

CLUB RAINBOW (SINGAPORE)

Annual Report 2011

www.clubrainbow.org





MISSION

To provide compassionate relevant services to children suffering from chronic and life-threatening illnesses and their families

VISION

To be a leading service provider meeting the needs of chronically ill children and their families





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About Club Rainbow (Singapore)

Club Rainbow (Singapore) provides a range of free services to more than 470 children and youths aged months old - 20 years old and their families. Their medical conditions are chronic and potentially life-threatening. Some of these illnesses include Rare Genetic Disorder, Biliary Atresia, Congenital Heart Disease, Blood Disorder and complications resulting from premature birth.

Rare Genetic Disorder

Rare Syndromes and Inborn Errors of Metabolism is a genetic disorder caused by abnormal expression of one or more genes in a person. There are a number of possible causes for genetic defects. It may be caused by a mutation in a gene, affecting its function; or by an abnormal chromosome number, and other causes. The vast majority of these disorders are rare and affect one person in several thousands or million people.

Biliary Atresia

This is a condition characterised by the absence of bile ducts, which drain bile from the liver to the intestines. (Bile helps to digest fat and carry waste products from the liver to the intestines for excretion). An infant with BA needs to undergo a surgical procedure (Kasai operation) to connect part of the intestine to the liver's bile ducts so that the flow of bile from the liver to the intestine is re-established. Many will eventually require a liver transplant.

Congenital Heart Disease

The severity of CHD can range from a hole in the heart to highly complex combination of conditions. About 10% of the children who are born with CHD have complex defects and require multi-staged surgery throughout their childhood.

Blood Disorder

This results from defects in the blood vessels or from abnormalities in the blood itself. There are different types of blood disorders such as Haemophilia, an inherited bleeding disorder in which the blood fails to clot normally; Anaemia, a condition which occurs when there is an abnormally low amount of red blood cells.

The most common blood disorder in Club Rainbow is Thalassaemia Major, an inherited blood disorder. It occurs when the body is unable to manufacture normal haemoglobin, a protein in the red blood cells, which is needed to carry oxygen in the blood. The TM child requires frequent and regular blood transfusions on a long-term basis to correct his/her anaemia. As a result, iron gradually accumulates in various parts of the body, causing multi-organ dysfunction and delayed puberty. To remove the excess iron from the body, the child has to be on long-term Desferral Injections.

Premature Birth

The incidence of an infant born prematurely with very low birth weight (less than 1500g) is about 1 to 1.2% of all live births in Singapore. With the advent of medical sciences, babies as early as 24 weeks of gestation can be saved. However the more premature they are, the more complications they will face as their organ systems are not sufficiently developed to allow them to face life in the outside world. Most of these babies will encounter various combinations of respiratory, cardiovascular, neurological, visual and nutritional problems

Neurologic Disorder

Spina Bifida is a birth defect due to incomplete closure of the foetal neural tube during the first month of pregnancy. This results in abnormal development of the spinal cord and, often, a part of the brain as well. Significant damage to the nerves and spinal cord occurs, resulting in a varying degree of paralysis and bladder or bowel incontinence. Most of these children will have to depend on crutches or wheelchairs to get around.

Muscular dystrophy (MD) is a genetic disorder that weakens the muscles that help the body move. People with MD have incorrect or missing information in their genes, which prevents them from making the proteins they need for healthy muscles.



President's Message

Dear Readers

As you leaf through this report of yesteryear (literally, 2011), you will be greeted by sobering facts and figures that outline the cold realities of the world of Rainbow children and youth we reach out to. Yet, you will also experience warm and fuzzy feelings of love and joy from the kaleidoscope of Rainbow colours and images that touch that world. Together, they give both accurate information and a visual appreciation of the charity's mission.

Our core services show the increased counselling sessions and interviews of our Social Workers and Counsellors (at Page 6). There is also important data on financial assistance disbursement as well as the demographic of families receiving financial assistance in 2011 (at Page 7). Notably, a significant percentage of the single-parent families received aid. We have also, for the first time, chronicled three anonymized case studies of Rainbow families receiving financial assistance to reveal more about the types of needs of the families in Club Rainbow.

The Parent Support Groups launched at the start of 2011 are now woven into major events of the charity (at Page 9). Tutoring services remain a cornerstone of Club Rainbow. Our centralized tuition services reach out to 77 Rainbow children and their siblings (at Page 9).

There was a record attendance of Club Rainbow families at the Annual Party at the Singapore Zoo on 3 April 2011. That event also saw an important milestone in the charity's educational objectives. The objective of the Education Awards such as the Achievement Award (for academic excellence), Progress Awards (for good learning attitude and considerable improvement) and Spirit of Learning Recognition Awards (for exceptional resilience and perseverance) (at Pages 10-11) is to celebrate the peaks of educational highs which comes in different ways for different children. It is also to motivate them to continue to excel.

Uncle John and the Club Rainbow Van he drives has become a regular feature for some of beneficiaries with mobility challenges (at Page 11). This new service has proven popular.

The Talent Development Fund 2011 Ceremony was a baptism of fire for one of our talented new staff, Alison Chang, who pulled off a memorable, moving event that traditionally displayed the gifts and talents of our children and youths. (at Page 13). The dreams of our gifted grant recipients are beautifully showcased here and the disbursement (strictly audited) goes towards developing their budding talents. (at Pages 14-19.)

The Artitude Concert on 13 August 2011 was a well executed sequel to the previous year's inaugural concert. It was indeed a joy that the musically inclined children and youths had a cultural extravaganza for others to celebrate their talents with them. The concert was to boost their self-esteem. Less than two weeks later, on 25 August 2011, the Artitude Exhibition took place featuring the creative, artistic yet poignant and profound expressions of the Rainbow child's/youth's world.

Caregivers Appreciation Day on 3 September 2011 was our long standing annual event to affirm primary caregivers. The charity stands together with them to let them know that they are not alone. In Club Rainbow's own small way, we try to live out that adage that it takes a whole village to raise a child. Through a separate respite program (especially for single parent caregivers), it enables parents get a short break from care giving duties; their children cared for by community volunteers.

Children's Day Carnival (or Colours for Life) took place at the Expo on 8 October 2011 and was indeed, one of our biggest awareness platforms in a long while. The children had a ball of a time with the games and Uncle Ringo's inflatables! And we had the privilege of socializing the message of our mission with a number of stakeholders.

The above are a selection from the potpourri of events and services that the charity organizes. There are other write-ups in this report that will prove insightful that have not done justice to.

The work of the charity is not the effort of any one individual. It is a massive team work where through the collective labour of love of community partners, staff, volunteers and parents. The hope is that CRS will continue to create a giant Rainbow of hope for the families.

Gregory Vijayendran



OUR PEOPLE

Advisory Board 2011

A/Professor K Prabhakaran	Head, Division of Paediatric Surgery, NUH
Prof Phua Kong Boo	Senior Consultant, Gastroenterology, KKWCH
Dr June Lou	Visiting Consultant, Haematology/Oncology, KKWCH
A/Professor Quek Swee Chye	Paediatric Cardiologist, Department of Paediatrics
Dr Chan Mei Yoke	Senior Consultant, Haematology/Oncology, KKWCH
Dr Rosaleen Ow	Head of Department of Social Work, NUS
Dr Jazmyn Chelliah	Psychologist & Educationalist
Professor Low Poh Sim	Head & Senior Consultant, Neurology, NUH
Professor Ho Lai Yun	Director, Child Development Programme, Ministry of Health Senior Consultant Advisory Board Director, KKWCH

Management Council 2011

Gregory Vijayendran	President
Eric Teo Hong Kiat	Vice President
Edna Sim	Honorary Secretary
Chua Bee Geok	Honorary Treasurer
Lee Yueh Wun	Asst Honorary Treasurer
Dr Darryl Lim Ching Wen	Medical Director
Dr Janice Wong	Medical Director
Neo Ker Ting	Compliance Director
Karen Tan	Fund-raising Director
Gina Koh	Programme Director
Ramanan Ramadoss	Education Director
Jacinta Kong Sok Yee	Information & Resource Director
Patricia Ang Hwee Shen	Public Relations Director
Lim Huay Ling	IT Director

Staff 2011

Rajakanth	Executive Director
Dickson Lim	Director, Community Partnerships
Sylvia Mak	Senior Social Worker
Melody Calpase	Social Worker
Sandi Tan	Social Worker
Cynthia Lau	Senior Counsellor
Pauline Leong	Counsellor
Maria Maniano	Head, Programme Development
Alison Chang	Programme Development Executive
Judy Aee	Programme Development Executive
Trinidad - Koh Deng Ping	Academic Support Executive
Cherie Loh	Academic Support Executive
Kalaiselvi T	Head, Finance
Sally Ong	Centre Executive / KKH
Nurhuda Bte Mohamed Zain	Donor Management Executive
Evelyn Ong	Centre Manager / NUH
Vincent Lai	Admin Executive
Norshikin Bte Abu Bakar	Centre Coordinator / RFCC



OUR CORE SERVICES

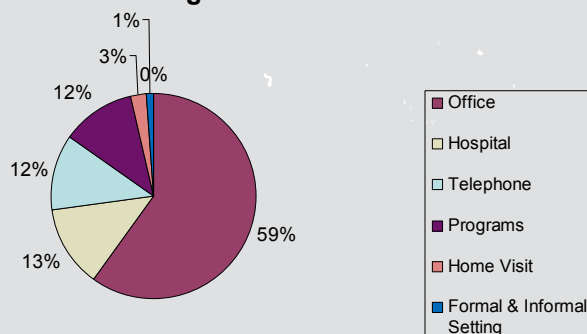
Social Work

The main bulk of the work of the Social Workers was **Casework**. The counselling and interview sessions provided by social workers and counselors are conducted in different settings: office, hospitals, telephone, programs, formal, informal setting & home visits.

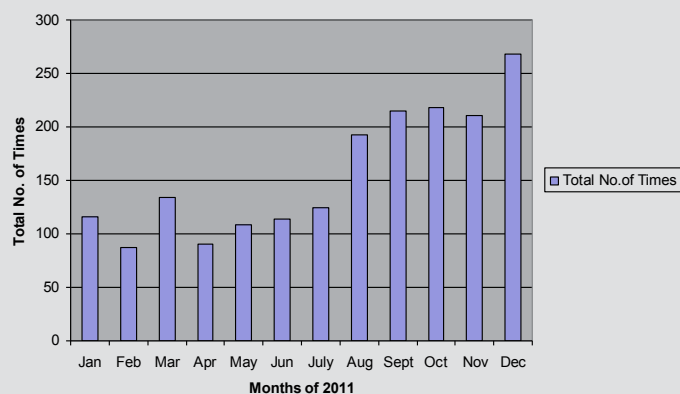
Total No. of Caseworkers	5
Total No. of Beneficiaries (as of Dec 2011)	530

Counselling/Interview	Total
Office	1129
Hospital	238
Telephone	224
Programs	218
Home Visit	49
Formal & Informal Setting	21
Total Number of Times	1878

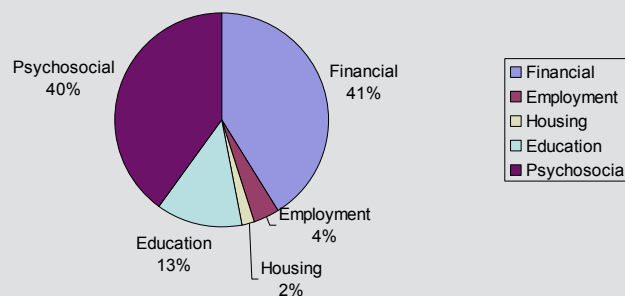
Counselling/Interview Sessions



Counselling/Interview Sessions



Types of Social Services Support

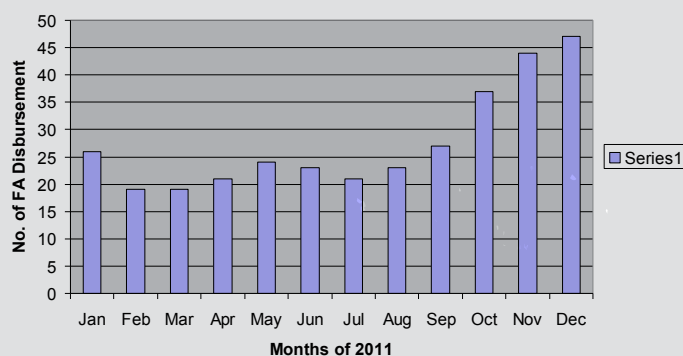


Financial Support

Many Rainbow families received aids in kind and monthly cash allowance in the form of *transport allowance, meal allowance, special diet allowance, subsidy for medical items and aid for family maintenance*.

In addition to food provisions, other items that were greatly needed and regularly given out were formula milk powder and diapers.

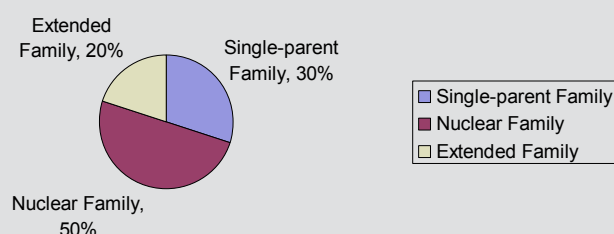
Financial Assistance (FA) Disbursement



Different Types of Financial Assistance in 2011

Types of FA	%
Family Maintenance	98%
Transport & Others	2%

Different Types of Family receiving Financial Assistance in 2011



Three Case Studies for Financial Assistance

1) Nuclear Family

CRS beneficiary, Melvin Chang, 20 years old (pseudo name), is suffering from renal problem. This nuclear family consists of the parents, 17-year old sister, and 14-year old brother. The father worked on a free-lance basis, and he had not been receiving any work projects during the family's financial crisis. On the other hand, the mother had just started working on a contract basis. Therefore there was no income to support the family. The family started receiving FA from Aug 2011 for a period of 6 months, ending in Jan 2012. The purpose of the FA was for family maintenance in supporting the 3 growing adolescents. The FA had relieved the parents financially in sustaining the family during the interim period when the parents were seeking for paid employment.

2) Single Parent Family

CRS beneficiary 10 years old (pseudo name) girl, Aisha, is suffering from blood disorder.

Aisha came from a single parent family due to divorce and is under the care of mother staying in a rental HDB unit. She has an elder brother. Her mother used to work as part-time cleaner to support the family. Due to her active inflammatory arthritis, she is certified by doctor that she cannot work temporary. Therefore there was no income to support the family. In desperation, the family sought financial assistance from Club Rainbow since Oct 2011 for monthly family maintenance. It assisted the family to settle the outstanding bills of PUB bills and family maintenance. It also facilitated mother to recuperate from her illness. With the support from social worker, mother approached Mendaki for some courses e.g. English and Maths courses to upgrade herself to prepare for future employment.

3) Extended Family

Miel is a 4 year-old girl born premature and with developmental delay. Her parents separated few years ago and they live with Miel's maternal grandparent's house from then on. Miel have a sister who is currently attending Primary school and receives tuition from volunteers at CRS. Furthermore, the family receives milk powder, diapers, and food provisions monthly to augment the child maintenance from Miel's father.

During the period when Miel required the use of special medical machine, she incurred a few thousand dollars rental fees of which the family tried to settle over the years. But the separation made it more difficult for mother to pay the bills as she struggled to finance basic needs, schools fees/expenses of her first child and Miel's medical needs too. Social worker applied for financial assistance (6 months) for the family to help settle outstanding bills and to meet their daily needs. In March this year, mother managed to get hold a part time job hence she did not renew her application. The financial assistance helped the family to regain financial independence in the long run.

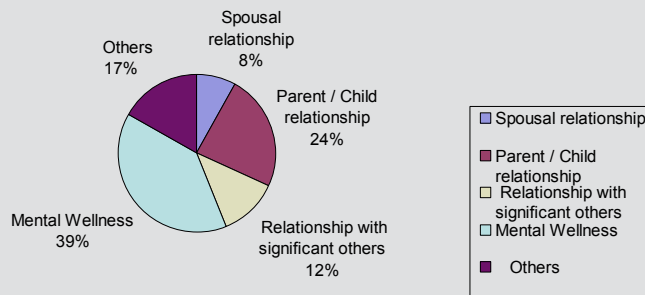
Psychosocial Support

Having a child with chronic illness is a big challenge to families. The social workers worked closely with the families to give counselling and support to:

- ✿ spousal relationship,
- ✿ parent/child relationship: e.g. bonding, discipline issues etc
- ✿ relationship with significant others
- ✿ mental wellness (e.g. coping with loss, grief, bereavement, anger, emotional, pain & stress management
- ✿ others (e.g work-related & etc.)



Psychosocial Support



Parents Support Groups

Club Rainbow (Singapore) provides 6 parents' support groups (Blood Disorder, Biliary Atresia, Congenital Heart Disease, Spina Bifida, Very Low Birth Weight Infants and Rare Syndromes and Inborn Error of Metabolism) where our clients' emotional needs are addressed together with others who are facing similar challenges, via sharing sessions and group activities.

Such opportunities are evident during our major events of Care Giver Appreciation Day and Family Retreat. It provides opportunities for parents to share their experience of coping and render support to one another.

Education

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Tutoring

With the help of seventy tutors, Club Rainbow ran a weekly tuition programme for K1 to Sec 4 at the canteen of NorthLight School every Saturday in 2011. All the seventy-seven Rainbow beneficiaries and their siblings who signed up for tuition were paired with a tutor each for the one and a half hour session. Lessons were conducted based on the school syllabus of the child the tutor was teaching.



Level	No. of Beneficiary	No. of Siblings	Total No. of Students
K1	2		2
K2	1	2	3
P1	1		1
P2	7	3	10
P3	4	2	6
P4	3	1	4
P5	6	6	12
P6	5	2	7
Sec 1	7	2	9
Sec 2	7	4	11
Sec 3	7	1	8
Sec 4	2	1	3
ITE	1		1

Education Awards

Education Awards were given for the first time to 30 CRS beneficiaries who have performed well in their schools. The various categories of awards are Achievement, Progress and Spirit of Learning.

ACHIEVEMENT AWARD

For CRS beneficiaries who have consistently attained excellent results which placed them within the top 10% of their cohort and have participated actively in CCA and other inter-school events.

PROGRESS AWARD

For CRS beneficiaries who have shown good learning attitude and considerable improvement in two or more subjects (for primary) or three or more subjects (for secondary).

SPIRIT OF LEARNING RECOGNITION AWARD

For CRS beneficiaries who have shown exceptional resilience and perseverance in their studies despite the challenges they face with regards to their chronic illnesses or learning difficulties.

Achievement 2010

S/N	Name	Age
1	Teo Wen Rui	16
2	Samuel Lim Ghee Hong	12
3	Muhd Zuraidi Bin Zainal	16
4	June Ong Xu Hui	14
5	Jonathan Tiong Soon Yi	13
6	Teo Xiao Qi	9
7	Mohd Najulah	14
8	Dheepan s/o Lachumanen	14
9	Joycelyn Gan Si Lin	17
10	Tan Yong Zhuo	11



Spirit of Learning 2010

S/N	Name	Age
1	Rocky Tan Shi Heng	14
2	Sun Qiao Chu	15
3	Toh Tian Min	14
4	Koh Wan Ting	13
5	Gabriel Lee Anle	15
6	Chong Kay Lin	7
7	Lynn Chang Jing Ting	18
8	Kho Sock Teng	15



Spirit of Learning recipients:

1	Choo Sheng Jia	16
2	Charmaine Tan Xing En	16
3	Kuan Wan Lee	12
4	Gareth Ho Jing Rui	10
5	Nur'Ain	9
6	Anisha Gurung	13
7	Christabelle Ng	13
8	Noer Muhd Djohann	11
9	Edna Tan	14
10	Muhd Zufazleey Bin Rahim	9
11	Nur Dinie Ayuni	7
12	Nurul Atiqah Bte Jalil	15
13	Joshua Chan Zhi Jian	14
14	Nur Atikah Bte Abdullah	11
15	Muhd Zaki	13



Social Integration

Social integration programmes is a medium to incorporate balance in the physical and emotional aspects of a child's life. These programmes are generally social but it can also be party educational and therapeutic. It helps the children and families cope with their situation bearing in mind each specific illness and continue to promote and cultivate family ties. Such programmes are Art workshops, farm trip, cooking class, movie screening, music workshops, culture appreciation and many more.

OTHER SERVICE

Club Rainbow Van

The van serves beneficiaries and their families in terms of transportation to and from hospitals for their routine check-ups. Our van service is also rendered during the weekly Saturday tuition where beneficiaries with mobility issues are fetched to and from tuition sessions. All these are at no cost to the families.



CRS CALENDAR OF KEY EVENTS 2011

ANNUAL PARTY @ THE SINGAPORE ZOO

by Mrs Maniano

Club Rainbow (Singapore) Annual Party 2011 was held at the Singapore Zoo. With around 650 Club Rainbow beneficiaries and their loved ones attended the event and the party catered to more than 700 people which included CRS staff, Council and volunteers from AISS.

The day started with a very long queue of individuals excited to go to the zoo to visit their favourite animals. A fun Treasure Hunt was the first leg of activities prepared by CRS. To be able to win the special prizes set aside for this activity, participants were required to complete all the questions by getting the answers from the different animal stations. Some went on a free and easy tour at the zoo, while others went to the pavilion and participated in the fringe activity booths where there were fishing, hoop throwing, ball relay, darts and the like.

At noon, everyone made their way to the Pavilion by the Lake for the main event. Assisted by MCube emcee Daryl E, the president of Club Rainbow, Mr Gregory Vijayendran was invited to come up on stage to give his message about this special event. The message was followed by our very first Education Award Ceremony where 33 Club Rainbow beneficiaries received their well deserved awards from the president, Mr Gregory; council and CRS Education Director, Mr Ramanan and our staff Mrs Trinidad. Before lunch was served, everyone sang a birthday song to our dear president who was celebrating his birthday on that day. As the buffet lunch lines were opened, performances were lined up on stage, fun relay games such as fruit walk relay, hoola hoop relay, rope relay, chimp race and pie passing game were opened as well. Everyone had a swell time at the party of the year.



Rainbow's Got Talent!

Talent Development Fund 2011

By Ms Alison Chang

The Talent Development Fund was first introduced in 2005. The objective of this initiative is to recognise and nurture the various talents of our Rainbow children and youths, and to encourage them to develop this talent with a financial grant. It aims to identify Rainbow beneficiaries aged seven to twenty who are gifted in non-academic areas such as sports, music, dance and creative art forms. This is very much in line with one of the important psychosocial aims of Club Rainbow, which is to build the Rainbow beneficiaries' self-esteem and self confidence – in this context, by appreciating and cultivating the uniqueness of each of their individual gifts and talents. Since its inception in 2005, CRS has awarded the TDF grant to 27 Rainbow children and youths, including this year's recipients.

This year marked the fifth time that Club Rainbow has held a TDF Award Ceremony to celebrate that Rainbow's truly got talent. Moreover, this year's TDF Award Ceremony, held at the Arts House, saw not only the largest batch of recipients, but also 3 second-time recipients and 2 third-time recipients. The award ceremony was graced by Advisory Board Member Professor Ho Lai Yun, CRS Council Members, along with families and friends of the eleven talented recipients.

During the ceremony, the audience was treated to a video introduction of each of the eleven recipients showcasing them in their element. The videos gave an insight into their passions and dreams which they pursue. Following the short video, the aspiring dancers, musicians, sportsman, photographer/ filmmaker and animation artist/ puppeteer were invited to perform or share their creative works. The award ceremony was "drawn" together by a special guest caricaturist who creatively illustrated the essence of each recipient during their performance segments. This engaging experience was captured via a live video feed so that everyone could see the caricature drawings in making.

The ceremony came to a close with an impromptu performance by musicians James (on drums) and Hong Huat (on keyboard) with a rendition of Bruno Mars' "Just the Way You Are", dedicated to the eleven TDF recipients.



1. Kieran Brunkard, 11 – Aspiring Animation Artist and Puppeteer

A self-taught artist, Kieran developed his interest in drawing animation characters by studying reference books from the library and watching television programmes. A perfectionist by nature, Kieran strives to create interesting animation characters by keeping a sketchbook and pencils by the side of his wheelchair so he can draw spontaneously when inspired.

Puppetry is another passion of Kieran's and he began to collect his own set of puppets after he was inspired by a TV programme he watched last year. With the help of a dedicated speech and drama teacher, Kieran is learning to create voices and act out various scenes with his frog, porcupine and raccoon buddies. Kieran enjoys using his puppetry skills to entertain and bring joy to others.

Kieran is excited to be a recipient of this year's TDF as he hopes to use the grant for a drawing tablet which will allow him to create more sophisticated animation characters.



2. Joanna Yee Zi Mun, 19 – Aspiring Ballerina

Joanna is a second-time recipient of the TDF grant. Receiving the TDF grant last year has motivated Joanna to pursue classical ballet as a career. She is currently enrolled in a course (Commonwealth Society for Teachers of Dance; CSTD) that will allow her to be a ballet instructor in the future.

Since taking up ballet at the tender age of six, Joanna has performed at Chingay, Singapore Youth Festival and a variety of Community Club performances. Joanna appreciates every opportunity she gets to perform and she embraces the challenging ballet routines even if it means having to practice up to five times a week! Joanna's love for ballet is embodied in the elegance of the dance and it is her personal goal to share her passion for ballet with others. She hopes to inspire other Rainbow children to pursue their passions and never give up on their dreams.



3. James Lau Sijie, 15 – Aspiring Drummer

James has been fond of music since young and is captivated by the beat of the drums in every song he listens to. James enjoys drumming as it gives him the flexibility to freestyle and create drumming grooves. The usually soft-spoken James takes on a rock star persona when he is drumming to tunes by his favourite Japanese rock band, Flow.

Since he picked up drumming at the age of twelve, James and his friends have been performing every alternate weekend at church. James' drumming teacher describes him as an inspiring and extremely self-motivated individual, who is also a quick learner and is always willing to try and experiment new things.

Having just completed a beginner's course in drums, James plans to pursue a Drumkit Grade 2 course and hopefully purchase an electronic drumset so he can practice in the comfort of his home (without the need for a soundproof room!).



4. Samuel Lim Ghee Hong, 13 – Aspiring Pianist

Samuel started learning to play the piano when he was nine, and has persevered over the years amid adversity to master an instrument which requires tremendous fingering work. Noticing his fondness for music from a young age, Samuel's mother saw the potential in him to become a pianist.

Music is a form of relaxation and enjoyment for Samuel. Playing the piano is a stress reliever for him after a hard week at school, and he finds immense satisfaction in mastering a piece of music. Having recently earned a Distinction in his Grade 5 Theory of Music exam, Samuel is currently working hard to prepare for the Grade 5 Piano Practical exam. With the TDF grant, Samuel hopes to finance his piano lessons and exams, and to buy new piano practice books.



5. Christabelle Ng, 14 – Aspiring Pianist

Christabelle is a second-time recipient of the TDF grant. Receiving the TDF grant last year gave Christabelle an added confidence boost and has spurred her passion for piano. She enthusiastically shared that her idol is Ádám György, a professional Hungarian pianist, and that she aspires to have the control that he possesses when playing for an audience. Christabelle was greatly inspired when she attended György's Singapore recital with her brother and her piano teacher. Her favourite music by György is La Campanella.

Music is Christabelle's escape when she feels stressed and she hopes to inspire Rainbow friends to learn to play an instrument as well. Christabelle dreams of having the opportunity to travel and perform overseas. She also hopes to become a piano teacher in future and share her love of music with underprivileged children.



6. Rachel Isabella, 12 – Aspiring Dancer

Rachel picked up dancing when she was inspired by a TV programme on the Vasantham channel. She was encouraged by her family to join the Indian Dance Society in school to hone her dance techniques. In her free time, Rachel enjoys choreographing her own dance routines to her favourite songs.

In order to perfect her dance moves, she practices everyday for an hour! Rachel's bubbly personality is evident in her movements and the pearly white smile she flashes during a performance. With a zest for dance and a keen interest to explore different dance styles, Rachel has also tried her hands (and feet!) at Hip Hop, Modern Jazz and Latin. She enjoys performing at family occasions and school events such as Teachers' Day. She beams with joy and pride when describing the praises she gets.

Rachel is overjoyed to be a recipient of the TDF, and she hopes to buy new costumes and enroll in more dance classes. "I hope to be a famous dancer in the future!" she exclaims.



7. Benedict Lee, 18 – Aspiring Photographer and filmmaker

Benedict's interest in photography was an accidental discovery. Encouraged by his best friend, he picked up photography in school and found it to be fun and interesting – he candidly shared that hearing the click of a camera shutter excites him!

Since then, Benedict has also taken an interest in filmmaking, and enjoys telling a story with his short films. He was recently handpicked to participate in a Future Filmmakers Workshop at New York University TISCH School of the Arts Asia. Action and Sci-Fi films are his favourite kind of movies as he is interested in special effects!

As the man behind the lens, Benedict has covered a range of school and Club Rainbow events. A third-time recipient of the TDF grant, Benedict hopes to utilize the grant to purchase new lenses which will allow him to shoot landscapes, and enroll in courses to enhance his photography skills and learn new techniques.

Benedict encourages all Rainbow friends that “if you feel strongly about something....then do it! Also, use this talent to contribute back to society.”



8. Peh Hong Huat, 15 – Aspiring Keyboardist

Hong Huat first received the TDF grant for his singing talent. However, two years ago, he was encouraged to learn to play the keyboard to accompany his singing, and has not looked back since. In this short time, Hong Huat has already obtained a Diploma in Keyboard from Lee Wei Song School of Music, and is now pursuing a more advanced course.

Playing the keyboard has a calming effect on energetic Hong Huat. Also, he greatly enjoys performing live and entertaining others whenever given the opportunity. Hong Huat loves listening to both English and Mandarin songs, and his repertoire ranges from Techno and Dance tunes to Mandarin Pop songs. To perfect these songs, Hong Huat practices diligently for four hours every day!

With the TDF grant, Hong Huat hopes to buy a funky new keyboard that will allow him to play melodious tunes for all! Hong Huat's shout out to all Rainbow friends is to “enjoy yourself in whatever you do!”



9. Er Wen Hao, 16 – Aspiring Swimmer

Wen Hao first learnt swimming at age four, when his mum engaged a private coach who helped to build up his confidence in water. In 2010, Wen Hao started private swimming lessons once a week with a dedicated swim coach, and also trained at school.

Just this year, Wen Hao represented Eden School in the swimming finals organised by the Singapore Disability Sports Council.

He is happy that there is a platform for him to pursue swimming and he enjoys being able to learn at his own pace. Swimming not only builds up Wen Hao's stamina, but also helps him develop strong arms and legs.

The TDF grant will enable Wen Hao to spend more time on swim practice, and his mum hopes for him to swim on a daily basis to improve on his techniques. Wen Hao's mum hopes that one day, there will be a platform or organisation for which he can represent the Autistic community in sports. "This will show others who have the same condition that they are capable of learning and achieving something in their lives," she adds.



10. S. Hema Viganeshwari, 14 – Aspiring Bharatanatyam Dancer

Hema started learning Classical Indian Dance at the tender age of seven as she was inspired by her aunt, a well-known Bharatanatyam Dancer. Speaking passionately about her interest, Hema describes dance as freedom – the freedom to move her body when she puts all her energy into something she loves deeply.

With an enthusiastic spirit, Hema enjoys showcasing her talent at dance competitions and is happy to create awareness about her culture and the art form when she performs.

Hema is a second-time recipient of the TDF grant. It has helped her realise how much the art form means to her and she is glad that others appreciate it too! Wiser than her years, Hema's message to all Rainbow friends is that "everyone has something special inside him/her, it could be anything from academia to dance, but this passion and talent can take you a long way, so don't let anything hold you back."



11. Ashwini Anbualagan, 14 – Aspiring Bollywood Dancer

Although Ashwini started dance lessons at age six, she found her niche only last year when she enrolled in Bollywood (Indian Hip Hop) Dance. She is proud to be part of the Prabhudeva Dance Academy, and is inspired by their Chairman and Director who is hailed as “India’s Michael Jackson”.

Ashwini loves the dance classes as the teachers are friendly and she gets the opportunity to perform at various venues. She exclaims that she was ecstatic when she got the chance to meet the legendary Aishwarya Rai and heartthrob Hrithik Roshan last year!

Receiving the TDF grant has given Ashwini a tremendous sense of motivation to improve her dance skills, and she is grateful to be awarded the grant so as to fund her dance lessons and buy new costumes. Ashwini looks forward to becoming a professional dancer in the future.



ARTitude Exhibition 2011

by Ms Judy Aee

Back for a second year, the ARTitude Exhibition this year was held at the Level 1 Atrium of Wisma Atria - right in the heart of Orchard Road! The initial plan was to hold the exhibition from 14th to 21st August 2011, but this was extended to 25th August 2011, giving us an opportunity to showcase our children's and youths' artwork for a longer period of time.

The exhibition this year was presented in collaboration with School of the Arts (SOTA) and our kind sponsor, Tru-Marine Pte Ltd. A 3-day Art Workshop was organized at SOTA in June this year, and the participating Club Rainbow children and youths enjoyed themselves while working together to create the main features of the exhibition. The younger children had lots of fun painting a giant colour wheel while our youths let their creativity shine in forming a string art installation.

Paintings by other Club Rainbow children and youths provided a finishing touch to the exhibition, and members of the public also contributed to the colourful display at Wisma through a hands-on string art session conducted by SOTA students.

We are really proud of the overwhelming number of fantastic artwork created by our children and youths this year, and are truly grateful to our kind partners - Tru-Marine and SOTA - for making such an amazing exhibition possible. Many thanks also to Starhill Global REIT for sponsoring the venue and to all our tireless volunteers for helping out at the exhibition.



ARTitude Concert 2011

By Miss Alison Chang

On the night of 13 August 2011, Club Rainbow children and youths, alongside guest performers, dazzled invited guests at the ARTitude Concert 2011 with spectacular song, dance and music performances! For the second year running, the Club Rainbow ARTitude Concert is a platform to showcase the musical and creative artistic talents of the Rainbow children and youths and to give them a morale boost which will hopefully carry over into their life battle with chronic illnesses.

ARTitude is an extension of the Talent Development Fund, sharing the same objective of recognising and nurturing the various talents of the Rainbow children and youths, and to encourage them to develop their budding talent or gift and pursue their passion. This year's concert at DBS Auditorium featured six Rainbow recipients of the Talent Development Fund. The engaging Rainbow performances included high-energy hip hop and modern jazz dance routines, melodious piano and keyboard recitals, and entertaining pop and rap song numbers! The 500-strong audience was also captivated by the special guest performers - adorable K-Pop dancers from Nissi Childcare, angelic voices of the SCGS Choir, funky instrumental tunes by Agent of Freedom, and euphonious slow rock tunes by Kah Leng & Friends.

It was truly an exhilarating night to celebrate the dreams and passion of the talented Rainbow performers. "I couldn't bear to leave the DBS Auditorium after the concert ended. I hope there is an ARTitude Concert next year in 2012! I can't wait! ☺" exclaimed Wan Ting, 13 years old, a Club Rainbow beneficiary.



CAREGIVERS APPRECIATION DAY, 3 September 2011

by Mrs Maria Maniano

Caregivers Appreciation Day was held at the Singapore Flyer with a total of 355 people (excluding volunteers and staff) signing up for the event. Unlike the past CADs, this year's event was held in the late afternoon so that families can enjoy a Singapore Flyer Sunset ride. The day started with a group dynamics session conducted by the Social Work and Counseling Department where they invited the parents to engage in an ice breaker game and later a sharing activity on the services of Club Rainbow that have helped them through the years. Parents also shared about possible services Club Rainbow could implement. While the parents were engaged on a serious note, the children on the other hand, were having fun with Lila Drums Group. Lila Drums got the children's undivided attention in African Drumming. The second half of the day was as interesting when the Moms take on the African drumming session to BEAT IT and show their more active side while the Dads engaged in a therapeutic painting activity to understand themselves more and to get in touch with their softer side. The children proceeded to a picture frame craft activity that was conducted by NUS High. After the end of the 2nd session, the families collected their SG Flyer tickets and went onto the Singapore Flyer to enjoy the sunset from the top. Upon reaching the ground, they all went to the SkyDeck for an evening of song and dance and delicious buffet dinner. Singapore Turf Club which adopted Club Rainbow presented new laptops to selected beneficiaries as part of Club Rainbow's Education Awards. The night ended with a moment of appreciation for the caregivers, specifically parents for their love and care for their medically-challenged children thru a photo frame presentation.



CLUB RAINBOW (SINGAPORE'S CHILDREN'S DAY CARNIVAL

by Mr Dickson Lim

To celebrate Children's Day in the most special way this year, Club Rainbow (Singapore) organised the biggest Children's Day Carnival in town! Colours For Life 2011 was held on Saturday, 08 Oct 2011 at Singapore EXPO Hall 4B, 10am-9pm. This was not only Club Rainbow's biggest Awareness Event this year but was also its biggest turnout of partners, volunteers, beneficiaries as well as the public! An estimated almost 5,000 visitors attended the single day Carnival!

There were exhilarating fun rides, giant inflatable bouncers and slides, and exciting games stalls! In addition, balloons, face-painting, balloon sculpting and fake tattoos all added to the fun! Special performances on stage, especially those by Club Rainbow's own children and youths, made the event even more special!

The event was made possible through the tireless help from almost 360 volunteers, together with the generous support of the following 16 partners:

Main Partners - Liberty Insurance, New Balance Singapore Co-partners (in alphabetical order) - Engage Media, Graffiti Imprint, KSP AVL, Penciltutor School, Aspire Hub Education, Helmi Talib & Co, SATS Staff Association, The 5Cs, SingTel, Uncle Ringo, W.R. Grace (Singapore), OrangeTee, Touche and Singapore Turf Club.

Club Rainbow wishes to thank every organisation and individual who have contributed so generously to make this Children's Day so much more special for both its beneficiaries and all the children that had a fantastic time at the Carnival, and a meaningful one too!



Kris Kringle

By Miss Alison Chang

Christmas is all about giving, sharing, enjoying friendship and appreciating the people in one's life. To celebrate the spirit of Christmas, 40 Rainbow children and siblings were invited to spend the morning shopping at Toys 'R' Us in Suntec City Mall on 10th December, during the annual Kris Kringle event. The twist? The children were paired up with one another based on age and gender and given some time to break the ice. This Getting to Know You session was facilitated by volunteers from Nu Skin, who were each paired up with a child. Together, they had to figure out the best Christmas gift for their new found friend and go hunt for it in Toys 'R' Us. After their mini shopping spree, the children and volunteers headed to Swensen's Restaurant where they had a Friendship Lunch followed by a gift exchange with their buddies.

"Most people will agree that "there's more joy in giving than receiving". Amazingly, the Kris Kringle event doubles that amount of joy as we facilitate the exchange of gift among the kids through the act of giving and receiving. We are fortunate to be able to be involved in this event with our business partners in Nu Skin and we thank Club rainbow for giving us this opportunity to demonstrate and create a difference in the lives of these children." – Chiou Yee Neo, Director, Distributor Success, Nu Skin Singapore.



SPECIFIC ILLNESS GROUPS

Club Rainbow is commissioned to taking care of children with major chronic and life-threatening illnesses. We have identified six major groups within the charity – Blood Disorders; Chronic Liver Disease; Congenital Heart Disease; Spina Bifida; Premature Babies (with very low birth weight) and Genetic Disorders - whereby events and activities are specially crafted for them.

Rainbow HeartKids Day 2011

Heart Kids Day 2011 was celebrated on 19 February at the Jacob Ballas Children's Garden. Heart Kids Day was a collaboration between Club Rainbow (Singapore) and Nu Skin Enterprises where 20 people from Nu Skin volunteered to be buddies to children participating in the "Discover Plants and Animals Nature Walk". The nature walk was led by a couple of veteran ladies who are Philosophy Doctors attached to the Botanical Garden. The kids also experienced colouring their hands and lips with a red dye from a die-producing flower! Everyone and even the volunteers from Nu Skin was amazed at the discovery! While the kids and volunteers were soaking in the beauty of Nature, the parents attended an informative talk on Congenital heart Defects – The Dos and Don'ts conducted by Prof Quek Swee Chye. The medical talk was followed by a sharing session by Shafiah Othman who is a ex-Club Rainbow beneficiary who is now 26 years old and has shared with the parents her journey and encounters as an individual with congenital heart defect. Lastly, a nutrition talk conducted by Ms Debbie Wang from Nu Skin Enterprises added more colour and information parents need for a healthy balanced diet for their children.

CRS Thalassaemia Awareness Day 28 May 2011

Thalassaemia Awareness Day was held at Orchid Country Club where 37 families (128 people) gathered for a day of knowledge and fun. Special guests from our Advisory Board were invited to give talks on Living With Thalassaemia. Dr Chan Mei Yoke and Dr June Lou shared stories of patients living with Thalassaemia, specifically on complications like bone, lung and psychosocial problems. Parents from other illness groups also attended the talk and expressed that this was something good - they learn to appreciate other individuals who are experiencing such conditions. The talk was followed by an art session with an Art Teacher - the parents painted on the theme of hope. While the parents were busy, the children were having fun with students from Hwa Chong who conducted a Japanese Workshop complete with Origami and Sushi-Making. The children then enjoyed a bowling session with a group of volunteers from Racing the Gobi Dessert. The volunteers expressed their heartfelt thanks for the experience with the children and the fun they had.

Spina Bifida Day

Despite the heavy downpour, 12 CRS families attended the annual Spina Bifida Day event held at the Singapore Flyer on 26th November. The children and youths activities were planned by a group of NIE student teachers. They were engaged in games such as Charades, Win, Lose or Draw and had fun creating their own no-bake cookies to bring home and share with loved ones. On the other hand, parents were invited to attend a medical talk about the Development of Spina Bifida and the Physiotherapy interventions for the management of Spina Bifida by Miss Chua Shu Zhen, a senior physiotherapist from KKH. This was followed by a workshop on Understanding your Emotions and Self-care conducted by Mr. Edwin Tan, Managing Partner of Brief Academy, who is trained in Social Work. The talks were well-received by the parents as they spontaneously participated in the physiotherapy demonstrations and enjoyed interacting and catching up with one another during the sharing session facilitated by Mr. Tan. Spina Bifida Day ended on a high note as the families thoroughly enjoyed themselves on a sunset Singapore Flyer ride with their loved ones.



FRIENDS OF CRS

Our heartfelt thanks go to all donors and sponsors for their commitment and continuous support throughout the year. Their involvement in Club Rainbow has made it possible for our little, and not-so-little, ones dream big dreams and make them come true. They do not only provide but are truly a Ray of Hope for all the beneficiaries at CRS.

Corporate Donors, Sponsors & Volunteers

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ABR Holdings Limited
Acadian Asset Management (S) Pte Ltd
ACI Worldwide (Asia) Pte Ltd
AEA Trading
Aik Moh Paints & Chemicals
Ang & Partners
Aspire Hub Coaching International Pte. Ltd
Atnet Design & Solutions
Auric Pacific Group Limited
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AXA Insurance Singapore
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Liberty International Underwriters
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 LP100
 LP98
 LTH Logistics (S) Pte Ltd
 Lubrizol Southeast Asia (Pte) Ltd
 LUC Global Industries
 Lumineux Events And Communication Consultants
 M1 Suncare Club
 Marine & Offshore Integrated Logistic (S) Pte Ltd
 McConnell Dowell South East Asia pte Ltd
 Mellford Private Limited
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 Moriah Assembly of God Ltd
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 Shawn Yap & Partners LLP
 Sincere Watch Limited

Singapore Health Services Pte Ltd
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 Singapore Turf Club
 Singex Venues Pte Ltd
 Sing-Port Maritime Pte Ltd
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 Suka Chemicals (M) Sdn Bhd
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 Wee Tiong (S) Pte Ltd
 Western Asset Management Company Pte Ltd
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 YHI International Limited
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 Kent Ridge Secondary School
 Nan Chiau High School
 Nanyang Technological University
 Raffles Girls' Primary School
 Swiss Cottage Secondary School
 Tanglin Trust School Ltd
 The National University of Singapore Society
 Victoria Junior College
 Hwa Chong Institution
 CHIJ Katong Convent
 CHIJ Saint Nicholas Girls School (Secondary)
 Youth Initiatives

CRS Tutors 2011

- ✿ TOTAL number of Tutors (including relief tutors): 70
- ✿ Number of Returning Tutors: 33
- ✿ Number of NEW Tutors: 37

Yiwen	Vincent	Sarah	Kai Hui
Kheng Chuan	Michelle	Pei Ming	Lilian
Pei Hoon	Jessie Phua	Saitong	Kenneth
Ong Yu	Jia Yan	Kong Chian	Joan
Lily	Wen Yang	Ethan	Kelvin
Denise	Karen	Neo Siang Noi	Jayasri
Gerald	Lim Huizhen	Eng Tat	Yew Fei
Teo Pek Wan	Punitha	Portia	Shao Ming
Jesslyn	Nerissa Xue	Justine Xue	Sim Mui Hong
Cai Yu Tian	Shutha	Mingfa	Siew Kueen
Jacqueline	Choo Lin	Jasmine	Poh Bee
Zhihui	Yong Fen Chao	Edwin Yeo	Anu
Stephen See	Quek Jing Sheng	Silvesta	Magdelene Chew
Kai Seng	Eugene Huang	Zhao Jie	Roger
Jacq Ng	Xavier	Poh Yee	Teresa
Kim	Caroline	Wei Peng	Jeremy
Gary Koh	Jus Poh	Xianglong	Kevin Lee
Sarun	Heidi		

Strategic Alliances

Singapore Cord Blood Bank
 National University Hospital
 KK Women's & Children's Hospital
 Singapore General Hospital



STATEMENT BY THE MANAGEMENT COUNCIL

We, Gregory Vijayendran and Chua Bee Geok, hereby state that, in the opinion of the Management Council,

- (a) the accompanying statement of financial position, statement of financial activities, and statement of cash flow together with notes thereto are drawn up in accordance with the provisions of Charities Act, Chapter 37 and Singapore Financial Reporting Standards so as to give a true and fair view of the state of affairs of Club Rainbow, Singapore (the Society) as at 31 December 2011 and the statement of financial activities, statement of changes in funds and statement of cash flow of the Society for the financial year ended on that date; and
- (b) at the date of this statement, there are reasonable grounds to believe that the Society will be able to pay its debts as and when they fall due.

The Management Council approved and authorised the issue of these financial statements.

On behalf of the Management Council



Gregory Vijayendran
President



Chua Bee Geok
Honorary Treasurer

Singapore
19 July 2012



ROBIN CHIA & CO.

Certified Public Accountants

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INDEPENDENT AUDITORS' REPORT TO THE MANAGEMENT COUNCIL OF CLUB RAINBOW (SINGAPORE)

Report on the Financial Statements

We have audited the accompanying financial statements of Club Rainbow, Singapore (the Society) which comprise the statement of financial position of the Society as at 31 December 2011, the statement of financial activities, statement of changes in fund and statement of cash flows for the financial year ended, and a summary of significant accounting policies and other explanatory information, as set out on pages 4 to 28.

Management Council's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation of financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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



Opinion

In our opinion, the financial statements are properly drawn up in accordance with the provisions of the Charities Act, Cap 37, the Societies Act, Cap. 311 and Singapore Financial Reporting Standards so as to give a true and fair view of the state of affairs of the Society as at 31 December 2011 and the results, changes in fund and cash flows of the Society for the financial year ended on that date.

Report on other legal and regulatory requirements

In our opinion, the accounting and other records required by the Charities Act to be kept by the Society have been properly kept in accordance with the provisions of the Act. The fund-raising appeals held during the financial year have been carried out in accordance with regulation 6 of the Charities (Fund-raising appeals) Regulations 2007 issued under Charities Act, Cap 37 and proper accounts and other records have been kept on the fund-raising appeals. Management Council's Responsibility for the Financial Statements

During the course of our audit, nothing came to our notice that caused us to believe that:

- (a) the total fund-raising expenses of the Society exceed 30% of the total gross receipts from fundraising;
- (b) the donation monies have not been used in accordance with the objectives of the Society.



RobinChia & Co Certified
Public Accountants and
Certified Public Accountants

Singapore
19 July 2012



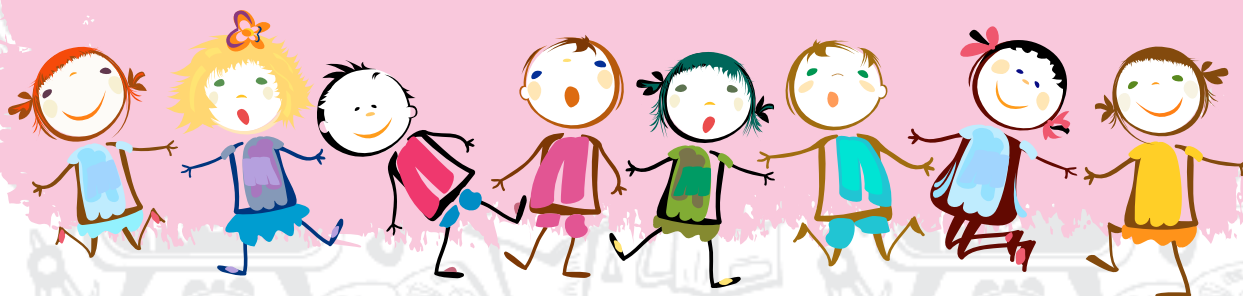


STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2011

(In Singapore Dollars)

	Note	2011 \$	2010 \$
Assets			
Non-current assets			
Property, plant and equipments	4	138,542	229,429
Financial assets, available-for-sale	5	<u>7,308,647</u>	<u>4,975,506</u>
		<u>7,447,189</u>	<u>5,204,935</u>
Current Assets			
Other receivables	6	13,305	12,326
Cash and cash equivalents	7	<u>6,453,763</u>	<u>7,369,620</u>
Total current assets		<u>6,467,068</u>	<u>7,381,946</u>
Total Assets		<u><u>13,914,257</u></u>	<u><u>12,586,881</u></u>
Fund and Liability			
Fund and reserves			
Unrestricted fund		13,723,241	12,553,355
Fair value reserve		<u>139,599</u>	<u>(24,494)</u>
		<u>12,528,861</u>	<u>12,528,861</u>
Current liability			
Other payables	8	<u>51,417</u>	<u>58,020</u>
Total Fund and Liability		<u><u>13,914,257</u></u>	<u><u>12,586,881</u></u>

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





STATEMENT OF FINANCIAL ACTIVITIES FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2011

(In Singapore Dollars)

	Note	Unrestricted fund 2011 \$	Unrestricted fund 2010 \$
INCOMING RESOURCES			
Donations	9	2,944,480	2,538,151
Fund raising activities	10	1,930	182,043
Investment income		190,641	24,812
Gift in kind		-	438
Government grant-job credit scheme		-	7,893
Other income		3,020	654
Total income resources		3,140,071	2,753,991
Resources expended			
Charitable activities expenses	11	745,849	572,947
Fund raising related materials and supplies		-	44,157
Programme related costs	12	540,626	140,879
Other operating and administrative expenses	13	683,710	515,525
Total resources expended		1,970,185	1,273,508
Net surplus for the year		1,169,886	1,480,483
Other comprehensive (loss) for the year			
Fair value (loss) on financial assets, available-for-sale recognised directly in reserve		164,093	(24,494)
Total comprehensive income for the year		1,333,979	1,455,989

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



STATEMENT OF CHANGES IN FUND AND RESERVE ACCOUNT FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2011

(In Singapore Dollars)

	Unrestricted fund	Fair value reserve/ (loss)	Total
	\$	\$	\$
Balance at 1 January 2010	11,072,872	-	11,072,872
Total comprehensive income for the year	1,480,483	(24,494)	1,455,989
Balance at 31 December 2010	12,553,355	(24,494)	12,528,861
Total comprehensive income for the year	1,169,886	164,093	1,333,979
Balance at 31 December 2011	13,723,241	139,599	13,862,840

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





STATEMENT OF CASH FLOW FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2011

(In Singapore Dollars)

	Note	2011 \$	2010 \$
Cash Flows From Operating Activities			
Surplus for the financial year		1,169,886	1,480,483
Adjustments for:			
Depreciation of property, plant and equipment		91,696	75,580
Property, plant and equipment written-off		-	132
Interest income		(176,949)	(24,812)
Operating surplus before working capital changes		<u>1,084,633</u>	<u>1,531,383</u>
Other receivables		(979)	33,834
Other payables		(6,603)	(10,157)
Cash generated from operations		<u>1,077,051</u>	<u>1,555,060</u>
Interest received		7,901	22,886
Net cash generated from operating activities		<u>1,084,952</u>	<u>1,577,946</u>
Cash Flows From Investing Activities			
Purchase of investments		(2,000,000)	(5,000,000)
Purchase of property, plant and equipment		(809)	(143,941)
Net cash (used in) investing activities		<u>(2,000,809)</u>	<u>(5,143,941)</u>
Net (decrease) in cash and cash equivalents		(915,857)	(3,565,995)
Cash and cash equivalents at beginning of year		<u>7,369,620</u>	<u>10,935,615</u>
Cash and cash equivalents at end of year	7	<u>6,453,763</u>	<u>7,369,620</u>

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



1. CORPORATE INFORMATION

Club Rainbow, Singapore (the "Society") is a Society (UEN no. S92SS0137H) registered and domiciled in Singapore. It is also a registered charity and an approved Institution of a Public Character. The registered address and principal place of operation of Club Rainbow (Singapore) is situated at Block 538, Upper Cross Street #05-263/269, Singapore 050538. The objectives of the Society is to provide emotional, informational, financial, educational and psycho-social support to children suffering from life threatening illnesses and their families.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

2.1 Basis of preparation

These financial statements have been prepared in accordance with Singapore Financial Reporting Standards ("FRS"). The financial statements have been prepared under the historical cost convention, except as disclosed in the accounting policies below.

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

The financial statements are presented in Singapore Dollars.

2.2 Changes in accounting policies

The accounting policies adopted are consistent with those of the previous financial year except in the current financial year, the Society adopted all the new and revised standards and interpretations of FRS (INT FRS) that are effective for annual periods beginning on or after 1 January 2011. The adoption of these standards and interpretations did not have any effect on the financial performance or position of the Society.

2.3 Standards issued but not yet effective

The Company has not adopted the following standards and interpretations that have been issued but not yet effective:



Description	Effective for annual periods beginning or after
Amendments to FRS 107 Disclosures - Transfer of Financial Assets	1 July 2011
Amendments to FRS 12 Deferred Tax: Recovery of Underlying Assets	1 January 2012

The nature of the impending changes in accounting policy on adoption of the revised FRS 12 is described below:

Amendments to FRS 107 Disclosures - Transfer of Financial Assets

The Amendments to FRS 107 introduce disclosure requirements for all transferred assets, existing at the reporting date, irrespective of when the related transfer transaction occurred. These additional disclosure requirements are to enable users of financial statements to evaluate the risk exposures relating to transfers transactions of financial assets (for example, securitisations), including understanding the possible effects of any risks that may remain with the entity that transferred the assets. The amendments also require additional disclosures if a disproportionate amount of transfer transactions are undertaken around the end of a reporting period.

Amendments to FRS 12 Deferred Tax: Recovery of Underlying Assets

The Amendments to FRS 12 apply to the measurement of deferred tax liabilities and assets arising from investment properties measured using the fair value model under FRS 40 Investment Property, including investment property acquired in a business combination and subsequently measured using the fair value model. For the purposes of measuring deferred tax, the Amendments introduce a rebuttable presumption that the carrying amount of an investment property measured at fair value will be recovered entirely through sale. The presumption can be rebutted if the investment property is depreciable and is held within a business model whose objective is to consume substantially all of the economic benefits over time, rather than through sale.

2.4 Property, plant and equipment

Plant and equipment are stated at cost less accumulated depreciation and any impairment in value. All items of plant and equipment are initially recorded at cost.

The initial cost of plant and equipment comprises its purchase price, including import duties and non-refundable purchase taxes and any directly attributable costs of bringing the asset to its working condition and location for its intended use. Any trade discounts and rebates are deducted in arriving at the purchase price. Expenditure incurred after the plant and equipment have been put into operation, such as repairs and maintenance and overhaul costs, is normally charged to the statement of financial activities in the period in which the costs are incurred. In situations where it can be clearly demonstrated that the expenditure has resulted in an increase in the future economic benefits expected to be obtained from the use of an item of plant and equipment beyond its originally assessed standard of performance, the expenditure is capitalised as an additional cost of plant and equipment.



Depreciation is computed on a straight-line basis over the estimated useful life of the asset as follows:

Computers	-	5 years
Furniture and fittings	-	5 years
Office equipments	-	5 years
Renovations	-	5 years
Medical equipments	-	5 years
Motor vehicle	-	5 years

The useful life and depreciation method are reviewed annually to ensure that the method and period of depreciation are consistent with the expected pattern of economic benefits from items of plant and equipment. Fully depreciated assets are retained in the financial statements until no longer in use and no further charge for depreciation is made in respect of these assets.

2.5 Impairment of non-financial assets

The Society assesses at each reporting date whether there is an indication that an asset may be impaired. If any such indication exists, or when annual impairment testing for an asset is required, the Society makes an estimate of the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or cash-generating unit's fair value less costs to sell and its value in use and is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets. In assessing value in use, the estimated future cash flows expected to be generated by the asset are discounted to their present value.

Where the carrying amount of an asset exceeds its recoverable amount, the asset is written down to its recoverable amount. Impairment losses are recognised in the statement of financial activities except for assets that are previously revalued where the revaluation was taken to equity. In this case the impairment is also recognised in equity up to the amount of any previous revaluation. An assessment is made at each reporting date as to whether there is any indication that previously recognised impairment losses may no longer exist or may have decreased. A previously recognised impairment loss is reversed only if there has been a change in the estimates used to determine the asset's recoverable amount since the last impairment loss was recognised. If that is the case, the carrying amount of the asset is increased to its recoverable amount. That increased amount cannot exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognised for the asset in prior years. Such reversal is recognised in the income statement unless the asset is measured at revalued amount, in which case the reversal is treated as a revaluation increase.

2.6 Financial assets

(a) Classification

The Society classifies its financial assets in the following categories: at fair value through profit or loss, loans and receivables, held-to-maturity, and available-for-sale as appropriate. Financial assets are recognised on the statement of financial position when and only, when the Society becomes a party to the contractual provisions of the financial instrument. The classification depends on the nature of the asset and the purpose for which the assets were acquired. Management determines the classification of its financial assets at initial recognition and re-evaluates this designation at every reporting date, with the exception that designation of financial assets at fair value through profit or loss is not revocable. The Society has no financial assets at fair value through profit or loss and financial assets, held-to-maturity.



(i) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are presented as current assets, except for those expected to be realised later than 12 months after the reporting date which are presented as non-current assets. Loans and receivables are presented as “trade and other receivables” and “cash and cash equivalents” on the statement of financial position.

(ii) Financial assets, available-for-sale

Financial assets, available-for-sale are non-derivatives that are either designated in this category or not classified in any of the other categories. They are presented as noncurrent assets unless management intends to dispose of the assets within 12 months after the reporting date.

(b) Recognition and derecognition

Regular way purchases and sales of financial assets are recognised on trade date – the date on which the Society commits to purchase or sell the asset.

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

(c) Initial and subsequent measurement

Financial assets are initially recognised at fair value plus transaction costs except for financial assets at fair value through profit or loss, which are recognised at fair value. Transaction costs for financial assets at fair value through profit or loss are recognised immediately as expense in the statement of financial position.

Financial assets, both available-for-sale and at fair value through profit or loss are subsequently carried at fair value. Loans and receivables and financial assets, held-to-maturity are subsequently carried at amortised cost using the effective interest method.

(d) Effective interest method

The effective interest rate method is a method of calculating the amortised cost of a financial instrument and of allocating interest income or expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts or payments through the expected life of financial instruments, or where appropriate, a shorter period. Income is recognised on an effective interest basis for debt instruments other than those financial instruments at fair value through profit or loss.

(e) Impairment

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



(i) Loans and receivables

Significant financial difficulties of the debtor, probability that the debtor will enter bankruptcy, and default or significant delay in payments are objective evidence that these financial assets are impaired.

The carrying amount of these assets is reduced through the use of an impairment allowance account which is calculated as the difference between the carrying amount and the present value of estimated future cash flows, discounted at the original effective interest rate. When the asset becomes uncollectible, it is written off against the allowance account. Subsequent recoveries of amounts previously written off are recognised against the same line item in statement of financial activities.

The allowance for impairment loss account is reduced through profit or loss in a subsequent period when the amount of impairment loss decreases and the related decrease can be objectively measured. The carrying amount of the asset previously impaired is increased to the extent that the new carrying amount does not exceed the amortised cost had no impairment been recognised in prior periods.

(ii) Financial assets, available-for-sale

In addition to the objective evidence of impairment described in Note 2.6 (e) (i), a significant or prolonged decline in the fair value of an equity security below its cost is considered as an indicator that the available-for-sale financial asset is impaired.

If any evidence of impairment exists, the cumulative loss that was recognised in the fair value reserve is reclassified to profit or loss. The cumulative loss is measured as the difference between the acquisition cost (net of any principal repayments and amortisation) and the current fair value, less any impairment loss previously recognised as an expense. The impairment losses recognised as an expense on equity securities are not reversed through profit or loss.

2.7 Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, cash with banks, short term deposits and highly liquid investments that are readily convertible to known amounts of cash and that are subject to an insignificant risk of changes in value.

2.8 Other payables

Other payables are recognised initially at fair value and subsequently stated at amortised cost using the effective interest method



2.9 Fair value of financial instruments

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

The maximum exposure to credit risk is the fair value of the financial instruments at the end of the reporting year. The fair value of a financial instrument is derived from an active market or by using an acceptable valuation technique. The appropriate quoted market price for an asset held or liability to be issued is usually the current bid price without any deduction for transaction costs that may incurred on sale or other disposal and, for an asset to be acquired or for liability held, the asking price.

If there is no market, or the markets available are not active, the fair value is established by using an acceptable valuation technique. The fair value measurements are classified using a measurements, that is, Level 1 for the use of quoted prices (unadjusted) in active markets for identical assets or liabilities; Level 2 for the use of inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e., as prices) or indirectly (i.e., derived from prices); and Level 3 for the use of inputs for the assets or liability that are not based on observable market data (unobservable inputs). The level is determined on the basis of the lowest level input that is significant for the fair value measurement in its entirety. Where observable inputs that require significant adjustment based on unobservable inputs, that measurement is a Level 3 measurement

2.10 Funds and reserve

(i) Unrestricted funds

Funds of the Society comprise mainly the accumulated funds, which are unrestricted. These funds are expendable at the discretion of the Management Council in furtherance of the Society's objects.

(ii) Fair value reserve

The fair value reserve arose from the unrealised gain/ (loss) of investments.

2.11 Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Society and the revenue can be reliably measured. The following specific criteria must also be met before revenue is recognised:



(i) Donations

Donations are recognised in the statement of financial activities when they have been received. Donation-in-kind are recognised when the fair value of the assets received can be reasonably ascertained.

(ii) Interest income

Interest income from bank deposits and bonds is accrual on a time proportion basis, taking into account the principal amounts outstanding and the interest rates applicable on an effective yield method.

(iii) Fund raising

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

(iv) Government grants

Cash grants received from the government in relation to the Jobs Credit Scheme are recognised as income upon receipt.

2.12 Employee benefits

Pensions obligations

The Society contributes to the Central Provident Fund ('CPF'), which is a pension contribution plan regulated and managed by the Singapore Government. The Society's CPF contributions which apply to employees, are charged to the statement of financial activities in the period to which the contributions relate.

Employee leave entitlement

Employee entitlement to annual leave is recognised when they accrue to employees only. A provision is made for the estimated liability for unconsumed leave as a result of services rendered by the employees up to the reporting date.

2.13 Functional currency

The functional currency of the Society is Singapore Dollar. As the receipts and payments of the Society are predominantly denominated in Singapore Dollar, the Management Council is of the opinion that the Singapore Dollar reflects the economic substance of the underlying events and circumstances relevant to the Society.

2.14 Operating leases

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



2.15 Related parties

Parties are considered to be related if one party has the ability to control the other party or exercise significant influence over the other party when making financial or operational decisions. In considering each possible related party relationship, attention is paid to the substance of the relationship, not merely the legal form.

Related parties include the Society's management council, key management personnel, associates and enterprises in which a substantial interest in the voting power is owned, directly or indirectly, by the Society's management council or key management personnel.

3. SIGNIFICANT ACCOUNTING ESTIMATES AND JUDGEMENTS

Estimates, assumptions concerning the future and judgements are made in the preparation of the financial statements. They affect the application of the Society's accounting policies, reported amounts of assets, liabilities, income and expenses, and disclosures made. They are assessed on an on-going basis and are based on experience and relevant factors, including expectations of future events that are believed to be reasonable under the circumstances.

3.1 Judgements made in applying accounting policies

The Management Council is of the view that there are no critical judgements involved that will have a significant effect on the amounts recognised in the financial statements.

3.2 Key sources of estimation uncertainty

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

Depreciation of property, plant and equipment

Property, plant and equipment are depreciated on a straight-line basis over their useful lives. The Management Council estimates the useful lives of these plant and equipment to be 5 years. The carrying amount of the Society's property, plant and equipment at 31 December 2011 was \$138,542 (2010: \$229,429). Changes in the expected level of usage and technological developments could impact the economic useful lives and the residual values of these assets, therefore future depreciation charges could be revised.



NOTES TO FINANCIAL STATEMENTS - 31 DECEMBER 2011

4. Property, Plant and Equipment

	Computers	Furniture and fittings	Office equipments	Renovations	Medical equipments	Motor vehicle	Total
	\$	\$	\$	\$	\$	\$	\$
Cost							
At 1 January 2010	69,419	73,103	75,735	162,584	9,577	-	390,418
Additions	33,570	-	-	39,562	-	70,809	143,941
Write-off	-	(330)	-	-	-	-	(330)
At 31 December 2010 and 1 January 2011	102,989	72,773	75,735	202,146	9,577	70,809	534,029
Additions	-	809	-	-	-	-	809
At 31 Dec 2011	102,989	73,582	75,735	202,146	9,577	70,809	534,838

Accumulated Depreciation

At 1 January 2010	32,730	47,964	61,685	83,884	2,955	-	229,218
Charge for the year	13,859	12,436	6,836	35,814	1,915	4,720	75,580
Write-off	-	(198)	-	-	-	-	(198)
At 31 December 2010 and 1 January 2011	46,589	60,202	68,521	119,698	4,870	4,720	304,600
Charge for the period	16,728	12,467	5,995	40,429	1,915	14,162	91,696
At 31 December 2011	63,317	72,669	74,516	160,127	6,785	18,882	396,296

Net Carrying Amount

At 31 December 2011	39,672	913	1,219	42,019	2,792	51,927	138,542
At 31 December 2010	56,400	12,571	7,214	82,448	4,707	66,089	229,429

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





NOTES TO FINANCIAL STATEMENTS - 31 DECEMBER 2011

5. FINANCIAL ASSETS AVAILABLE-FOR-SALE

	2011 \$	2010 \$
Quoted bonds, at fair value	7,164,810	2,376,042
Cash with fund manager	143,837	2,599,464
	<u>7,308,647</u>	<u>4,975,506</u>

The fair value of quoted bonds are based on the bid price of the last market day of the financial year. The quoted bonds are part of the investment portfolio managed by UOB Asset Management Ltd.

The cash with fund manager is not freely available for use by the Society as the monies are restricted for investment purposes and are part of the investment portfolio managed by fund manager in UOB Asset Management Ltd.

Movement of financial assets, available-for-sale:

	2011 \$	2010 \$
Balance at beginning of financial year/ Additions	7,169,048	5,000,000
Net fair value gain/ (loss) recognised in fund	139,599	(24,494)
	<u>7,308,647</u>	<u>4,975,506</u>

The effective interest rates for the above quoted bonds range from 2% to 5.5%. (2010: 2% to 3.22%)

The financial assets available-for-sale are denominated in Singapore Dollars.

6. OTHER RECEIVABLES

	2011 \$	2010 \$
Deposits and prepayments	11,026	10,400
Interest receivables	2,279	1,926
	<u>13,305</u>	<u>12,326</u>

Other receivables are unsecured, interest-free and repayable on demand unless otherwise stated.

Other receivables at the year end date are denominated in Singapore Dollars.



NOTES TO FINANCIAL STATEMENTS - 31 DECEMBER 2011

7. CASH AND CASH EQUIVALENTS

	2011 \$	2010 \$
Cash and bank balances	5,200,638	6,119,620
Fixed deposits	1,253,125	1,250,000
	<u>6,453,763</u>	<u>7,369,620</u>

8. OTHER PAYABLES

	2011 \$	2010 \$
Accrued expenses	<u>51,417</u>	<u>58,020</u>

Other payables are unsecured, interest-free and repayable on demand unless otherwise stated.

At the year end date, other payables are denominated in Singapore Dollars.

9. DONATIONS

	2011 \$	2010 \$
Tax deductible donations	2,602,696	2,360,141
Non-tax deductible donations	341,784	178,010
	<u>2,944,480</u>	<u>2,538,151</u>

10. FUND RAISING

	2011 \$	2010 \$
Tax deductible donations	-	148,313
Non-tax deductible donations	1,930	33,730
	<u>1,930</u>	<u>182,043</u>





NOTES TO FINANCIAL STATEMENTS - 31 DECEMBER 2011

11. CHARITABLE ACTIVITIES EXPENSES

	2011 \$	2010 \$
Education and bursary awards	43,300	-
Financial assistance	132,194	59,807
Staff cost		
-Salaries and bonuses	489,267	447,398
-CPF, SDF and FWL contributions	73,088	60,842
Talent development grants	8,000	4,900
	<u>745,849</u>	<u>572,947</u>

12. PROGRAMME RELATED COSTS

	2011 \$	2010 \$
Annual party	37,803	24,289
Artitude expenses	15,678	-
Camp rainbow	21,812	26,129
Caregiver appreciation day	25,800	20,591
Parent support programs	3,499	-
Rainbow annual overseas trip	185,763	38,731
Rainbow care and resources centre	3,263	629
School holiday program	4,919	4,222
Tuition and educational programs	14,850	5,491
Volunteer program	2,212	250
Workshop and sharing session	2,847	6,539
Youth activities	331	-
Other programs	221,849	14,008
	<u>540,626</u>	<u>140,879</u>



NOTES TO FINANCIAL STATEMENTS - 31 DECEMBER 2011

13. OTHER OPERATING AND ADMINISTRATIVE EXPENSES

	2011 \$	2010 \$
Advertising and publications	4,085	2,065
Bank charges	19,030	17,709
Depreciation of property, plant and equipment	91,696	75,580
Field trip expenses	-	10,436
General expenses	3,933	4,150
Insurance	7,732	7,337
IT expenses	24,795	8,330
Medical	3,127	2,834
Office maintenance	8,540	8,646
Plant and equipment written off	-	132
Printing and stationery	35,400	37,908
Professional fees	25,028	6,000
Rental of premises and equipment	20,363	19,933
Repairs and maintenance-equipments	6,950	4,589
Staff costs		
-Salaries and bonuses	325,328	235,696
-CPF, SDF and FWL contributions	41,893	27,601
-Staff welfare and development	11,822	3,214
Telephone and internet	20,517	21,286
Training and seminars	3,030	2,014
Transport	3,319	1,798
Upkeep of motor vehicle	15,566	8,330
Water and electricity	11,556	9,937
	<u>683,710</u>	<u>515,525</u>

14. TAXATION

The Society is registered as a charity under the Charities Act, Cap 37 and an institute of public character under the Income Tax, Chapter 134. By virtue of Section 13 of the Income Tax Act, income of any charity registered under the Charities Act, Cap 37 is exempted from taxation with effect from the year of assessment 2008.





NOTES TO FINANCIAL STATEMENTS - 31 DECEMBER 2011

15. COMMITMENTS

At 31 December 2011, the Society has financial assistance commitments of \$60,370 (2010: \$21,250) that has been contracted but not recognised as liabilities.

At 31 December 2011, the Society has commitments for future minimum lease payments under non-cancellable operating lease of office equipment as follows:

	2011 \$	2010 \$
Within 1 year	3,210	2,724
After 1 year but within 5 years	14,220	3,405
	<u>17,430</u>	<u>6,129</u>

16. RELATED PARTY TRANSACTIONS

For the purposes of these financial statements, parties are considered to be related to the Society if the Society has the ability, directly or indirectly, to control the party or exercise significant influence over the party in making financial and operating decisions, or vice versa, or where the Society and the party are subject to common control or common significant influence. Related parties may be individuals or other entities.

	2011 \$	2010 \$
Maintenance of website	<u>600</u>	<u>1,290</u>

The Management Council is the final authority and is overall responsible for policy making and determination of all activities. They are volunteers and received no monetary remuneration for their contribution.

17. EMPLOYEES' REMUNERATION

	2011	2010
Number of employees in bands:		
\$100,001 to \$150,000	1	1

18. RESERVE POSITION AND POLICY

The Club Rainbow (Singapore) reserve position for the financial year 31 December 2011 is as follow:



NOTES TO FINANCIAL STATEMENTS - 31 DECEMBER 2011

	2011 \$	2010 \$	Increase (Decrease) \$	Percentage of Increase (Decrease) %
Unrestricted Fund	13,862,840	12,528,861	1,333,979	10.65
Ratio of Funds to Annual Operating Expenditure	7.04	9.84	(2.80)	(28.48)

The Club Rainbow (Singapore) reserve policy is as follows:

The reserve of Club Rainbow (Singapore) provides financial stability and the means for the development of Society's activity. Club Rainbow (Singapore) intends to maintain the reserve at a level sufficient for its operating needs.

The Management Committee will review annually the amount of fund that is required to ensure that they are adequate to fulfill the Society's continuing obligations.

19. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES

The Society's activities expose it to a variety of financial risks, including the effect of changes in interest rates. Overall risk management is determined by the Management Council.

A significant portion of risk management is entrusted to a external fund manager (Note 5) who operate based on the investment mandates entered into. The Management Council conducts regular review on the investment performance of funds under fund manager management, and advises matters relating to investment administration.

There has been no significant change in the manner in which it manages and measures the risk. The Society overall strategy remains unchanged from previous financial year.

(a) Market risk

(i) Foreign exchange risk

As the Society's transactions are denominated in Singapore Dollars, the Society is not exposed to any foreign currency risk. As such, sensitivity analysis is not necessary.



(ii) Interest rate risk

The Society constantly monitors its interest rate risk and does not utilise forward contracts or other arrangements for trading or speculative purpose. As at 31 December 2011, there were no interest rate swap contracts or other derivative instrument outstanding.

The Society is exposed to interest rate risk as changes in interest rates affect the value of its investment portfolio. The Society does not use derivative financial instruments to hedge its interest risk. The Society has no interest-bearing liabilities.

The following table sets out the carrying amount, by maturity, of the Society's financial instruments, that are exposed to interest rate risk:

	2011 \$	2010 \$
Within one year - fixed rates		
Fixed deposits	1,253,125	1,250,000
Quoted bonds	<u>7,164,810</u>	<u>2,376,042</u>

Interests on financial instruments are fixed until the maturity of the instruments. The other financial instruments of the Society that are not included in the above table are not subject to interest rate risks.

The Society's statement of financial activities account and reserve are not significantly affected by the changes in interest rates as the interest-bearing financial instruments carry fixed interest rates and are measured at amortised cost. As such, sensitivity analysis is not necessary.

(b) Liquidity risk

The Society monitors its liquidity risk and maintains a level of cash and cash equivalents deemed adequate by Management Council to finance the Society's operations and to mitigate the effects of fluctuations in cash flows. Typically, the Society ensures that it has sufficient cash on demand to meet expected operational expenses.

The following tables detail the remaining contractual maturity for non-derivative financial liabilities. The table have been drawn up based on the undiscounted cash flows of financial liabilities based on the earliest date on which the Society can be required to pay.



NOTES TO FINANCIAL STATEMENTS - 31 DECEMBER 2011

	Contractual cash flows		
	Carrying amount \$	Total \$	Within 1 year \$
2011			
Other payables	51,417	51,417	51,417

	Contractual cash flows		
	Carrying amount \$	Total \$	Within 1 year \$
2010			
Other payables	58,020	58,020	58,020

(c) Credit risk

The carrying amounts of cash and cash equivalents, funds with fund manager and receivables represent the Society's maximum exposure to credit risk in relation to financial assets. No other financial assets carry a significant exposure to credit risk.

The Society places its managed investment portfolio, bank balances and fixed deposits with reputable established financial institutions. Therefore, credit risk on these financial assets is limited because the counter-parties are banks with acceptable credit ratings.

The carrying amount of financial assets recorded in the financial statements represents the Society's maximum exposure to credit risk.

(d) Market price risk

Market price risk is the risk that the fair value of the Society's financial instruments will fluctuate because of changes in market prices (other than interest or exchange rates). The Society is exposed to market price risk arising from its investment in quoted bonds. These financial instruments is managed by a fund manager and classified as financial assets, available-for-sale. Available-for-sale investments are held for strategic rather than trading purpose.

Price sensitivity analysis

The sensitivity analysis below have been determined based on the exposure of price risks at the reporting date. The following table demonstrates the sensitivity to 5% increase or decrease in the market prices on the financial assets, available-for-sale that would affect the fair value reserve of the Society.





NOTES TO FINANCIAL STATEMENTS - 31 DECEMBER 2011

	Fair value reserve	
	2011	2010
	\$	\$
Market price		
-Increase 5% (2010: 5%)	358,241	118,802
-Decrease 5% (2010: 5%)	<u>(358,241)</u>	<u>(118,802)</u>

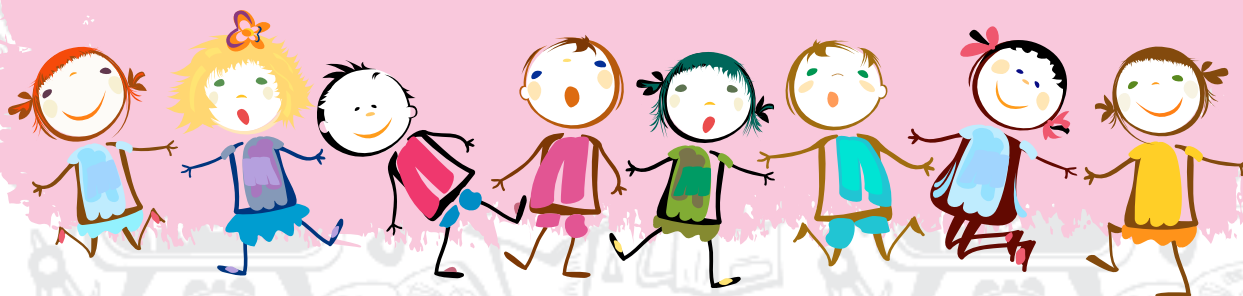
(e) Fair value of financial instruments

(i) Fair value of financial instruments that are carried at fair value

The following table shows an analysis of financial instruments carried at fair value by level of fair value hierarchy:

	2011			Total
	Quoted prices in active markets for identical instruments	Significant other observable inputs	Significant unobservable inputs	
	\$	\$	\$	\$
	(Level 1)	(Level 2)	(Level 3)	
Financial assets:				
Available-for-sale				
-Quoted bonds (Note 5)	7,164,810	-	-	7,164,810

	2010			Total
	Quoted prices in active markets for identical instruments	Significant other observable inputs	Significant unobservable inputs	
	\$	\$	\$	\$
	(Level 1)	(Level 2)	(Level 3)	
Financial assets:				
Available-for-sale				
-Quoted bonds (Note 5)	<u>2,376,042</u>	<u>-</u>	<u>-</u>	<u>2,376,042</u>



(e) Fair value hierarchy

(i) The Society classify fair value measurement using a fair value hierarchy that reflects the significance of the inputs used in making the measurements. The fair value hierarchy have the following levels:

Level 1 - Quoted prices (unadjusted) in active markets for identical assets or liabilities

Level 2 - Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e., as prices) or indirectly (i.e., derived from prices, and

Level 3 - Inputs for the asset or liability that are not based on observable market data (unobservable inputs)

Determination of fair value

Quoted bonds (Note 5): Fair value is determined directly by reference to their published market bid price at the reporting date.

(ii) Fair value of financial instruments by classes that are not carried at fair value and whose carrying amounts are reasonable approximation of fair value

The carrying amount of other receivables, cash and cash equivalents and other payables are reasonable approximation of fair values due to their short-term nature.

(iii) Fair value of financial instruments by classes that are not carried at fair value and whose carrying amounts are not reasonable approximation of fair value

At reporting date, there are no financial instruments in this category.

(f) Reserve

The Society's reserves policy focuses on the level of unrestricted fund. The Society relies on donations which by their nature are unpredictable. The Society's reserves are all unrestricted to ensure that the operation of its social programmes can continue in the event of fluctuations in voluntary income and unexpected expenditure.

20. AUTHORISATION OF FINANCIAL STATEMENTS

The financial statements of the Society for the financial ended 31 December 2011 were authorised for issue in accordance with a resolution of the Management Council on 19 July 2012.

