)</u>	<u>2,007,416</u>	<u>911,428</u>	<u>(311,579)</u>	<u>2,607,265</u>	<u>(599,849)</u>
<b>Total</b>	<b>4,068,465</b>	<b>1,533,391</b>	<b>(1,591,436)</b>	<b>4,010,420</b>	<b>58,045</b>	<b>3,438,585</b>	<b>1,881,196</b>	<b>(1,251,316)</b>	<b>4,068,465</b>	<b>(629,880)</b>

Funds received presented in the Statement of Financial Activities as follows:

Incoming Resources	2017		2016	
	Restricted funds	Unrestricted funds	Restricted funds	Unrestricted funds
Donations - designated donations	512,355	892,559	893,401	911,428
Programme sales and services (designated)	122,002	6,475	76,367	-
	<u>634,357</u>	<u>899,034</u>	<u>969,768</u>	<u>911,428</u>
				<u>1,881,196</u>
				<u>1,881,196</u>

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17. Deferred capital grants	2017	2016
<b>At cost</b>		
Balance at beginning of the year	3,371,659	6,198,835
Refurbishment of property, purchase of plant and equipment:		
- Grant from MOE, NCSS, MSF, Tote Board, AIC	885,837	676,678
- Public donations	27,960	29,902
Amount written off	(386,882)	(3,533,756)
Balance at end of the year	<u>3,898,574</u>	<u>3,371,659</u>
<b>Accumulated amortisation</b>		
Balance at beginning of the year	728,183	3,160,110
Amortisation for the year	690,242	1,101,829
Amount written off	(386,882)	(3,533,756)
Balance at end of the year	<u>1,031,543</u>	<u>728,183</u>
<b>Carrying value</b>		
Balance at beginning of the year	2,643,476	3,038,725
Balance at end of the year	<u>2,867,031</u>	<u>2,643,476</u>

This represents grants and donations utilised for the refurbishment of properties and purchase of plant and equipment.

The amounts written off are for deferred capital grants which have been fully amortised.

18. Refurbishment fund	2017	2016
Balance at beginning and end of the year	\$	\$
	80,027	80,027
This fund was set up for the refurbishment of Delta Senior School's premises.		
<b>19. School building fund</b>		
Balance at beginning and end of the year	2017	2016
	\$	\$
	3,953	3,953
This fund is for the refurbishment of Chaoyang School.		

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20. Provision	2017	2016
Provision for reinstatement of premises		
Balance at beginning of the year	41,588	99,858
Write back	-	(58,270)
Expenditure incurred	(41,588)	-
Balance at end of the year	<u>-</u>	<u>41,588</u>
Presented as:		
Provision, current	-	-
Provision, non-current	-	41,588
	<u>-</u>	<u>41,588</u>

The provision is based on the present value of costs to be incurred to remove plant and equipment from leased property. The estimate is based on historical data and the unexpired term is more than 1 year and less than 1 year respectively. The unwinding of discount is not significant.

21. Other payables and accruals	2017	2016
Asian Federation on Intellectual Disabilities (AFID) conference fund	9,793	16,893
Accrued operating expenses	2,948,926	2,784,151
School fees received in advance	63,285	81,700
Sundry creditors	740,117	281,898
	<u>3,752,328</u>	<u>3,147,749</u>
Total	<u>3,762,121</u>	<u>3,164,642</u>

21A. Asian Federation on Intellectual Disabilities (AFID) conference fund	2017	2016
Balance at beginning of the year	16,893	24,989
Less: Expenditure incurred	(7,100)	(8,096)
Balance at end of the year	<u>9,793</u>	<u>16,893</u>

This fund was set up from APSN's share of the surplus money from the 19<sup>th</sup> AFID conference organised jointly by APSN and MINDS in November 2009. The Board approved the fund to be used for APSN sending Board members and volunteers to conferences, study trips and educational activities locally or overseas.

22. **Income tax and tax-exempt receipts**
- 22A. **Income tax**
- APSN is exempted from tax on income and gain falling within section 13U(1) of the Singapore Income Tax Act to the extent that these are applied to its charitable objects.

22B. **Tax-deduction receipts**

APSN is an approved Institution of a Public Character whereby public donors are granted 2.5 times (2016: 1 April 2015 to 31 December 2015 - 3; 1 January 2016 to 31 March 2016 - 2.5) tax deductions for donations made to APSN. The current IPC status is granted by the Ministry of Social and Family Development ("MSF") for the period from 1 December 2015 to 28 February 2018.

	2017	2016
Tax-deduction receipts issued for donations received/collected during the reporting year	\$ 461,269	\$ 802,513

23. **Items in the statement of financial activities**
- In addition to the charges and credits disclosed elsewhere in the notes to the financial statements, the statement of financial activities includes the following items:

	2017	2016
Audit fees to independent auditor (inclusive of GST)	\$ 49,220	\$ 47,080
Other attestation fees to independent auditor (inclusive of GST)	\$ 5,935	\$ 14,979

24. **Financial instruments: Information on financial risks**
- 24A. **Classification of financial assets and liabilities**
- The following table categorises the carrying amount of financial assets and financial liabilities recorded at the end of the reporting year by FRS 39 categories:

	2017	2016
<b>Financial assets:</b>		
Cash and cash equivalents	\$ 35,791,883	\$ 33,233,802
Other receivables	1,195,613	776,305
At end of the year	36,987,496	34,010,107
<b>Financial liabilities:</b>		
Measured at amortised costs:		
Other payables and accruals, excluding school fees received in advance	\$ 3,689,043	\$ 3,066,049
At end of the year	3,689,043	3,066,049

Further quantitative disclosures are included throughout these financial statements.

24B. **Financial risk management**

The main purpose of the financial instruments is to raise and manage finance for APSN's operations. The main risks arising from APSN's financial instruments are credit risk, interest risk and liquidity risk. The financial instruments comprise cash and bank balances, interest bearing fixed deposits, receivables and payables. The board has certain strategies for the management of financial risks. However these are not documented in formal written documents. The following guidelines are followed: All financial risk management activities are carried out by the Finance & Investment Sub-Committee. All financial risk management are carried out following good market practice.

There have been no changes to the exposures to risk; the objectives, policies and processes for managing the risk and the methods used to measure the risk.

24C. **Fair values of financial instruments**

The analyses of financial instruments that are measured subsequent to initial recognition at fair value, grouped into Levels 1 to 3 are disclosed in the relevant notes to the financial statements. These include both the significant financial instruments stated at amortised cost and at fair value in the statement of financial position. The carrying values of current financial instruments approximate their fair values due to the short-term maturity of these instruments and the disclosures of fair value are not made when the carrying amount of current financial instruments is a reasonable approximation of the fair value.

24. **Financial instruments: Information on financial risks (cont'd)**
- 24D. **Credit risk on financial assets**

Financial assets that are potentially subject to concentrations of credit risk and failures by counterparties to discharge their obligations in full or in a timely manner consist principally of cash balances with banks, cash equivalents and receivables. The maximum exposure to credit risk is: the total of the fair value of the financial assets; the maximum amount the entity could have to pay if the guarantee is called on; and the full amount of any payable commitments at the end of the reporting year. Credit risk on cash balances with banks and any other financial instruments is limited because the counter-parties are entities with acceptable credit ratings. For credit risk on receivables an ongoing credit evaluation is performed on the financial condition of the debtors and a loss from impairment is recognised in profit or loss. The exposure to credit risk is disseminated to the relevant persons concerned and compliance is monitored by the School Management Committee.

As disclosed in Note 11 cash and cash equivalents balances represent short-term deposits with a less than 90-day maturity.

Other receivables are normally with no fixed terms and therefore there is no maturity.

24E. **Liquidity risk – Financial liabilities maturity analysis**

The liquidity risk is managed on the basis of expected maturity dates of the financial liabilities. All financial liabilities of APSN are due within one year.

The average credit period taken to settle trade payables is about 30 days (2016: 30 days). The other payables are with short-term durations.

APSN has sufficient cash balances to support cash commitments from their existing liabilities. Accordingly, APSN utilised minimum banking facilities.

24F. **Interest rate risk**

The interest rate risk exposure is mainly from changes in interest rates on interest bearing fixed deposits. The interest rate risk on financial assets and financial liabilities is not significant.

25. **Operating lease commitments – as lessee**
- At the end of the reporting year, the totals of future minimum lease payment commitments under non-cancellable operating leases are as follows:

	2017	2016
(a) <b>Rental of equipment</b>		
Within one year	\$ 32,329	\$ 42,395
After one year but not more than 5 years	55,365	56,802
	87,714	99,197
Rental expense for equipment	34,340	52,015
(b) <b>Land rental</b>		
Within one year	\$ 2,303,732	\$ 2,601,940
After one year but not more than 5 years	2,760,312	2,854,664
	5,064,044	5,456,604
Rental expense for land	2,509,067	2,569,215

The land rental is payable to the Singapore Land Authority (SLA) / Ministry of Social and Family Development (MSF) for the land / premises occupied by APSN schools and Centre for Adults. The average lease term is 3 years. The rental is fully funded and paid by MOE directly to SLA for the schools and 90% funded and reimbursed by MSF for CFA.

26. **Expenditure commitments**

At the end of the reporting year, the total of future expenditure commitments under contractual service agreement is as follows:

	2017	2016
Not later than one year	\$ 380,298	\$ 276,642
After one year but not more than 5 years	262,615	5,457
	642,913	282,099
Service expenses	374,889	304,507

The committed payments are for security services for a period of 2 years effective from 1 January 2017 to 31 December 2016 and subsequently renewed for another 2 years from 1 January 2017 to 31 December 2018.

**27. Operating lease income commitments – as lessor**

At the end of the reporting year the total of future minimum lease receivables committed under non-cancellable operating leases are as follows:

	2017 \$	2016 \$
Within one year	72,000	72,750
After one year but not more than 5 years	9,000	81,000
	<u>81,000</u>	<u>153,750</u>
Rental income for the year	<u>72,500</u>	<u>78,000</u>

Operating lease income commitments are for the investment properties. The lease rental income terms are negotiated for an average term of 2 years.

**28. Capital commitments**

Amounts committed at the end of the reporting year for future expenditure but not recognised in the financial statements are as follows:

	2017 \$	2016 \$
Commitments to purchase plant and equipment	<u>202,974</u>	<u>101,874</u>

**29. Changes and adoption of financial reporting standards**

For the current reporting year, new or revised Financial Reporting Standards in Singapore and the related Interpretations to FRS ("INT FRS") were issued by the Singapore Accounting Standards Council. None of these will be applicable to the reporting entity.

**30. New amended standards in issue but not yet effective**

The following new or revised Financial Reporting Standards in Singapore ("FRS") and the related Interpretations to FRS ("INT FRS") issued by the Singapore Accounting Standards Council and these will only be effective for future reporting years. The transfer to the applicable new or revised standards from the effective dates is not expected to result in material adjustments to the financial position, results of operations, or cash flows for the following year.

FRS No.	Title	Effective date for periods beginning on or after
FRS 7	Amendments to FRS 7: Disclosure Initiative	1 January 2017
FRS 109	Financial Instruments	1 January 2018
FRS 115	Revenue from Contracts with Customers	1 January 2018
FRS 115	Amendments to FRS 115: Clarifications to FRS 115 Revenue from Contracts with Customers	1 January 2018
FRS 116	Leases	1 January 2019

**30. New amended standards in issue but not yet effective (cont'd)**

FRS 116 Leases effective for annual periods beginning on or after 1 January 2019 replaces FRS 17 and its interpretations. Almost all leases will be brought onto lessees' statements of financial position under a single model (except leases of less than 12 months and leases of low value assets). Lessor accounting, however, remains largely unchanged and the distinction between operating and finance leases is retained. The management anticipates that FRS 116 will be adopted in the financial statements when it becomes mandatory and that the application of the new standard will have a significant effect on amounts reported in respect of the leases. However, it is not practicable to provide a reasonable estimate of that effect until a detailed review has been completed.

**31. Reclassification of comparative figures**

Disclosure Initiative (Amendments to FRS 1) effective from 1 January 2016 requires that an entity shall not reduce the understandability of its financial statements by obscuring material information with immaterial information. The certain regrouping were made to the balances in the financial statements for reporting year 2016. These reclassifications have no significant impact to the financial performance or the financial position of APSN. Therefore the opening balance of the earliest comparative period is not presented in the statement of financial position.

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