The Community Justice Centre Limited

(Registration No: 201231446R)

Directors' Statement and Financial Statements

Financial Year Ended 31 March 2017

The Community Justice Centre Limited **(Registration No: 201231446R)**

Directors' Statement and Financial Statements

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Directors' Statement

The directors present their statement to the members of the Company together with the audited financial statements of the Company for the financial year ended 31 March 2017.

In the opinion of the directors,

(a) the accompanying financial statements are drawn up so as to give a true and fair view of the financial position of the Company as at 31 March 2017 and the financial performance, changes in equity and cash flows of the Company for the financial year ended on that date in accordance with the provisions of the Singapore Companies Act, Chapter 50 and Singapore Financial Reporting Standards; 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.

The board of directors approved and authorised these financial statements for issue on the date of this statement.

Directors

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

Chew Kwee San
Yap Su-Yin (alternate to Chew Kwee San)
See Kee Oon
Suriyiacala Jennifer Marie (alternate to See Kee Oon)
Thean Pik Yuen, Valerie
Chia Wee Kiat (alternate to Thean Pik Yuen, Valerie)
Gregory Vijayendran Ganesamoorthy (appointed on 1 February 2017)
Kuah Boon Theng (alternate to Gregory Vijayendran Ganesamoorthy)
Lee Tung Jean (Li Dongjin)
Beck Gek Suan Charlotte (alternate to Lee Tung Jean)
Han Kok Juan (Han Guoyuan)
Goh Chien Lyn Kenneth (alternate to Han Kok Juan)

Arrangements to enable directors to acquire shares and debentures

The Company is a company limited by guarantee and have no share capital.

Directors' interests in shares and debentures

The Company is a company limited by guarantee. There were no shares or debentures issued.

Share options

The Company is a company limited by guarantee. There were no share options or unissued shares under option.

Directors' Statement (continued)

Independent auditors

The independent auditors, AccAssurance LLP, have expressed their willingness to accept re-appointment.

On behalf of the directors,

....	....
See Kee Oon	Chew Kwee San
Director	Director

27 June 2017

AccAssurance

AccAssurance LLP
UEN No: T12LL1249K
163A Telok Ayer Street
Singapore 068616

Independent Auditors' Report
to the Members of The Community Justice Centre Limited **(Registration No: 201231446R)**

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of The Community Justice Centre Limited (the Company), which comprise the statement of financial position as at 31 March 2017, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the financial year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements are properly drawn up in accordance with the provisions of the Companies Act, Chapter 50 (the Act), the Singapore Charities Act, Chapter 37 and other relevant regulations (the "Charities Act and Regulations") and Financial Reporting Standards in Singapore (FRSs) so as to give a true and fair view of the financial position of the Company as at 31 March 2017 and of the financial performance, changes in equity and cash flows of the Company for the financial year ended on that date.

Basis for Opinion

We conducted our audit in accordance with Singapore Standards on Auditing (SSAs). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report.

We are independent of the Company in accordance with the Accounting and Corporate Regulatory Authority (ACRA) *Code of Professional Conduct and Ethics for Public Accountants and Accounting Entities* (ACRA Code) together with the ethical requirements that are relevant to our audit of the financial statements in Singapore, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ACRA Code.

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

Other Information

Management is responsible for the other information. The other information comprises the Directors' Statement but does not include the financial statements and our auditor's report thereon.

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

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

Independent Auditors' Report
to the Members of The Community Justice Centre Limited **(Registration No: 201231446R)**
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Responsibilities of Management and Directors 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 Act, the Charities Act and Regulations and FRSs, 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 financial statements and to maintain accountability of assets.

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

Those charged with governance comprises of the directors. Their responsibilities include overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

(a) Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

(b) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.

(c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

AccAssurance

AccAssurance LLP
UEN No: T12LL1249K
163A Telok Ayer Street
Singapore 068616

Independent Auditors' Report
to the Members of The Community Justice Centre Limited (Registration No: 201231446R)
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Auditor's Responsibilities for the Audit of the Financial Statements (continued)

(d) Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify your opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

(e) Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Report on Other Legal and Regulatory Requirements

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 and the Charities Act and Regulations.

During the course of our audit, nothing has come to our attention that caused 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 11 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.

AccAssurance LLP

AccAssurance LLP
Public Accountants and Chartered Accountants
Singapore

27 June 2017

Statement of Comprehensive Income
For the financial year ended 31 March 2017

	Note	2017	2016
		$	$
Revenue	5	1,253,218	1,395,786
Other Items of Expense			
Audit fee		(2,236)	(2,159)
Bank charges		(251)	(170)
Depreciation	9	(3,566)	–
Employee benefits expenses	6	(461,209)	(419,373)
Fundraising expenses		(14,113)	(80,516)
IT infrastructure		(15,713)	(1,269)
Meeting expense		(1,721)	(1,572)
Membership fee		(1,139)	(139)
Medical expenses		(841)	(148)
Minor assets expensed off		(1,911)	–
Miscellaneous expenses		(2,078)	(1,989)
Office supplies		(2,128)	–
PJP lawyer fee		(89,168)	(40,283)
Postage and courier		–	(113)
Publicity expenses		(13,901)	(15,500)
Printing and stationary		(24,792)	(32,106)
Professional fees		(2,200)	–
Programme expense		(136,328)	(115,825)
Secretariat services		(32,259)	–
Staff training		(4,609)	(18,102)
Staff insurance		(6,627)	(8,672)
Staff welfare		(5,627)	(2,772)
Telecommunication		(5,724)	(4,976)
Transportation		(1,626)	(1,261)
Utilities		(3,408)	(1,361)
Net income and total comprehensive income for the year		420,043	647,480

The accompanying notes form an integral part of these financial statements

Statement of Financial Position
As at 31 March 2017

	Note	2017	2016
		$	$
ASSETS			
Current assets			
Cash and cash equivalents	7	1,502,814	1,560,343
Other receivables	8	572,316	68,258
		2,075,130	1,628,601
Non-current assets			
Plan and equipment	9	7,134	–
Total assets		2,082,264	1,628,601
LIABILITIES			
Current liabilities			
Trade payables	10	40,040	17,910
Other liabilities	11	14,016	2,026
Total liabilities		54,056	19,936
Net assets		2,028,208	1,608,665
FUNDS			
Unrestricted Funds			
Accumulated Fund		2,018,908	1,598,865
Restricted Funds			
Community Justice Centre ComCare Fund	12	9,300	9,800
Total Funds		2,028,208	1,608,665

The accompanying notes form an integral part of these financial statements

Statement of Changes in Equity
For the financial year ended 31 March 2017

	Accumulated Fund
	$
Current Year	
Opening balance at 1 April 2016	1,598,865
Total comprehensive income for the year	420,043
Closing balance at 31 March 2017	2,018,908
Previous Year	
Opening balance at 1 April 2015	951,385
Total comprehensive income for the year	647,480
Closing balance at 31 March 2016	1,598,865

The accompanying notes form an integral part of these financial statements

Statement of Cash Flows
For the financial year ended 31 March 2017

	2017	2016
	$	$
Cash flows from operating activities		
Net income and total comprehensive income for the year	420,043	647,480
Adjustments for:		
Depreciation	3,566	–
Operating cash flows before changes in working capital	423,609	647,480
Other receivables	(504,058)	90,337
Trade payables	22,130	14,689
Other liabilities	11,990	805
Net cash flows (used in)/from operating activities	(46,329)	753,311
Cash flows from investing activities		
Purchase of plant and equipment	(10,700)	–
Net cash flow used in investing activities	(10,700)	–
Cash flows from financing activities		
Changes in Community Justice Committee ComCare Fund	(500)	3,420
Net cash flow (used in)/from financing activities	(500)	3,420
Cash and cash equivalents		
Net (decrease)/ increase in cash and cash equivalents	(57,529)	756,731
Beginning of financial year	1,560,343	803,612
End of financial year (Note 7)	1,502,814	1,560,343

The accompanying notes form an integral part of these financial statements

Notes to the Financial Statements

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

1. General information

The Community Justice Centre Limited ("Company") is a company limited by guarantee, incorporated and domiciled in Singapore. The address of its registered office is 1 Havelock Square, #01-00 State courts, Singapore 059724.

The Company is principally engaged in the following activities:

a) To provide assistance to Litigants in Person who appear before the State Courts of Singapore, the Family Justice Courts of Singapore, the Supreme Court of Singapore and/or such other courts as may be established from time to time by the statutes of Singapore ("LIPs") to avoid disadvantaging such LIPs as a result of not being represented by lawyers;

b) To assist and help LIPs in understanding the relevant legal rules, terminology, court procedures and other aspects of the legal system to enhance their access to the legal system;

c) To provide an integrated one-stop hub to provide and facilitate various support services to LIPs;

d) To provide various services and programmes for the purposes of supporting and assisting LIPs;

e) To develop and implement public outreach and educational programmes and community services and programmes targeted at the community at large in Singapore who may be potential LIPs or have other interests in the court or legal systems; and

f) To develop other services and programmes for the assistance of LIPs or for the furtherance of any of the other abovementioned objects of the Company as may be decided upon by the directors of the Company.

2. Significant accounting policies

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.

These financial statements are presented in Singapore dollar, which is the Company's functional currency.

The preparation of financial statements in conformity with FRS requires management to exercise its judgement in the process of applying the Company'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.

2. Significant accounting policies (continued)

Changes and adoption of financial reporting standards

On 1 January 2016, the Company adopted those new and amended FRS and INT FRS that are relevant and mandatory for application during the reporting financial year. Changes to the Company's accounting policies have been made in accordance with the applicable transitional provisions in the respective FRS and INT FRS.

The adoption of these new or amended FRS and INT FRS did not result in substantial changes to the accounting policies of the Company and had no material effect on the amounts reported for the current or prior financial years.

Future changes in financial reporting standards

Certain new and amended FRS and INT FRS which have been published (at the date of authorisation of these financial statements) but not effective for the reporting financial year, are relevant to the Company. These new and amended FRS and INT FRS are set out below.

Title	Effective date for periods beginning on or after
Amendments to FRS 7 – Disclosure Initiative	1 January 2017
Amendments to FRS 12 – Recognition of deferred tax assets for unrealised losses	1 January 2017
Amendments to FRS 102: Classifications and Measurement of Share-Based Payment Transactions	1 January 2018
FRS 109: Financial Instruments	1 January 2018
FRS 115: Revenue from Contracts with Customers	1 January 2018
FRS 116: Leases	1 January 2019

The Company did not early adopt these new and amended FRS and INT FRS.

The directors expect that the adoption of these new and amended FRS and INT FRS will have no material impact on the financial statements in the period of initial application except for the following:

FRS 115: Revenue from Contracts with Customers:

FRS 115 establishes a single comprehensive model for entities to use in accounting for revenue arising from contracts with customers. FRS 115 will supersede the current revenue recognition guidance including FRS 18: Revenue, FRS 11: Construction Contracts and the related Interpretations when it becomes effective.

The core principle of FRS 115 is that an entity should recognise revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. Specifically, FRS 115 introduces a 5-step approach to revenue recognition:

2. Significant accounting policies (continued)

Future changes in financial reporting standards (continued)

FRS 115: Revenue from Contracts with Customers: (continued)

(a) Step 1: Identify the contract(s) with a customer.

(b) Step 2: Identify the performance obligations in the contract.

(c) Step 3: Determine the transaction price.

(d) Step 4: Allocate the transaction price to the performance obligations in the contract.

(e) Step 5: Recognise revenue when (or as) the entity satisfies a performance obligation.

Under FRS 115, an entity recognises revenue when (or as) a performance obligation is satisfied, i.e. when "control" of the goods or services underlying the particular performance obligation is transferred to the customer. Far more prescriptive guidance has been added in FRS 115 to deal with specific scenarios. Furthermore, extensive disclosures are required by FRS 115.

The Company is currently assessing the impact of FRS 115 and plans to adopt this new standard on the required effective dates.

Revenue recognition

Revenue is the fair value of the consideration received or receivable from the gross inflow of economic benefits during the financial year arising from the ordinary course of the Company's activities. Revenue is presented, net of value-added tax, rebates and discounts.

The Company recognises revenue when the amount of revenue and related cost can be reliably measured, it is probable that the collectability of the related receivables is reasonably assured and when the specific criteria for each of the Company's activities are met as follows:

Donations: Revenue from donations is accounted for when received, except for committed donations that are recorded when the commitments are signed.

Government grants: Grants from the government are recognised as a receivable at their fair value when there is reasonable assurance that the grant will be received and the Company will comply with all the attached conditions. Government grants receivable are recognised as income over the periods necessary to match them with the related costs which they are intended to compensate, on a systematic basis. Government grants relating to assets are deducted against the carrying amount of the assets.

Programme revenue: Revenue from providing administrative services for the Primary Justice Project is accounted for when received.

2. Significant accounting policies (continued)

Foreign currency transactions

Transactions and balances:

Transactions in a currency other than the functional currency ("foreign currency") are translated into the functional currency using the exchange rates at the dates of the transactions. Currency translation differences resulting from the settlement of such transactions and from the translation of monetary assets and liabilities denominated in foreign currencies at the closing rates at the financial year end are recognised in profit and loss. Non-monetary items measured at fair values in foreign currencies are translated using the exchange rates at the date when the fair values are determined.

Employee compensation

Defined contribution plans: Defined contribution plans are post-employment benefit plans under which the Group pays fixed contributions into separate entities, such as the Central Provident Fund and will have no legal or constructive obligation to pay further amounts. Obligations for contributions to defined contribution pension plans are recognised as an employee benefit expense in profit or loss in the periods during which services are rendered by employees.

Bonus and profit sharing: The Company recognises a liability and an expense for bonuses and profit-sharing when there is a contractual obligation to pay or when there is a past practice that has created a constructive obligation to pay.

Annual leave entitlements: Employee entitlements to annual leave are recognised when they accrue to employees. A provision is made for the estimated liability for annual leave as a result of services rendered by employees up to the financial year end.

Income taxes

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

Cash and cash equivalents

Cash and cash equivalents comprise of cash balances and call deposits with original maturities of three months or less. For the purpose of the statement of cash flows, pledged deposits are excluded whilst bank overdrafts that are repayable on demand and that form an integral part of the Company's cash management are included in cash and cash equivalents.

2. Significant accounting policies (continued)

Financial assets

Classification, initial recognition and subsequent measurement:

The financial assets are classified in the categories set out below. The classification depends on the nature of the asset and the purpose for which the assets were acquired. Management determines the classification of its financial assets at initial recognition and in the case of held-to-maturity financial assets, re-evaluates this designation at each financial year end.

Loans and receivables are recognised on the date that they are originated. All other financial assets are recognised on the trade date, which is the date that the Company becomes a party to the contractual provisions of the instrument. The initial recognition of financial assets is at fair value, normally represented by the transaction price.

(a) Financial assets at fair value through profit or loss: As at the financial year end, there was no financial asset classified in this category.

(b) Loans and receivables: Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. Loans and receivables are recognised initially at fair value plus any directly attributable transaction costs. Subsequent to the initial recognition, these are measured at amortised cost using the effective interest method, less any impairment losses. Loans and receivables comprise of cash and cash equivalents and other receivables are presented as current assets, except for those expected to be realised later than 12 months after the financial year end which are presented as non-current assets.

(c) Held-to-maturity financial assets: As at the financial year end, there was no financial asset classified in this category.

(d) Available for sale financial assets: As at the financial year end, there was no financial asset classified in this category.

Financial assets and liabilities are offset and the net amount reported in the statement of financial position when there is a legally enforceable right to offset and there is an intention to settle on a net basis or realise the asset and settle the liability simultaneously.

Derecognition:

A financial asset is derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and the Company has transferred substantially all risks and rewards of ownership. On disposal of a financial asset, the difference between the carrying amount and the sale proceeds is recognised in profit or loss. Any amount in other comprehensive income relating to that asset is reclassified to profit or loss.

2. Significant accounting policies (continued)

Financial assets (continued)

Impairment:

Financial assets not carried at fair value through profit or loss are assessed to determine whether there is any objective evidence that they are impaired at the end of each financial year. These assets are impaired if there is objective evidence indicating that a loss event has occurred after the initial recognition and that the loss event has a negative effect on the estimated future cash flows of that asset that can be estimated reliably. For impairment of loans and receivables and held to maturity financial assets, the carrying amount 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 such 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 profit or loss. The impairment allowance 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. For impairment of available for sale financial assets, the cumulative loss that was previously recognised in other comprehensive income 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.

Plant and equipment

Items of plant and equipment are measured at cost less accumulated depreciation and accumulated impairment losses. The cost of an item of plant and equipment initially recognised 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.

The Company's policy is to capitalise those plant and equipment items whose costs are individually more than $3,000.

Depreciation is based on the cost of an asset less its residual value. Depreciation is recognised in profit or loss on a straight-line basis over the estimated useful lives of each component of an item of plant and equipment.

The estimated useful lives for the current and comparative years are as follows:

Office equipment	3 years
Computer and software	3 years

On disposal of an item of plant and equipment, the difference between the disposal proceeds and its carrying amount is recognised in profit or loss. Any amount in revaluation reserve relating to that asset is transferred to retained profits directly.

2. Significant accounting policies (continued)

Financial liabilities

Classification and initial recognition:

The financial liabilities are classified in the categories set out below. The classification depends on the nature of the liability and the purpose for which the liabilities were incurred. Management determines the classification of its financial liabilities at initial recognition.

Liabilities at fair value through profit or loss are recognised on the trade date, which is the date that the Company becomes a party to the contractual provisions of the instrument. Other financial liabilities are recognised on the date that they are originated. The initial recognition of financial liabilities is at fair value, normally represented by the transaction price.

Subsequent measurement:

(a) *Liabilities at fair value through profit or loss*: As at the financial year end, there was no financial liability classified in this category.

(b) *Other financial liabilities*: All liabilities that are not classified in other category fall into this category. These liabilities are initially recognised at fair value, net of transaction costs and subsequently carried at amortised cost. Any difference between the proceeds, net of transaction costs and the redemption value is recognised in profit or loss over the period of the borrowings using the effective interest method. Other financial liabilities comprise of accrued liabilities are presented as non-current liabilities unless they are expected to be settled within 12 months after the financial year end.

Derecognition:

The Company derecognises a financial liability when its contractual obligations are discharged, cancelled or expire.

Provisions

Provisions are recognised when the Company has a present legal or constructive obligation as a result of past events, it is more likely than not that an outflow of resources will be required to settle the obligation and the amount has been reliably estimated. Provisions are measured at the present value of the expenditure expected to be required to settle the obligation using a pre-tax discount rate that reflects the current market assessment of the time value of money and the risks specific to the obligation. The increase in the provision due to the passage of time is recognised in the statement of comprehensive income as finance expense. Changes in the estimated timing or amount of the expenditure or discount rate are recognised in profit or loss when the changes arise.

3. Critical judgements, assumptions and estimation uncertainties

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

4. Related parties

Related parties' transactions:

Related parties comprise mainly companies which are controlled or significantly influenced by the key management personnel and their close family members.

Key management remuneration:

	2017	2016
	$	$
Remuneration of key management of the Company	140,783	134,867
Contributions to defined contribution plans	19,783	18,048
	160,566	152,915

Key management personnel are the directors and those persons having authority and responsibility for planning, directing and controlling the activities of the Group, directly or indirectly.

5. Revenue

	2017	2016
	$	$
Government grants	718,319	651,651
Donations	429,081	698,952
Primary Justice Project fee (a)	105,818	45,183
	1,253,218	1,395,786
Tax-exempt receipts issued for donations collected (b)	269,391	627,672

(a) The Primary Justice Project is a joint collaboration between the State Courts, the Law Society and the Company. This project aims to encourage the public to explore amicable settlement of disputes before taking legal action in court as it provides an interim step between self-help and commencing action in the courts.

(b) The Company enjoys a concessionary tax treatment whereby qualifying donors are granted 2.5 times tax deduction made to the Company for the period 1 April 2016 to 31 March 2017. This tax status was granted on 25 January 2013 and valid until 24 January 2018 under the Charities (Institutions of a Public Character) Regulations 2007 of the Charities Act (Chapter 37).

6. Employee benefits expenses

	2017	2016
	$	$
Employee benefits expenses	412,027	370,269
Contributions to defined contribution plans	49,182	49,104
	461,209	419,373

7. Cash and cash equivalents

	2017	2016
	$	$
Not restricted in use	1,493,514	1,550,543
Restricted in use (Note 12)	9,300	9,800
Cash at end of the financial year	1,502,814	1,560,343

The interest earning balances are not significant.

8. Other receivables

	2017	2016
	$	$
Other receivables		
Accrued government grants	572,316	68,258

Accrued government grants are funds receivable from National Council of Social Service ("NCSS") Care and Share programme implemented on 1 December 2013. NCSS had committed $1,909,447 (2016: $1,728,427) of funds to support the following activities of the Company up to 31 March 2019:

(a) Capability building;
(b) Capacity building;
(c) New programmes; and
(d) Critical existing needs

At the end of the financial year, $1,025,314 (2016: $1,452,660) committed by NCSS had not been utilised.

9. Plant and equipment

	Office equipment	Computer and software	Total
	$	$	$
Cost:			
At 1 April 2015 and 31 March 2016	–	–	–
Additions	4,066	6,634	10,700
At 31 March 2017	4,066	6,634	10,700
Accumulated depreciation:			
At 1 April 2015 and 31 March 2016	–	–	–
Depreciation	1,355	2,211	3,566
At 31 March 2016	1,355	2,211	3,566
Net book value:			
At 1 April 2015 and 31 March 2016	–	–	–
At 31 March 2016	2,711	4,423	7,134

10. Trade payables

	2017	2016
	$	$
Accrued liabilities	40,040	17,910

11. Other liabilities

	2017	2016
	$	$
Deferred revenue	6,964	2,026
Government grants	7,052	–
	14,016	2,026

12. Community Justice Centre ComCare Fund

	2017	2016
	$	$
Balance at beginning of the financial year	9,800	6,380
Funds received	7,100	7,220
Disbursement made	(7,600)	(3,800)
Balance at end of the financial year	9,300	9,800
Represented by:		
Cash and cash equivalents	9,300	9,800

12. Community Justice Centre ComCare Fund (continued)

The Community Justice Committee ComCare Fund ("CJCCF") is established under the ComCare Endownment Fund and its purpose is to provide immediate assistance to qualifying individuals who require urgent and temporary financial relief to tide over their current situation.

CJCCF received a fund of $10,000 from the Ministry of Social and Family Development ("MSF") at its inception on 20 February 2014. MSF will provide an annual top-up on 1 April annually to bring the fund balance to $10,000.

13. Financial risk management

Classification of financial instruments and fair value measurements:

The Company's financial instruments at the financial year end are analysed below by the categories defined by FRS 39.

	2017	2016
	$	$
Financial assets		
Cash and cash equivalents	1,502,814	1,560,343
Other receivables	572,316	68,258
	2,075,130	1,628,601
Financial liabilities		
Trade payables	40,040	17,910

The carrying amounts of financial assets and financial liabilities at amortised cost are assumed to approximate their fair values. There are no significant fair value measurements recognised in the statement of financial position.

Financial risk factors:

The Company is exposed to credit risk, liquidity risk and market risk (including currency risk and interest rate risk) in its normal course of its business. The overall risk management strategy is to minimise any adverse effects from the unpredictability of financial markets on its financial performance.

Risk management framework:

Key management personnel who are directors and executive committees of the Company are responsible to develop and monitor the risk management policies. Management has certain practices for the management of financial risks. However, these are not documented in formal written documents. The following guidelines are followed: All financial risk management activities are carried out and monitored by senior management staff. All financial risk management activities are carried out following good market practices.

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

13. Financial risk management (continued)

Credit risk:

Credit risk is the risk of financial loss to the Company if a customer or counterparty to a financial instrument fails to meet its contractual obligations, and arises principally from the Company's cash and cash equivalents.

The carrying amount of financial assets in the statement of financial position represents the Company's maximum exposure to credit risk, before taking into account any collateral held and financial guarantee provided. The Company does not hold any collateral in respect of its financial assets.

Credit exposure to an individual counterparty is restricted by credit limits that are approved by management based on credit evaluation efforts, and the payment profile and credit exposure of these counterparties are continuously monitored. Credit risk to bank deposits is limited because the counterparties are banks with high credit ratings assigned by international credit-rating agencies. The trade and other receivables at 31 March 2017 are amounts due from the litigants-in-person for the Primary Justice Project which were subsequently fully paid as well as government grants receivable.

Liquidity risk:

Liquidity risk is the risk that the Company will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset.

Management continuously monitors the maturity of financial liabilities against the Company's liquidity reserve comprising of cash and cash equivalents to ensure that there will always be, as far as possible, sufficient liquidity to meet its liabilities when due.

The non-derivative financial liabilities of the Company at the financial year end are analysed below into their relevant maturity groupings. The amounts disclosed below are undiscounted cash flows based on the earliest possible contractual maturity except for those due within 1 year as the impact of discounting is not expected to be significant.

	Less than 1 year
	$
31 March 2017	
Trade payables	40,040
31 March 2016	
Trade payables	17,910

Management does not expect the above cash flows to occur significantly earlier than their maturity groupings or at significantly different amounts.

Interest rate risk is the risk that changes in interest rates will have an adverse effect of the Company's profits and value of its holdings of financial instruments.

The interest rate risk exposure is not considered to be significant as the interest bearing balances of the financial instruments of the Company are not significant.

13. Financial risk management (continued)

Foreign currency risk:

Foreign currency risk is the risk that changes in foreign exchange rates will have an adverse effect of the Company's profits and value of its holdings of financial instruments.

The Company does not have any significant foreign currency risk as the business is primarily transacted in Singapore dollar, the functional currency of the Company.

Interest rate risk:

Interest rate risk is the risk that changes in interest rates will have an adverse effect of the Company's profits and value of its holdings of financial instruments.

The interest rate risk exposure is not considered to be significant as the interest bearing balances of the financial instruments of the Company are not significant.

Capital management:

The Company is a company limited by guarantee.

Each member of the Company undertakes to contribute to the assets of the Company in the event of the Company being wound up, while he or she is a member or within one year after he or she ceases to be a member for payment of the costs and liabilities set out below and at such amount as may be required not exceeding $1.

a) the debts and liabilities of the Company contracted (before he or she ceases to be a member);

b) the costs, charges, and expenses of winding up; and

c) for the adjustment of the rights of the contributors among themselves.