



**Company Registration No: 200601578E**  
**Charity Registration No: 001961**  
**IPC No: HEF0105/G**

**VIVA FOUNDATION FOR CHILDREN WITH CANCER**  
**(Incorporated in Singapore)**

**REPORT OF THE DIRECTORS**  
**AND FINANCIAL STATEMENTS**

**31 DECEMBER 2013**

**VIVA FOUNDATION FOR CHILDREN WITH CANCER**  
**(Incorporated in Singapore)**

**31 DECEMBER 2013**

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**VIVA FOUNDATION FOR CHILDREN WITH CANCER**  
**(Incorporated in Singapore)**

**REPORT OF THE DIRECTORS - 31 DECEMBER 2013**

The directors are pleased to present their report together with the audited financial statements of Viva Foundation for Children with Cancer (the "Company") for the financial year ended 31 December 2013.

**1 Directors**

The directors in office at the date of this report are:

Foo-Yo Mie Yoen Theresa  
Christina Ong @ Christina Fu  
Kwee Liong Keng  
Leong Lai Peng  
Koh Seow Chuan  
Lee Ming San  
Kuok Oon Kwong  
Mary Ann Wai Sheng Tsao  
Tan Wah Yeow

**2 Directors' Interest in Shares, Debentures, Dividends and Share Options**

The Company is limited by guarantee and does not have a share capital. All matters relating to the issue of shares, debentures, dividends and share options are thus not applicable.

**3 Directors' Contractual Benefits**

Since the end of the previous financial year, no director has received or become entitled to receive a benefit which is required to be disclosed under Section 201(8) of the Singapore Companies Act Cap. 50 by reason of a contract made by the Company or a related corporation with the director or with a firm of which he is a member, or with a company in which he has a substantial financial interest.

**VIVA FOUNDATION FOR CHILDREN WITH CANCER**  
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**REPORT OF THE DIRECTORS - 31 DECEMBER 2013**

**4 Independent Auditors**

The independent auditors, Moore Stephens LLP, Public Accountants and Chartered Accountants, have expressed their willingness to accept re-appointment.

On behalf of the Board of Directors,



.....  
Foo-Yo Mie Yoen Theresa



.....  
Lee Ming San

Singapore  
16 April 2014

**VIVA FOUNDATION FOR CHILDREN WITH CANCER**  
**(Incorporated in Singapore)**

**STATEMENT BY DIRECTORS**

**31 DECEMBER 2013**

In the opinion of the directors:

- (a) the financial statements as set out on pages 6 to 26 are drawn up so as to give a true and fair view of the state of affairs of the Company as at 31 December 2013 and the results and cash flows of the Company for the financial year then ended; and
- (b) at the date of this statement, there are reasonable grounds to believe that the Company will be able to pay its debts as and when they fall due.

On behalf of the Board of Directors,



.....  
Foo-Yo Mie Yoen Theresa



.....  
Lee Ming San

Singapore  
16 April 2014

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF**

**VIVA FOUNDATION FOR CHILDREN WITH CANCER**  
**(Incorporated in Singapore)**

We have audited the accompanying financial statements of Viva Foundation For Children With Cancer (the "Company"), as set out on pages 6 to 26, which comprise the balance sheet as at 31 December 2013, and statement of financial activities and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

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

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with the provisions of the Singapore Companies Act, Chapter 50 (the "Act") and the Singapore Charities Act, Chapter 37 (the "Charities Act") and the Charities Accounting Standard, 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 controls 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 controls. 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 MEMBERS OF**

**VIVA FOUNDATION FOR CHILDREN WITH CANCER  
(Incorporated in Singapore)**

(cont'd)

**Opinion**

In our opinion, the financial statements are properly drawn up in accordance with the provisions of the Act, the Charities Act and Charities Accounting Standard, so as to give a true and fair view of the state of affairs of the Company as at 31 December 2013 and the results, and cash flows of the Company for the year ended on that date.

**Report on Other Legal and Regulatory Requirements**

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

- a. The use of the donation moneys was not in accordance with the objectives of the Company as required under regulation 16 of the Charities (Institutions of a Public Character) Regulations; and
- b. The Company has not complied with the requirements of regulation 15 (Fund-raising expenses) of the Charities (Institutions of a Public Character) Regulations.

In our opinion, the accounting and other records required by the Act to be kept by the Company have been properly kept in accordance with the provisions of the Act.



**Moore Stephens LLP**  
Public Accountants and  
Chartered Accountants

Singapore  
16 April 2014

**VIVA FOUNDATION FOR CHILDREN WITH CANCER**  
(Incorporated in Singapore)

**STATEMENT OF FINANCIAL ACTIVITIES**

**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2013**

	<u>Note</u>	<u>2013</u> S\$	<u>2012</u> S\$
<b><u>Unrestricted General Funds</u></b>			
<b>Income</b>			
Income from generated funds			
- Voluntary income	4	419,183	902,439
- Investment income	4	6,164	6,316
Income from charitable activities	5	113,357	140,630
Other income	6	78,448	-
<b>Total income</b>		<b>617,152</b>	<b>1,049,385</b>
<b>Expenditures</b>			
Cost of generating funds			
- Cost of generating voluntary income	7	392,917	191,482
Charitable activities	8	199,515	198,035
Governance costs	9	808,835	660,065
<b>Total expenditures</b>		<b>1,401,267</b>	<b>1,049,582</b>
<b>Net expenditure before tax expense</b>		<b>(784,115)</b>	<b>(197)</b>
<b>Tax expense</b>	11	-	-
<b>Net expenditure</b>		<b>(784,115)</b>	<b>(197)</b>
Gross transfers between funds		-	-
<b>Net movement in funds</b>		<b>(784,115)</b>	<b>(197)</b>
<b>Reconciliation of funds</b>			
Total funds brought forward	19	28,310,072	28,310,269
<b>Total funds carried forward</b>		<b>27,525,957</b>	<b>28,310,072</b>

The accompanying notes form an integral part of the financial statements



**VIVA FOUNDATION FOR CHILDREN WITH CANCER**  
(Incorporated in Singapore)

**BALANCE SHEET**

**AS AT 31 DECEMBER 2013**

	<u>Note</u>	<u>2013</u> S\$	<u>2012</u> S\$
<b>Non-Current Asset</b>			
Property and equipment	12	23,177,339	23,700,552
<b>Current Assets</b>			
Trade receivables	13	7,420	10,350
Other receivables and prepayments	14	126,536	568,573
Cash and cash equivalents	15	4,767,328	4,089,819
		4,901,284	4,668,742
<b>Current Liabilities</b>			
Accrued expenses	16	22,035	17,753
Deferred income	17	484,000	11,965
Deposits received	18	46,631	29,504
		552,666	59,222
<b>Net Current Assets</b>		4,348,618	4,609,520
<b>Total Assets Less Current Liabilities</b>		27,525,957	28,310,072
<b>Funds of Charity</b>			
<u>Unrestricted Funds</u>			
General funds <sup>(a)</sup>	19	27,525,957	28,310,072
<b>Total Charity Funds</b>		27,525,957	28,310,072
 (a) General funds			
- Available fund balance		4,751,457	5,053,572
- Donated space (Note 12)		22,774,500	23,256,500
(this asset could not be monetized)		27,525,957	28,310,072

The accompanying notes form an integral part of the financial statements

**VIVA FOUNDATION FOR CHILDREN WITH CANCER**  
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**STATEMENT OF CASH FLOWS**

**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2013**

	<u>2013</u>	<u>2012</u>
	S\$	S\$
<b>Cash Flows from Operating Activities</b>		
Net expenditure before tax expense	(784,115)	(197)
Adjustments for:		
Non-refundable purchase tax	12,936	11,734
Depreciation of property and equipment	530,565	506,271
Interest income	(6,164)	(6,316)
<b>Operating cash flows before changes in working capital</b>	<u>(246,778)</u>	<u>511,492</u>
Trade receivables	2,930	(5,000)
Other receivables and prepayments	442,037	(564,163)
Accrued expenses	4,282	9,403
Deferred income	472,035	3,965
Deposits received	17,127	29,504
<b>Net cash flows from/(used in) operations</b>	<u>691,633</u>	<u>(14,799)</u>
Non-refundable purchase tax paid	(12,936)	(11,734)
<b>Net cash flows from/(used in) operating activities</b>	<u>678,697</u>	<u>(26,533)</u>
<b>Cash Flows from Investing Activities</b>		
Purchase of equipment	(7,352)	(467,632)
Interest received	6,164	6,316
<b>Net cash flows used in investing activities</b>	<u>(1,188)</u>	<u>(461,316)</u>
<b>Net increase/(decrease) in cash and cash equivalents</b>	677,509	(487,849)
<b>Cash and cash equivalents at the beginning of the year</b>	4,089,819	4,577,668
<b>Cash and cash equivalents at the end of the year (Note 15)</b>	<u>4,767,328</u>	<u>4,089,819</u>

The accompanying notes form an integral part of the financial statements

**VIVA FOUNDATION FOR CHILDREN WITH CANCER**  
**(Incorporated in Singapore)**

**NOTES TO THE FINANCIAL STATEMENTS - 31 DECEMBER 2013**

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

**1 General Information**

Viva Foundation for Children with Cancer (the “Company”) is a company limited by guarantee, domiciled and incorporated in Singapore. The address of the Company’s registered office and principal place of business is 8 Sinaran Drive #03-01 Novena Specialist Center Singapore 307470.

The principal activity of the Company is to fund, support and establish programmes which will improve the treatment and cure of childhood cancer. There were no significant changes in the Company’s principal activity during the financial year.

These financial statements were authorised for issue in accordance with a resolution of the Board of Directors of the Company on the date of the Statement by Directors.

**2 Significant Accounting Policies**

**(a) Basis of Preparation**

The financial statements, which are expressed in Singapore dollars, have been prepared in accordance with the provisions of the Singapore Companies Act, Chapter 50, Charities Act, Chapter 37 (the “Act”) and Charities Accounting Standard (“CAS”). The accounting policies of the Company are consistent with the requirements of the CAS and are applied consistently to similar transactions, other events and conditions. 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 CAS requires management to exercise its judgment in the process of applying the Company’s accounting policies. It also requires the use of accounting estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the financial year. Although these estimates are based on management’s best knowledge of current events and actions, actual results may ultimately differ from those estimates. The areas involving a higher degree of judgment or complexity are disclosed in Note 3 to the financial statements.

**VIVA FOUNDATION FOR CHILDREN WITH CANCER**  
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**NOTES TO THE FINANCIAL STATEMENTS - 31 DECEMBER 2013**

**2 Significant Accounting Policies (cont'd)**

**(b) Fund Accounting**

Monies received for specific purposes, including transfers from the general fund, are credited directly to the respective fund financial statements. These include restricted funds and unrestricted funds. Restricted funds are funds held by the Company that can only be applied for specific purposes. These funds are subject to specific trusts which may be declared by the donors or with their authority or created through legal process but are still within the wider objects of the Company. Unrestricted funds are expendable at the discretion of the Company's Board of Directors in furtherance of the Company's objects. Designated fund is part of the unrestricted funds earmarked for a particular project. The designation is for administrative purposes only and does not restrict the Board's discretion to apply the fund.

Income and expenditure relating to specific funds are accounted for directly in the funds to which they relate. Assets and liabilities of the specific funds are pooled in the balance sheet.

Funds received for the specific purposes such as purchase of depreciable assets are taken to relevant restricted fund account. The relevant fund will be reduced over the useful life of the asset in line with its depreciation. Depreciation is charged to the relevant designated funds where the asset is held.

**(c) Property and Equipment**

Property and equipment are initially stated at cost. Subsequent to initial recognition, property and equipment are stated at cost less accumulated depreciation. The property received for use in the form of gifts in kind is initially stated at fair value, based on revaluation done by independent professional valuers. Such fair value is taken to statement of financial activities.

The cost of an item of property and equipment includes its purchase price and any cost that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management. Irrecoverable GST allocable to property, plant and equipment and to other items shall be included in their cost where it meets the criteria for capitalisation and significant. The projected cost of dismantlement, removal or restoration is also included as part of the cost of property and equipment if the obligation for the dismantlement, removal and restoration is incurred as a consequence of acquiring or using the asset.

The cost of an item of plant and equipment is recognised as an asset if, and only if it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. When significant parts of property, plant and equipment are required to be replaced in intervals (e.g. the roof of a building), the cost of replacing such an item when that cost is incurred is added to the carrying amount of the item if the recognition criteria are met. The cost of day to day servicing of an item of plant and equipment is recognised as expenditure in the statement of financial activities in the period in which the costs are incurred. Property and equipment shall not be revalued and are not required to be assessed for impairment

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**NOTES TO THE FINANCIAL STATEMENTS - 31 DECEMBER 2013**

**2 Significant Accounting Policies (cont'd)**

**(c) Plant and Equipment (cont'd)**

The gain or loss on the disposal of an asset shall be accounted for in net income or expenditure in the Statement of Financial Activities in the period in which the disposal occurs as the difference between the net sale proceeds and the net carrying amount of the asset.

Depreciation of an asset begins when it is available for use, i.e. when it is in the location and condition necessary for it to be capable of operating in the manner intended by management. Depreciation of an asset ceases when the asset is derecognised. Depreciation does not cease when the asset becomes idle or is retired from active use unless the asset is fully depreciated.

Depreciation is calculated on a straight-line basis to write off the cost (net of residual value) of the property and equipment over their estimated useful lives. The estimated useful lives are as follows:

Leasehold building	- 50 years
Renovation	- 10 years
Furniture and fixtures	- 5 years
Computer and office equipment	- 3 years

The depreciation charge for each period is recognised as expenditure in the statement of financial activities unless another section of the CAS requires it to be included in the carrying amount of another asset. The residual values, estimated useful lives and depreciation method of property and equipment are reviewed and adjusted, as appropriate, at each balance sheet date. The effects of any revisions are recognised in the statement of financial activities for the financial year in which the changes arise. The carrying amount of the plant and equipment at the date of revision or changes is depreciated over the revised remaining useful lives.

**(d) Trade and Other Receivables**

Trade and other receivables excluding prepayments are initially recognised at their transactions price, excluding transaction costs, if any. Transaction costs are recognised as expenditure in the statement of financial activities as incurred. Prepayments are initially recognised at the amount paid in advance for the economic resources expected to be received in the future.

After initial recognition, trade and other receivables excluding prepayments are subsequently measured at cost less any accumulated impairment losses. Prepayments are subsequently measured at the amount paid less the economic resources received or consumed during the financial year.

**VIVA FOUNDATION FOR CHILDREN WITH CANCER**  
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**NOTES TO THE FINANCIAL STATEMENTS - 31 DECEMBER 2013**

**2 Significant Accounting Policies (cont'd)**

**(d) Trade and Other Receivables (cont'd)**

Financial assets (consisting of cash and cash equivalents, and trade and other receivables) and prepayments are derecognised when the contractual rights to receive cash flows from the assets have expired or have been transferred and the Company has transferred substantially all risks and rewards of ownership. On derecognition of financial assets in its entirety, the difference between the carrying amount and the sum of the consideration received is recognised in the statement of financial activities.

*Impairment*

The Company assesses at each balance sheet date whether there is objective evidence that a financial asset or a group of financial assets is impaired and recognises an impairment loss (i.e. expenditure) immediately in the statement of financial activities when such evidence exists.

To determine whether there is objective evidence that an impairment loss on financial assets has been incurred, the Company considers observable data that come to the attention of the Company. The impairment loss is the difference between the carrying amount of the financial asset and the undiscounted future cash flows (excluding unearned interest in the case of interest-bearing assets) that the Company expects to receive from the financial asset.

The previously recognised impairment loss is subsequently reversed if the amount of the impairment loss decreases and the decrease is related objectively to an event occurring after the impairment was recognised (such as an improvement in the debtor's financial condition). The previously recognised impairment loss is reversed to the extent that the carrying amount of the financial assets, net of any allowance account that exceeds what the carrying amount would have been, had the impairment not previously been recognised. The reversal of impairment loss is recognised in the statement of financial activities.

**(e) Cash and Cash Equivalents**

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

**(f) Financial Liabilities**

Financial liabilities are recognised on the balance sheet when, and only when the Company became a party to the contractual provisions of the financial instrument. The Company derecognises financial liabilities when, and only when the Company's obligations are discharged, cancelled or expired.

**VIVA FOUNDATION FOR CHILDREN WITH CANCER**  
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**NOTES TO THE FINANCIAL STATEMENTS - 31 DECEMBER 2013**

**2 Significant Accounting Policies (cont'd)**

(g) Other Payables and Accruals

Other payables excluding accruals are recognised at their transaction price, excluding transaction costs, if any, both at initial recognition and at subsequent measurement. Transaction costs are recognised as expenditure in the statement of financial activities as incurred. Accruals are recognised at the best estimate of the amount payable.

(h) Revenue Recognition

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

Donations

Revenue from donations and corporate cash sponsorships are accounted for when received, except for committed donations and corporate cash sponsorships that are recorded when the commitments are fulfilled.

Grants

Grants received to cover a particular expenditure or programme are accounted for as income upon receipt of notification of the grant award and when the criteria of entitlement, certainty and measurability are met. When conditions are attached, they must be fulfilled before the Company has unconditional entitlement to the income. The income is deferred as a liability where uncertainty exists as to whether the Company can meet the conditions and is recognised as income when there is sufficient evidence that the conditions imposed can be met.

Others

Revenue from events such as St. Jude – VIVA Forum is recognised when the event takes place.

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

(i) Gifts In Kind

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

**VIVA FOUNDATION FOR CHILDREN WITH CANCER**  
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**NOTES TO THE FINANCIAL STATEMENTS - 31 DECEMBER 2013**

**2 Significant Accounting Policies (cont'd)**

(j) Expenditure

All expenditures are accounted for on an accrual basis and have been classified under headings that aggregate all costs related to that activity. Cost comprises direct expenditure including direct staff costs attributable to the activity.

Cost of generating funds

The cost of generating funds are those costs attributable to generating income for the foundation, other than those costs incurred in undertaking charitable activities in furtherance of the foundation's objects.

Charitable activities

Expenditure of charitable activities comprise all costs incurred in the pursuit of the charitable objects of the Foundation. Those costs, where not wholly attributable, are apportioned between the categories of charitable expenditure. The total costs of each category of charitable expenditure therefore include an apportionment of support cost, where possible.

Governance costs

Governance costs include the costs of governance arrangements, which relate to the general running of the Company as opposed to the direct management functions inherent in generating funds, service delivery and programme or project work. Expenditure on the governance of the charity will normally include both direct and related support costs which include internal and external audit, apportioned manpower costs and general costs in supporting the governance activities, legal advice for governing board members, and costs associated with constitutional and statutory requirements.

Other expenditure

Other expenditure includes the payment of any expenditure that the Company has not been able to analyse within the main expenditure categories.

(k) Employee Benefits

Defined contribution plans

Defined contribution plans are post-employment benefit plans under which the Company pays fixed contributions into separate entities such as the Central Provident Fund, and will have no legal or constructive obligation to pay further contributions if any of the funds do not hold sufficient assets to pay all employee benefits relating to employee services in the current period and preceding financial years. The Company's contributions to defined contribution plans are recognised in the financial year to which they relate.



**VIVA FOUNDATION FOR CHILDREN WITH CANCER**  
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**NOTES TO THE FINANCIAL STATEMENTS - 31 DECEMBER 2013**

**2 Significant Accounting Policies (cont'd)**

(k) Employee Benefits (cont'd)

*Employee leave entitlement*

Employee entitlements to annual leave and long service leave are recognised when they accrue to employees. Accrual is made for the estimated liability for annual leave and long-service leave as a result of services rendered by employees up to the balance sheet date.

(l) Currency Translation

*Functional and Presentation Currency*

Items included in the financial statements of the Company are measured using the currency of the primary economic environment in which the entity operates (the "functional currency"). The financial statements are presented in Singapore dollars ("S\$"), which is the Company's functional and presentation currency, as it best reflects the economic substance of the underlying events and circumstances relevant to the Company. The financial statements are presented in S\$ and all values in particular on the surplus for the year are rounded to the nearest dollars (\$) except when otherwise indicated.

(m) Income Tax

The Company is an approved charity under the Charities Act, Chapter 37 and an Institution of a Public Character under the Income Tax Act, Chapter 134. No provision for taxation has been made in the financial statements as the Company is a registered charity with income tax exemption.

**3 Critical Accounting Estimates, Assumptions and Judgments**

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

The Company makes judgment, estimates and assumptions concerning the future. There are no critical judgments that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities are as follows:

*Critical accounting estimates and assumptions*

*Estimated useful lives of property and equipment*

The Company's management determines the useful lives and related depreciation charges for its property and equipment to be between 3 to 50 years. The estimate is based on the historical experience of the actual useful lives of property and equipment of similar nature and functions. Any changes to the Company's planned use of property and equipment, could result in the actual useful lives differing from the Company's current estimates.

**VIVA FOUNDATION FOR CHILDREN WITH CANCER**  
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**NOTES TO THE FINANCIAL STATEMENTS - 31 DECEMBER 2013**

**3 Critical Accounting Estimates, Assumptions and Judgments (cont'd)**

*Critical accounting estimates and assumptions (cont'd)*

*Estimated useful lives of property and equipment (cont'd)*

In those cases where the Company determines that the useful lives of property and equipment should be shortened or extended, the Company would depreciate the net book value in excess of the estimated salvage value over its revised remaining useful lives. The carrying amount of the Company's depreciable property and equipment as at 31 December 2013 was S\$23,177,339 (2012: S\$23,700,552).

A 10% difference in the expected useful life of these assets from management's estimates would result in increasing and decreasing the Company's statement of financial activities for the year by approximately S\$53,060 (2012: S\$50,500).

**4 Income from Generated Funds**

	<u>2013</u>	<u>2012</u>
	S\$	S\$
<i>Unrestricted Funds:</i>		
<u>Voluntary income</u>		
Donations - general	419,183	902,439
	<hr/>	<hr/>
<u>Investment income</u>		
- Interest from bank balances	6,164	6,316
	<hr/>	<hr/>

**5 Income from Charitable Activities**

	<u>2013</u>	<u>2012</u>
	S\$	S\$
<i>Unrestricted Funds:</i>		
Registration receipt for St. Jude - VIVA Forum	113,357	131,213
Grant from Singapore Tourism Board	-	9,417
	<hr/>	<hr/>
	113,357	140,630
	<hr/>	<hr/>

**6 Other income**

	<u>2013</u>	<u>2012</u>
	S\$	S\$
<i>Unrestricted Funds:</i>		
Refund of donation	78,448	-
	<hr/>	<hr/>

**VIVA FOUNDATION FOR CHILDREN WITH CANCER**  
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**NOTES TO THE FINANCIAL STATEMENTS - 31 DECEMBER 2013**

**7 Costs of Generating Funds**

	<u>2013</u>	<u>2012</u>
	S\$	S\$
<i>Unrestricted Funds:</i>		
<u>Cost of generating voluntary income</u>		
- Non-claimable GST input tax	12,936	11,734
- Maintenance fees	129,981	179,748
- Cash donation	250,000	-
	392,917	191,482

The cash donation of S\$250,000 was made to Children's Cancer Foundation.

**8 Charitable Activities**

	<u>2013</u>	<u>2012</u>
	S\$	S\$
<i>Unrestricted Funds:</i>		
<u>Direct operating costs</u>		
Accommodation	32,065	29,513
Fellowship grants	4,599	-
Honoraria	10,241	11,606
Printing and publication	15,735	20,867
Transportation	64,798	52,659
Venue expense	53,456	72,031
Others	18,621	11,359
	199,515	198,035

These amounts are incurred for St. Jude - VIVA Forum held during the current financial year ended 31 December 2013.

**9 Governance Costs**

	<u>2013</u>	<u>2012</u>
	S\$	S\$
<i>Unrestricted Funds:</i>		
General and administrative expenses	65,745	20,583
Audit fees - current year	8,000	8,000
- prior year under-provision	-	7,000
Depreciation	530,565	506,271
Professional fees	19,846	-
Salaries and related costs (Note 10)	184,679	118,211
	808,835	660,065

All directors and other members of key management personnel do not receive any remuneration. There are no other financial services paid to the auditors of the Company.

**VIVA FOUNDATION FOR CHILDREN WITH CANCER**  
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**NOTES TO THE FINANCIAL STATEMENTS - 31 DECEMBER 2013**

**10 Employee Benefits**

	<u>2013</u>	<u>2012</u>
	S\$	S\$
<u>Salaries and related costs</u>		
Short-term employee benefits:		
- Gross salaries and bonuses	149,625	100,300
- Other staff benefits	11,020	5,707
- Post employment benefits (Defined Contribution Plans)	24,034	12,204
	<u>184,679</u>	<u>118,211</u>

The above support costs are allocated to governance costs based on time spent in governance activities and is consistent between financial years.

**11 Income Tax**

The Company is an approved charity under the Charities Act, Chapter 37 and an Institution of a Public Character under the Income Tax Act, Chapter 134. No provision for taxation has been made in the financial statements as the Company is a registered charity with income tax exemption. As required by the Charities Act (Chapter 37), the total fund-raising and sponsorship expenses of the Company for the financial year did not exceed 30% of the total gross receipts from fund-raising and sponsorship for that financial year.

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**12 Property and Equipment**

	Leasehold building S\$	Computer S\$	Office equipment S\$	Furniture and fixtures S\$	Renovation S\$	Total S\$
<b>2013</b>						
At 1 January 2013	24,100,000	7,717	1,204	7,664	457,603	24,574,188
Additions	-	-	793	-	6,559	7,352
At 31 December 2013	24,100,000	7,717	1,997	7,664	464,162	24,581,540
<u>Accumulated depreciation</u>						
At 1 January 2013	843,500	5,924	1,204	128	22,880	873,636
Charge for the year	482,000	789	264	1,533	45,979	530,565
At 31 December 2013	1,325,500	6,713	1,468	1,661	68,859	1,404,201
<u>Net book value</u>						
At 31 December 2013	22,774,500	1,004	529	6,003	395,303	23,177,339
<b>2012</b>						
At 1 January 2012	24,100,000	5,352	1,204	-	-	24,106,556
Additions	-	2,365	-	7,664	457,603	467,632
At 31 December 2012	24,100,000	7,717	1,204	7,664	457,603	24,574,188
<u>Accumulated depreciation</u>						
At 1 January 2012	361,500	4,661	1,204	-	-	367,365
Charge for the year	482,000	1,263	-	128	22,880	506,271
At 31 December 2012	843,500	5,924	1,204	128	22,880	873,636
<u>Net book value</u>						
At 31 December 2012	23,256,500	1,793	-	7,536	434,723	23,700,552

The Company entered into an agreement on 10 February 2011 and received a donation of space located at 8 Sinaran Drive, 3<sup>rd</sup> level, Novena Specialist Centre, Singapore (“Community Space”). As it is a donated civic and community institution space, it cannot be monetized and rented out for profit. Leasehold building was initially carried at fair value at the balance sheet date based on independent professional valuations by a valuer who had the appropriate qualification and recent experience in the valuation of properties in the relevant locations. In determining the fair value, the valuers had employed valuation techniques such as the market comparison method and estimates have been applied towards the valuation method.

An independent professional valuer, Knight Frank, one of the leading real estate consultancy firm in Singapore has been engaged, to determine the fair value of the leasehold building as at 31 December 2013. The independent professional valuer has based on the comparative sales method, considered the prevailing market conditions and other relevant factors and are of the opinion that the value of the leasehold property with vacant possession are valued at S\$33.43 million as at 31 December 2013 (2012: S\$31.84 million).

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**13 Trade Receivables**

	<u>2013</u>	<u>2012</u>
	S\$	S\$
Third parties	7,420	10,350
	7,420	10,350

**14 Other Receivables and Prepayments**

	<u>2013</u>	<u>2012</u>
	S\$	S\$
<u>Other receivables</u>		
Deposits	12,241	105,442
Due from third parties	90,828	459,373
	103,069	564,815
Prepayments	23,467	3,758
	126,536	568,573

Included in the deposits is an amount of S\$6,701 (2012: S\$104,942) paid for the venue for the St. Jude - VIVA Forum to be held in March 2014.

The amount due from third parties is reimbursements of running costs due from Children Cancer Foundation (“CCF”), Singapore Cord Blood Bank Limited (“SCBB”) and Bone Marrow Donor Programme (“BMDP”). Under the terms stated in the license agreements entered with the Company, CCF, SCBB and BMDP have agreed to co-share such running costs incurred for the community space which is owned by the Company. The amount due from third parties is unsecured, interest-free and repayable on demand.

**15 Cash and Cash Equivalents**

	<u>2013</u>	<u>2012</u>
	S\$	S\$
Cash on hand	500	500
Cash at bank	3,266,828	4,089,319
Fixed deposits placed with financial institutions	1,500,000	-
	4,767,328	4,089,819

The effective interest rate on the interest earning bank balance is 0.19% per annum (2012: 0.15%).

The interest rate earned on fixed deposits is at 0.57% to 0.8% (2012: Nil) per annum with maturity dates ranging from 3 to 6 months (2012: Nil).

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**16 Accrued Expenses**

	<u>2013</u> S\$	<u>2012</u> S\$
Accruals	21,215	15,447
Others	820	2,306
	22,035	17,753

**17 Deferred Income**

	<u>2013</u> S\$	<u>2012</u> S\$
Third parties	484,000	11,965

As at 31 December 2013, the Company has received S\$5,000 (2012: S\$11,965) and S\$479,000 (2012: S\$Nil) deferred income in relation to the St. Jude - VIVA Forum and "Love Gala" charity dinner respectively to be held in the financial year ending 31 December 2014. The deferred income of S\$11,965 as at 31 December 2012 has been recognised as income in the financial year ended 31 December 2013.

**18 Deposits received**

	<u>2013</u> S\$	<u>2012</u> S\$
Third parties	46,631	29,504

As at 31 December 2013, the Company has received deposits of S\$46,631 (2012: S\$29,504) in relation to the terms stated in the license agreements entered with Children Cancer Foundation ("CCF"), Singapore Cord Blood Bank Limited ("SCBB") and Bone Marrow Donor Programme ("BMDP").

**19 Funds of Charity**

	<u>2013</u> S\$	<u>2012</u> S\$
<u>Unrestricted Funds</u>		
General fund	27,525,957	28,310,072

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**19 Funds of Charity (cont'd)**

Movements of the funds during the current and previous financial year are disclosed as follows:

	<u>Unrestricted Funds</u> S\$
<b>Funds balance at 1 January 2013</b>	28,310,072
Total income	617,152
Total expenditure	(1,401,267)
Net income	(784,115)
<b>Funds balance at 31 December 2013</b>	27,525,957
<b>Funds balance at 1 January 2012</b>	28,310,269
Total income	1,049,385
Total expenditure	(1,049,582)
Net income	(197)
<b>Funds balance at 31 December 2012</b>	28,310,072

**20 Tax Exempt Receipts**

The Company enjoys a concessionary tax treatment whereby qualifying donors are granted a double tax deduction for the donations made to the Company.

	<u>2013</u> S\$	<u>2012</u> S\$
Tax exempt receipts issued for donations collected	292,021	888,052

**21 Other Charity Funds**

The Company held donation drives to raise funds for specific projects indicated in (i), (ii), (iii) and (iv). The donations raised and expended in respect of these specific projects are shown below.

The donations contributed by the donors were designated for specific purposes and the money was paid directly to the beneficiaries. Therefore, these donations and the amounts expended below are not reflected in the financial statements of the Company.



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**21 Other Charity Funds (cont'd)**

	<b>Donations Received</b> S\$	<b>Government Matching grant</b> S\$
<b>31 December 2013</b>		
<b>National University of Singapore</b>		
<b>- Children Cancer Centre Fund ("CCCEF") (i)</b>		
Balance at 1 January 2013	1,549,502	2,380,398
<u>Add:</u>		
Investment income	14,584	272,601
Balance at 31 December 2013	1,564,086	2,652,999
<b>National University Hospital</b>		
<b>- Health Research Endowment Fund ("HREF") (ii)</b>		
Balance at 1 January 2013	3,183,072	3,000,000
<u>Add/(Less):</u>		
Other income	19,962	-
Expenditures	(14,631)	-
Balance at 31 December 2013	3,188,403	3,000,000
<b>National University of Singapore</b>		
<b>- Viva Paediatric Oncology Fund ("VPOF") (iii)</b>		
Balance at 1 January 2013	9,026,413	13,926,287
<u>Add/(Less):</u>		
Other income	26,401	1,595,277
Expenditures	(1,826,435)	(3,743)
Balance at 31 December 2013	7,226,379	15,517,821
<b>National University of Singapore</b>		
<b>- Education and Research Fund ("ERF") (iv)</b>		
Balance at 1 January 2013	78,588	824,021
<u>Add/(Less):</u>		
Investment income	(140)	94,367
Refund of donation	(78,448)	-
Balance at 31 December 2013	-	918,388

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**NOTES TO THE FINANCIAL STATEMENTS - 31 DECEMBER 2013**

**21 Other Charity Funds (cont'd)**

	<b>Donations Received</b> S\$	<b>Government Matching grant</b> S\$
<b><u>31 December 2012</u></b>		
<b>National University of Singapore</b>		
<b>- Children Cancer Centre Fund ("CCCEF")<sup>(i)</sup></b>		
Balance at 1 January 2012	1,535,533	2,271,131
<b><u>Add:</u></b>		
Investment income	13,969	109,267
Balance at 31 December 2012	1,549,502	2,380,398
<b>National University Hospital</b>		
<b>- Health Research Endowment Fund ("HREF")<sup>(ii)</sup></b>		
Balance at 1 January 2012	3,171,685	3,000,000
<b><u>Add/(Less):</u></b>		
Other income	11,441	-
Expenditures	(54)	-
Balance at 31 December 2012	3,183,072	3,000,000
<b>National University of Singapore</b>		
<b>- Viva Paediatric Oncology Fund ("VPOF")<sup>(iii)</sup></b>		
Balance at 1 January 2012	10,046,844	13,286,121
<b><u>Add/(Less):</u></b>		
Other income	19,750	640,166
Expenditures	(1,040,181)	-
Balance at 31 December 2012	9,026,413	13,926,287
<b>National University of Singapore</b>		
<b>- Education and Research Fund ("ERF")<sup>(iv)</sup></b>		
Balance at 1 January 2012	57,274	548,232
<b><u>Add/(Less):</u></b>		
Donations received	21,174	-
Other income	140	275,789
Expenditures	-	-
Balance at 31 December 2012	78,588	824,021

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**NOTES TO THE FINANCIAL STATEMENTS - 31 DECEMBER 2013**

**21 Other Charity Funds (cont'd)**

- (i) Children Cancer Centre - The funds were donated to the National University of Singapore – Children Cancer Centre Fund to establish a children’s cancer centre, now known as the Viva-University Children’s Cancer Centre (VUC) at the National University Hospital which would be the centre of excellence for the treatment and cure of childhood cancer particularly leukemia; the training and hiring of doctors, nurses, technical and administrative personnel from Singapore and the region; clinical and translational research; cellular therapy and stem cell transplantation. The funding is by Viva Foundation with S\$822,000 on non-asset items and by Singapore Totalisator Board with a maximum of up to S\$4.2 million.
- (ii) Cellular Therapy Program - The funds were donated to the National University Hospital to establish the Mrs. Lee Kong Chian Memorial Chair, for Director of Advanced Clinical and Translational Research for Childhood Leukaemia and Cellular Therapy under the Viva Children’s Cancer Program. The donation of S\$3 million was received from Lee Foundation, via Viva Foundation and was matched by the Ministry of Health with S\$ 3 million in two payments received December 2006 and March 2007. The money was used as a bridging loan to support the setting up for Viva University Children’s Cancer Centre.
- (iii) Viva Paediatric Oncology Fund – The Viva Paediatric Oncology Fund has been established with an expendable gift of S\$12 million dollars from the Goh Foundation with matching grant from the Singapore Government to Yong Loo Lin School of Medicine, NUS. The fund shall be used to advance paediatric oncology including but not limited to supporting the Viva University Children’s Cancer Centre and St Jude Viva Children’s cancer program. This programme aims to expand the services in paediatric oncology at the National University Health System and to establish for strategic research programs in the following fields: 1) Bone Marrow Transplant, 2) Childhood Leukemia, 3) Bone Cancer, 4) After-Completion-of-Therapy and to set up a professorship in paediatric oncology.
- (iv) Education and Research Fund – The funds were donated by the Company to National University of Singapore to the Department of Paediatrics in support of education, training and research in paediatric oncology specifically through projects that are part of the Viva Children’s Cancer Programme and income and expenses for Annual ST Jude Viva Forum in paediatric oncology. The fund was closed during the financial year and the balance of S\$78,448 was refunded to the Company.

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**NOTES TO THE FINANCIAL STATEMENTS - 31 DECEMBER 2013**

**22 Comparative Figures**

A reclassification has been made to the Company's prior year's financial statements to enhance comparability with the current year's financial statements. As a result, the line item has been amended on the face of Balance Sheet of the Company as summarised below:

	As previously <u>reported</u> S\$	<u>Reclassifications</u> S\$	<u>As restated</u> S\$
<b>2012</b>			
<b>Balance Sheet</b>			
Accrued expenses	59,222	(41,469)	17,753
Deferred income	-	11,965	11,965
Deposits received	-	29,504	29,504

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THE FOLLOWING SUPPLEMENTARY NOTES  
HAS BEEN PREPARED FOR MANAGEMENT PURPOSES ONLY  
AND DOES NOT FORM PART OF THE AUDITED FINANCIAL STATEMENTS

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**SUPPLEMENTARY NOTES - 31 DECEMBER 2013**

**A. INCOME & EXPENDITURE**

	Booked in the accounts of					Matching Grants Booked in the accounts of				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	Viva S\$'000	NUS-CCCEF S\$'000	NUH-HREF S\$'000	NUS-VPOF S\$'000	NUS-ERF S\$'000	NUS-CCCEF S\$'000	NUH-HREF S\$'000	VIVA-POF S\$'000	VIVA-ERF S\$'000	VIVA-PPO S\$'000
<b>31 December 2013</b>										
Balance as of 1 January 2013, net	28,310	1,549	3,183	9,026	79	2,380	3,000	9,102	824	4,824
Income										
1 January 2013 to										
31 December 2013	615	15	20	26	-	273	-	1,042	94	553
Expenditure										
1 January 2013 to										
31 December 2013	(1,401)	-	(15)	(1,826)	-	-	-	-	-	(3)
Refund										
1 January 2013 to										
31 December 2013	-	-	-	-	(79)	-	-	-	-	-
Balance as of 31 December 2013	27,524	1,564	3,188	7,226	-	2,653	3,000	10,144	918	5,374

- (1) Viva Foundation for Children with Cancer  
(2) & (6) National University of Singapore - Children Cancer Centre Fund  
(3) & (7) National University Hospital - Health Research Endowment Fund  
(4) National University of Singapore - Viva Paediatric Oncology Fund  
(5) National University of Singapore - Education and Research Fund  
(8) Viva - Paediatric Oncology Fund  
(9) Viva - Education and Research Fund  
(10) Viva - Professorship in Paediatric Oncology

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**SUPPLEMENTARY NOTES - 31 DECEMBER 2013**

**A. INCOME & EXPENDITURE (cont'd)**

	(11) =	(12) =	
	(1)+(2)+(3)+(4)+(5)	(6)+(7)+(8)+(9)+(10)	
	Direct	Matching	
	S\$'000	S\$'000	
Income			
Balance as of			
1 January 2013, Gross	55,450		20,130
1 January 2013 to			
31 December 2013	676		1,962
Balance as of 31 December 2013	56,126		22,092

**Details of income booked in Viva's accounts**

	(i)	
		To Dec 13
		S\$'000

Charitable activities (i.e. St. Jude - VIVA Forum)		113
Voluntary income		417
Investment income		6
Others		79
Total income		615

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**SUPPLEMENTARY NOTES - 31 DECEMBER 2013**

**A. INCOME & EXPENDITURE (cont'd)**

	Booked in the accounts of					Matching Grants Booked in the accounts of				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Viva S\$'000		NUS- CCCEF S\$'000	NUH- HREF S\$'000	NUS- VPOF S\$'000	NUS- ERF S\$'000	NUS- CCCEF S\$'000	NUH- HREF S\$'000	VIVA -POF S\$'000	VIVA- ERF S\$'000	VIVA- PPO S\$'000
Balance as of 1 January 2012, net Income	28,310	1,535	3,171	10,047	58	2,271	3,000	8,684	548	4,602
Expenditure	1,049	14	12	19	21	109	-	418	276	222
31 December 2012	(1,049)	-	-	(1,040)	-	-	-	-	-	-
Balance as of 31 December 2012	28,310	1,549	3,183	9,026	79	2,380	3,000	9,102	824	4,824

- (1) Viva Foundation for Children with Cancer  
(2) & (6) National University of Singapore - Children Cancer Centre Fund  
(3) & (7) National University Hospital - Health Research Endowment Fund  
(4) National University of Singapore - Viva Paediatric Oncology Fund  
(5) National University of Singapore - Education and Research Fund  
(8) Viva - Paediatric Oncology Fund  
(9) Viva - Education and Research Fund  
(10) Viva - Professorship in Paediatric Oncology



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**SUPPLEMENTARY NOTES - 31 DECEMBER 2013**

**A. INCOME & EXPENDITURE (cont'd)**

		Total Funds Received	
		(11) = (12) =	
		(1)+(2)+(3)+(4)+(5)	(6)+(7)+(8)+(9)+(10)
	Direct	Matching	
	S\$'000	S\$'000	
Income	Balance as of		
	1 January 2012, Gross	54,335	19,105
	1 January 2012 to		
	31 December 2012	1,115	1,025
Balance as of 31 December 2012		55,450	20,130

	(i)
Details of income booked in Viva's accounts	To Dec 12
	S\$'000
Charitable activities (i.e. St. Jude - VIVA Forum)	141
Voluntary income	902
Investment income	6
Total income	1,049

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**SUPPLEMENTARY NOTES - 31 DECEMBER 2013**

**B. PLEDGES RECEIVABLE**

(1)	To be booked in the accounts of				Matching Grants To be booked in the accounts of			
	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Viva	NUS- CCCEF	NUH- HREF	NUS- VPOF	NUS- ERF	NUS- CCCEF	NUH- HREF	NUS- VPOF	NUS- ERF
S\$'000	S\$'000	S\$'000	S\$'000	S\$'000	S\$'000	S\$'000	S\$'000	S\$'000
-	330	-	-	-	-	-	-	-
-	(330)	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-

**31 December 2013**

Balance at of 1 January 2013

Pledges written off

Total pledges receivable

**Total Funds Received**  
(10) = (11) =  
(1)+(2)+(3)+(4)+(5) (6)+(7)+(8)+(9)  
Direct Matching  
S\$'000 S\$'000

Balance as of 1 January 2013

Pledges written off

Total pledges receivable

- |           |  |   |
|-----------|--|---|
| (1)       | Viva Foundation for Children with Cancer                         | - |
| (2) & (6) | National University of Singapore - Children Cancer Centre Fund   | - |
| (3) & (7) | National University Hospital - Health Research Endowment Fund    | - |
| (4) & (8) | National University of Singapore - Viva Paediatric Oncology Fund | - |
| (5) & (9) | National University of Singapore - Education and Research Fund   | - |

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**SUPPLEMENTARY NOTES - 31 DECEMBER 2013**

**B. PLEDGES RECEIVABLE (cont'd)**

(1)	To be booked in the accounts of				Matching Grants To be booked in the accounts of				
	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Viva	NUS- CCCEF	NUH- HREF	NUS- VPOF	NUS- ERF	NUS- CCCEF	NUH- HREF	NUS- VPOF	NUS- ERF	S\$'000
S\$'000	S\$'000	S\$'000	S\$'000	S\$'000	S\$'000	S\$'000	S\$'000	S\$'000	S\$'000
	330	-	-	-	-	-	-	-	-
Balance at of 1 January 2012	-	-	-	-	-	-	-	-	-
Receipts during the year	-	-	-	-	-	-	-	-	-
Total pledges receivable	-	-	-	-	-	-	-	-	-
	330	-	-	-	-	-	-	-	-

**31 December 2012**

Balance at of 1 January 2012

Receipts during the year

Total pledges receivable

**Total Funds Received**

$$(10) = (11) =$$

$$(1)+(2)+(3)+(4)+(5) \quad (6)+(7)+(8)+(9)$$

Direct Matching  
S\$'000 S\$'000

Balance as of 1 January 2012

Receipt during the year

Total pledges receivable

330	-	-
-	-	-
330	-	-

- (1) Viva Foundation for Children with Cancer
- (2) & (6) National University of Singapore - Children Cancer Centre Fund
- (3) & (7) National University Hospital - Health Research Endowment Fund
- (4) & (8) National University of Singapore - Viva Paediatric Oncology Fund
- (5) & (9) National University of Singapore - Education and Research Fund

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SUPPLEMENTARY NOTES - 31 DECEMBER 2013

C. TOTAL AMOUNTS RAISED

	Year ended 31 December 2013	Year ended 31 December 2012
	S\$	S\$
Received		
- Direct	676	1,115
- Matching	1,962	1,025
	2,638	2,140
Pledges receivable		
- Direct	-	-
- Matching	-	-
	-	-
Total	2,638	2,140

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**SUPPLEMENTARY NOTES - 31 DECEMBER 2013**

**D. RESOURCES AVAILABLE**

	As at 31 Dec 2013		As at 31 Dec 2012		Total S\$'000
	Expendable S\$'000	Non-Expendable (Matching Grant) S\$'000	Total S\$'000	Expendable S\$'000	
<b>(i) RECEIVED</b>					
Own account	27,524	-	27,524	28,310	28,310
NUS-CCEF	1,564	2,653	4,217	1,549	3,929
NUH-HREF	3,188	3,000	6,188	3,183	6,183
NUS-VPOS	-	-	-	-	-
NUS-ERF	-	-	-	-	-
VIVA-POF	7,226	10,144	17,370	9,026	18,127
VIVA-ERF	-	918	918	79	903
VIVA-PPO	-	5,374	5,374	-	4,825
	39,502	22,089	61,591	42,177	62,277
<b>(ii) PLEDGES RECEIVABLE</b>					
Own account	-	-	-	-	-
NUS-CCEF	-	-	-	330	330
NUH-HREF	-	-	-	-	-
NUS-VPOS	-	-	-	-	-
NUS-ERF	-	-	-	-	-
	-	-	-	330	330
<b>TOTAL (i) + (ii)</b>					
Own account	27,524	-	27,524	28,310	28,310
NUS-CCEF	1,564	2,653	4,217	1,879	4,259
NUH-HREF	3,188	3,000	6,188	3,183	6,183
NUS-VPOS	-	-	-	-	-
NUS-ERF	-	-	-	-	-
VIVA-POF	7,226	10,144	17,370	9,026	18,127
VIVA-ERF	-	918	918	79	903
VIVA-PPO	-	5,374	5,374	-	4,825
	39,502	22,089	61,591	42,477	62,607