



Cover Artwork: Picture Perfect by Pei Shan



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) was set up in 1992 to provide a range of comprehensive support services for the families of children who suffer from major chronic and potentially life-threatening illnesses. By working closely with KK Women's and Children's Hospital (KKH), the National University Hospital (NUH) and the neonatal ward of the Singapore General Hospital (SGH), Club Rainbow presently helps more than 500 children and their families.

Children in Club Rainbow range from newborn babies and youths up to the age of 20 years. They require frequent visits to hospitals for treatment, complicated therapy and long-term medication. On the recommendation of their respective doctors, these children are referred to Club Rainbow for follow-up support.

A holistic approach is taken in helping our Club Rainbow children and their families in the 5 core aspects:

- Emotional Support
- Educational Help
- Social Support
- Financial Assistance
- Informational Support

We offer a vibrant array of free services to our beneficiaries in the 5 core aspects including home and hospital counselling; centre, hospital and home tuition; befriender services as well as educational seminars. Our centres at NUH and KKH have a variety of resources available for parents and their children. These include books, board games and educational computer games.

Club Rainbow (Singapore) is a charitable organization that relies solely on donations from compassionate corporations and kind-hearted individuals to support us in our mission.

We are a registered society under the Registry of Societies, a registered charity with the Commissioner of Charities, a full member of National Council of Social Services and accountable to the Ministry of Health (the charity's Sector Administrator). The IPC status given by MOH enables Club Rainbow to provide tax-exempt receipts for all monetary donations received.

Major Illnesses Affecting Club Rainbow Children

Blood Disorders

Defects in blood vessels or abnormalities in the blood can result in blood disorders such as Haemophilia (blood fails to clot normally) and Anaemia (abnormally low red blood cell count). The most common blood disorder among the Club Rainbow children is Thalassaemia Major, where the body is unable to manufacture normal haemoglobin to carry oxygen in the blood. The child is required to have frequent and regular long-term blood transfusions to correct his or

her anaemia, and can face multi-organ dysfunction and delayed puberty.

Chronic Liver Disease

A disease characterized by the absence of bile ducts. Without them, the infant's body is unable to drain the bile from the liver to the intestines. There is a high risk of death and even with Kasai operation, there is the potential of liver failure in the future.

Congenital Heart Defects

A defect in the structure of the heart and primary blood vessels of a newborn. Most heart defects either obstruct blood flow in the heart or vessels near it, or cause blood to flow through the heart in an abnormal pattern. With appropriate medical and surgical care during childhood, a majority of infants can expect to survive into adulthood. Yet, many will continue to suffer from poor health and quality of life, as not all heart defects can be cured by surgery.

Spina Bifida

A birth defect that leads to the abnormal development of the spinal cord and often, a part of the brain. Babies with SB are born with part of the spine exposed, over which there may be a lump of tissue, hair or area of abnormal pigmentation. Significant damage to the nerves and spinal cord results in varying degrees of paralysis and bladder or bowel incontinence. Many such damages often cannot be reversed even after surgical correction and closure of the spinal lesion. The extent of handicap depends upon the level at which the spinal cord is affected.

Premature Babies (with very low birth weights & chronic complications)

Born before 37 weeks of gestation, premature babies may face complications as their organ systems are not sufficiently developed. Most of these babies can encounter various combinations of respiratory, cardiovascular, neurological, visual and nutritional problems.

Rare Genetic Disorders

Rare Syndromes and inborn errors of metabolism are genetic disorders caused by abnormal expressions of one or more genes in a person. There are different kinds of genetic disorders such as William's Syndrome, Achondroplasia, Prader Willie and Velocardiofacial Syndrome. The vast majority of these disorders are rare and affect one person in several thousands or millions.

Other illness include Chronic Idiopathic Thrombocytopenia, Bone Marrow Failure, End Stage Renal Failure, Nephrotic Syndrome, Thyroid Disorders (Hypothyroidism and Thyrotoxicosis), Chronic Asthma, Insulin Dependent Diabetes Mellitus, Muscular Dystrophies / Myopathies and Inflammatory Bowel Diseases.

PRESIDENT'S MESSAGE

Dear Readers

2012 marked the 20th anniversary of the charity. Club Rainbow was an initiative of the Camp Rainbow volunteers in 1992. It started from the bottom up and is home-grown with material stretches of its history lacking any sustained governmental funding. When we started, we had big dreams but small resources. The rag tag team of core volunteers (sans staff) did everything. From organizing programs such as parties, excursions, etc to meeting with the parents, providing counseling, visiting children in hospital and in a few cases, giving of our own financial resources to help the needy families. The charity stands on a very different footing now. With the increased resources that we are stewarding, we can impact more lives and indeed the beneficiaries have grown to more than 500 families. To whom much is given, much more is expected.

Our core services show the increased counselling sessions and interviews of our Social Workers and Counsellors (2606 sessions as compared to 1878 sessions in 2011; at Page 6). Similarly, there was an increase in the number of Financial Assistance cheques disbursed in 2012 (at Page 8). This year, the charity introduced Enhanced Financial Assistance this year to assist needy families by subsidising costly medication and medical equipment. Three anonymized case studies of Rainbow families receiving financial assistance reveal more about the types of needs and challenges faced by the families in Club Rainbow (at Page 9).

The illness-specific and targeted Parents Support Group psycho-educational workshops continue to thrive as part of the charity's major events (at Page 10). Our tuition services based at NorthLight School reached out to 56 Rainbow children and their siblings (at Page 10). Notably, the number of Education Bursary and Education Award recipients doubled compared to last year (at Page 11).

The Club Rainbow Van has serviced Rainbow beneficiaries with mobility challenges for hospital appointments, Club Rainbow tuition and events (at Page 13). The charity has plans for a second van to meet the growing demands of the beneficiaries in 2013.

The charity's 20th anniversary celebrations began with Annual Party at Mana Mana Beach Club on 31 March 2012 where the Rainbow families enjoyed a wide variety of family team-building activities including Zorbing, Combat Skirmish laser tag, sand castle building and beach telematch games. Recipients of the Education Awards were recognised at the event for their academic excellence and perseverance. An appreciation tea was held to acknowledge the tireless efforts of the charity's volunteers, for which Camp Rainbow and tuition services owe their success to.

On 27 July 2014, the charity celebrated its 20th anniversary with a Gala Dinner fully sponsored by Hotel Fort Canning. Graced by Guest of Honour Dr Ng Eng Hen, Minister of Defence and his wife, A/Prof Ivy Ng, the Gala Dinner raised a total of \$124,050 and was attended by more than 300 corporate and individual donors. A specially commissioned 20th anniversary coffee table book, which traces the charity's milestones, featured the challenges and inspiring journeys of 20 Rainbow beneficiaries (at Page 15). The dreams of talented Rainbow children and youths were beautifully showcased through an art exhibition, video presentation featuring sportsman and artists, and 14 impressive performances ranging from ballet, flamenco dance, k-pop singing, drumming to piano recitals by the recipients of the Talent Development Fund. The grant goes to developing these budding talents, giving them a morale booster that will hopefully carry over into their life battle with chronic illness.

Together with their befrienders, 57 Rainbow campers embarked on a journey through the wilderness, meeting up close with animals and appreciating the beauty of Mother Nature at Camp Rainbow 2012 (at Page 18). The annual camp ended on a high note where the youth performed an electrifying mass dance, while the children sang a sweet rendition of "The Lion Sleeps Tonight" at the ARTitude Concert on 3 June 2012 (at Page 19).

There was a record attendance of more than 100 Rainbow children and their siblings at the annual Kris Kringle on 8 December 2012. A meaningful event crafted to instill the spirit of giving, the children put others' needs before their own. Together with the help of a volunteer, they learn the value of giving by selecting a gift and giving it to another Rainbow child whom they have befriended (at Page 22).

Two decades is a long time in community service but our hope and prayer is that the mission of providing Compassionate Relevant Services is as vibrant today as it was in the early days with limited resources. Every life touched with the difference that the charity brings to a family (through its passionate volunteers, dedicated social workers, educators and other direct and indirect service staff fuelled by the corporate and individual donors, philanthropists and supporters who continue to believe in us) is a life indelibly changed. We remain n grateful to our Advisory Board as well for their invaluable guidance over the years. May we continue to be change-makers!

Warm Regards



Gregory Vijayendran
President

OUR PEOPLE

ADVISORY BOARD 2012

A/Professor K Prabhakaran
 Prof Phua Kong Boo
 Dr June Lou
 A/Professor Quek Swee Chye
 Dr Chan Mei Yoke
 Dr Rosaleen Ow
 Dr Jazmyn Chelliah
 Professor Low Poh Sim
 Professor Ho Lai Yun

Head, Division of Paediatric Surgery, NUH
Senior Consultant, Gastroenterology, KKWCH
Visiting Consultant, Haematology/Oncology, KKWCH
Paediatric Cardiologist, Department of Paediatrics
Senior Consultant, Haematology/Oncology, KKWCH
Head of Department of Social Work, NUS
Psychologist & Educationalist
Head & Senior Consultant, Neurology, NUH
Director, Child Development Programme, Ministry of Health
Senior Consultant Advisory Board Director, KKWCH

MANAGEMENT COUNCIL 2012

Mr Gregory Vijayendran
 Mr Eric Teo Hong Kiat
 Ms Edna Sim
 Ms Chua Bee Geok
 Ms Lee Yueh Wun
 Dr Sashi Kumar
 Dr Chiou Fang Kuan
 Ms Neo Ker Ting
 Ms Karen Tan
 Ms Gina Koh
 Mr Ramanan Ramadoss
 Ms Jacinta Kong Sok Yee
 Ms Patricia Ang Hwee Shen
 Ms Lim Huay Ling
 Mr Clement Goh
 Dr Darryl Lim Ching Wen
 Dr Janice Wong

President
Vice President
Honorary Secretary
Honorary Treasurer
Asst Honorary Treasurer
Medical Director
Medical Director
Compliance Director
Fund-raising Director
Programme Director
Education Director
Information & Resource Director
Public Relations Director
IT Director
Personnel Director
Member
Member

STAFF 2012

Mr Rajakanth
 Ms Eng Siew Swan
 Ms Kalaiselvi
 Ms Clara Lick
 Ms Nurhuda Bte Mohd Zain
 Mr Ng Thin Hoong
 Ms Sylvia Mak
 Miss Melody Calpase
 Ms Sandi Tan
 Ms Jacelyn Loh
 Ms Rushell Rhonda
 Ms Cynthia Lau
 Ms Pauline Leong
 Mrs Maria Maniano
 Ms Alison Chang
 Ms Grace Mui
 Ms Lavanya
 Mrs Trinidad - Koh Deng Ping
 Ms Cherie Low
 Ms Sarah Lim
 Mr Vincent Lai
 Ms Sally Ong
 Ms Evelyn Ong
 Ms Norashikin Bte Abu Bakar
 Ms Vicki Sim
 Mr Victor John

Executive Director
Executive Secretary
Head – Finance
Head – Community Partnerships
Donor Management Executive (left May 2012)
Donor Management Executive
Senior Social Worker
Social Worker
Social Worker (left Jan 2012)
Social Worker
Social Worker
Senior Counsellor
Counsellor
Head – Programme Development (left July 2012)
Programme Development Executive
Programme Development Executive
Programme Development Executive
Education & Centre Manager
Academic Support Executive
Academic Support Executive
Centre Executive / RFCC
Centre Executive / KKH
Centre Manager / NUH (left Feb 2012)
Centre Coordinator / NUH
Volunteer Management Executive
Logistic and Transport Manager

OUR CORE SERVICES

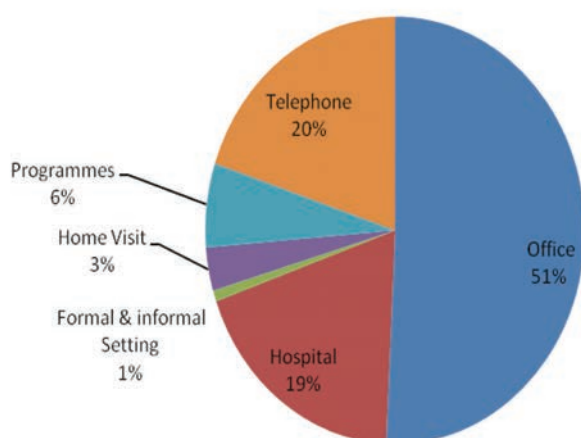
SOCIAL WORK

The main bulk of the Social Worker's work is Casework. The counseling 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 Case Workers	7
Total No. of Beneficiaries (Dec 2012)	572

Counselling/Interview	2012
Office	1323
Hospital	491
Telephone	519
Programs	166
Home Visit	85
Formal & Informal Setting	22
Total No. of Times	2606

NUMBER OF COUNSELLING & INTERVIEW SESSIONS



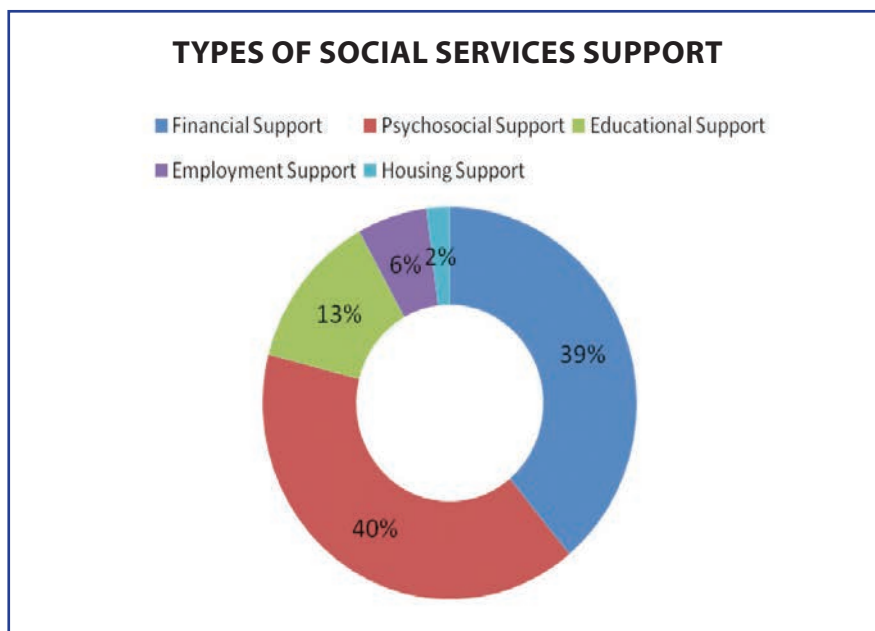
COUNSELLING & INTERVIEW SESSIONS IN 2012



OUR CORE SERVICES

TYPES OF SOCIAL SERVICES SUPPORT

During the year, the social workers and counselors maintained contact with the beneficiaries and their families, giving them support in various areas of need:



Educational Support: Counselling and guidance given to improve the educational competencies of CRS children and their siblings. Caseworkers provide information support related to educational matters and subsequently referred the cases to CRS tutoring programme or other agencies.

Employment Support: Caseworkers linked parents to VWOs like CDC and Bizlink for employment. Caseworkers provided counseling and guidance on employment related matters or supported families in looking for a job and staying employed.

Housing Support: Caseworkers linked CRS families up with HDB for housing issues.

FINANCIAL SUPPORT

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

CRS introduced **ENHANCED FA** in 2012 to help in the following areas:

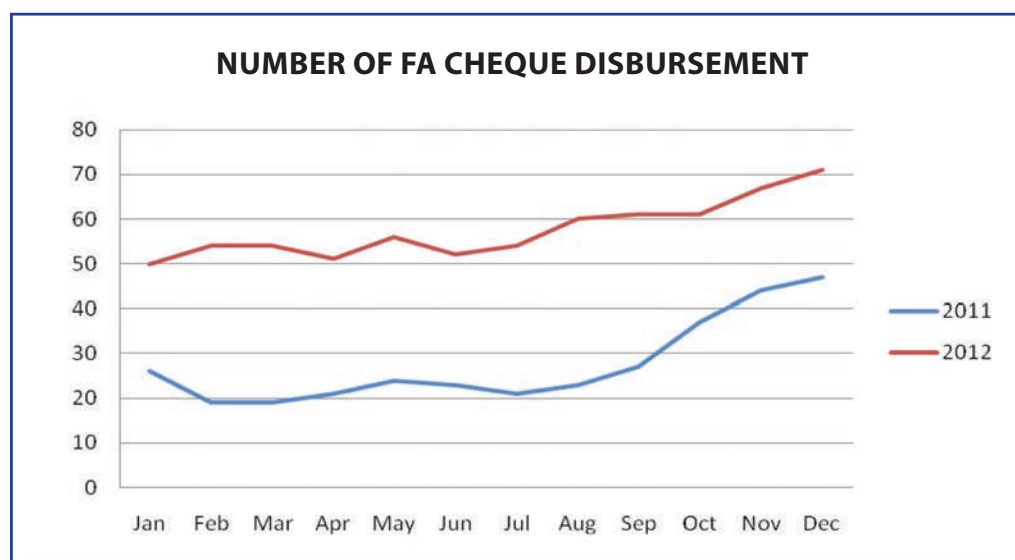
- Medical equipments:** Wheelchairs referred & recommended by doctor and medical professionals.
- Drug Subsidy:** Help those who are unable to pay for the more costly medications.

In addition to **food provisions**, other items that were greatly needed and regularly given out were formula milk powder and diapers. Shopping vouchers to purchase essential food items were also given to needy families.

OUR CORE SERVICES

COMPARATIVE DATA ON THE NO. OF FA CHEQUES DISBURSED IN 2011 & 2012

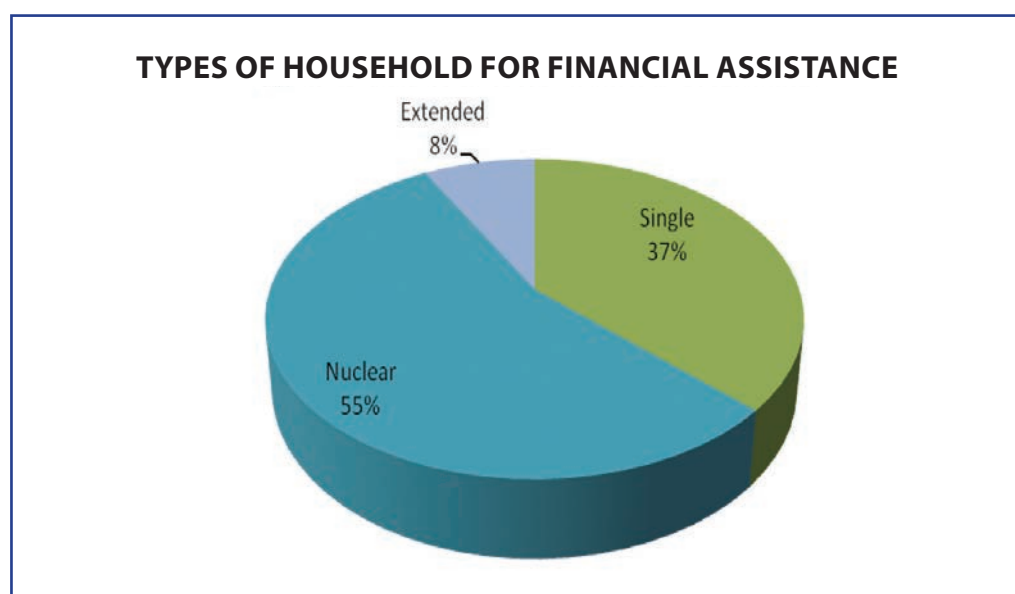
Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2011	26	19	19	21	24	23	21	23	27	37	44	47
2012	50	54	54	51	56	52	54	60	61	61	67	71



Different Types of Financial Assistance in 2012

Types of FA	(%)
Family Maintenance	97%
Drug Subsidy	2%
Others: medical items, meal allowance	1%

DIFFERENT TYPES OF FAMILY RECEIVING FINANCIAL ASSISTANCE IN 2012



OUR CORE SERVICES

Case Studies for Financial Assistance

1) NUCLEAR FAMILY

CRS beneficiary, Pang Lei (pseudo name), aged 15, is diagnosed with Mucopolysaccharidosis, Obstructive Sleep Apnea, Restrictive Lung Disorder, Aortic Regurgitation (mild) and Glaucoma. She is the only child in the family. Father declared bankruptcy due to medical fees for Pang Lei. Father now drives a taxi and is the sole bread winner. Mother is unable to work because Pang Lei needs help in daily functioning. The income father earns from driving taxi is unable to cover the family's monthly expenditure and arrears in bill started building up. Financial Assistance has been extended to the family since 2011. It helped the family to settle the outstanding bills and provided some help in family maintenance. The financial assistance also helped to relieve the father of some stress of being the sole bread winner.

2) SINGLE PARENT FAMILY

Aston (pseudo name), aged 9, was diagnosed with Duchenne Muscular Dystrophy. He has developmental and speech delay. His younger sister was diagnosed with complex partial epilepsy. Aston's father used to be a chef but was diagnosed with advanced liver cancer. He passed away on 13 Apr 12. Mother has been a homemaker for more than 10 years and father's heavy medical expenses wiped out the family's savings. The grief of losing a husband and the burden of taking care of her three young children single-handedly put Aston's mother in a dire situation, thus she sought financial assistance from Club Rainbow. The financial assistance saw mother through her grieving period and helped mother to meet the family's daily needs. It had also facilitated her in taking up upgrading courses such as baking courses and dance instructor courses that will prepare her for employment in the near future.

3) EXTENDED FAMILY

Serene (pseudo name) is 13 years old and had been diagnosed with Nephrotic Syndrome when she was only 2 years old. She is the eldest among the brood of 4. Following her parents' separation, the family moved to stay with maternal grandparents and their youngest daughter. Father is not giving maintenance support to the family. Thus, mother decided to seek assistance from the Family Court. Maternal grandmother cannot work due to her medical condition.

After upgrading and seeking employment assistance from CDC, mother was able to work as a part time cashier. However, her income is insufficient to cover their monthly basic needs and school expenses/transport for the children. Club Rainbow has been helping this family both financially as well as in food provisions. Mother is looking forward to having a full time job as soon as she gets settled with childcare for the children. For now, she is comfortable working part time.

PSYCHOSOCIAL SUPPORT

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

- spousal relationship,
- parent/child relationship: e.g. bonding, discipline issues etc
- relationship with significant others
- mental wellness e.g. daily coping, coping with the illness of the children, coping with loss, grief, bereavement, anger, emotional, pain & stress management, self-care and so on.
- other areas that include inter and external case discussions, work-life balance, referral for social activities, medical updates and follow-up on adherence to treatment plan, etc.

OUR CORE SERVICES

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 support group activities.

Club Rainbow (Singapore) organized parents support groups during our major events of Caregiver Appreciation Day and Family Retreat in 2012. They provide opportunities for parents to share their experience in coping and render support to one another.

PSYCHO-EDUCATION WORKSHOPS & TALKS

Date	Venue	Name of Workshop	Participants
14-Jan-12	Singapore Polytechnic Graduate Guild	Health Lifestyle Day: Chair Yoga & Good Health & Nutrition Talk	26 adults & 16 children
25-Feb-12	Sentosa Nature Discovery	Health Workshop De-stress in a Stressful World	20 parents
17-Mar-12	Singapore Management University	Grief and Loss for Parents Workshop	11 parents & 10 children
28-Apr-12	Ernst & Young @ One Raffles Quay	Camp Befrienders Training	80 Camp Befrienders
12-May-12	Hotel Fort Canning	Youth Workshop for Thalassaemia Teen: Coping with Desferral	8 Teens
08-Sep-12	SAF Yatch Club, Changi Clubhouse	Caregiver: Rediscovering and Managing Self (during CAD 2012)	100 parents
23 & 24-Dec-12	Royal Caribbean Cruise	2012 CRFR Workshop for Parents - Dealing with "Difficult Children" and "A Positive Mental Attitude is Critical for Optimal Health"	81 parents

EDUCATION

TUTORING

With the help of dedicated volunteer tutors, Club Rainbow ran a weekly tuition programme for K1 to Sec 4 at the canteen of NorthLight School every Saturday in 2012. All the 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	TOTAL NO. OF STUDENTS
Special Sch	1
K2	4
P1	3
P2	3
P3	7
P4	3
P5	3
P6	12
Sec 1	5
Sec 2	6
Sec 3	5
Sec 4	4

OUR CORE SERVICES

BURSARY

CRS Bursary helps Club Rainbow families financially with education related costs. Recipients of Bursary are eligible for Education Awards within the same financial year.

The total number of Bursary given in 2012 is 130 (2011- 58 recipients).

The value of Bursary is –

Primary 1 to 3 / Special School 12 years and below - \$300

Primary 4 to 6 / Special School 13 years and above - \$400

Secondary 1 to 5 - \$600

JC - \$800

ITE / Polytechnics - \$900

University - \$1000

EDUCATION AWARDS

Education Awards 2012 were given to 50 CRS beneficiaries (2011 – 30 recipients) who had performed well in their schools. The various categories of awards are Achievement, Progress and Spirit of Learning.

The value of the awards differs with academic level –

Primary 2 & 3 / Special School 12 years and below - \$300

Primary 4 to 6 / Special School 13 years and above - \$400

Secondary 1 to 5 - \$500

ITE / Polytechnics /University - \$600

ACHIEVEMENT AWARD 2012 RECIPIENTS:

S/N	Name	Age
1	Choo Sheng Jia	18
2	Jonathan Tiong Soon Yi	15
3	Jonathan Lim Wei Min	16
4	Sia Jin Zhu	16
5	Tan Yong Zhuo	13
6	Teo Xiaoqi	11
7	Zhu Jia Hui	14
8	Wong Jyun Yao	19
9	Jasmine Lee Jia En	11
10	Kynan Zeke Porter-Bhassi	10
11	Leong Jann Yee	19
12	Ong Xu Hui, June	16

OUR CORE SERVICES

PROGRESS AWARD 2012 RECIPIENTS:

S/N	Name	Age
1	Chang Jing Wen, Joyce	17
2	Celine Wong Lay Ting	13
3	Toh Tian Min	15
4	Benedict Lee Zhi En	19
5	Nur Irfan Zulhimi Bin Zulkifli	10
6	Puteri Liana Binte Abdul Aziz	13
7	Noer Muhammad Djohann Bin Muhamad Nor	13
8	Lim Shi Hoon Stella	13
9	Lee Justin	14
10	Than Shao Em, Jonathan	13
11	Lan Ling Hai	15
12	Shaikh Faid Bin Omar	16
13	Muhammad Azuan Bin Ali	19
14	Kuan Wan Lee	14
15	Muhammad Nur Amsyar Bin Abdemanaf	9
16	Bryce Chan Wei Hao	10
17	Mohd Harris Bin Zulkeppeli	9
18	Mohamed Fazdly Bin Mohamed Alias	19
19	Nur Ardillah Binte Yusri	10
20	Low Ying Han	15
21	Mohamed Irfan Bin MohamedMadzlan	7
22	Muhamed Najulah	16
23	Jordan Soo Wei En	10
24	Ritchie Chan Jun Rong	12
25	Lee Junle Jared	9
26	Muhammad Shazani Bin Salleh	12
27	Chong Kay Lin	9
28	Vanessa Ann Leong Hui Ling	19
29	Nur Atikah Bte Abdullah	13
30	Muhammad Nabil Bin Azmi	15
31	Ang Song Cheng	11
32	Siti Badariah Bte Mohd Amin	16
33	Nurulhuda Bte Mohd Sani	15
34	Lum Chee Keong	18
35	Dhashanamoorathi Amaldass	10
36	Richmond Tan Wee Ren	13

SPIRIT OF LEARNING 2012 RECIPIENTS:

S/N	Name	Age
1	Lim Hong Xiang Samuel	13
2	Cherise Hor Shu Rui	12

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

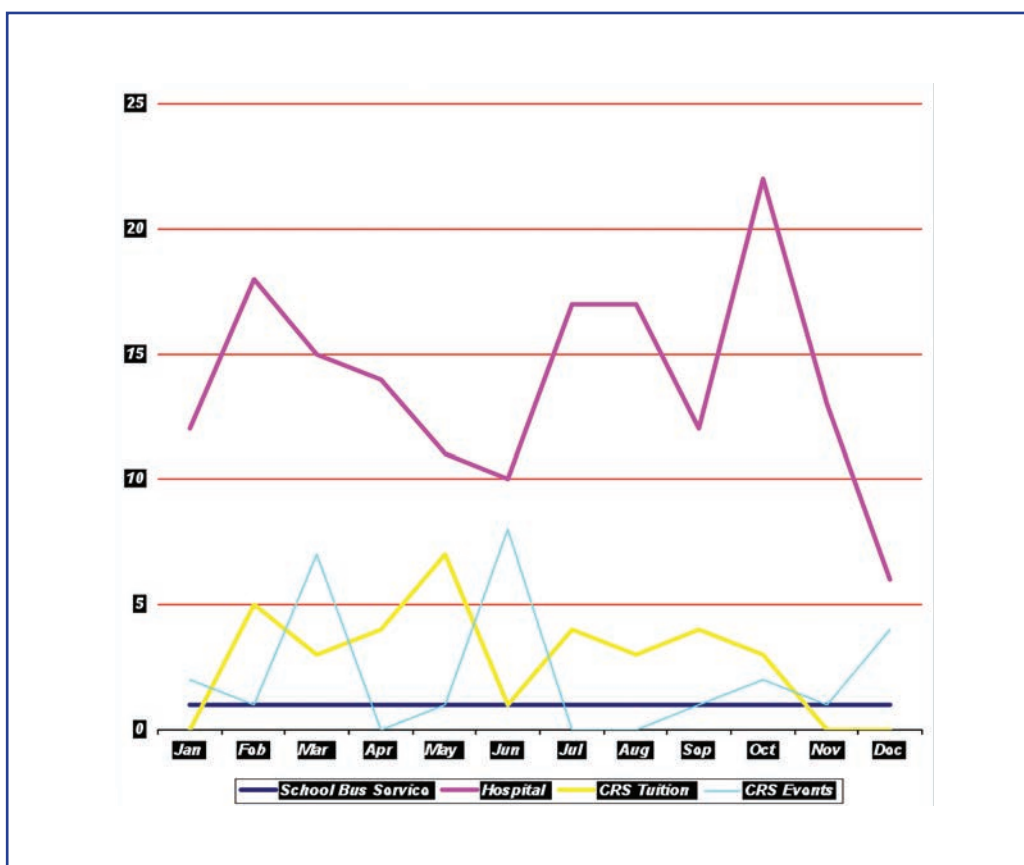
CLUB RAINBOW VAN

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. Families can also make bookings for the van to fetch them for events and programmes organized by CRS or sponsors. All these are at no cost to the families.

The charity has plans for a 2nd van to meet the demands of the beneficiaries in 2013.

Usage of CRS Van in 2012

No.	Total Number of trip for Month	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
1	School Bus Service	1	1	1	1	1	1	1	1	1	1	1	1	12
2	Hospital	12	18	15	14	11	10	17	17	12	22	13	6	167
3	CRS Tuition	0	5	3	4	7	1	4	3	4	3	0	0	34
4	CRS Events	2	1	7	0	1	8	0	0	1	2	1	4	27



CRS CALENDAR OF KEY EVENTS 2012

Annual Party

Annual Party 2012 was held at Mana Mana Beach Club at the East Coast on 31 March. It was a rainy Saturday but that did not stop 279 people from Club Rainbow to attend the event. The rain continued to pour while families registered at the tentage that was set up just outside the main function hall. As soon as the rain stopped, the activities started. Zovb Balls which see children as well as parents strapped in them were inflated and ready to be in action. They are also commonly known as the "Human Hamster Ball". Some beneficiaries and their families opted for the Bloop which is similar to the Zovb ball except they need to "put on" the entire ball to their upper body so that they can run and bump other people with their "armour". The thrill of this is getting your opponents off-balance. Other activities were the Combat Skirmish where most of the wheelchair/pram beneficiaries participated in and the beach activities such as sand castle, beach telematch and reverse pictionary are for those who prefer less adventurous activities.



As soon as mid day came, lunch programme started with a message from our president, Mr Gregory Vijayendran, who spoke on the key initiatives of Club Rainbow for this year and our plans to mark the 20th Anniversary of the charity. This was followed by the Education Awards which was led by Cherie, CRS Academic Support Executive. This is the second year we are giving out awards to children and youth who continuously pursue excellence in their studies despite their health conditions. While the families were enjoying lunch, they were entertained by different performances from invited guests such as Tango Dancers, professional singer Audrey Loh and the Waka Waka Dancers. The day ended with prizes given away to the winners of the Sand Castle Building Contest and lucky draw



CRS 20th Anniversary Gala Dinner

Club Rainbow (Singapore) celebrated its 20th anniversary of reaching out in compassion to this unique, vulnerable demographic of children battling illness and their families with a gala dinner on 27 July.

The dinner, fully sponsored by Hotel Fort Caning, was graced by Guest of Honour, Dr Ng Eng Hen, Minister for Defence and his wife, A/Prof Ivy Ng.

More than 300 corporate and individual donors were enlivened with appropriate performances put up by recipients of Club Rainbow's very own Talent Development Fund Grant.

Into its sixth year, Dr Ng presented 19 youth with certificates and grants during dinner. It also saw the largest group of recipients this year, inclusive of 11 repeat awardees.



A specially commissioned 20th anniversary coffee table book that commemorates the history of Club Rainbow (Singapore) since her "birth" in 1992 was another highlight of that evening. It traces the milestones in the charity with emphasis on creating awareness of the different illness groups and various programmes and services that went out to the CRS families. This book also features the challenges faced and the meaningful journeys of 20 of the beneficiaries.



TALENT DEVELOPMENT FUND

The Talent Development Fund was first introduced in 2005 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. Since its inception in 2005, CRS has awarded the TDF grant to 32 Rainbow children and youths, including this year's 19 recipients.

The TDF Award Ceremony was held during the 20th Anniversary Gala Dinner at Hotel Fort Canning 27 July 2012. The Gala Dinner was graced by Minister for Defence Dr Ng Eng Hen, Hotel Fort Canning CEO Mr Oh Chee Eng, their spouses, kind corporate and individual sponsors, Advisory Board members, CRS Council Members, along with the families of the 19 talented recipients. Their talents were recognised by the 400 guests via a TDF award video, performances by the 14 musicians and dancers and evening's programme booklet also featured a write-up on each of the TDF recipients.

Amanda Ler Li Yun, 21

– Aspiring Digital Designer

Amanda has an artistic flair for digital design and dreams of one day becoming a Creative Director for an advertising agency. A proud recipient of the Tay Chay Bing Entry Scholarship at Nanyang Academy of Fine Arts, she is highly praised by her lecturers as a bright, enthusiastic and responsible student. As testament to her creative talent, she single-handedly conceptualised and designed the Talent Development Fund logo and graphics for the award video screened tonight.

New Zi Ning, 10

– Aspiring Artist

Zi Ning's creations are inspired by people and animals around her and her all-time favourite artistic muse is cats. She enjoys drawing and painting, especially using acrylic on canvas and her home is a charming art gallery space speckled with her colourful artwork. Zi Ning first started weekly art classes at a community centre two years ago and finds it effortless to pick up a paint brush to create something from scratch. It only takes her a mere half an hour to finish a painting when she sets her mind to it!

Apple Nur Azrina Bte Abdullah, 10

– Aspiring Flamenco Dancer

Despite her tender age, Apple is a dedicated and gifted dancer who has trained in different styles of dance before developing a keen interest in Flamenco. She enjoys the seriousness and musicality, in addition to the energetic and rhythmic style, of Flamenco. Apple is a natural performer on stage and she recently received tremendous reviews for her Tangos Flamenca performance alongside more experienced dancers at Club Rainbow's ARTitude Concert 2012 in June.

Ashwini Anbualagan, 14

– Aspiring Bollywood Dancer

Ashwini started dance lessons at age six. However, she found her niche only two years ago when she enrolled in Bollywood Dance at Prabhudeva Dance Academy. She is inspired by their Chairman and Director who is hailed as "India's Michael Jackson". A second-time recipient of the TDF grant, Ashwini has grown as a dancer with improved stage presence. She is honoured to receive this grant again as it has given her a great sense of motivation.

Joanna Yee Zi Mun, 19

– Aspiring Ballerina

Receiving the TDF grant for the third time is an immense validation for the hard work Joanna has put in to pursue classical ballet as a career. Joanna started dancing at the tender age of six and is currently enrolled in a sub-elementary course at the Commonwealth Society for Teachers of Dance. 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 friends to pursue their passions and never give up on their dreams.

S. Hema Viganeshwari, 14

– Aspiring Bharatanatyam Dancer

Hema started learning Classical Indian Dance at age seven when she was inspired by her aunt, a well-known Bharatanatyam dancer. To Hema, dance equals freedom – the freedom to move her body when she puts all her energy into something she loves deeply. A third-time TDF recipient, Hema is now pursuing an eight-year Diploma at the Singapore Indian Fine Arts Society. An engaging performer who has persevered to master this art form, Hema recently showcased her talent during her Arangetram (the debut on-stage performance of a Bharatanatyam student) where she received exceptional feedback from the panel.

Christabelle Ng, 15

– Aspiring Pianist

Christabelle is honoured to be a third-time TDF recipient as it has given her an added confidence boost, motivating her to pursue her passion for piano. Christabelle enjoys playing melodious classical and pop piano tunes whenever she is stressed out. Music never fails to cheer her up. Christabelle dreams of having the opportunity to travel and perform overseas and hopes to become a piano teacher in the future so she can share her love of music with underprivileged children.

Edna Tan Hui Shan, 16

– Aspiring K-Pop Singer

Two years ago, Edna developed a keen interest in Korean Pop music after watching music videos on television and has been intrigued ever since. A shy girl by nature, Edna stepped out of her comfort zone to pursue vocal classes at Celine Jessandra School of Performing Arts last year and has enjoyed every minute of it. Singing has instilled confidence in Edna and she is determined to further hone her vocal ability and performance skills. Receiving the TDF award for the first time has greatly encouraged her to pursue her interest in the hope of becoming a K-Pop singer one day.

James Lau Sijie, 15

– Aspiring Drummer

A second-time TDF recipient, James has been fond of music since young and is captivated by the beat of the drums in every song he listens to. He 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 his favourite Japanese Pop/Rock tunes. Since he started drumming at age twelve, James, a self-motivated and quick learner has improved by leaps and bounds and is now gearing up to sit for a Grade 5 Drumming Exam.

Jasmine Loh Poh Mun, 15

– Aspiring Double Bassist

Jasmine first received a TDF award for Piano in 2009. However, she developed a love for the double bass when she joined her school's String Ensemble. Jasmine loves the low tone of the double bass and feels that it is an extremely interesting instrument to play, despite the challenges of it being such a large instrument. During the holiday season, Jasmine enjoys basking and entertaining crowds with her friends around Orchard Road. She hopes to audition and play in the Singapore Youth Orchestra and wishes to inspire other Rainbow friends to learn to play an instrument.

June Ong Xu Hui, 16

– Aspiring Pianist

Inspired by her mum's love for classical music, June started learning to play the piano when she was in lower Primary. A second-time TDF recipient, June enjoys playing mellow, emotive classical tunes and her favourite composers are Chopin and Beethoven. Playing the piano helps her to relieve stress and wind down after a long day at school. An all-rounder in school, June excels not only in her academic work but also in music and art. She is currently working hard to prepare for her Grade Three piano exam.

Keven Chua Ming Jun, 13

– Aspiring Keyboardist

When he is not dancing on stage with fellow Rainbow Boom Boom Kids, the outgoing Keven enjoys playing the keyboard at home. He loves the versatility of the keyboard because he can create music using various instrument sounds such as the guitar, drums and saxophone. The keyboard allows Keven to gain exposure to many different genres of music - pop, rock and dance. He was inspired to pick up the keyboard a year ago after seeing a Rainbow friend and fellow TDF recipient, Hong Huat, perform. Playing the keyboard is also therapeutic and Keven enjoys playing music that suits his mood.

Low Ying Han, 16

– Aspiring Guitarist

Ying Han started playing the guitar last year after a friend introduced the instrument to him. He enjoys being in the company of his cell group and plays the guitar during their weekly meetings. Ying Han was also a part of the Rainbow Ukulele group, Uke'Ohana, which performed at the Club Rainbow ARTitude Concert in June this year. He hopes to continue improving his instrumental skills and learn more chords so he can play all his favourite songs.

Peh Hong Huat, 16

– Aspiring Keyboardist

Forth-time TDF recipient, Hong Huat first received the grant for his singing talent. However, three years ago, he was encouraged to learn to play the keyboard to accompany his singing and has not looked back since. Hong Huat has already obtained a Diploma in Keyboard from Lee Wei Song School of Music and is now also taking piano classes at Yamaha. He enjoys performing live and entertaining others whenever given the opportunity. Hong Huat loves listening to both English and Mandarin songs and he even recently composed an original song which will be featured tonight.

Samuel Lim Ghee Hong, 14

– Aspiring Pianist

Fond of music at a young age, Samuel started learning to play the piano when he was nine, as he was drawn to the classical instrument. Over the years, Samuel has persevered amid adversity to play the piano which requires tremendous fingering work. Playing the piano is a stress reliever for him after a hard day at school, and he finds immense satisfaction in mastering a piece of music. Samuel is grateful to receive the TDF grant for the second time and is currently working hard to prepare for the Grade Five piano practical exam.

Samuel Lim Hong Xiang, 13

– Aspiring Pianist

Samuel has a mighty passion for music and has been playing the piano for seven years now. The forth-time recipient has a penchant for sentimental songs and one of his favourite pieces is featured in tonight's TDF award video. Apart from piano, this budding musician also plays the guzhen in school. Samuel often searches for new music scores online and inspires his two younger siblings to learn new songs on the piano as well. The TDF award is a huge motivation to him and he looks forward to performing a new song every time he is on stage.

Er Wen Hao, 17

– Aspiring Swimmer

Wen Hao first learnt swimming at age four when his mum engaged a private coach who helped to build his confidence in water. A natural swimmer in deep water, Wen Hao enjoys every moment in the pool. Since receiving the TDF grant for the first time last

year, Wen Hao has made vast improvement in his techniques and average lap time by 30 seconds! His parents' hope for him is to be fit and toned so that he can one day represent the special needs community and raise awareness for disability swimmers through swimming competitions and eventually the Special Olympics.

Jonathan Tan Shao Em, 13

– Aspiring Rugby Player

Jonathan was first introduced to rugby by his uncle and he now plays for the Singapore Cricket Club. In addition to being a good form of exercise, Jonathan enjoys getting the opportunity to play in competitions and travel overseas. He loves the immense camaraderie of playing in a team and the adrenaline that comes when his team scores a goal. Jonathan is a strong supporter of the Irish Rugby team and hopes to play professionally like them one day.

Xavier Tan Jun Hui, 11

– Aspiring Swimmer

Swimming has been Xavier's passion since he first took a plunge into the Speediswim programme at the Singapore Sports School two years ago. He has mastered three different techniques, namely breaststroke, freestyle and backstroke, but his all-time favourite is freestyle. Xavier enjoys swimming because it is fun and hopes that in the future, he can participate in swimming competitions and enroll in water polo training. Cheeky Xavier is glad to receive the TDF award as it has given him an extra boost of confidence!

CAMP RAINBOW (WRITTEN BY THE CAMP COMMITTEE)

Camp Rainbow 2012 took place over 1 - 3 June 2012. The focus of this year's Camp was on the different aspects of nature - hence the theme INTO THE WILD! Together with their befrienders, the campers embarked on a journey into the wilderness, meeting up close with animals and appreciating the beauty of Mother Nature. Through this year's camp, we hoped to raise awareness about wildlife conservation, and at the same time, give the children an opportunity to go wild with our nature-themed games and activities.

To start off camp, we had the pleasure of inviting the Animal Concerns Research and Education Society (ACRES) and the Singapore Zoological Gardens to hold presentations and shows at our camp site. The shows included presentations of live animals and they also allowed the children to interact with them. As opposed to previous years where it was a norm to go to the cinema on the first night, we still caught a movie, but this year we did it outdoors! In line with our theme, we took the movie experience to the park near our camp site, while enjoying a picnic under the stars.

The next day, we arranged for a tour to the Zoo, and were very privileged to have the Zoological team arrange an enrichment program for the Rainbow beneficiaries, right at the Pavilion by the lake! Our campers also

caught the very entertaining 'Splash Safari' animal show where sea lions, dolphins and seals put up enchanting performances. In the late afternoon, we proceeded to the Singapore Flyer where we hopped onto DuckTours, viewing the city by land and sea.

That night, there was the eagerly anticipated carnival to highlight the last night of camp. This was a chance for our kids to go wild on the carnival ground, dancing amidst the various game stalls, food stalls and performances. This year, we arranged for a photobooth stand specially sponsored by BaBooth to capture moments with each other. Props and costumes were also provided for campers to put on for the pictures! Other sponsored activities included a Sand-art stand, Storm Trooper mascots to entertain the kids and many more. It was indeed a carnival-gone-wild!

On the last day, the campers with their befrienders and the camp committee volunteers took to the stage at ARTitude Concert 2012, and performed two rousing numbers; a mass dance by the youth and acapella number by the children.

ARTITUDE – CONCERT

The ARTitude Concert 2012 was Club Rainbow's biggest concert ever, with almost 200 Rainbow children, youths and volunteers alongside guest artistes who dazzled invited guests with stunning song, dance and music performances! For the third 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 illness.

ARTitude is an extension of the Talent Development Fund, sharing the same objective of recognizing 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 the University Cultural Centre featured eight recipients of the Talent Development Fund. For the first time ever, the annual ARTitude Concert was combined with Camp Rainbow's Closing Ceremony, where the adventurous campers together with their befrienders and volunteers opened the show with an edgy mass dance number and closed with an acapella song "Lion Sleeps Tonight".





The engaging Rainbow performances included a high-energy K-Pop/Hip-Hop dance routine by the Boom Boom Kids, melodious piano recitals, inspiring ballet performance, captivating Flamenco number and entertaining pop songs by the Rainbow Ukulele band, Uke'Ohana! The 700-strong audience was also blown away by the special guest performers – Kelvin Kew with Lila Drums (West African Drumming School), the comical Singapella (Acapella group), funky instrumental performance by drummer Ethan Ong, the melodious Spring Chorale, passionate dancers from Saltare Beats and the talented band from The Academy of Rock.

Club Rainbow would like to express our gratitude to all who made this event possible: our partner, NUS Department of Social Work, the volunteer instructors who shared their love for music and dance with the children, guest performers and concert volunteers. It was truly an exhilarating night to celebrate the dreams and passion of the talented Rainbow children and youth!

CAREGIVERS APPRECIATION DAY

Caregivers' Appreciation Day, a day to thank and appreciate all the loving parents and guardians who care for their children, was held at SAF Yacht Club (Changi Clubhouse).

The event saw about 252 families participating in different activities planned for both adults and children.

The adults attended an enriching workshop conducted by Dr Yap Swee Cheng from WINGS, on how to rediscover and manage themselves as caregivers. They were taught stretch exercises for emotional management. They also had the opportunity to discuss and mingle with other parents who faced similar situations as they.



While the adults were busy engaged in discussions, the children were enjoying their fair share of fun-filled activities. They displayed their creativity by designing door knob handle signs and sewing. They were also given mugs to design for their parents. Specially designed cards by students from Nanyang Technological University (NTU) were distributed to the beneficiaries and their siblings to write messages for their caregivers.

The NTU students also had the children going wild with games, songs and dances. They helped the children to prepare short performances for their caregivers. This excited the younger children who could not wait to perform.

Besides acknowledging the hard work of caregivers, volunteer tutors were also given a special mention. They were awarded certificates for their time and efforts in tutoring our beneficiaries and some of their siblings at our weekly tuition programme.

KRIS KRINGLE

Christmas is all about loving and giving. On 8 December 2012, more than 100 CRS beneficiaries together with their siblings, had a fun time shopping at Vivo City Toys'R'Us. The children were given a special mission – they were tasked to shop for a special gift for their new paired pal from CRS.

To help the children with their assigned mission, each child was paired with a volunteer. Before the shopping began, the children were given some time to break the ice so that they could get to know their new found pal better.

After shopping with their volunteers for about 2 hours, the children, together with their volunteers, headed to Swensen's for a sumptuous buffet lunch. Magicians and balloon sculptors from Ngee Ann Polytechnic, The Entertainers Club, were invited to perform for the children.

After lunch, the most anticipated moment arrived when the children were told to exchange their gifts. Other than receiving their gifts, the children also had a fun time bonding with their volunteers and new friends. The bonds fostered through this event also helped each child realize that they are not going through their journey in life alone.

This event was made possible by kind sponsors and volunteers who took time off from their weekend routines to help out at this meaningful Christmas event.



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

Organised by Club Rainbow (Singapore) and Nu Skin Enterprises Singapore Pte Ltd, HeartKids Day is a symposium to bring about the awareness of Congenital Heart Disease (CHD), one of the six major illnesses affecting Club Rainbow beneficiaries. Rainbow parents attended a medical talk by Dr Cindy Hia (Consultant; Department of Paediatrics, NUH) sharing on "Congenital Heart Disease - Then and Now", focusing on managing the transition to adulthood for adolescents with CHD, and the new advances and research on CHD. There was also an insightful sharing session by Paesan Ng, a 20 year-old Ex-Club Rainbow HeartKid on "Life Beyond Congenital Heart Disease". The children and youth were treated to a special Kiwanis Doll Making workshop by the Kiwanis Club of Singapore (Delta Chapter). They had a great time using their creative juices to design and dress their very own doll, and were delighted to bring home their new buddies.

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 SPONSORS

ABN AMRO Bank N.V.
Absolute Maintenance Services Pte Ltd
Absolute Yoga Singapore Pte Ltd
Adscel Pte Ltd
AET Electric Pte Ltd
Agro First Singapore Pte Ltd
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FRIENDS OF CRS

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Nexcomm Asia Pte Ltd
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RHTLaw Taylor Wessing LLP
Riverhub Pte Ltd
Robin Chia & Co
Roche Diagnostics Asia Pacific Pte Ltd

FRIENDS OF CRS

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SPENA
Spire Research & Consulting Pte Ltd
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Tanglin Trust School Ltd
TCB Sports Pte Ltd
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Trust Elite Pte Ltd
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UAE Security System Pte Ltd
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Vigcon Construction Pte Ltd
VISA Worldwide Pte Ltd
VSL Singapore Pte Ltd
VSolutions Pte Ltd
V-Team Services Pte Ltd
Wealth Directions Pte Ltd
Wealth Quotient Pte Ltd
Webvisions Pte Ltd
Western Asset Management Company Pte Ltd
Wheelock Properties (Singapore) Limited
William Security Services
Winter Engineering (S) Pte Ltd
Xin Networks Pte Ltd
YHI Corporation (S) Pte Ltd
Z+N Group Pte Ltd

STRATEGIC ALLIANCES

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

PHILANTHROPIC PARTNER

Singapore Cord Blood Bank, a life saving, national resource that benefits the population of Singapore and around the world, was established to meet the demands for unrelated donated umbilical cord blood for transplantations.

Because Blood Disorders is one of Club Rainbow's major illness groups, we support SCBB's mission by pledging donations as required. In 2012, we pledged \$200,000 in total.

CONFLICT OF INTEREST

All Council members, Chairpersons of Sub-Committees and staff of Club Rainbow (Singapore) are required to read and understand the conflict of interest policy in place and make full disclosure of interests, relationships and holdings that could potentially result in a conflict of interest. The members and staff have fully complied with the conflict of interest policy.

Club Rainbow (Singapore)



CLUB RAINBOW (SINGAPORE)

GENERAL INFORMATION

President

Gregory Vijayendran

Honorary Secretary

Edna Sim Hui Ling

Honorary Treasurer

Chua Bee Geok (Resigned on 31 December 2012)
Carolyn Seet Su Lin (Appointed on 1 January 2013)

Registered Office

Block 538 Upper Cross Street
#05-263/269
Singapore 050538

Independent Auditors

Robin Chia & Co

Bankers

The Development Bank of Singapore
The Hongkong and Shanghai Banking Corporation Limited
United Overseas Bank Limited
Standard Chartered Bank

Club Rainbow (Singapore)

CLUB RAINBOW (SINGAPORE)

STATEMENT BY THE MANAGEMENT COUNCIL

We, Gregory Vijayendran and Carolyn Seet Su Lin, 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 2012 and the statement of financial activities, statement of changes in funds and statement of cash flows 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



Carolyn Seet Su Lin
Honorary Treasurer

Singapore

5 June 2013

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 2012, 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 31.

Management Council's Responsibility for the Financial Statements

The Management Council 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 entity'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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

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

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 2012 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.

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

- (a) the Society did not comply with the requirements of Regulation 15(1) of the Charities Act, Cap 37 (Institutions of a Public Character) Regulations 2007 which states that the total fund-raising and sponsorship expenses of the Society shall not exceed 30% of the total gross receipts from fund-raising and sponsorships for that financial year;
- (b) the donation monies have not been used in accordance with the objectives of the Society.



Robin Chia & Co
Public Accountants and
Certified Public Accountants

Singapore

5 June 2013

Club Rainbow (Singapore)

STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2012

(In Singapore Dollars)

	Note	2012 \$	2011 \$
ASSETS			
Non-current assets			
Property, plant and equipments	4	159,715	138,542
Financial assets, available-for-sale	5	7,611,987	7,308,647
		7,771,702	7,447,189
Current assets			
Other receivables	6	33,673	13,305
Cash and cash equivalents	7	6,827,728	6,453,763
Total current assets		6,861,401	6,467,068
TOTAL ASSETS		<u>14,633,103</u>	<u>13,914,257</u>
FUND AND LIABILITY			
Fund and reserves			
Unrestricted fund		14,386,253	13,723,241
Fair value reserve		189,019	139,599
		14,575,272	13,862,840
Current liability			
Other payables	8	57,831	51,417
TOTAL FUND AND LIABILITY		<u>14,633,103</u>	<u>13,914,257</u>

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

Club Rainbow (Singapore)

STATEMENT OF FINANCIAL ACTIVITIES FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2012

(In Singapore Dollars)

	Note	Unrestricted fund 2012 \$	Unrestricted fund 2011 \$
Incoming resources			
Donations	9	2,671,601	2,944,480
Fund raising activities	10	124,050	1,930
Investment income		280,037	190,641
Gifts in kind		92,059	-
Government grant-special employment credit		880	-
Other income		1,580	3,020
Total income resources		3,170,207	3,140,071
Resources expended			
Charitable activities expenses	11	1,376,631	745,849
Fund raising related materials and supplies		13,476	-
Programme related costs	12	474,750	540,626
Other operating and administrative expenses	13	642,338	683,710
Total resources expended		2,507,195	1,970,185
Net surplus for the year		663,012	1,169,886
Other comprehensive income for the year			
Fair value gain on financial assets, available-for-sale recognised directly in reserve		49,420	164,093
Total comprehensive income for the year		712,432	1,333,979

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

Club Rainbow (Singapore)

STATEMENT OF CHANGES IN FUND AND RESERVE ACCOUNT FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2012

(In Singapore Dollars)

	Unrestricted fund \$	Fair value reserve \$	Total \$
Balance at 1 January 2011	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
Total comprehensive income for the year	663,012	49,420	712,432
Balance at 31 December 2012	14,386,253	189,019	14,575,272

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

Club Rainbow (Singapore)

STATEMENT OF CASH FLOWS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2012

(In Singapore Dollars)

	Note	2012 \$	2011 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Surplus for the financial year		663,012	1,169,886
Adjustments for:			
Depreciation of property, plant and equipment		49,897	91,696
Property, plant and equipment written-off		12,093	-
Non cash donations		(83,163)	-
Gain on disposal of investments		(55,941)	(7,214)
Interest income		(224,096)	(183,427)
Operating surplus before working capital changes		361,802	1,070,941
Other receivables		48,922	64,353
Other payables		6,414	(6,603)
Cash generated from operations		417,138	1,128,691
Interest received		176,142	130,858
Net cash generated from operating activities		593,280	1,259,549
CASH FLOWS FROM INVESTING ACTIVITIES			
Cash at bank with fund managers		(410,563)	2,455,627
Proceeds from sale of investments		1,948,833	565,803
Purchase of investments		(1,757,585)	(5,196,027)
Purchase of property, plant and equipment		-	(809)
Net cash used in investing activities		(219,315)	(2,175,406)
Net increase/ (decrease) in cash and cash equivalents		373,965	(915,857)
Cash and cash equivalents at beginning of year		6,453,763	7,369,620
Cash and cash equivalents at end of year	7	6,827,728	6,453,763

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

Club Rainbow (Singapore)

NOTES TO FINANCIAL STATEMENTS - 31 DECEMBER 2012

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 which is the Society's functional currency.

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 2012. 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 Society has not adopted the following standards and interpretations that have been issued but not yet effective:

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

2.3 Standards issued but not yet effective (Cont'd)

Description	Effective for annual periods beginning or after
Amendments to FRS 1 Presentation of Items of Other Comprehensive Income	1 July 2012
Revision of FRS 19 - Employees Benefits	1 January 2013
FRS 113 Fair Value Measurement	1 January 2013
Amendments to FRS 107 Disclosures - Offsetting Financial Assets and Financial Liabilities	1 January 2013
Improvements to FRSs 2012	1 January 2013
- Amendment to FRS 1 Presentation of Financial Statements	1 January 2013
- Amendment to FRS 16 Property, Plant and Equipment	1 January 2013
- Amendment to FRS 32 Financial Instrument: Presentation	1 January 2013

The Management Council expects that the adoption of the standards and interpretations above will have no material impact to the financial statements in the period of initial application. The nature of the impending changes in accounting policy on adoption of the Amendments to FRS 1 is described below.

Amendments to FRS 1 Presentation of Items of Other Comprehensive Income

The Amendments to FRS 1 Presentation of Items of Other Comprehensive Income (OCI) is effective for financial periods beginning on or after 1 July 2012.

The amendments to FRS 1 changes the grouping of items presented in OCI. Items that could be reclassified to income statement at a future point in time would be presented separately from items which will never be reclassified. As the Amendments only affect the presentations of items that are already recognised in OCI, the Society does not expect any impact on its financial position or performance upon adoption of this standard.

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.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

2.4 Property, plant and equipment (Cont'd)

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.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

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

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

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.

When financial assets are recognised initially, they are measured at fair value, plus, in the case of financial assets not at fair value through profit or loss, directly attributable transaction costs.

A financial asset is derecognised where the contractual right to receive cash flows from the asset has expired. On derecognition of a financial asset in its entirety, the difference between the carrying amount and the sum of the consideration received and any cumulative gain or loss that has been recognised directly in equity is recognised in the statement of comprehensive income.

All regular way purchases and sales of financial assets are recognised or derecognised on the trade date i.e. the date that the Company commits to purchase or sell the asset. Regular way purchases or sales are purchases or sales of financial assets that require delivery of assets within the period generally established by regulation or convention in the marketplace concerned.

Subsequent measurement based on the classification of the financial assets in one of the following four categories under FRS 39 is as follows:

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

2.6 Financial assets (Cont'd)

(a) Financial assets at fair value through profit and loss

As at year end date, there were no financial assets classified in this category.

(b) Available-for-sale financial assets

Available-for-sale financial assets include equity and debt securities. Equity investments classified as available-for-sale are those, which are neither classified as held for trading nor designated at fair value through profit or loss. Debts securities in this category are those which are intended to be held for an indefinite period of time and which may be sold in response to needs or liquidity or in response to changes in the market conditions.

After initial recognition, available-for-sale financial assets are subsequently measured at fair value. Any gains or losses from changes in fair value of the financial asset are recognised in other comprehensive income and accumulated under fair value adjustment reserve in equity, except impairment losses, foreign exchange gains and losses on monetary instruments and interest calculated using the effective interest method are recognised in the statement of comprehensive income. The cumulative gain or loss previously recognised in equity is recognised in the statement of comprehensive income when the financial asset is derecognised.

The fair value of investments that are actively traded in organised financial markets is determined by reference to the relevant exchange's quoted market bid prices at the close of business on the statement of financial position date. For investments where there is no active market and where fair value cannot be reliably determined, they are measured at cost, less any impairment losses.

(c) Loans and receivables

Financial assets with fixed or determinable payments that are not quoted in an active market are classified as loans and receivables. Subsequent to initial recognition, loans and receivables are measured at amortised cost using the effective interest method. Gains and losses are recognised in the statement of comprehensive income when the loans and receivables are derecognised or impaired, and through the amortisation process.

(d) Held-to-maturity financial assets

As at year end date, there were no financial assets classified in this category.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

2.6 Financial assets (Cont'd)

(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. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

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 Financial liabilities

Initial recognition and measurement

A financial liability is recognised on the statement of financial position when, and only when, the entity becomes a party to the contractual provisions of the instrument. The initial recognition of financial liability is at fair value normally represented by the transaction price. The transaction price for the financial liability not classified at fair value through profit and loss includes the transaction costs that are directly attributable to the acquisition or issue of the financial liability. Transaction cost incurred on the acquisition or issue of financial liability classified at fair value through profit and loss are expensed immediately. The transaction are recorded at the trade date. Financial liabilities including bank and other borrowings are classified as current liabilities unless there is unconditional right to defer settlement of the liability for at least 12 months after year end date.

Subsequent measurement

Subsequent measurement based on the classification of the financial liabilities in one of the following two categories under FRS 39 are as follows:

(a) Financial liabilities at fair value through profit and loss

As at year end date, there were no financial liabilities classified in this category.

(b) Other financial liabilities

All liabilities, which have not been classified in the previous category fall into this residual category. These liabilities are carried at amortised cost using the effective interest method. Trade and other payables and borrowings are classified in this category. Items classified within trade and other payables are not usually re-measured, as the obligation is usually known with a degree of certainty and settlement is short-term.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

2.8 Financial liabilities (Cont'd)

Derecognition

A financial liability is derecognised when the obligation under the liability is extinguished. For financial liabilities other than derivatives, gains and losses are recognised in the statement of comprehensive income when the liabilities are derecognised or impaired, and through the amortisation process. Any gains or losses arising from changes in fair value of derivatives are recognised in the statement of comprehensive income. Net gains or losses on derivatives include exchange differences.

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 to 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. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

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 objectives.

(ii) Fair value reserve

Fair value reserve represents the cumulative fair value changes of available-for-sale financial assets until they are disposed or impaired.

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 accrued 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 Special Employment Credit are recognised as income upon receipt.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

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 straight-line basis over the period of the lease.

When an operating lease is terminated before the lease period has expired, any payment required to be made to the lessor by way of penalty is recognised as an expense in the financial year in which termination takes place.

2.15 Related parties

A related party is defined as follows:

- (a) A person or a close member of that person's family is related to the Society if that person has control or joint control over the Society, has significant influence over the Society or is a governing board member, trustee or member of the key management personnel of the Society or of a parent of the Society.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

2.15 Related parties (Cont'd)

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

- (i) The entity and the Society are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others);
- (ii) The entity is an associate or joint venture of the the Society (or an associate or joint venture of a member of a group of which Society is a member) and vice versa;
- (iii) Both entities are joint venture of the same third party;
- (iv) The entity is a joint venture of a third party and the Society is an associate of the third entity and vice versa;
- (v) The entity is controlled or jointly controlled by a person identified in (a); and
- (vi) A person identified in (a) has significant influence over the entity or is a governing board member, trustee or member of the key management personnel of the entity or of a parent of the entity.

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:-

3. SIGNIFICANT ACCOUNTING ESTIMATES AND JUDGEMENTS (CONT'D)

3.2 Key sources of estimation uncertainty (Cont'd)

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 2012 was \$159,715 (2011: \$138,542). 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 2012

4. PROPERTY, PLANT AND EQUIPMENT

	Computers	Furniture and fittings	Office equipments	Renovations	Medical equipments	Motor vehicle	Total
	\$	\$	\$	\$	\$	\$	\$
Cost							
At 1 January 2011	102,989	72,773	75,735	202,146	9,577	70,809	534,029
Additions	-	809	-	-	-	-	809
At 31 December 2011 and 1 January 2012	102,989	73,582	75,735	202,146	9,577	70,809	534,838
Additions	7,886	-	-	75,277	-	-	83,163
Reclassification	-	-	2,675	(2,675)	-	-	-
Write-off	(1,568)	(56)	(1,575)	(23,722)	-	-	(26,921)
At 31 Dec 2012	109,307	73,526	76,835	251,026	9,577	70,809	591,080
Accumulated Depreciation							
At 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 and 1 January 2012	63,317	72,669	74,516	160,127	6,785	18,882	396,296
Charge for the period	13,933	293	1,159	18,436	1,915	14,161	49,897
Reclassification	-	-	1,337	(1,337)	-	-	-
Write-off	(1,484)	(56)	(1,409)	(11,879)	-	-	(14,828)
At 31 December 2012	75,766	72,906	75,603	165,347	8,700	33,043	431,365
Net Carrying Amount							
At 31 December 2012	33,541	620	1,232	85,679	877	37,766	159,715
At 31 December 2011	39,672	913	1,219	42,019	2,792	51,927	138,542

Club Rainbow (Singapore)

NOTES TO FINANCIAL STATEMENTS - 31 DECEMBER 2012

5. FINANCIAL ASSETS AVAILABLE-FOR-SALE

	2012 \$	2011 \$
Quoted bonds, at fair value	7,057,587	7,164,810
Cash with fund manager	554,400	143,837
	<u>7,611,987</u>	<u>7,308,647</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:

	2012 \$	2011 \$
Balance at beginning of financial year/ Additions	7,422,968	7,169,048
Net fair value gain recognised in fund	189,019	139,599
	<u>7,611,987</u>	<u>7,308,647</u>

The effective interest rates for the above quoted bonds range from 1.8% to 5.5%. (2011: 2% to 5.5%)

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

6. OTHER RECEIVABLES

	2012 \$	2011 \$
Deposits and prepayments	29,715	11,026
Interest receivables	3,958	2,279
	<u>33,673</u>	<u>13,305</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.

Club Rainbow (Singapore)

NOTES TO FINANCIAL STATEMENTS - 31 DECEMBER 2012

7. CASH AND CASH EQUIVALENTS

	2012 \$	2011 \$
Cash and bank balances	5,325,973	5,200,638
Fixed deposits	1,501,755	1,253,125
	<u>6,827,728</u>	<u>6,453,763</u>

Short term bank fixed deposits at the year end date had an average maturity of 1 to 6 months (2011: 1 to 11 months) from the end of financial year. The effective interest rates of fixed deposits range from 0.19% to 1.00% (2011: 0.25% to 0.45%) per annum.

Cash and cash equivalents at the year date are denominated in Singapore Dollars.

8. OTHER PAYABLES

	2012 \$	2011 \$
Accrued expenses	<u>57,831</u>	<u>51,417</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

	2012 \$	2011 \$
Tax deductible donations	2,392,047	2,602,696
Non-tax deductible donations	279,554	341,784
	<u>2,671,601</u>	<u>2,944,480</u>

10. FUND RAISING

	2012 \$	2011 \$
Tax deductible donations	115,050	-
Non-tax deductible donations	9,000	1,930
	<u>124,050</u>	<u>1,930</u>

Club Rainbow (Singapore)

NOTES TO FINANCIAL STATEMENTS - 31 DECEMBER 2012

11. CHARITABLE ACTIVITIES EXPENSES

	2012 \$	2011 \$
Donation to other organisation-Singapore Cord Blood Bank	200,000	-
Education and bursary awards	80,400	43,300
Financial assistance	298,649	132,194
Staff cost		
-Salaries and bonuses	683,057	489,267
-CPF, SDF and FWL contributions	103,028	73,088
Talent development grants	11,497	8,000
	<u>1,376,631</u>	<u>745,849</u>

12. PROGRAMME RELATED COSTS

	2012 \$	2011 \$
Annual party	31,541	37,803
Artitude expenses	26,233	15,678
Camp rainbow	24,739	21,812
Caregiver appreciation day	19,192	25,800
Awareness and community partnership	37,992	-
Parent support programs	-	3,499
Rainbow annual overseas trip	239,920	185,763
Rainbow care and resources centre	2,121	3,263
School holiday program	-	4,919
Tuition and educational programs	16,425	14,850
Volunteer program	14,001	2,212
Workshop and sharing session	33,711	2,847
Youth activities	-	331
Other programs	28,875	221,849
	<u>474,750</u>	<u>540,626</u>

13. OTHER OPERATING AND ADMINISTRATIVE EXPENSES

	2012 \$	2011 \$
Advertising and publications	4,073	4,085
Bank charges	45,854	19,030
Depreciation of property, plant and equipment	49,897	91,696
General expenses	2,440	3,933
Insurance	15,174	7,732
IT expenses	12,485	24,795
Medical	3,668	3,127
Balance brought forward	<u>133,591</u>	<u>154,398</u>

Club Rainbow (Singapore)

NOTES TO FINANCIAL STATEMENTS - 31 DECEMBER 2012

13. OTHER OPERATING AND ADMINISTRATIVE EXPENSES (CONT'D)

	2012	2011
	\$	\$
Balance carried forward	133,591	154,398
Office maintenance	8,523	8,540
Plant and equipment written off	12,093	-
Printing and stationery	41,505	35,400
Professional fees	29,852	25,028
Rental of premises and equipment	20,421	20,363
Repairs and maintenance-equipments	7,193	6,950
Staff costs		
-Salaries and bonuses	277,769	325,328
-CPF, SDF and FWL contributions	41,264	41,893
-Staff welfare and development	6,933	11,822
Telephone and internet	21,967	20,517
Training and seminars	9,045	3,030
Transport	2,818	3,319
Upkeep of motor vehicle	17,383	15,566
Water and electricity	11,981	11,556
	<u>642,338</u>	<u>683,710</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.

15. COMMITMENTS

At 31 December 2012, the Society has financial assistance commitments of \$73,615 (2011: \$60,370) that has been contracted but not recognised as liabilities.

At 31 December 2012, the Society has commitments for future minimum lease payments under non-cancellable operating lease of office equipment as follows:

	2012	2011
	\$	\$
Within 1 year	3,210	3,210
After 1 year but within 5 years	11,010	14,220
	<u>14,220</u>	<u>17,430</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.

	2012 \$	2011 \$
Maintenance of website	-	600

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

The number of employees (including key management personnel) whose remuneration amount to over \$100,000 in the year is as follows:

	2012	2011
Number of employees in bands:		
\$100,001 to \$150,000	1	1

18. MANAGEMENT OF CONFLICT OF INTEREST

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

All committee members and staffs of the Society are required to read and understand the conflict of interest policy in place and make full disclosure of interests, relationships and holdings that could potentially result in conflict of interests. When a conflict of interest situation arises, the committee members and staffs shall abstain from participating in the discussion, decision making and voting on the matter.

Club Rainbow (Singapore)

NOTES TO FINANCIAL STATEMENTS - 31 DECEMBER 2012

19. RESERVE POSITION AND POLICY

The Club Rainbow (Singapore) reserve position for the financial year 31 December 2012 is as follow:

	2012 \$	2011 \$	Increase (Decrease) \$	Percentage of Increase (Decrease) %
Unrestricted Fund	<u>14,575,272</u>	<u>13,862,840</u>	<u>712,432</u>	<u>5.14</u>
Ratio of Funds to Annual Operating Expenditure	<u>5.81</u>	<u>7.04</u>	<u>(1.22)</u>	<u>(17.38)</u>

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.

20. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES

(a) Categories of financial instruments

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

	2012 \$	2011 \$
<u>Financial assets</u>		
Trade and other receivables	33,673	13,305
Cash and cash equivalents	6,827,728	6,453,763
Financial assets, available-for-sale	<u>7,611,987</u>	<u>7,308,647</u>
<u>Financial liability</u>		
Trade and other payables	<u>57,831</u>	<u>51,417</u>

20. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONT'D)

(b) Financial risk management policies and objectives

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. The Society does not have a formal overall risk management policy except for written policy covering investment of excess cash. The written policy is periodically reviewed by the Management Council to ensure that Society's policies are complied with.

A significant portion of risk management is entrusted to an 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.

(c) 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 2012, 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:

	2012 \$	2011 \$
Within one year - fixed rates		
Fixed deposits	1,501,755	1,253,125
Quoted bonds	<u>7,057,587</u>	<u>7,164,810</u>

20. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONT'D)

(c) Market risk (Cont'd)

(ii) Interest rate risk (Cont'd)

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.

(d) 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.

		Contractual cash flows		
		Carrying amount \$	Total \$	Within 1 year \$
2012				
	Other payables	<u>57,831</u>	<u>57,831</u>	<u>57,831</u>

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

20. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONT'D)

(e) 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.

(f) 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.

	Fair value reserve	
	2012	2011
	\$	\$
Market price		
-Increase 5% (2011: 5%)	352,879	358,241
-Decrease 5% (2011: 5%)	(352,879)	(358,241)

20. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONT'D)

(g) 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:

2012			
Quoted prices in active markets for identical instruments	Significant other observable inputs	Significant unobservable inputs	Total
\$	\$	\$	\$
(Level 1)	(Level 2)	(Level 3)	
Financial assets:			
Available-for-sale			
-Quoted bonds (Note 5)	7,057,587	-	7,057,587
2011			
Quoted prices in active markets for identical instruments	Significant other observable inputs	Significant unobservable inputs	Total
\$	\$	\$	\$
(Level 1)	(Level 2)	(Level 3)	
Financial assets:			
Available-for-sale			
-Quoted bonds (Note 5)	7,164,810	-	7,164,810

Fair value hierarchy

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)

20. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (CONT'D)

(g) Fair value of financial instruments (Cont'd)

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

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.

(h) 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.

21. AUTHORISATION OF FINANCIAL STATEMENTS

The financial statements of the Society for the financial ended 31 December 2012 were authorised for issue in accordance with a resolution of the Management Council on 5 June 2013.