



**ACTION FOR**



爱之病行动小组

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**ANNUAL REPORT 2006**

Issued on 30 June 2007

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## President's Message

2006 will be remembered for several events – culminating in the 5<sup>th</sup> Singapore AIDS Conference organized by Action for AIDS (AfA), Tan Tock Seng Hospital (TTSH) and Health Promotion Board (HPB) in December 2006, and attended by the largest number of delegates in the series.

Among the highlights of 2006 were the expanded AIDS intervention programmes that targeted communities most vulnerable to HIV, namely MSM, high risk heterosexual male clients of sex workers, women and youth. We are grateful to HPB who provided much needed funding for several of these programmes, and to our diligent and enthusiastic volunteers who operationalised them. Our volunteers also participated in the Streetwalkers Programme that provides education and prevention to freelance sex workers in red-light areas.

The 2006 AIDS Candlelight memorial was held in May in the serene surroundings of the Singapore Management University Campus (SMU). This was a particularly poignant and nostalgic occasion because Bras Basah Park (where SMU now stands) was the venue of many of our Candlelight Memorials in the 1990s, and has special memories for many of us.

Volunteers were in full force manning our booth at the SEXPO exhibition in November. Last year we introduced rapid blood tests for syphilis at the Anonymous test site to increase access to STI testing among the clients there.

Patient welfare and support programmes were increased. More monetary support was provided to PWAs to purchase anti-retroviral medications for up to 55 PWAs. This amounted to \$97,494 of which \$16,994 was provided to five HIV positive pregnant mothers in 2006. All the mothers delivered healthy uninfected babies.

Buddies programme volunteers provided succour and solace to PWAs. Peer support groups under AfA – viz. CG, LGO 1 & LGO 2, and M+, continued their invaluable support, counselling and welfare activities.

Fund raising activities in 2006 received a fillip with the successful AOC dinner planned and executed by members of the Board of Trustees and their corporate friends.

Finally I would like to express my personal gratitude to AfA staff, executive committee, Board of Trustees of the AfA Endowment Fund, volunteers, supporters and sponsors for sticking together and staying true to our mission. I would also like to thank HSBC and Deloitte & Touche for providing investment and auditing services respectively.

Going forward we need to redouble our efforts to attain universal access to HIV treatment and testing, removal of barriers to AIDS education for adults and youth, including advocating for repeal of laws that place individuals at risk to HIV infection, and to work towards overcoming AIDS related discrimination and ignorance.

*AIProf Roy Chan, President, Action for AIDS, Singapore*

# Management Report – 2006

## Programme Management

AfA runs a plethora of education and outreach programmes aimed at high-risk groups susceptible to HIV/AIDS. The key programmes under AfA include:

- Anak Melayu Islam Melawan Penyakit Unik HIV/AIDS (AMPUH)
- Heterosexual Males Outreach Programme (HMO)
- HIV education in the Workplace (HEW)
- Men having sex with Men Outreach Programme (MSM)
- Women Outreach Programme (WOP)
- Youth Outreach Programme (YOP)

### *Anak Melayu Islam Melawan Penyakit Unik HIV/AIDS (AMPUH)*

AMPUH was set up in Nov 1999 to tackle the rising numbers of Muslim patients infected with HIV virus or suffering from AIDS and has made significant progress since the inception. The primary objective of the programme is to raise community awareness of HIV/AIDS; encourage active community participation; and enhance community support for Muslim HIV/AIDS patient.

In 2006, AMPUH continued to receive on-going public education publicity through commentaries, letters and broadcast appearances on Malay language media such as Suria and Berita Harian. The programme's public education strategy continued to highlight the importance of personal responsibility in HIV prevention as well as the importance to strengthen community care and support for HIV/AIDS patients and the loved ones.

It is heartwarming to note that the support from the Malay media has increased significantly in 2006. The topic of HIV/AIDS and AMPUH was featured on radio programmes on WARNA and the Malay dailies, Berita Harian. AMPUH will continue to work with Malay/Muslim organizations in raising awareness of HIV/AIDS despite the many challenges. AMPUH has always proactively tried to engage the Malay/Muslim organizations to reach out to Muslim heartlanders. As the pandemic continues to take its toll on the Muslim community, the relevant stakeholders must show commitment in prevention and care work

~Abdul Hamid Hassan, AMPUH Coordinato ~

### *Heterosexual Males Outreach Programme (HMO)*

The HMO programme is aimed at increasing awareness of HIV infection and AIDS and its modes of transmission amongst heterosexual males. It is also setup to encourage men who practice high risk sexual behaviours to go for regular HIV screening and encourage the adoption of preventative measures such as practicing safer sex through correct and consistent condom use.

After much success of the programme in 2004, the programme got an even bigger boost with a bigger budget and expanded activities to 17 karaoke bars and pubs outreach in 2006. The programme also saw its Key Performance Indicators (KPIs) being met and exceeded.

For the year of 2006, a total of 9,797 information, education and communication or IEC materials (including condoms) were handed out to male travellers at the ferry terminals bound for the Riau-islands. Also exceeding expectations were the online outreach where volunteers throng through forums, mlRC chats to provide counselling and outreach to the online community.

On the AfA-Riau-island-NGO front, the programme also saw the first-ever collaboration with Hanz Foundation to place materials in a popular hotel frequented by Singaporeans. Hanz Foundation was also invited for the 5th Singapore AIDS Conference to share with the delegates the current situation of HIV/AIDS & STD in Indonesia. ~Lionel Lee, HMO Coordinator~

### *HIV education in the Workplace (HEW)*

It was reported in late 2005 that Singapore will face an HIV/AIDS epidemic if “we do not address the issue urgently”. So through education and information dissemination HEW aims to continue to educate the Singapore workforce at their workplace as AfA believes that education can help maintain the low prevalence rate here. In light of this, AfA in collaboration with the HPB, offered workplaces the opportunity to bring HIV/AIDS Educational Presentations to their staff and employees. One of the more regular talks include targeting at full-time National Service Men at the Singapore Civil Defence Force (SCDF).

As part of SCDF’s ongoing programme to educate new recruits on the basics of HIV/AIDS, a talk cum condom use demonstration was conducted. Each batch consisted of recruits from about four platoons. On average about 150-200 recruits attend per session. In 2006, a total of 11 talks were conducted.

	<b>Date</b>	<b>Time</b>
1.	12 April 2006	0940 - 1100
2.	26 April 2006	0944 - 1100
3.	17 May 2006	0940 - 1100
4.	14 June 2006	0940 - 1100
5.	12 July 2006	0940 - 1100
6.	16 August 2006	0940 - 1100
7.	13 September 2006	0940 - 1100
8.	11 October 2006	0940 - 1100
9.	15 November 2006	0940 - 1100
10.	13 December 2006	0940 - 1100
11.	17 January 2007	0940 - 1100

The talks were conducted in collaboration with the Health Promotion Board and under Quotation No: AHP 79/04 – Provision of medical or health professionals to source, market and conduct educational talks at workplaces. All sessions were conducted at the *Basic Rescue Training Centre* located at Civil Defence Academy Complex, No. 91 Jalan Bahar Singapore 649735. ~Benedict Thambiah, HEW Coordinator~

## Men having sex with Men Outreach Programme (MSM)

Designed structurally to suit the needs of MSM HIV/AIDS prevention within Singapore, the programme within AfA in 2006 kicked off with funding from a government statutory board. This also resulted in the development of the first-ever MSM advertising campaign “Think Again” after a detailed BSS(Behavioral Surveillance Study) was conducted on-line with the help of Fridae.com in April 2006 to better understand the behaviors and gaps in MSM prevention in Singapore. This survey touches on the background characteristics of MSM sexual history, usage rate of condoms and lubricants, knowledge of STI (Sexually Transmitted Infections), knowledge and attitudes towards HIV/AIDS and exposure to interventions.

The results of this survey gave rise to the “THINK AGAIN” Campaign which was designed as the first ever MSM campaign within AfA history. The campaign is also aimed at addressing all the gaps within MSM HIV Prevention in hope to change attitudes and sexual behaviors of MSM in Singapore. The eight different messages on the Think Again advertisements are seen as follows:



The above advertising campaign was launched in August 2006 and will continue till third quarter of 2007 before an evaluation will be carried out on its effectiveness. Other IEC (Information, Education, and Communication) materials underlining this campaign were produced - drink coasters, condom holders, safer sex buttons, Zocards and postcards. All IEC materials were distributed in the various gay saunas, bars and electronic advertisements placed in MSM portals where chatrooms are held.

Within 2006, we also see a creative breakthrough in MSM prevention programmes through an interactive theatre workshop targeted at MSMs who do not party or frequent saunas.

The workshops garner excellent response that it achieved a turnout of close to 750 MSMs in total. AfA also developed its first ever Mandarin Seminar, Counseling Hotline for Chinese MSMs and Drop-In Center with the collaboration and dedication of members from Oogachaga, another community-based MSM organisation.

In 2006 alone, AfA spent a total of SGD\$127,660 on the development and execution of seven different components of the MSM programme detailed below:

<b>Components</b>	<b>Details</b>	<b>Costs</b>
I.1	Outreach to 7 MSM Saunas	S\$41,000
I.2	Outreach to 6 MSM Bars	S\$22,600
I.3	Internet Outreach	S\$12,020
I.4	MSM resource/Drop In Center	S\$13,000
I.5	Interactive Theatre Workshop programme	S\$18,000
I.6	Mandarin Seminars for Chinese MSM	S\$10,000
I.7	Counseling Hotline for Chinese MSM	S\$11,040

### *Youth Outreach Programme (YOP)*

The setup of YOP is aimed at disseminating HIV/AIDS information to at-risk and out-of-school youth aged between 15-24 years of age. With Justin Ng's departure to pursue his study in the United States, YOP in 2006 came to a close with the 1<sup>st</sup> AIDS Youth Seminar held at SPRING Singapore Auditorium on 27<sup>th</sup> May 2007. The seminar saw the gathering of teenagers and other individuals from all walks of life discussing the impact of HIV/AIDS on society and the world.

### *Women Outreach Programme (WOP)*

2006 had been a fruitful year in terms of partnering other VWOs. AfA partnered with AWARE for the Women Outreach Programme to increase Women's awareness of HIV infection and AIDS and its modes of transmission which in effect also will encourage Women who practise high risk sexual behaviours to go for regular HIV screening and to adopt preventive measures such as practising safe sex through correct and consistent condom use.

The ultimate choice of AfA-AWARE partnership is such that AWARE has the skills, background, experience and manpower to collaborate with AfA in providing the women's perspective along with AfA's input on HIV/AIDS. The partnership thus resulted in research into groups of women vulnerable to HIV infections and three "empowerment of women" workshops. These groups of women, the partnership aimed were home-makers between 18 to 69 years old who are at risk of infection from their spouses and women who engage in high risk sexual behaviours. The partnership also ensures that it would reach out to women subject to domestic violence and HIV infections. The partnership concluded in the first quarter of 2007 with three empowerment workshops and one public forum.

## Clinical Services - Anonymous Testing and Counseling Service

The Anonymous Testing and Counseling Service (ATS) runs on courtesy of the DSC Clinic premise, is one of the most important public services provided by AfA - it is a valuable component for comprehensive HIV/AIDS programming.

AfA recognises that voluntary counseling and testing (VCT) for HIV is an effective and important strategy for both prevention and care. Testing and being aware of 'sero-status' can facilitate behavior modification and risk reduction. Proper support mechanisms are also in place – this is made available to those who are tested positive at the ATS. The service caters to Singaporeans and non-Singaporeans alike and since 1991 it has conducted over 26,000 HIV rapid tests to date in 2006.

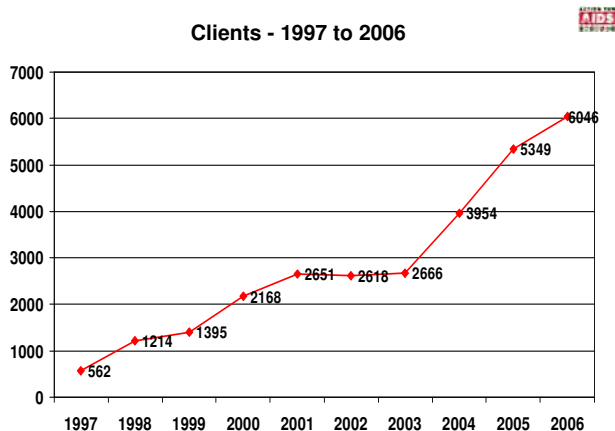
Apart from providing HIV rapid tests at the ATS, AfA is also constantly reviewing the need of incorporating other rapid tests, in view that STIs may co-exist with HIV infections. The incidence of syphilis in Singapore has been increasing over the last few years. There were 120 cases of infectious syphilis notified in 1999, 212 in 2003, and 187 in 2005. More significant has been the increase in infectious syphilis among MSMs according to reports from the DSC Clinic. There were 11 cases in 2002, this increased to 64 cases in 2005 (almost six fold increase in three years).

In September 2006, AfA launched a new rapid test service available only on Saturdays along with HIV for Syphilis. The service is also offered in view that it will be a useful tool to detect cases that would not otherwise go for screening. The service has so far been well-received. By the end of December 2006, there were a total of 244 clients who took up the test. Of which three were tested positive. All clients with positive results, those with symptoms, and those who would like additional STI screening were referred to DSC/NSC for further evaluation

### ATS in numbers

In 2006, 6,046 tests were conducted. This is 11 times more than the number of people tested in 1997. The percentage increase from 2005 where 5,349 tests were conducted is a whopping 13%. 121 were found positive, of which 20 were known cases.

Chart 1

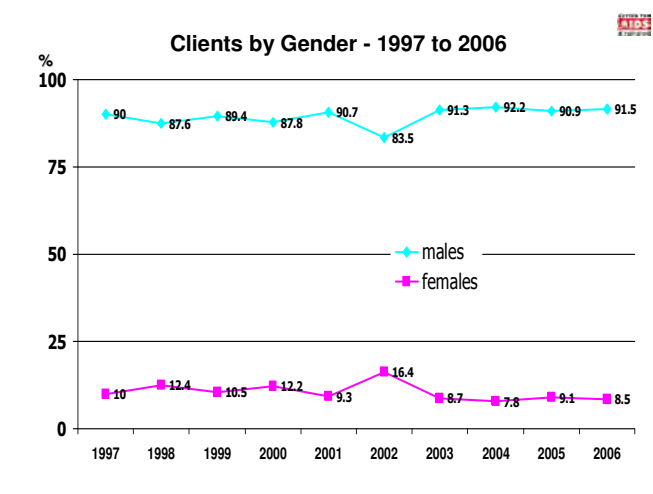




*Women not testing enough*

Although research has shown that the vulnerability of women is now greater than ever, the number of women testing at the ATS has gone down. In 2002 16.4% of all tests were conducted on women, in 2006 that number has fallen by almost half to 8.5%.

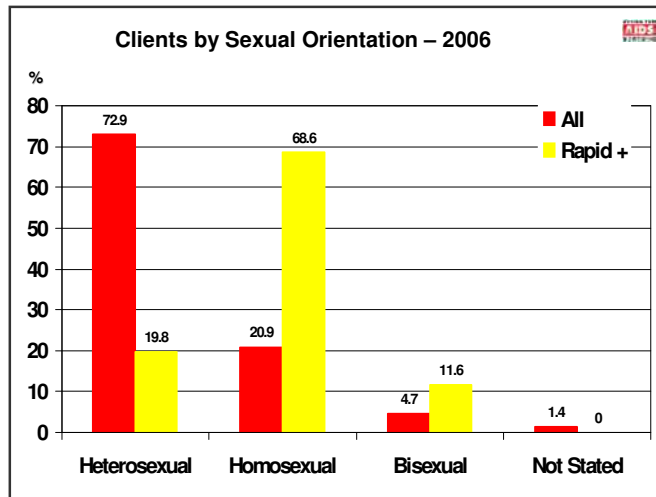
Chart 2



*MSM - Well represented in tests and positive in results*

Although only 25% of tests conducted in 2006 were done on MSMs, 68.6% of all tested positive were MSMs.

Chart 3



## Age group

43.6% of all tests were conducted on those in the age group 20-29 and 39.1% for the 30-39 range. 43% of those tested positive was in the 30-39 and 35.5% in the 20-29 range.

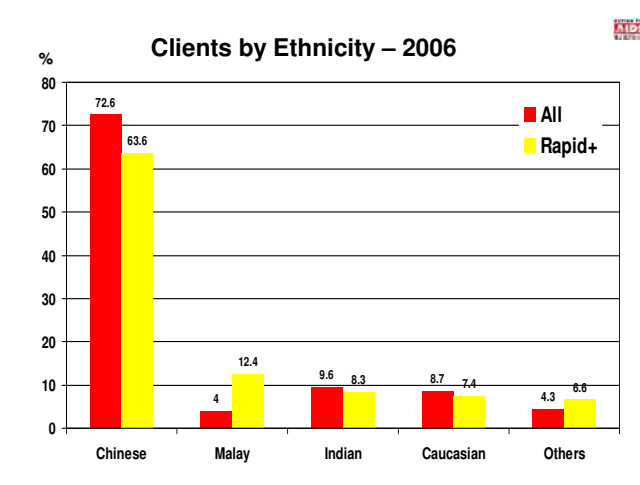
Chart 4



## Ethnic groups

The racial profile of people testing at the ATS is similar to that of Singapore's general ethnic make-up. However, the positive results vis-à-vis those who test reveal some areas of concern especially for certain communities.

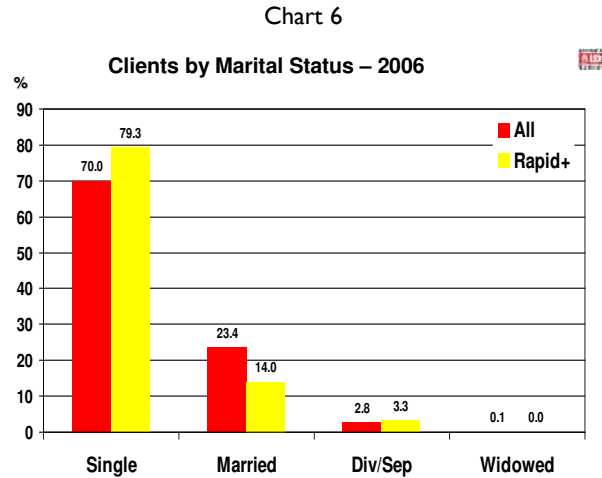
Chart 5



## Marital Status

70% of those who tested at Anonymous HIV Counseling and Testing service were single, 23.4% were married and the rest were either divorced, separated or widowed.

For those who were tested positive, 79.3% were single, 14% married.



## Future plans

In order to maintain the credibility of the ATS service, steps are now taken to tighten procedures, scale-up the knowledge pool of all counseling and testing volunteers and to improve service standards. These steps include having an independent audit and evaluative committee and continued training and refresher courses and modules for all volunteers. ~ Data collated by Lionel Lim, AfA Office Manager, Report by Benedict Jacob-Thambiah, Project Coordinator ~

## Care Management & Support Groups

The year 2006 proves to be challenging in terms of care management for AfA as more Singaporeans as well as pregnant mothers are tested HIV positive in 2006. AfA continues to support the four basic subsidy programmes comprising of:

### *Medical Subsidy Programme*

The AfA Medical Subsidy programme is extended to any persons living with HIV who is on highly active anti-retroviral treatment (HAART) to apply. Besides staffs, ExCo members and those involved in media and educational talks, all other subsidy applicants are subjected to a ballot in view of the limited funds available.

Since its inception, AfA has paid out close to S\$531,100 (from 1998 to date) to needy patients. In 2006, AfA has paid out a total of S\$80,500 in medical subsidies to needy patients for the period of January to December 2006. This was an increase of S\$13,000 over the fiscal year 2005 after the Executive Committee of AfA gave the approval to increase the Medical Subsidy budget to S\$20,000 per quarter for the third and fourth quarter of 2006.

Year FY 2006	Care & Support Groups				Total no. of subsidy*	Total Payout per Qtr
	CG	LGO	M+	FSN		
1 <sup>st</sup> Quarter	10	6	7	2	25	\$17,800
2 <sup>nd</sup> Quarter	10	4	7	4	25	\$18,700
3 <sup>rd</sup> Quarter	10	6	8	2	26	\$21,700
4 <sup>th</sup> Quarter	13	7	10	2	32	\$22,300
<b>Total</b>	<b>43</b>	<b>23</b>	<b>32</b>	<b>10</b>	<b>108*</b>	<b>\$80,500</b>

\*Actual beneficiaries is at 55 for entire FY2006

AfA, on behalf of all beneficiaries, would like to appeal to corporate donors and private donors to contribute generously into this care programme for these needy patients.

### *HIV+ Pregnant Mothers' Fund*

The AfA HIV+ Pregnant Mothers' Fund was set up through the generosity of some anonymous donors who believe in the cause of PMTCT (Prevention of Mother-To-Child-Transmission). PMTCT is a programme set up by UNICEF to save lives of innocent babies from being infected by their HIV+ mothers. The HIV+ Pregnant Mothers' Fund provides financial aid to any HIV+ Pregnant Mother under the Prevention of Mother-to-Child-Transmission programme. These are HIV+ Pregnant Mothers referred to AfA by MSW(Medical Social Workers) at CDC(Communicable Disease Center) for financial support to save their unborn child from being infected with HIV. In 2006 alone, AfA supported five HIV+ Pregnant Mothers with a total of S\$16,994 for their highly active anti-retroviral treatment (HAART) to prevent their babies from being infected.

## *PWHA (People with HIV/AIDS) Support Groups*

One of the most successful Care programmes within AfA is the creation and setting up of this support network structure. Recognising the need for empowerment of positive people and believing in the GIPA Principle (Greater Involvement of People With AIDS), AfA has created four official support groups under its auspices.

They are: LGO (Life Goes On), a support group that comprises of infected heterosexual men; CG (Club Genesis), a support group for infected MSM (Men Having Sex with Men), M+ (Muslim Plus), a support group for infected Muslims and their community and FSN(Family Support Networks), a support group for women and children affected and infected with HIV. Each group is given a budget to operate their activities but each group is allowed to generate ad hoc projects to be submitted to AfA EXCO for approval. Each group will then generate its own projects and expenditures to be submitted to AfA on a quarterly basis. Details of each PWHA Support groups are reported individually by their respective coordinators in this annual report. ~ Paul Toh, Care Management ~

### *Club Genesis - MSM HIV/AIDS Support Network*



#### *Membership*

The membership of Club Genesis (CG) currently stands at 50 or thereabouts. Active membership is defined by those who attend meetings and programs regularly. This group is slightly over 30. For the year 2006, as with previous two years, the group saw an increase in new membership and a decrease in older members who have since left the support network.

The monthly meetings are held every last Friday of the month at the AfA premises. The new members are aged 18 to 48. All new members have signed the CG membership form and agreed in principle to the guidelines. The form stresses the importance of confidentiality and a code of conduct for members pertaining to how they should interact with the media should they need to as well as practicing safer sex. This has been done since 2005.

#### *Monthly CG Meetings*

As with last year, the format of the monthly meeting has a structured educational segment along with a social aspect and dinner provided by CG. There is also a sharing session where each member would introduce themselves and update the group on their health status. The group also covered informative subject matters which included disclosure, legal issues (especially with regards to the Infectious Diseases Act), new anti-retroviral (ARV) medication and areas concerning health which were of interest to members. The average attendance for each meeting is about 20, a decrease from last year. However, weekly cell meeting have compensated for the smaller attendance of the monthly meetings.

#### *Weekly Cell Group Meetings*

CG started a weekly cell meeting in August 2005 with six members. Since then, there has seen a steady batch of weekly cell programmes to four in 2006. The programme specifically

designed for newly diagnosed individuals is a 10-session programme. Members are able to share their fears while learning about the basics of HIV and how to keep themselves and those around them safe. A cell programme for current CG members was started this year with 15 members. This weekly meetings facilitated members to talk about issues that mattered to them in relation to HIV, sexuality, disclosure, medication, financial problems and HIV law.

#### *Buddy Programme*

Under the buddy programme (mentorship), the more experienced members continued to counsel and meet newly diagnosed individuals. CDC has been introducing newly diagnosed MSM men to CG. Many of the people in the buddy programme do not attend either the weekly or monthly meetings for various reasons. Therefore the buddy programme is essential for PWA's to talk to someone who understand their predicament and the challenges that are associated with it. There are 20 PWA's on the buddy programme.

#### *Other CG Activities in the year*

CG also celebrated Lantern Festival, Christmas, and Chinese New Year at the homes of some of its members. CG launched its new logo and online forum for HIV positive people to share their views. This logo will be used in AfA's new website in 2007 and its future activities of CG.

#### *Singapore AIDS Conference 2006*

CG coordinated over 60 PWA's to attend the conference. They came from CG, Communicable Diseases Centre (CDC) and Life Goes On (LGO). CG also oversaw a PWA room at the conference. Two of CG members spoke publicly at the Youth Track organised by Health Promotion Board (HPB) and symposium 5. Their stories earned them a standing ovation from the audience. CG also shared the successes and challenges in positive MSM programmes in a symposium at the conference.

A business lunch, organised by HPB, was also held in conjunction with World Aids Day and the Singapore Aids Conference to kick start a campaign for PWA's rights at the workplace and educating staff on HIV. The lunch was attended by over 50 CEO's and senior management staff of different multi-national companies. One of the touching highlights of the event was a speech by a member of CG on the challenges he faced in the workplace. It was warmly received by all the participants of the lunch.

#### *HIV Art Exhibition*



CG presented a visual arts exhibition called "The Challenge and the Hope" to raise awareness of the issues and stigma surrounding HIV and AIDS in Singapore. The exhibition is produced by HIV-infected individuals in Singapore and gave the public a glimpse into the lives of HIV-infected people, and the toll it has been on them.

There were a total of 35 works painted last year in preparation for the exhibition. The artworks reflected the artists' hopes, desperation, celebration, fear and dreams as PWAs and their aspirations for the future.

The exhibition was held at the promenade on the 8<sup>th</sup> floor at the National Library from the 5<sup>th</sup> till the 26<sup>th</sup> of December. The venue of the exhibition was generously sponsored by the National Library Board.

### *Conclusion*

CG has also formed a new extended committee in 2006 comprising dedicated individuals within CG who have been involved with the programmes. CG has evolved to cater to PWA's by providing support which encompasses the personal and educational aspect.  
~Raphael Meyer - CG Coordinator~

### *The Buddies Programme*

Year 2006 was a challenging year for the Buddies. We continued our work in the aim of creating a better environment for understanding and coping with HIV/AIDS by maintaining a support network of volunteers with whom PWHA and their loved ones can share their experiences and feelings and from whom they can draw emotional and practical support. It was quite discouraging that with more than 30 volunteers in the programme, less than eight were active and we only managed to have an average of three to four volunteers coming for the weekly ward visits on Tuesday.

The fall in the commitment level of the Buddies made it hard for us to expand our work beyond the ward visits, where we provide emotional support and other practical supports such as bringing them food and drinks and giving aromatherapy massage. However, we were still able to continue to help PCC distribute food ration once every month to the homes of 12 PWHA.

### *Members*

Following the underlying principle of respect for the dignity and rights of all participants in the programme regardless of HIV status, background or religion, the programme continued to recruit new Buddies who are discreet, caring and committed, non-judgmental, sensitive, and comfortable about working with HIV/AIDS. The typical duties for the Buddies include doing ward and home visits, and being a Personal Buddy.

13 new volunteers were recruited in 2006 and eight volunteers left the Programme. six of them were due to work commitments, two faced objections from parents and one of them due to personal reasons. One volunteer took a break from the programme due to studies and will return upon graduation. As of 31 Dec 2006, there were 34 Buddies.

### *Training & Expenses*

In 2006, seven Buddies attended the compulsory Volunteer Training Programme organised by the Patient Care Centre of the Communicable Disease Centre, TTSH but only three of them completed it. The Buddies Programme is allocated an annual Budget of \$1500 so, if any costs are incurred, Buddies would fill out and submit claims forms for reimbursement whenever possible. In 2006, \$1,032.75 was spent solely on client welfare.

### *Work Plan for 2007*

For the year 2007, we need to identify and remove the non-active members from the programme. We would also work closely with AfA HQ to recruit new members and assist to organise the Annual PCC Volunteer Training Programme. There is a strong need to organise quarterly gathering for the Buddies whereby sharing session would be held to foster closer support among the Buddies. Training in massage therapy, nutrition and haircut would also be incorporated. ~ Alan Tan Chye Soon, Coordinator, The Buddies Programme~

### *Muslim + (M+)*

This peer support group brings together Muslim patients within a safe and emotionally supportive environment. Members meet every 1<sup>st</sup> Saturday of the month and during these meetings, various activities are organized, e.g. speakers have been invited to talk on religious issues. The support group membership has increased in 2006 and members found it a useful platform to come together and share their thoughts and experiences with others especially in coming to grips with their infection from an Islamic perspective. ~Nooraini Abdul Rahim, M+ Coordinator (FY 2006) ~

### *Life Goes On - LGO*

Heterosexual men continue to account for the biggest number of newly infected cases in 2006. According to the Ministry of Health, men account for more than 60% of the infections and mainly through sex. As heterosexual men represent a diverse set of demographics, LGO II was launched to provide support to the English-speaking while LGO I continue to provide support to the Mandarin-speaking. Most of them are middle age men between 35- to 70-year old. The two LGO group members continue to face obstacle in terms of accessibility to treatment, employment problem - results of stigma and discrimination. ~Lionel Lee, LGO Coordinator~

### *Counselling Hotline & Email Counselling*

Information technology has taken counseling to the next step. AfA has been receiving an ever increasing number of online appeals via email for help on questions related to HIV/AIDS & STIs. Through our main email, MSM resources as well as other outreach programmes, we have received about 450 for the year of 2006. On the telephone counseling front, AfA will be revamping the telephone counseling hotline to include roster volunteers on two regular weekdays to man the hotlines.



## Projects/Events Management

### *Candlelight Memorial 2006 (CLM)*

The Candlelight Memorial 2006 was held on the 21st May 2006 at the Campus Green Singapore Management University in conjunction with the 23rd international AIDS Candlelight Memorial and Mobilization initiative. The Memorial was observed simultaneously in over 300 cities around the world to honour the lives and memory of those who have fallen to the scourge of HIV/AIDS. The event saw support from Inter-Religious Organization, The Singapore Red Cross and Singapore Management University (SMU) – Professor Howard Hunter, President of SMU as the GOH and a large turnout of close to 300 – mainly friends, affected families and the infected community –*Benedict Thambiah, CLM Coordinator 2006*–

### *Digital Arts Against AIDS (D-AAA)*

This competition is one of AfA's key events every two years in the calendar of outreach and educational events. Art Against AIDS uses art to raise awareness about HIV/AIDS and encourages community participation in HIV/AIDS prevention in Singapore – particularly among the youth. For the first time, the competition covered four categories: digital photography, animation, video and graphic design. Participants were encouraged to make a strong statement – and visual impact – about HIV/AIDS by creating their own original digital media works.

All winners of the competition were honoured at a prize presentation ceremony at The Hereen Shopping Mall on Saturday, 6 January 2007 at 2pm. The winning works were displayed at the event. Winners received prizes sponsored by I-Shop by Club 21, Objectifs and NTUC Income as well as trophies from AfA. The entries were judged by Brian Gothong Tan, a prolific multi-media artist and winner of the Young Designers' Award for Multimedia in 1999 and 2000 as well as the winner of "Best Use of Multimedia" in the Life! Theatre Awards 2005; Dawn Teo, Director and Founder of Objectifs, a visual arts centre for photography and filmmaking; and A/Prof Roy Chan, President of Action for AIDS.

The 2006 Digital Art Against AIDS attracted about 150 entries. It was a wonderful response from the public and the judges had their work cut out for them to select the winners. The pieces will also be used in AfA campaigns to communicate HIV/AIDS prevention messages –*Dawn Mok, Organizing Committee D-AAA*–

### *5th Singapore Aids Conference*

The 5th Singapore AIDS Conference (SAC), jointly organised by Action for AIDS, Singapore, Tan Tock Seng Hospital and Health Promotion Board, was successfully held in conjunction with World AIDS Day, on the 2nd December 2006 at the SICCI. The conference drew a record number of delegates and guests of about 500 which also saw a good number of sponsors from the British High Commission, Singapore and major pharmaceutical companies.

Amongst the guests invited were the Guest-of-Honour, Dr Balaji Sadasivan, Senior Minister of State and keynote addressee, Dr Swarup Sarkar, Regional Adviser on Prevention and

Strategic Information, UNAIDS and key opinion leaders from around the region. As the theme of the 5th SAC was “HIV in Singapore – The Challenge and The Hope”, the two plenary sessions and five symposia were centered on topics in pertinence to mainly the social challenges on Youth, MSM (Men who have sex with men), women and other vulnerable groups such as sex workers, clients and prison inmates. In addition, a specific clinical symposium was dedicated to discuss issues relating to medical treatment, management and care relating to HIV/AIDS. *~Lionel Lee, Committee Member, SAC2006~*

## **SEXPO 2006**

Following the highly successful launch of SEXPO™ Health Promotion invited AFA to participate in SEXPO™ 2006 at Suntec Singapore. SEXPO™ is an exhibition cum trade fair on sex and related products and services. Health Promotion Board sponsored the exhibition booth for use by AfA and DSC. Over the course of 3 days, AfA and DSC staff and volunteers gave away various HIV/AIDS/STD edu-materials. An estimated 20000 pieces in English, Mandarin and Malay were given out.

In collaboration with DSC Clinic, OraQuick tests were conducted on 400 visitors. No positive results were returned. Also, using privately owned lap-tops, HPB videos and DSC's STD PowerPoint presentations were screened on three days of the SEXPO™. *~Benedict Thambiah, HEW Coordinator~*

## Fund-Raising

Fundraising proves to be rather fruitful in 2006. The year drew open with a major Charity Premiere “Brokeback Mountain” with full support from Fridae.com raising S\$17,874 in February 2006. This was followed by Imagining Private Limited which organised the event “A Time for Sharing” which raised SGD\$12,000. On the 1<sup>st</sup> of April 2006, AfA convened another of its grand Charity Gala, the A.O.C. Gala Dinner organised solely by the Board of Trustees who manages the AfA Endowment Fund. This event at The Four Seasons Hotel in one single night raised gross receipts of S\$328,272 which was credited into the AfA Endowment Fund.

The year 2006 also saw more contributions in terms of profits and social responsibility actions from various community groups like SWEAT parties contributions from Happy bar and café as well as Towel Club. Other Corporate contributions include names like KBR Energy and Chemicals, CISCO System (USA) Pte Ltd, BD Medical Surgical, The British Association of Singapore, Coutts Bank and Club 21. Individual donors have also contributed more to AfA in view of the vibrant economy through our OLDP (On-Line Donation Portal) which is currently linked and managed by NCSS (National Council of Societies in Singapore).

To sum up, a total of S\$514,530 was raised in 2006. Of which, S\$163,397 was raised in 2006 through events and corporate donations, including S\$22,861 through On-Line Donation Portals (OLDP) by individual donors and S\$328,272 by the Board of Trustees for The AfA Endowment Fund. ~Paul Toh, Fund-raising Director~

## Staff & Office Management

In 2006, AfA saw some internal shuffling of staff and changes in their portfolio. In terms of staff strength, the organisation is made up of three full-time staff, one full-time contract staff and one part-time staff. These consist of the Executive Director, Office Administrator, Programme Director, Programme Coordinator and Clinic Manager & HIV Education in the Workplace.

James Foong, joined the organisation as the MSM Programme Coordinator in June 2006. Then on 1 October 2006, Lionel Lee, took over the management of the office as the Executive Director from Paul Toh where he now assumes the role as the MSM Programme Director and Fund-raising. On the administration front, Mr Lionel Lim was converted from contract to become a permanent staff as the Office Administrator in October 2006 - after his one-year good performance with the organisation. Benedict Thambiah – a well-accomplished and familiar figure at AfA – continues to contribute to AfA's success as the Clinic Manager at ATS and HEW coordinator. Abdul Hamid Hassan and Justin Ng had left their respective role as the Programme Manager for MSM and Youth Coordinator respectively.

### *Volunteer Management*

Volunteers are an integral part of AfA, and as of 31 December 2006, there are 320 volunteers. Of these, 58 are active volunteers rotated at the anonymous testing clinic at AfA. The rest of the volunteers are stationed at AfA's programmes and projects/events. Volunteers on regular commitment on projects or events are given a short-service contract to further develop the programmes. Lalitha Nair - a veteran volunteer at the ATS was engaged to do so. So were Xavier Wang, Raymond Ho and Kelly Cheng, Oliver Yong to help run the HMO Programme. In addition, 28 new volunteers graduated from the training in March 2006. ~Lionel Lee, Executive Director~

## Organisation Information

Formed in 1988, Action for AIDS (AfA) is a voluntary community based organization and a registered charity since 7 October 1994. We are also a registered IPC under the Ministry of Health from 15 December 2004. Our objectives are to provide support and assistance to persons living with HIV and AIDS (PWAs); to increase awareness, education and understanding of AIDS and HIV infection; to combat discrimination and stigmatisation of (PWAs) and their loved ones; and to encourage AIDS-related research activities in Singapore.

The organization is run for the most part by volunteers. Various support and welfare programmes are run for people living with HIV/AIDS and their loved ones. Our educational activities range from telephone counselling, public talks and exhibitions, and outreach to the community and target groups, which includes the development and distribution of educational materials and publications.

We also operate the only anonymous HIV-testing facility in the Singapore. In the research field we have been involved in behavioral research and intervention programmes for human resource managers, sex workers and other communities.

Action for AIDS is funded through donations from various agencies, private individuals, foundations, businesses both large and small and statutory board.

### Mission Statement

“Action for AIDS (AFA) is a caring NGO committed to AIDS prevention, advocacy and support. Our mission is to prevent transmission of HIV/AIDS through continuous education targeted at vulnerable groups; to advocate for access to affordable care and against HIV/AIDS discrimination; and to provide support for PWAs, caregivers and volunteers.”

### Executive Committee

The Executive Committee (Ex-co) was elected at the 17th Annual General Meeting held on 3 September 2006:

1) A/Prof Roy Chan	President
2) Ms Braema Mathi	Vice-President
3) Ms Dawn Mok	Hon Secretary
4) MrThomas Ng	Ass. Hon Secretary
5) Ms Caroline Fernandez	Treasurer
6) A/Prof George Bishop	Committee Member
7) Mr John Woo	Committee Member
8) Dr Lee Cheng Chuan	Committee Member
9) Ms Noraini Bte Abdul Rahim	Committee Member
10) Mr Raphael Meyer	Committee Member

## **Trustees**

The premise at 21 Norris Rd is held in trust for the charity by the following trustees by the trust instrument of 11 September 2003:

- 1) Mr Nicholas Chan Kei Cheong
- 2) Mr Goh Eck Meng
- 3) Ms Jacqueline Khoo Pek Sin
- 4) Mr Stuart Koe Chi Yeow
- 5) Mr Howe Leong Joon Kim

## **Registered Address**

Action for AIDS, Singapore  
c/o DSC Clinic, Blk 31,  
Kelantan Lane, #01-16,  
Singapore 200031.

## **Administrative Office Address**

21 Norris Road  
Singapore 208263  
[www.afa.org.sg](http://www.afa.org.sg)

**Society registration number** – ROS 257/88 WEL

**MOH Charity registration number** - 1050

**Health Endowment Fund Membership** – HEF0006/G

## **Banker**

DBS Ltd  
6 Shenton Way,  
DBS Building  
Singapore 068809

## **Auditors**

Deloitte & Touche  
Certified Public Accountants  
6 Shenton Way #32-00  
DBS Building Tower Two  
Singapore 068809

## **Investment Adviser**

HSBC Private Bank (Suisse) SA  
21 Collyer Quay #18-01  
HSBC Building, Singapore 049320

# **Deloitte.**

**ACTION FOR AIDS (SINGAPORE)**  
(Charities Registration No. 1050)

**REPORT AND FINANCIAL STATEMENTS**

**YEAR ENDED DECEMBER 31, 2006**

**ACTION FOR AIDS (SINGAPORE)**

**REPORT AND FINANCIAL STATEMENTS**

**C O N T E N T S**

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**ACTION FOR AIDS (SINGAPORE)**

**STATEMENT BY THE EXECUTIVE COMMITTEE**

We, Associate Professor Roy Chan and Caroline Fernandez, being the President and Treasurer respectively, do hereby state that in our opinion, the accompanying balance sheet and the related income and expenditure statement, the statement of changes in funds and cash flow statement together with the notes thereto, are drawn up according to the best of our knowledge and belief so as to give a true and fair view of the state of affairs of Action For Aids (Singapore) (the "Society") as at December 31, 2006 and of the results, changes in funds and cash flows of the Society for the financial year ended December 31, 2006 and are in agreement with the accounting records of the Society.

ON BEHALF OF THE EXECUTIVE COMMITTEE



.....  
Associate Professor Roy Chan  
President



.....  
Caroline Fernandez  
Treasurer

Singapore

Date: June 14, 2007

## **INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF EXECUTIVE COMMITTEE**

### **ACTION FOR AIDS (SINGAPORE)**

We have audited the accompanying financial statements of Action For Aids (Singapore) (the "Society") which comprise the balance sheet as at December 31, 2006, the income and expenditure statement, statement of changes in funds and cash flow statement of the society for the year then ended, and a summary of significant accounting policies and other explanatory notes, as set out on pages 4 to 19.

#### **Executive Committee's Responsibility**

The Executive Committee of the Society is responsible for the preparation and fair presentation of these financial statements in accordance with Singapore Financial Reporting Standards. This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

#### **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 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 judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by directors, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## Opinion

In our opinion, the financial statements are properly drawn up in accordance with the Singapore Financial Reporting Standards so as to give a true and fair view of the state of affairs of the Society as at December 31, 2006 and of the results, changes in funds and cash flows of the Society for the year ended on that date.

A handwritten signature in black ink, appearing to read "Deloitte Touche", with a long horizontal line above it.

Certified Public Accountants

Singapore  
June 14, 2007

## ACTION FOR AIDS (SINGAPORE)

### BALANCE SHEET

December 31, 2006

	<u>Note</u>	<u>2006</u> \$	<u>2005</u> \$
<b>Current assets</b>			
Cash and bank balances	6	712,788	804,054
Fixed deposits	7	342,458	318,848
Other receivables	8	<u>29,244</u>	<u>24,760</u>
		<u>1,084,490</u>	<u>1,147,662</u>
<b>Non-current assets</b>			
Fixed assets	9	10,449	5,756
Financial assets at fair value through Income and expenditure statement	10	<u>1,022,046</u>	<u>729,637</u>
		<u>1,032,495</u>	<u>735,393</u>
<b>Current liabilities</b>			
Accrued expenses		53,667	33,544
Advances received		<u>-</u>	<u>64,400</u>
		<u>53,667</u>	<u>97,944</u>
<b>Net assets</b>		<u>2,063,318</u>	<u>1,785,111</u>
Financed by:			
<b>Endowment fund</b>	10	1,204,936	866,010
<b>Accumulated funds</b>		<u>858,382</u>	<u>919,101</u>
		<u>2,063,318</u>	<u>1,785,111</u>

See accompanying notes to the financial statements.

## ACTION FOR AIDS (SINGAPORE)

### INCOME AND EXPENDITURE STATEMENT Year ended December 31, 2006

	<u>Note</u>	<u>2006</u> \$	<u>2005</u> \$
<b>Income</b>			
Fund raising dinner (gross receipts)		328,271	-
Donations		116,048	212,248
Fund-raising campaigns		70,210	154,322
Interest on autosave accounts		4,954	3,342
Interest on fixed deposits		5,413	4,673
Interest on bonds		31,208	16,229
Anonymous blood testing income	11	85,484	67,553
Net gain on disposal of investments	10	35,331	31,871
Dividend income		11,635	8,129
Unrealised gain on fair value of investments		38,290	1,733
Aids conference fee		45,029	-
Other income		<u>18,542</u>	<u>7,179</u>
		790,415	505,279
<b>Less: Expenditures</b>			
Project and programme expenses	12	(410,652)	(151,610)
Administrative expenses	13	<u>(276,010)</u>	<u>(226,623)</u>
<b>Surplus before grant income</b>		103,753	129,046
Grant income from statutory board		<u>174,454</u>	<u>57,982</u>
<b>Surplus after grant income</b>		278,207	187,028
Tax	4	<u>-</u>	<u>-</u>
<b>Surplus</b>		<u>278,207</u>	<u>187,028</u>
<b>Transferred (from) to</b>			
Accumulated funds		(60,719)	153,835
Endowment fund		<u>338,926</u>	<u>33,193</u>
		<u>278,207</u>	<u>187,028</u>

See accompanying notes to the financial statements.

**ACTION FOR AIDS (SINGAPORE)**

**STATEMENT OF CHANGES IN FUNDS**  
**Year ended December 31, 2006**

<u>Accumulated Surplus</u>	<u>Endowment fund</u> \$	<u>Accumulated funds</u> \$	<u>Total</u> \$
Balance at January 1, 2005	817,446	765,266	1,582,712
Effect of adoption of FRS 39	<u>15,371</u>	<u>-</u>	<u>15,371</u>
As restated	832,817	765,266	1,598,083
Surplus for the year	<u>33,193</u>	<u>153,835</u>	<u>187,028</u>
Balance at December 31, 2005	866,010	919,101	1,785,111
Surplus (Deficit) for the year	<u>338,926</u>	<u>(60,719)</u>	<u>278,207</u>
Balance at December 31, 2006	<u>1,204,936</u>	<u>858,382</u>	<u>2,063,318</u>

See accompanying notes to the financial statements.

## ACTION FOR AIDS (SINGAPORE)

### CASH FLOW STATEMENT Year ended December 31, 2006

	<u>2006</u>	<u>2005</u>
	\$	\$
<b>Cash flows used in operating activities</b>		
Surplus for the year	278,207	187,028
Adjustments for:		
Depreciation	3,298	164
Interest income	(41,575)	(24,244)
Change in fair value of investment adjustment - net	<u>(36,557)</u>	<u>13,638</u>
Operating surplus before working capital changes	203,373	176,586
Other receivables	(4,484)	(23,934)
Advances	(64,400)	64,400
Miscellaneous funds	-	(12,530)
Accrued expenses	<u>20,123</u>	<u>14,493</u>
Net cash from operating activities	<u>154,612</u>	<u>219,015</u>
<b>Cash flows from investing activities</b>		
Purchase of fixed assets	(7,991)	(5,920)
Purchase of financial assets held at fair value (net)	(255,852)	76,027
Interest received	<u>41,575</u>	<u>24,026</u>
Net cash (used in) from investing activities	<u>(222,268)</u>	<u>94,133</u>
Net (decrease) increase in cash and cash equivalents	(67,656)	313,148
Cash and cash equivalents at beginning of year	<u>1,122,902</u>	<u>809,754</u>
<b>Cash and cash equivalents at end of year (Note A)</b>	<u>1,055,246</u>	<u>1,122,902</u>

#### Note A

Cash and bank balances	712,788	804,054
Fixed deposits	<u>342,458</u>	<u>318,848</u>
Cash and cash equivalents	<u>1,055,246</u>	<u>1,122,902</u>

See accompanying notes to financial statements

## **ACTION FOR AIDS (SINGAPORE)**

### **NOTES TO FINANCIAL STATEMENTS**

**December 31, 2006**

#### **1 GENERAL**

Action for Aids (Singapore) (the “Society”) (Charities Registration No. 1050) is registered under the Societies and Charities Act with its registered address at c/o DSC Clinic, 31 Kelantan Lane #02-16, Singapore 200031. The financial statements are expressed in Singapore dollars.

The Society’s mission is to prevent transmission of HIV/AIDS through continuous education targeted at vulnerable groups; to advocate for access to affordable care and against HIV/AIDS discrimination; and to provide support for People With Aids (PWAs), caregivers and volunteers.

The financial statements of the Council for the year ended December 31, 2006 were authorised for issue by the Executive Committee of the Society on June 14, 2007.

#### **2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**BASIS OF ACCOUNTING** - The financial statements are prepared in accordance with the historical cost convention, except as disclosed in the accounting policies below, and are drawn up in accordance with the Singapore Financial Reporting Standards (“FRS”).

In the current financial year, the society has adopted all the new and revised FRSs and Interpretations of FRS (“INT FRS”) issued by the Council on Corporate Disclosure and Governance that are relevant to its operations and effective for annual periods beginning on or after January 1, 2006. The adoption of these new/revised FRSs and INT FRSs has no material effect on the financial statements.

At the date of authorisation of these financial statements, the following FRS was issued but not effective:

FRS 107 - Financial Instruments: Disclosures

The management anticipates that the adoption of above FRS that was issued but not yet effective until future periods will not have a material impact on the financial statements of the society except for the disclosures presently made in relation to the society’s financial instruments and the objectives, policies and processes for managing funds.

Other than FRS 107, the management anticipate that the adoption of the other INT FRSs and amendments to FRSs that were issued but not yet effective at the date of authorisation of these financial statements until future periods will have no material impact on the financial statements of the society in the period of their initial adoption.



**FINANCIAL INSTRUMENTS** - Financial assets and financial liabilities are recognised on the society's balance sheet when the society becomes a party to the contractual provisions of the instrument.

### **Financial assets**

Investments are recognised and de-recognised on a trade date and are initially recognised measured at fair value.

### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, bank balances and fixed deposits that are readily convertible to a known amount of cash and are subject to an insignificant risk of changes in value.

### Effective interest method

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

### Financial assets at fair value through income and expenditure statement (FVTIES)

Financial assets are classified as at FVTIES where the financial asset is held for trading.

A financial asset is classified as held for trading if:

- it has been acquired principally for the purpose of selling in the near future; or
- it is a part of an identified portfolio of financial instruments that the society manages together and has a recent actual pattern of short-term profit-taking; or
- it is a derivative that is not designated and effective as a hedging instrument.

Financial assets at fair value through the income and expenditure statement are stated at fair value, with any resultant gain or loss recognised in the income and expenditure statement. The net gain or loss recognised in income and expenditure statement incorporates any dividend or interest earned on the financial asset. Fair value is determined in the manner described in Note 5.

### Loans and receivables

Other receivables that have fixed or determinable payments that are not quoted in an active market are classified as "loans and receivables". Loans and receivables are measured at amortised cost using the effective interest rate method less impairment. Interest is recognised by applying the effective interest rate method, except for short-term receivables when the recognition of interest would be immaterial.

### Impairment of financial assets

Financial assets are assessed for indicators of impairment at each balance sheet date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows of the investment have been impacted. For financial assets carried at amortised cost, the amount of the impairment is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the original effective interest rate.

The carrying amount of the financial asset is reduced by the impairment loss directly for all financial assets with the exception of receivables where the carrying amount is reduced through the use of an allowance account. When a receivable is uncollectible, it is written off against the allowance account. Subsequent recoveries of amounts previously written off are credited to the income and expenditure statement. Changes in the carrying amount of the allowance account are recognised in statement of income and expenditure.

### Financial liabilities and accumulated funds

Financial liabilities are classified according to the substance of the contractual arrangements entered into and the definitions of a financial liability. The accounting policies adopted for specific financial liabilities are set out below.

#### Classification as debt

Financial liabilities issued by the Society are classified according to the substance of the contractual arrangements entered into and the definitions of a financial liability.

#### Financial liabilities

Other payables are initially measured at fair value, net of transaction costs, and are subsequently measured at amortised cost, using the effective interest rate method, with interest expense recognised on an effective yield basis

The effective interest method is a method of calculating the amortised cost of a financial liability and of allocating interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments through the expected life of the financial liability, or, where appropriate, a shorter period.

#### Derivative financial instruments

The society invests in derivative financial instrument under the endowment fund which is managed by a fund manager.

Changes in the fair value of derivative financial instruments are recognised in the income and expenditure statement as they arise.

Derivative financial instruments are initially measured at fair value on the contract date, and are measured to fair value at subsequent reporting dates.

**LEASES** - Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases are classified as operating leases.

Rental payable under operating leases are charged to profit or loss on a straight-line basis over the term of the relevant lease unless another systematic basis is more representative of the time pattern in which economic benefits from the leased asset are consumed. Contingent rentals arising under operating leases are recognised as an expense in the period in which they are incurred.

**PLANT AND EQUIPMENT** - Plant and equipment are carried at cost, less accumulated depreciation and any accumulated impairment losses.

Depreciation is charged so as to write off the cost over their estimated useful lives, using the straight-line method, on the following bases:

Furniture, fittings and equipment	-	33%
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The estimated useful lives and depreciation method are reviewed at each year end, with the effect of any changes in estimate accounted for on a prospective basis.

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

The gain or loss arising on disposal or retirement of an item of plant and equipment is determined as the difference between the sales proceeds and the carrying amounts of the asset and is recognised in the income and expenditure statement.

**IMPAIRMENT OF ASSETS** - At each balance sheet date, the society reviews the carrying amounts of its assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in the income and expenditure statement, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised in the income and expenditure statement.

**PROVISIONS** - Provisions are recognised when the society has a present obligation as a result of a past event, and it is probable that the society will be required to settle that obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the balance sheet date, taking into account the risks and uncertainties surrounding the obligation. Where a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows.

**REVENUE RECOGNITION** - General donations are recognised as income as and when received.

Sponsorships and donations for fund raising campaigns are recognised as income on an accrual basis.

Income from operation of the anonymous blood testing centre is recognised upon completion of service.

Interest income is accrued on a time basis, by reference to the principal outstanding and at the effective interest rate applicable, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount.

Dividend income from investments is recognised when the shareholders' rights to receive payment have been established.

**GOVERNMENT GRANTS** - Government grants are not recognised until there is reasonable assurance that the Society will comply with the conditions attaching to them and the grants will be received. Government grants are recognised as income over the periods necessary to match them with the costs for which they are intended to compensate, on a systematic basis. Government grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the Society with no future related costs are recognised in income and expenditure statement in the period in which they become receivable.

**RETIREMENT BENEFIT COSTS** - Payments to defined contribution retirement benefit plans are charged as an expense as they fall due. Payments made to state-managed retirement benefit schemes, such as the Singapore Central Provident Fund, are dealt with as payments to defined contribution plans where the society's obligations under the plans are equivalent to those arising in a defined contribution retirement benefit plan.

**EMPLOYEE LEAVE ENTITLEMENT** - 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 balance sheet date.

**FOREIGN CURRENCY TRANSACTIONS** - The financial statements of the society are measured and presented in the currency of the primary economic environment in which the entity operates. The financial statements of the society are presented in Singapore dollars, which is the functional currency of the society, and the presentation currency for the financial statements.

In preparing the financial statements of the society, transactions in currencies other than its functional currency are recorded at the rates of exchange prevailing on the date of the transactions. At each balance sheet date, monetary items denominated in foreign currencies are retranslated at the rates prevailing on the balance sheet date. Non-monetary items carried at fair value that are denominated in foreign currencies are retranslated at the rates prevailing on the date when the fair value was determined. Non-monetary items that are measured in terms of historical cost in a foreign currency are not retranslated.

### 3 CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In the application of the Society's accounting policies, which are described in Note 2, the Management Committee members are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The Executive Committee of the Society is of the opinion that:

- i) any instances of application of judgements are not expected to have a significant effect on the amounts recognised in the financial statements; and
- ii) there are no key sources of estimation uncertainty at the balance sheet date that have a significant effect on the amounts of assets and liabilities within the next financial year.

### 4 TAXATION

Action For Aids (Singapore) ('Society') is an approved charity under the Charities Act, Cap. 37. As such, under the Singapore Income Tax Act, Cap. 134, the income received by the Society is tax exempt provided that 80% of its income derived in the year preceding the year of assessment is utilised for charitable purposes.

### 5 FINANCIAL RISKS AND MANAGEMENT

#### Foreign Exchange Risk

The Society is exposed to foreign currency risks on investments in the endowment fund that are denominated in currencies other than Singapore dollars. The currencies giving rise to this risk are primarily the US dollar and Euro. The board of trustees for the endowment fund and a financial institution manages the endowment fund on a prudent and on-going basis to ensure that the net exposure is kept to an acceptable level.

### Interest Rate Risk

The Society's exposure to changes in interest rates relates primarily to its fixed deposits and bank balances in financial institutions. The Society's policy is to place surplus funds on fixed deposits having favourable interest rates with financial institutions in Singapore.

### Credit Risk

At the balance sheet date, there were no significant concentration of credit risk. The Society's cash, fixed deposits and endowment funds are placed with reputable financial institutions which are regulated.

### Liquidity Risk

The Society practices prudent liquidity risk management by maintaining adequate liquid funds to meet its liabilities and its exposure to liquidity risk is minimal.

### Fair Value of Financial Assets and Financial Liabilities

The carrying values of cash and bank balances, other receivables, accrued expenses, advance received and miscellaneous funds approximates their fair value due to the relatively short-term maturity of these financial instruments. The fair values of other classes of financial assets and liabilities are disclosed in the respective notes in the financial statements.

The fair values of financial assets are determined at the fair values of FVTIES with standard terms and conditions and traded on active liquid markets are determined with reference to quoted market prices.

## 6 CASH AND BANK BALANCES

	<u>2006</u> \$	<u>2005</u> \$
Cash on hand	6,126	8,965
Cash at bank	<u>706,662</u>	<u>795,089</u>
	<u>712,788</u>	<u>804,054</u>

The society's cash and bank balances that are not denominated in the functional currency of the society are as follows:

	<u>2006</u> \$	<u>2005</u> \$
Euro	18,534	8
British pounds	549	505
Swiss Franc	109	-
Hong Kong dollars	-	56
Japanese Yen	-	10,343
United States dollars	<u>31,965</u>	<u>23</u>

7 FIXED DEPOSITS

Fixed deposits bear interest at an average rate of 1.6810% (2005 : 1.3103%) per annum and are for a tenure of approximately 140 days (2005 : 140 days).

8 OTHER RECEIVABLES

	<u>2006</u>	<u>2005</u>
	\$	\$
Deposits	7,905	6,800
Other recoverables	20,177	17,134
Accrued interest receivables	<u>1,162</u>	<u>826</u>
	<u>29,244</u>	<u>24,760</u>

9 FIXED ASSETS

	Furniture, fittings and equipment
	\$
Cost:	
Additions during the year and balance at December 31, 2005	5,920
Additions	<u>7,991</u>
At December 31, 2006	<u>13,911</u>
Accumulated depreciation:	
Charge for the year and balance at December 31, 2005	164
Charge for the year	<u>3,298</u>
At December 31, 2006	<u>3,462</u>
Carrying amount:	
At December 31, 2006	<u>10,449</u>
At December 31, 2005	<u>5,756</u>

10 FINANCIAL ASSETS HELD AT FAIR VALUE THROUGH INCOME AND EXPENDITURE STATEMENT - ENDOWMENT FUND

	<u>2006</u>	<u>2005</u>
	\$	\$
Quoted investments at cost:		
Bonds and notes	572,413	378,991
Equity shares	379,604	305,697
Unit trusts	<u>31,739</u>	<u>43,216</u>
	983,756	727,904
Fair value adjustments	<u>38,290</u>	<u>1,733</u>
At fair value	<u>1,022,046</u>	<u>729,637</u>
Market value of quoted investments:		
Bonds and notes	560,569	365,086
Equity shares	429,588	321,238
Unit trusts	<u>31,889</u>	<u>43,313</u>
	<u>1,022,046</u>	<u>729,637</u>

The AFA Endowment Fund is set up in 2004 to foster and support all educational activities in relation to AIDS/HIV infection; to promote research in all fields relating to AIDS/HIV infection; and to support welfare activities in the prevention and alleviation of suffering of persons with AIDS/HIV infection. The investments under the Endowment Fund are managed by a professional fund manager.

The balance sheet and income and expenditure statement of the endowment fund are as follows:

	<u>2006</u> \$	<u>2005</u> \$
<b><u>Balance Sheet</u></b>		
<b>Current assets:</b>		
Cash and bank balances	189,265	144,913
<b>Non-current assets:</b>		
Financial assets held at fair value through income and expenditure statement	1,022,046	729,637
<b>Current liabilities:</b>		
Accrued expenses	<u>(6,375)</u>	<u>(8,540)</u>
<b>Net assets</b>	<b><u>1,204,936</u></b>	<b><u>866,010</u></b>
Financed by:		
<b>Original fund</b>	800,000	800,000
<b>Accumulated surplus</b>	<u>404,936</u>	<u>66,010</u>
	<b><u>1,204,936</u></b>	<b><u>866,010</u></b>
<b><u>Income and expenditure statement</u></b>		
<b>Income:</b>		
Fund raising dinner	328,271	-
Net gain on disposal of investments	35,331	31,871
Dividend income	11,635	8,129
Unrealised gain on fair value of investment	38,290	1,733
Interest income	<u>31,208</u>	<u>16,229</u>
	444,735	57,962
<b>Less: Expenditures:</b>		
Fund raising dinner expenses	(55,093)	-
Fund management fees	(8,263)	(9,599)
Exchange loss	<u>(42,453)</u>	<u>(15,170)</u>
<b>Surplus for the year</b>	338,926	33,193
Accumulated surplus at beginning of year	66,010	17,446
Effect of adoption of FRS 39	<u>-</u>	<u>15,371</u>
Accumulated surplus at end of year	<b><u>404,936</u></b>	<b><u>66,010</u></b>



11 ANONYMOUS BLOOD TESTING INCOME

	<u>2006</u>	<u>2005</u>
	\$	\$
Receipts from anonymous blood testing centre	122,570	111,140
Less: HIV test kits	<u>(37,086)</u>	<u>(43,587)</u>
	<u>85,484</u>	<u>67,553</u>

12 PROJECT AND PROGRAMME EXPENSES

	<u>2006</u>	<u>2005</u>
	\$	\$
AFA newsletter – The Act	13,927	5,000
Medical subsidy	80,500	69,700
Candlelight memorial	6,414	1,800
Buddies and friends	2,546	-
Life goes on	806	1,500
Club Genesis	6,158	1,318
Prison Outreach	2,696	-
MSM project	155,935	19,242
Family support network	33	512
Youth education programme	6,914	6,263
Oagachaga	9,107	-
HIV education workshops	600	-
AOC Fundraising Dinner	46,770	-
Sexpo convention expense	81	-
Muslim Group	170	-
Movie Charity Premiere	300	-
Sweat Party Fundraising	160	-
Playboy Fundraising Expense	1,052	-
Digital Arts	2,998	-
Aids conference - net	38,333	10,005
Women's outreach programme	3,227	-
Pregnant mother's fund	16,994	5,688
Riding for life	-	14,785
Kiehl launch	-	1,200
Heterosexual programme	14,929	12,146
Mediacorp portrait fundraising expense	-	500
Endowment fund expense	-	900
HPB talks	-	760
Library	-	291
	<u>410,652</u>	<u>151,610</u>

13 ADMINISTRATIVE EXPENSES

	<u>2006</u>	<u>2005</u>
	\$	\$
Bank charges	718	174
Media advertisement	3,059	2,827
Rental of office premises *	33,850	27,600
Refreshments	2,668	2,031
Office maintenance	4,057	364
Purchase of office equipment	-	(168)
Postages and courier services	590	2,000
Printing and stationery	2,094	6,241
Staff costs (excluding CPF)**	123,879	101,648
Staff medical expenses	286	-
CPF	23,757	22,303
Telecom charges	3,545	1,964
Travelling and accommodation	944	1,838
Training	8,536	10,078
Utilities	6,723	2,794
Website maintenance	3,265	8,915
Fund management fees	8,263	9,599
Legal and professional fees	80	1,011
Anonymous test site expense	1,653	-
Foreign exchange gain or loss	42,453	15,169
Miscellaneous	2,292	10,071
Depreciation	3,298	164
	<u>276,010</u>	<u>226,623</u>

\* The rental agreements are signed between a member of the Executive Committee and a staff member with the respective landlords.

\*\* The key managerial personal are executive committee members are not paid any remuneration.

14 OPERATING LEASE COMMITMENTS

	<u>2006</u>	<u>2005</u>
	\$	\$
Minimum lease payments under operating leases recognised as an expense in the year	<u>33,850</u>	<u>27,600</u>

At the balance sheet date, the society has outstanding commitments under non-cancellable operating leases, which fall due as follows:

	<u>2006</u>	<u>2005</u>
	\$	\$
Within one year	36,000	36,000
In the second to fifth years inclusive	<u>36,000</u>	<u>72,000</u>

Operating lease payments represent rentals payable by the society for its office premises. Leases are negotiated and rentals are fixed for a term of two years.