

NOITCA ACTION
FOR
AIDS

ANNUAL REPORT 2009

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02

2009

president's message



2009 was another eventful year for Action for AIDS. We reviewed our programmes to respond to even greater numbers of notifications of HIV infection in 2008.

Our education and prevention programmes were scaled up as we increased our MSM programme staff from two to four and expanded our outreach to the most vulnerable members of the community. Of note was the specially commissioned short film "Anniversary" by Royston Tan and Alfian Sa'at that generated intense public interest as well as critical acclaim. The MSM team successfully concluded its second outreach testing project; it is also collecting and analysing valuable behavioural data from its outreach projects. The HMO programme increased its presence in the Riau Islands with new projects targeting hotels in the red light areas and the distribution of information packs on ferries. It also negotiated for 16 new venues to install condom vending machines. The Malay-Muslim outreach programme was very active and organised five large community activities, including two that were graced by Minister Tharman Shanmugaratnam and MP Zainal Abidin. The Annual Candlelight Memorial in May attracted one of the largest turnouts in recent memory and was graced by NMP Siew Kum Hong.

World AIDS Day was marked by several events that attracted extensive and intensive media interest. Of particular note was the Art Against AIDS photography exhibition in Vivo City, where 10 amateur and professional photographers expressed their personal experiences and emotions on living with AIDS in Singapore into poignant images. We published two issues of the ACT, one dealt with issues on Youth and HIV, and the other with reports from the 6th Singapore AIDS Conference.

The Anonymous Test Site reorganised its management and operations to meet new challenges and expectations. GP clinics are now also offering similar tests. In order to stay innovative and professional, we introduced the provision of direct financial support for clients who test positive to pay for tests at their initial visit at the CDC. This, together with more intensive counselling, has resulted in a greater numbers of individuals who tested HIV-positive entering care at CDC.

Our PWA support groups and care initiatives provided support, welfare and financial assistance to needy patients and families. Fund-raising projects and events were especially active, which were the result of extremely hard work by volunteers, executive committee members and staff, in particular May Yong, our new fund-raising executive. The MAC AIDS Fund donated \$250,000 towards the Presidents Challenge to be channelled for the advancement of our programmes and objectives. Fund-raising activities culminated in LOVE:Live.Laugh.Life, a gala event that raised over \$200K. Such private fund-raising events are essential for AfA's independence and are crucial if we are to continue our role as AIDS advocates.

Details of these and other activities can be found in the respective reports from programme coordinators and managers. I would like to sincerely thank all staff, volunteers and supporters for their discipline, dedication and generosity in 2009. We look to an even more productive and successful 2010.

professor roy chan

executive director's message

2009 proved to be a trying year for all at Action for AIDS Singapore. The recession was at the back of our minds as we all worried that the organisation would not have enough funding to sustain its projected S\$1 million dollar budget, including helping our beneficiaries. In the end, these worries were unfounded and AfA remained in the black with a healthy surplus. This will go a long way to help the beneficiaries of our support programmes. In 2009, we helped substantially more families who had been affected by the recession.

By and large, AfA had a most fruitful year. We were one of the key beneficiaries of the President's Challenge 2009, where the M.A.C AIDS Fund donated a cool \$260,000 to us through an AIDS Walk. Despite the recession, funding support from the Health Promotion Board also grew in leaps and bounds.

On the regional front, at the ICAAP conference in Bali, AfA was well represented with full scholarships for oral abstracts on our unique outreach efforts for the HMO programme and for our poster presentation on outreach seroprevalence studies.

At the end of 2009, we established our first positive living centre, OurSpace – a drop-in centre for people living with HIV/AIDS. This is to mark the start of the greater involvement of people living with HIV/AIDS (GIPA) and to empower those living with HIV to take a more positive outlook towards reintegrating themselves back into society.

At the grassroots and community end, we have engaged more than ever the government in our events. We fulfilled the UNGASS indicators through our events by reaching out to the heartland population, and adopting family oriented events such as carnivals, concerts, bazaars, and mini Getais.

Our Anonymous HIV testing and counselling service continued to be popular with more than 6,500 client attendances – the largest number of clients among anonymous test sites in Singapore. This continuous flow of client attendance is indeed a good indication of the trust clients have in AfA to deliver a consistently high standard of service. Clients who are diagnosed as HIV positive through our test site also have access to our latest support group, Project Hope, along with a subsidy of \$200 for the initial visit to CDC.

The projects and activities in 2009 were made possible through the dedication of our committed volunteers, board members, coordinators, clinic managers and programme staff, as well as through the generous support of our funders and donors. I would like to extend my heartfelt gratitude to all for making 2009 a year of fulfilling possibilities. I believe in 2010, Action for AIDS will continue to soar to new heights in achieving its key objectives of Prevention, Care and Advocacy.

Yours sincerely,

lionel lee

06

2009

programmes & projects



MSM (Men who have Sex with Men) **Programme**

MSM has been identified as one of the most at-risk group in Singapore. 2009 has been an eventful year for the MSM team. We worked hard to create awareness of STI / HIV and to encourage the use of condoms and HIV testing. Programmes were scaled up and we also expanded our team from two to four people. Our relationships with our stakeholders have greatly improved, leading to better collaborations.

More than 7,500 free anonymous HIV test coupons were given out at MSM establishments and during events last year to encourage MSM to come forward for testing. A campaign is launched in conjunction with the Great Singapore Sales in June and in collaboration with MSM-friendly establishments, a campaign was launched to create awareness of our Anonymous Test Site (ATS). In order to demystify the process of testing at the ATS, we produced a short video clip of the process. This was done with the help of our volunteers and staff. In 2009, over 2,000 MSM visited our ATS. A drive to encourage anonymous testing was held on HIV Testing Day. Five saunas participated and we conducted 165 tests at these venues – all on the same day.

Around the World AIDS Day period, we started a project to conduct HIV tests for MSMs in eight saunas and eight nightspots, and during three events held in collaboration with the venue owners. A total of 1,285 MSMs took part in this 3-month project.

Twenty MSM or MSM-friendly clubs, pubs, and businesses were partnered to spread the safer sex message. Safer sex materials, condoms and free anonymous test coupons were distributed at these venues. Seven different theme shows were produced and staged many of the venues. Bulletin boards at gay establishments now provide updated information about HIV and on our events. Outreach programmes were conducted at three saunas. A series of 'Frolic and Play' posters and postcards were produced and distributed.

On World AIDS Day, we conducted a series of events at four clubs and pubs, including dance performances, talk shows and condom distributions. A new condom packaging was introduced, to include business owners' logos. This was well received and enhanced our relationship with our collaborators. Condoms and lubricants were distributed during outreach activities – over 140,000 condoms were distributed in 2009.

We produced 'Don't Let AIDS Get In Your Way' postcards and distributed them through ZoCards' stands, targeting the younger population. Online outreach through Internet chatlines and forums continued throughout the year to answer queries related to HIV and safer sex. Advertisements containing safer sex messages were placed in MSM-targeted magazines. 'PostArt', a postcard designing competition targeted at Young MSM, was conducted and received 41 eligible entries. Handy pocket-size cards containing relevant Hotlines numbers and PEP information were produced and distributed.



"Anniversary", a short film written by Alfian Sa'at and directed by Royston Tan, was produced. This 15-minute film, which featured safer sex messages, the importance of HIV testing and the dangers of recreational drugs, was classified R21 by MDA. The trailer on YouTube attracted over 14,000 views. Advertisements on Facebook attracted 440,000 impressions to the short film's micro site. The request for tickets was several times oversubscribed. We managed to screen 4 sessions at Sinema Old School to over 400 viewers.

To better understand MSM communities, surveys and observational studies were conducted in clubs and saunas. Members of the MSM team attended the ICAAP 09 in Bali and the capacity building workshop conducted by HPB, in order to equip ourselves with more knowledge to contribute to the programme. A Study Trip to the AIDS Council of New South Wales gave us the opportunity to learn as well as share experiences. These field trips and workshops have equipped us with greater knowledge and new ideas to develop better programmes and to reach out to a larger MSM audience.

reported by
donovan lo

HIV Education in the Workplace (HEW)

Owing to the Influenza pandemic in 2009, many companies decided to cancel talks, however AfA still managed to conduct 17 talks.

AfA had to cancel talks to schools because of the change in the Ministry of Education's stand to allow only approved external vendors to conduct sexuality education talks.

In collaboration with Singapore Planned Parenthood Association (SPPA), we provided a Tamil speaker, (Mr Balaji Ragothaman), for their Overseas Workers AIDS Awareness Programme (OWAAP).

We are encouraged that companies like Accor Asia Pacific have contacted AfA and are inviting us to deliver talks to their staff.

List of companies:

<i>Jan – Mar</i>	<i>Participants</i>
Land Transport Authority	18
Hamilton Sundstrand Pacific Aerospace Pte Ltd	18
Marina Bay Sands Pte Ltd	150
Technip Construction Pte Ltd	21
OWAAP	
<i>Apr – Jun</i>	
Cheers Event Asia Pte Ltd (2)	17
Hans Art Gallere	27
Blue Star Dormitory	
<i>Jul – Sep</i>	
Singapore Naval Base	300
<i>Oct – Dec</i>	
Sunace Kakoh (Pte) Ltd	18
City Development Limited	28
Glaxo Wellcome Manufacturing Pte Ltd	38
Chevron House International Pte Ltd	12
Accor – Ibis Hotel	21
Accor – Novotel Hotel	85

Volunteer Management and Training

A total of 193 volunteers signed up with AfA in 2009. Many of these volunteers worked on ad hoc projects.

AfA conducted five training modules for all new volunteers from 28 March to 25 April 2009.

The modules were:

Introduction to AfA

Basic HIV/AIDS information

Gender & Sexuality

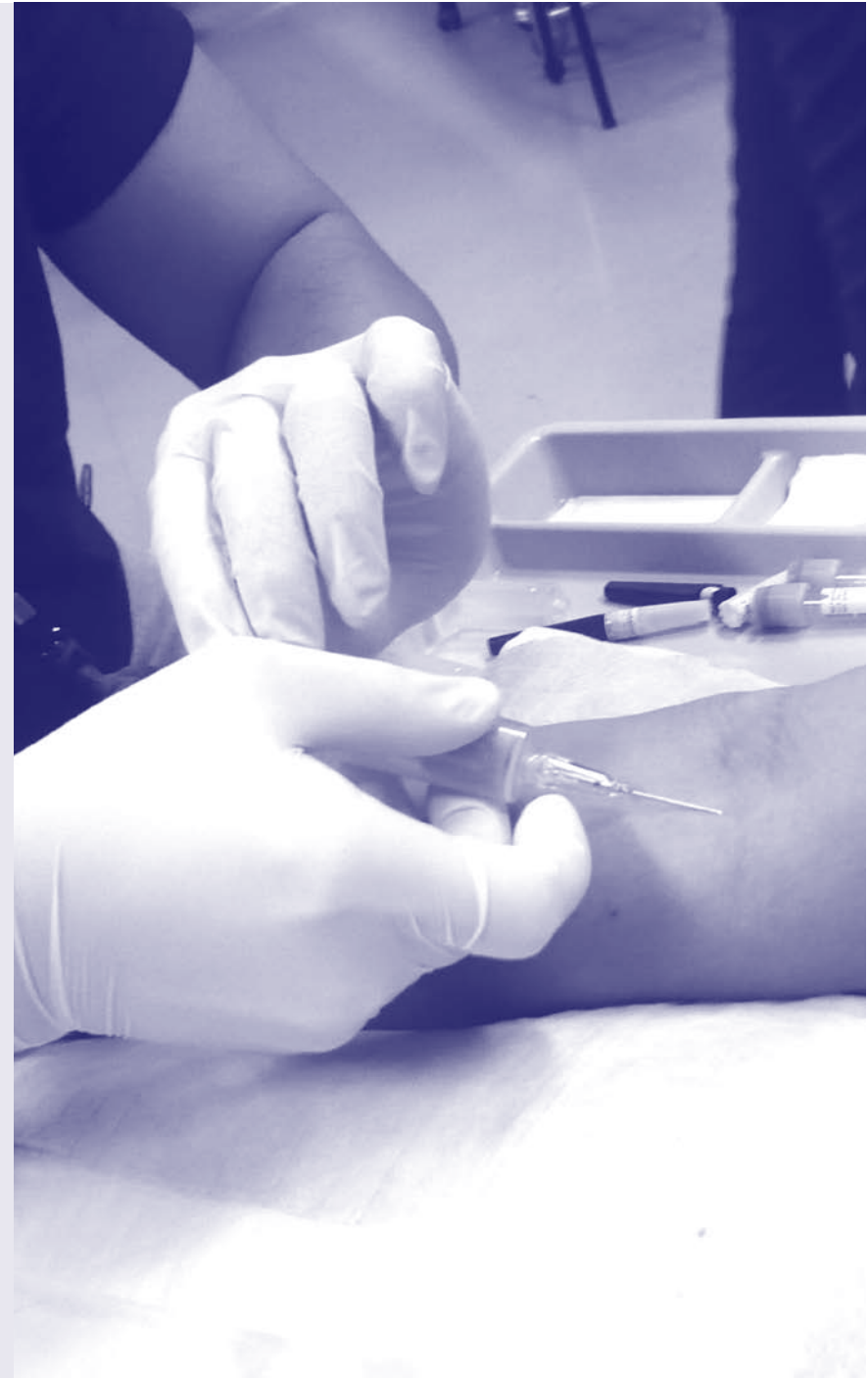
Safer Sex & Condom Use

Singapore Legal Overview

The most active volunteers were those from the Anonymous Test Site (ATS), who contributed at least 2 hours per week at the clinic.

AfA sponsored nine long-standing ATS volunteers to attend a Phlebotomy Course at Nanyang Polytechnic School of Health Sciences. To further engage the volunteers – ATS Beat, a training workshop, was held on 6 June 2009 to provide updated information on HIV/AIDS.

An orientation programme was conducted on 10 October 2009 for new ATS volunteers with prior knowledge of HIV/AIDS. We ended the year with a festive social gathering at Christmas to show our appreciation of our valuable volunteers.



High Risk Heterosexual Male Outreach (HMO) Programme

The High-risk Heterosexual Male Outreach programme saw improvements in 2009. This was mainly due to an increase in manpower and new distribution strategies. We saw an increase in the number of IEC materials distributed and also the number of distribution venues.

Below are the details for each of the different outreach activities in 2009.

Condom Vending Machines

AfA worked in partnership with Distri-Pack Pte Ltd and Ripple Vending to install several condom vending machines at the following locations:

Distri-Pack Pte Ltd electricity-powered condom vending machines are installed at 11 Fragrance Hotels, namely Emerald, Sunflower, Sapphire, Pearl, Crystal, Ruby, Joo Chiat, Balestier, Lavender Kovan and Viva.

Ripple Vending battery-operated condom vending machines are installed at Standard Chartered – Plaza by the Park's male and female toilets, Clarke Quay's Toilet C and B, and at Zouk's Phuture and Velvet Underground. AfA also sponsored and installed five condom vending machines at St James PowerStation – at Movidia, Powerhouse, Dragonfly and Bellini Grande Firefly.

To promote regular HIV screening, acrylic holders containing free HIV test coupons, are attached to two condom vending machines in the hotels and night spots.



HMO Online

To reach out to high-risk heterosexual men who look for sex online, AfA volunteer, Li Jiayi, has worked tirelessly to disseminate information on safer sex and the importance of regular HIV testing. In 2009, we recorded a total of 400 chat logs.

Gamebook

AfA launched a gamebook micro-site on 25 December 2009. The purpose of the micro-site is to engage heterosexual men, to understand their sexual behaviours and the frequency of condom usage. A free HIV test coupon can be printed at the end of the gamebook, to encourage them to come to the Anonymous Test Site.

Bar/KTV & Entertainment Outreach

Over the course of 2009, we visited 24 outlets and distributed close to 4,300 IEC materials. This averages about 80 IEC materials per outlet. Areas that we covered included pubs and KTVs in Geylang between Lorong 1 to 44, in Duxton Road as well as other smaller clusters of pubs and KTVs around the Balestier, Lavender, and Beach Road areas. The increase in the number of outlets compared to previous years is mainly due to our new strategy of targeting non-crowded evenings and engaging the pub and KTV owners to assist us in the distribution of our IEC materials. In 2010, we expect to cover 40 pubs mostly in high-risk areas like Geylang, Tanjong Pagar, and Beach Road.

Capacity Building And Conference

Both HMO staff were sent to Bali for the 9th International Conference in AIDS in the Asia Pacific (ICAAP) in August 2009. The trip was very fruitful. Both staff attended conferences, and seminars during ICAAP and touched based with counterparts in the Asia Pacific countries like Hong Kong, Malaysia, Thailand, and as far as Samoa and Fiji Islands.

Riau-Island Outreach

In 2009, we distributed a total of 34,000 IEC materials over 36 weekends at the Harbourfront and Tanah Merah Ferry Terminals. A trip to Tanjong Balai saw us visiting various high-risk areas and distributing IEC materials to commercial sex workers as well as our targeted high-risk heterosexual males. We engaged one hotel (Hotel Paradise) to work with us to distribute of our IEC materials to their hotel guests.

In August 2009, we engaged a ferry operator, Indofalcon Shipping and Travel Pte Ltd, to collaborate with us. We signed two MOUs in 2009, to allow us to air our HIV informational DVD on their Riau-bound ferries, Falcon 3 and Falcon 5, and to display and distribute our IEC materials onboard both ferries.

In July 2009, we also signed a MOU with PHRI (Persatuan Hotel Republic Indonesia, Karimun), to distribute toiletry bags in 41 hotels in Tanjong Balai. The bags include bath foam, shampoo, toothbrush, and our IEC materials. To date, we have done two successful distributions, and the MOU covers four distributions in 12 calendar months.

Internet Outreach: Online Counselling

In 2009, a total of 240 counselling forums were done through various online channels such as sammyboy forum, MIRC online chats and other sites.

We recorded 440 chat logs in 2009 to encourage Internet Relay Chat (IRC) users to go for HIV screening at our Anonymous Test Site. Two online banners were put up at www.warrensingapore.com to encourage HIV testing and create HIV/AIDS awareness. The two banners can be found at www.warrensingapore.com/clubbing.htm and www.warrensingapore.com/sex.htm

In 2009, the HMO programme has increased its Internet presence through new platforms like MSN, Google, and facebook advertisements. MSN counselling is done everyday via an MSN account, from 10 to 6pm, and each month we see about 20 to 50 respondents. Facebook and Google ad- click responses are also above our expectations with around 1,500 hits in the last quarter.



Getai/Cultural Outreach

In 2009, we planned to conduct four Getais, but a total of five Getais were performed. The overwhelming response to our Getais proved our success in reaching our targeted group of high-risk males using this approach.

In May and September, we conducted two Getais in the Geylang area. In December, our annual Chinatown Getai (in conjunction with World AIDS Day) was conducted. The last two Getais for FY 2009 were conducted in January, and March 2010, both in the heartland areas of Hougang, and Yishun.

A total of 3,900 people attended our Getais, and close to 20,000 IEC materials were distributed. We collected back a total of 710 survey forms for our data collation purposes.

Capacity Building And Conference

Both the HMO programme members were sent to Bali for the 9th International Conference on AIDS in the Asia Pacific (ICAAP) in August 2009. The trip was very fruitful. Both staff attended conferences, and seminars and touched based with counterparts from countries like Hong Kong, Malaysia, Thailand, and even as far as Samoa and the Fiji Islands.

Prisons Outreach

A team of three volunteers are involved in the Prisons Outreach Programme. Inmates have access to the Internet and other media, however their understanding of HIV is often fragmented and at time grossly incorrect.

Hence the HIV/AIDS educational sessions are very helpful to them. Some of the topics covered in the talks are:

1. HIV '101'
2. When to start treatment
3. Side effects of the various treatments
4. Living a meaningful life after HIV
5. Disclosure issues

Besides the main presentation by a volunteer; at each visit there is usually a new HIV infected inmate and a separate one-to-one session will be conducted by another volunteer to help with any specific needs.

In addition to educational talks, the volunteers also give motivational talks to encourage the inmates during such visits. Sometimes individual attention is given to those with special concerns, like opportunistic infections or emotional issues.

Anonymous Test Site (ATS)

Staff

Three new clinic managers were appointed for the ATS clinic in March 2009. Julie Matthews, Anwar Hashim and Phil Loh.

Volunteers

Training

The AfA Training Course was held over four consecutive Saturdays, from 28th March 2009 to 25th April 2009. This was attended by 40 potential volunteers. Of those who attended 22 are now registered on the ATS Active Volunteers List, of which 9 are regular volunteers.

ATS Orientation Morning

Saturday 10th October

This is a brief overview of the subjects that are covered in the longer AfA course, for those volunteers that missed the course or would like a quick refresher. This was attended by 22 volunteers. Of those who attended 18 are on the ATS Active Volunteers List, and 8 are regular volunteers.

Phlebotomy (Venepuncture)

Course 28th March 2009 to 25th April 2009

This was an evening class and 11 volunteers are now certified to draw blood at the ATS Clinic.

Refresh and Retrain

ATS Beat

This ATS Volunteers Training Workshop was held on Saturday June 6th 2009 at the National Volunteers and Philanthropy Centre. Talks were given by a selection of speakers and there was time for some Q&As and sharing from the volunteers.

ATS Active Volunteers

There are 65 volunteers on the above list, however only around half of those are regular volunteers at the ATS.

Of the remainder some are taking a break, or have left and others are active within AfA on an ad hoc or special project basis.

Inventory/Stock Control

Due to problems with stock discrepancy, a new inventory and stock counting policy was implemented. The stock has been removed from the AfA cupboard in DSC clinic to the main stock cupboard in the AfA office.

The stock is counted and verified after each clinic session and figures noted in the ATS stock record book and on the summary sheet. The situation has now been resolved and there is minimal stock loss. There is also a stock control book in the office cupboard for the main supply of test kits, and all withdrawals are signed for and verified.

Pricing

Due to higher operational and material costs, the price of the HIV/Syphilis and Oraquick test was increased to \$30 per test from August 2009.

Initiatives

- The Yahoo Group was started to help the volunteers manage their duty shifts, it is also a useful tool to keep volunteers up to date with information on happenings, events and any procedural changes at AfA/ATS.
- ATS Beat provided volunteers with the latest updates, facts and figures on HIV/AIDS and STIs.

- A client survey was given out at the ATS for 3 months from July – September with a target of 2,000 participants, to enable us to gather more information about client demographics and client views on seeking treatment overseas versus Singapore.
- One of the issues raised was volunteer testing. To address this issue, from 1st January 2010 a pilot scheme will be launched and each volunteer will be given 4 free HIV testing cards in the first month of each quarter. Cards are date stamped and valid as specified, volunteers may choose either a HMO or MSM testing coupon. They are transferable and can be given to partners, friends and family to encourage others to come for testing. We will review the scheme after 6 months.
- Regular CM meetings to monitor feedback and questions from both clients and volunteers enable us to see how we can improve our ATS operations and services.
- We are looking at the ongoing recruitment, training and the retainment of volunteers to improve the whole process.
- A laminated SOP was produced for Room 14 so that everybody can follow the correct procedure, for the disposal of used test kits and waste materials from the pricking stations.
- There is a volunteer debrief after each ATS clinic so that any issues or problems may be aired and dealt with. The volunteers are also able to come to us in confidence if they have any issues with ATS or other volunteers.
- The CMs checked with the longer serving volunteers to see if they are able to man all stations at the ATS and some of them underwent the Refresh and Retrain course. We also try to rotate volunteers so that they do not become stuck in any particular role.
- All volunteers will be monitored once in each role in order to ensure that SOP for the site is being adhered to, and that the correct information is being given to clients. Not only will this help to maintain the high standards at the ATS, but we hope that it will help to minimise client concerns and negative feedback.

- We now have a policy to refuse retesting to clients who have harassed or threatened staff or volunteers. Every effort will be made to help and encourage the client to seek counselling or the services of a doctor or mental health practitioner for their problems. They will also be provided with a list of alternative testing sites.
- Seroprevalence. This took place between 14 November 2009 and 28 February 2010 at all MSM clubs and saunas etc. Clients who screen HIV positive were referred to the ATS to have their blood drawn for WB at SGH. There was no charge for this service and all cases were dealt with by the CMs. When the WB result was received, those who tested positive will be referred to Project Hope for further counselling and support.
- When there are promotions or ongoing activities for free testing for the general public, a copy of the card, voucher or leaflet is placed in a folder at the reception with the relevant information. This is updated as needed so that all volunteers are aware of what is happening.
- A Volunteer Gathering was held on December 19th in appreciation of their continual help and support for the ATS and AfA.

Summary

As new clinic managers, we felt a slight trepidation as we were replacing Lalitha and Benedict who are well respected, much loved longstanding Clinic Managers and members of AfA. With the help and support we have received from Lionel, the office team at AfA and the volunteers overall, I feel we have achieved good progress in the smoother and more efficient running of the ATS, being more mindful of the needs of the clients and volunteers. The lessons we have learnt from mistakes will stand us in good stead to meet the challenges of 2010.



care management

Care Management in 2009 for Action for AIDS Singapore proved to be challenging as the Singapore economy went through a downturn and fundraising for care programmes became an uphill battle.

Under these circumstances, the executive committee has agreed to reduce its medical assistance programme payout to SGD\$15,000 per quarter, amounting to \$60,000 instead of the original SGD\$80,000 annually. Action for AIDS continues with our basic four care management components comprising of:

Medication Assistance Fund

In 2009, Action for AIDS Singapore paid out a total of SGD\$63,000 in medical subsidies to needy patients during the period of January to December 2009. This was a reduction of SGD\$21,300 over the 2008. AFA's Medication Assistance Fund payments are paid out on a quarterly basis and it is extended to persons living with HIV who are on highly active anti-retroviral treatment

(HAART). Since its inception in 1998, AFA has paid out close to SGD\$697,600 to needy patients but this figure will continue to climb as the number of HIV+ patients increases through the years. On behalf of Action for AIDS, we appeal to corporate and private donors to contribute generously to this life-saving care programme for needy patients.

MEDICAL SUBSIDY PAYOUT FOR FISCAL YEAR 2009

1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
CG – 11 individuals LGO – 9 individuals M+ – 10 individuals	CG – 14 individuals PH – 1 individual LGO – 8 individuals M+ – 6 individuals	CG – 7 individuals PH – 2 individuals PH – 2 individuals M+ – 10 individuals	CG – 9 individuals PH – 3 individuals LGO – 7 individuals M+ – 10 individuals
Total payouts \$16,500	Total payouts \$16,500	Total payouts \$15,000	Total payouts \$15,000

HIV+ Pregnant Mothers' Fund

The AfA HIV+ Pregnant Mothers' Fund was set up through the generosity of an anonymous donor who believed strongly in the cause of PMTCT (Prevention of Mother-To-Child-Transmission). PMTCT programme can save the lives of babies from being infected by their HIV+ mothers. The HIV+ Pregnant Mothers' Fund provides financial aid to needy HIV+ pregnant mothers.

These are HIV+ pregnant mothers referred to AfA by Medical Social Workers at CDC (Communicable Disease Center) to save their unborn child from being infected with HIV. In 2009, AfA supported 2 HIV+ pregnant mothers, with a total of SGD\$4,218 for their HAART medications.

To date, AfA has paid out a total of SGD\$73,185.33 under its HIV+ Pregnant Mothers' Fund. Since Singapore started voluntary HIV testing for all pregnant mothers, there has been a drop in the number of babies born with HIV, in actual fact all babies born in 2009 were free of the HIV virus.

Buddies Programme

The Buddies Programme is a care management programme operated under project coordinator, Alan Tan. Alan manages this programme with his group of dedicated volunteers who believe in providing patient care through visiting the wards at CDC and buying food for needy patients. Alan works closely with the Patient Care Center, as well as the nurses and doctors at CDC to efficiently conduct his programme. Volunteers are scheduled to visit the HIV+ patients at CDC twice a week after work.



PWHA (People With HIV/AIDS) Support Groups

One of the most successful care management 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 4 official support groups under its auspices. They are:

- LGO (Life Goes On, a support group that comprises of HIV+ heterosexual men
- CG (Club Genesis), a support group for HIV+ MSM (Men who have Sex with Men)
- M+ (Muslim Plus), a support group for HIV+ Muslims and for their community)

There is also a support group for women and children affected and infected by HIV. In 2009, we saw the formation of a new support group called Project Hope, which was established to give a direct sense of emotional support to those newly infected by HIV/AIDS. This groups also aims to mentor those at the early stage of diagnosis from the Anonymous Test Site. These newly diagnosed clients convene in a cell group system where they undergo a 6-10 weeks orientation programme. This enables them to learn more about the

virus and how best to cope with it. They are able to decide which other support group they wish to join at a later stage, if they choose to.

Each group is given an operational budget, however groups may generate and submit ad hoc projects to AfA's EXCO for approval. Each groups will generates and submit to AfA its own projects and expense reports on a quarterly basis. Details of each PWHA Support groups are reported by their respective coordinators in this annual report.

To conclude, programmes and activities are currently being planned and executed for these support groups. This will ensure that they function in a more cohesive manner. Donors and funders are welcome to support the activities of these groups to further the GIPA principles. We also have plans in the pipeline for future capacity building.

reported by

Paul Toh

Honorary Associate Director
Care and Fundraising



Club Genesis (CG) Project

CG is a social gathering of old and new members over dinner once a month. Its objectives include showing care and support for one another and to reassure each other that we are not alone in dealing with our medical condition and related life experiences. Positive prevention was the overarching theme throughout the year.

The year 2009 saw CG focusing on topics relevant and critical to our continued survival and well being. Topics brought up at our two positive prevention workshops in 2008 were incorporated into our work plans for 2009. Each topic was discussed by members during our monthly meetings that fall on the last Friday of every month. Speakers specialising in their field of work were also invited to share their knowledge with our members. These were the topics covered the past year:

- Jan – Chinese New Year celebration at member's home
- Feb – Fitness and staying healthy
- Mar – Skin care and complications due to HIV, STIs and OIs
- Apr – Managing one's finances and insurance related issues
- May – Annual Candlelight Memorial
- Jun – Dealing with Sero-discordant and sero-concordant relationships
- Jul – Psychological well being and overcoming depression
- Aug – When to start treatment
- Sep – Latest ARV medication available
- Oct – Nutrition and maintaining a healthy diet
- Nov – How to write a will
- Dec – Christmas dinner at member's home

The CG coordinator was actively involved in AfA's quarterly EXCO meetings and also supported the World Aids Day walk on 28 November as a participant. On the regional front, the CG coordinator joined APN (Asia Pacific Network of People Living with HIV/AIDS) as a country representative from Singapore. Country reps meet once a year as APN Board Members during APN's Annual General Meeting. More significantly, APN has three work groups: Men who have sex with men (MSM), Women at APN (WAPN) and Injecting Drug Users (IDU) Group. The CG Coordinator is a member of the MSM work group that meets regularly to operationalise its Regional Treatment Research Survey findings that

are now in the follow up stage. This is an advocacy tool that identifies gaps in the government system and works to resolve them over the medium to long term.

The CG coordinator is also part of the APN Steering Committee, comprised of two co-chairs, two committee members and one treasurer. The CG coordinator is the APN Treasurer. The Steering Committee (SC) is the decision making body that meets quarterly to resolve any outstanding issues that the Regional Director may require advice and support from. The SC also plans the strategic directions of the regional group. Around mid 2009, the CG coordinator was roped in to be part of the Management Committee (MC) of 7Sisters (7S) Coalition of Key Affected Populations of which APN is a network member. These networks include People Living with HIV/AIDS, Sex Workers, Transgender people, Drug Users and Migrant workers. The MC is also the apex body of the coalition and works together with the coalition's Executive Director to sets the goals and objectives for the coalition.

reported by

Arthur Lim

CG Coordinator

AFA ExCo

Candlelight Memorial 2009

17 May 2009

Some 300 volunteers, friends and family member joined 10 representatives of the Interreligious Organisation of Singapore at the Singapore Management University's Ngee Ann Kongsi Auditorium to pay a poignant tribute to the many Singaporean lives lost to HIV/AIDS since the first death in 1985. The organising committee is truly grateful for the support it has received over the 18 years for this internationally held event and it looks forward to a re-energised and updated Memorial in the years ahead. We trust that the support of the community will remain strong and that the memory of those who have passed on will stay fresh in our hearts even as we continue to support those currently living with HIV.

reported by

Daniel Tan

Chairman of Singapore AIDS Candlelight Memorial 2009

Organising Committee



22

2009

fundraising



As the economy continued towards recovery this year, Action for AIDS concentrated on planning key fundraising events, while slowly finding itself being approached by businesses, schools and the public to give offer help and support, for our care and prevention programmes. We were lucky to receive attention through public fundraising exercises such as the President's Challenge, and the Citibank-YMCA Youth for Causes Challenge. At the same time, the communities that are targets of our regular outreach programmes, continue to give back to us, through benefits and donation events.

The M.A.C AIDS Fund remains an ever-supportive source of funding. In 2009, it supported us by giving a grant to widen our public education initiatives with the expansion of our clinical services, which we marked in our downtown walk on World AIDS Day.

Pledge of Silence – Advocacy and Fundraising Campaign

Pledge of Silence was an inaugural advocacy-fundraising campaign aimed at addressing the longstanding silence faced by the HIV-affected community in Singapore. More than 1,000 participants – mostly young people from across 11 tertiary institutions – adopted donation cards, and also pledged their silence in support of silent PLWAs on October 30th, and raised a joint amount of more than \$17,000 through their friends and peers.

We would like to extend our appreciation the student participant leaders in the following institutions:

Student Participant Leaders

Ngee Ann Polytechnic – Li Jiayi & the team from the Welfare Club
NUS Nursing – Caron Koh, Ng Qi Wen
National Institute of Education – Adzmey Asmom, Alfred Sutjadi,
Kenny Tan and Tiffany Loh

World AIDS Day Walk – Unmasking AIDS

Supported by the M.A.C AIDS Foundation, and also part of a flagship President's Charity event this year, a downtown walk was held on the weekend preceding World AIDS Day 2009. The theme was 'AIDS Unmasked', urging close to 400 participants and the public to remember the anonymous presence of HIV/AIDS amongst our loved ones and friends. The turnout proved to be diverse, attracting both the young and the old alike. The importance of the event lies not in its distance, but the significance attached to it – at the end of the short walk and with our Guest of Honor, Member of Parliament Mr. Baey Yam Keng leading the way, participants symbolically unmasked, signifying a willingness to adopt open and non-judgmental attitudes towards HIV/AIDS.

Through this event, the MAC AIDS Fund made a generous contribution of \$250,000 to us, pledging support for our clinical services and testing initiatives. Together with public donations through the President's Charity, total proceeds come up amounted to \$260,000.

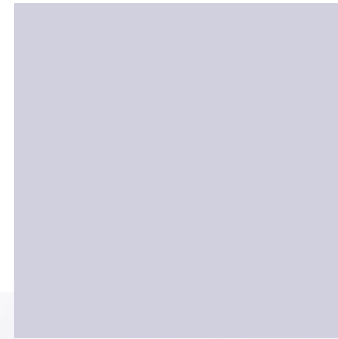
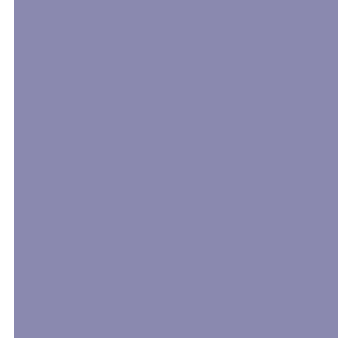
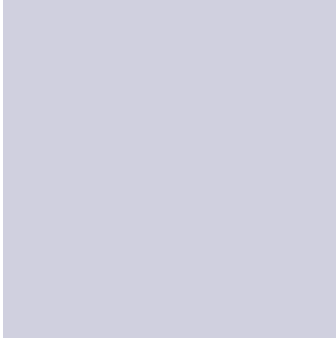
We warmly thank all participants for their attendance and support.

Group Participants

SSL Healthcare Singapore
Ngee Ann Polytechnic (School of Humanities)
Institute of Technical Education (East)
Starbucks (East Zone)
Canberra RC

LOVE Gala: Live. Laugh. Life.

The fundraising extravaganza was a star-studded evening held on 4th December, at the Hilton Hotel. Organised, sponsored, and supported in every possible way by sympathetic groups and communities, the Gala affair served up a handsome savoury spread and desserts galore, on top of putting up the best cabaret-style entertainment AFA had seen in a long while. Close to 40 tables overwhelmed the ballroom, filled up with seats that sold at \$300, \$500 and \$800. Altogether with sales from champagne and a raffle draw, proceeds from the event came to nearly \$230,000.





“Living With ...”

Art Against AIDS 2009

25

2009

About Art Against AIDS

Art Against AIDS started in 1996 as an art competition to address themes associated with HIV/AIDS, such as stigma and discrimination, using traditional and digital media. In 2009, we moved away from the competition format and focused on the people who are on the front line of the ongoing fight against HIV/AIDS. There have been few platforms in Singapore that have allowed them to provide an insider view of life with HIV/AIDS. The intent of the project was to give those intimately familiar with the issues to harness the powerful medium of photography to reflect the realities of people living with HIV/AIDS (PWAs) and in turn, promote community awareness and participation in HIV/AIDS prevention.

Project Participants

The organising committee reached out to the various programme coordinators in Action for AIDS to seek volunteer participants for the project. The response was positive, 18 volunteers participating in the 6-week long Basic Photography workshop. Finally, works from 10 volunteers participated in the 3 month mentorship phase and exhibited their works at VivoCity. The biographies of the final 10 participants are listed in Appendix A.

Photographer Mentors

Led by Tan Ngjap Heng, 8 professional photographers dedicated their personal time to impart knowledge and nurture the photographic skills of the participants. The photographers represented diverse fields in the industry, from photojournalism to art and commercial photography. Prior to the commencement of the workshop, the organising committee facilitated a candid sharing session between the mentors and a PWA to sensitise them on issues relating to HIV/AIDS in Singapore. This session prepared the mentors well in engaging the participants on these sensitive issues during the workshops. The diversity strengthened the quality of knowledge exchange during the workshops. During the mentorship phase, participants were matched with their mentors based on the nature of their photography projects. The biographies of the photographer mentors are listed in Appendix B.

Workshops

The 6-week Basic Photography Course commenced on 18 April 2009 and was conducted every Saturday afternoon at The Pond photography studio in Joo Chiat between 2-6pm. In each session participants were shown thematic works by established international photographers, followed by lessons on basic camera handling, composition and the use of light, shadow and shapes. The participants then embarked a guided practical session around the neighbourhood to hone their skills. Participants would also be tasked with homework based on the day's theme, which would then be presented and critiqued during the following session. The participants found the constructive criticism offered during the group critique session to be useful in developing their confidence and skills. The works from the workshop can be viewed online at artagainstaids.wordpress.com.

Exhibition

The project culminated with an exhibition at VivoCity Mall at Harbourfront from 20 to 29 November 2009. The exhibition was part of a series of events leading up to World AIDS Day on 1 December 2009. It included compelling images of patients with HIV/AIDS hospitalised at Singapore's Communicable Disease Centre (CDC), the journeys some have to make to countries in the region to procure cheaper generic drugs to treat the disease, the processes at the Anonymous Test Site at Kelantan Lane and whimsical images of clouds that reflect the varied moods and dreams of people living with HIV/AIDS, and their hopes for an eventual cure. The event received extensive press coverage, including a televised interview with Prof Roy Chan on Channel News Asia and a 6-page special in The Straits Times' Saturday Review. The exhibition also succeeded in reaching out to diverse communities, including families and foreign visitors due to the high volume of human traffic at VivoCity Mall during the festive season. The organising committee is in the process of compiling the final images for online sharing at the Action for AIDS website.

Visitor Feedback

The comments in the visitor guestbook are indicative of the success of the exhibition in generating awareness on HIV/AIDS issues, empathy for the PWA experience in Singapore and triggering personal reflections on life and community.

The comments below are a selection from the guestbook:

Congratulations on a beautiful and evocative exhibition!

Joanne

**Your courage inspires me!
Keep on smiling and living in the Today!**

Stef

**The exhibition inspired and gave real-life lessons.
Well done!! The photos are beautifully amazing.**

Fadli

**I love photography and the works on display are just fantastic and speaks volumes!
All I know is God loves us all the same! Press on.**

Teresa

Keep Walking. You are not alone.

James

Wonderful that such words and images are here for all to see and experience.

Ken, Matt and Chan

A very inspiring and touching photo exhibition. It captures the many poignant moments that most of us take for granted. May you find solace, peace and happiness in your life.

Kah Kay

**Well done and thanks for keeping me aware.
Good work. A big thank you to all you generous volunteers.**

Lynnette

**I'm left speechless...
Remarkable exhibition...**

Will

**An important and inspiring exhibit.
Discrimination against HIV/AIDS patients is distressing – thanks for turning the tide on ignorance, apathy, injustice and hopelessness.
All the best in your honourable endeavour.**

Kurt

Thank you for bringing a thought-provoking and crucial issue to the eyes of the public through this exhibition and may your efforts be blessed.

Faizal

**The pull of emotions tugging onto my heart reminds me that there are many who deserve more than what we have.
I hope this 'Art Against AIDS' will be repeated over the coming years.
Have faith and stray strong!**

Firdaus

Sponsors

The project was made possible by the generous sponsorship of various partners. CANON Singapore sponsored a variety of digital cameras for the project. The final 10 participants were gifted with the cameras as a token of appreciation for their participation in the project and to continue their photography work. The Pond was the venue sponsor for the Basic Photography workshops while VivoCity Mall sponsored the use of South Avenue for the photography exhibition. Chemistry supported with the design of publicity materials and Phish Communications provided curatorial support for the exhibition.

APPENDIX A – THE PHOTOGRAPHERS

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2009

1. **Journey of Hope** by Kitty Lee
(photo on page 16)

Bio: Medical Social Worker with Tan Tock Seng Hospital

2. **My Dream and Mind** by Chalen Tan
(photo on page 25)

3. **Quest for the RIGHT to Health – The Arduous Journey** by Lionel Lee

Bio: Lionel Lee, a caregiver, started volunteering with Action for AIDS (AfA) in 2003 while working as a market researcher. He saw his commitment growing leaps and bounds, and decided to join AfA full-time in 2006 to contribute in a bigger way. He is currently the Executive Director of AfA. He is optimistic that through collective effort, co-operation and perseverance, health policies will eventually change for the betterment of HIV patients in Singapore.

4. **Rooms in the Wards** by Alan Tan
(photo on page 19)

Bio: Trained as a professional Horticulturist, Alan Tan has been a volunteer with Action for AIDS since February 2002. He is the coordinator for the Buddies Programme that provides emotional and practical support to the HIV/AIDS patients in the wards.

5. **Aspiration and Hope** by Norman A.

Bio: An engineer by profession, I am an active member of AMPUH (Anak Melayu Islam Melawan Penyakit Unik HIV), a group of Malay Muslim volunteers who are helping to tackle the rising numbers of Malay Muslim patients infected by HIV or suffering from AIDS. AMPUH hopes to raise community awareness of HIV/AIDS, encourage active community participation and enhance community support for Muslim HIV/AIDS patients.

I have been a volunteer for almost 3 years and within that short period of time, I witnessed a few heartfelt incidents with patients, with issues ranging from finance, health and medication to family acceptance, and mental and physical changes. Some of them touched my heart and will forever be etched in my memory. Some of them come and go like withered flowers lost to the battle of the disease ... truly gone too soon.

I picked up photography in May 2009 with the Art Against AIDS Project organised by AfA. I was inspired after a 6-week basic photography course to come up with something I truly love doing, which is combining photography and volunteerism.

6. **Inter-views** by Dan Tam

Bio: Dan is a volunteer with the Action for AIDS' Buddies Programme, which visits and offers care and support to warded patients at the CDC.

7. **Walks of Life** by Amelia Lim

Bio: Size 4. Sweaty feet. Prefers comfort over beauty. Loves red. Medical Social Worker by choice.

8. **Beans** by E.T. (photo on page 18)

Bio: AfA volunteer and full-time music student. During all the years of helping out and volunteering for this community, I went through a lot of soul searching and reflection of myself. The work caused me to look at life from a different angle and to greater cherish it. I am now back to school full-time chasing after my dream in music.

9. **Anonymous** by Caroline, with help from friends, Ngiap Heng and Prashant

Bio: Caroline became acquainted with Action for AIDS when she was in The Necessary Stage's production of "Thicker Than Water" which looked at the issue of youth and HIV. She was inspired to become a volunteer in 1998 after meeting AfA staff and spending 2 days interviewing Paddy Chew (the first and only Singaporean to publicly declare his PWA status) for an article. She was with the Buddies Programme for several years and is currently a member of the EXCO. Caroline used to be a lawyer, is now a public relations practitioner, and can't wait to see where the future will lead her to.

10. **Clouds – Freedom – Mood – NOW (Present)** by WS Chris

Tan Ngiap Heng

Although having a doctorate in Engineering, Tan Ngiap Heng has spent the last ten years as a full time photographer. In his career, he has been a sought-after wedding photographer and an award-winning corporate photographer. However, it is his love of dance and the performing arts that started his journey into photography and is now his main area of focus.

He has won an International Photography Award in 2007, and has had his works featured in Communication Arts 2008 and the PDN Photography Annual 2008. Aside from several group and solo exhibitions in Singapore, including the prestigious Month of Photography 2002 and 2004, he also exhibited work in Fotoseptiembre USA 2008 and the 2008 Artful Nude Photography Competition.

Ngiap Heng is also active in the teaching of photography in Singapore. His lighting and portrait workshops for Objectifs are very popular.

Ho Hui May

Ho Hui May obtained her Master of Fine Art from the School of the Museum of Fine Arts, Boston in conjunction with Tufts University in 2005 and her Bachelor of Fine Art (Photography), Academy of Art College, San Francisco in 2000. She is currently a full-time lecturer in the Nanyang Academy of Fine Arts.

Hui May specialises in Fine Art photography. Her works are currently exhibited in the Come-in: Interior Design as a Contemporary Art Medium in Germany and at the National Museum of Singapore. Her photographs were selected

and exhibited at the Singapore International Photography Festival in 2008. She held a solo exhibition entitled "Domestic Dystopia" at Kay Ngee Tan Architects Gallery in 2007. She has participated in other solo and group exhibitions in Boston, San Francisco and Singapore. She has won numerous awards in photography, including first prize in the Photography category in the 2007 26th UOB Painting of the Year Award.

Luke Bartholomew TAN

Born in 1970 in Singapore, Luke Bartholomew Tan started photography through influence of his father's snapshots of places he visited while as a seaman. At a young age, he had already decided he wanted to be a photographer. Upon completing his Shipbuilding & Offshore Engineering course at Ngee Ann Polytechnic, he apprenticed for prominent local photographers in his youth before national service call-up and later took up a photography course at the New York Institute of Photography (NYIP).

Proficient in a wide range of formats and in state-of-the-art multimedia technology, Luke has for most of his career been photographing in the field of medical research. As an active member of the Professional Photographers Association (Singapore), PPAS education team, Luke was invited to guest lecture at NTU's faculty of Art, Design and Media. On top of sharing his knowledge, his skills in photography were also met with success with shoots for various clients including: The Australian Magazine, The Scientist magazine, Republic Polytechnic, MCYS, National Arts Council, Asian Civilisations Museum and SingHealth.

Luke's speciality is people and commercial photography, although his art photographs have been recognised and collected internationally in museums, exhibitions and awards. In 2004, he was the second Singaporean to have his photographic works collected in Kiyosato Museum of Photographic Arts, Japan. Luke's personal project, Tomatoes, an avant-garde visual commentary on the human condition has led him to be represented by Gallery Eighty in 2007.

His current focus is in conceptual photography for both personal and commercial assignments. He is a honourable mention recipient of PX3 International Photography Competition 2008 for his TSAO foundation Annual Report entry.

Wang Hui Fen

Wang Hui Fen is the Chief Photographer of The Straits Times. A graduate of the London College of Communications (then known as the London College of Printing) and a photojournalist of over 10 years, Hui Fen has won a host of awards, including a gold and bronze in the IFRA Asia Media Awards as well as the Award for Excellence in feature photography three years in a row given by the Hong Kong-based Society of Publishers in Asia (SOPA). She was also the winner of the Great Eastern, "Life is Great" Photo Competition in 2003.

In the course of her career, she has covered major news events including the 2004 Tsunami in Aceh, Phuket and Penang as well as the SARS crisis in Singapore. She has also worked on comprehensive picture projects concerning abandoned female children in Hainan and the Rice Trail in Thailand.

Bryan van der Beek

Bryan van der Beek is a Singapore-based photojournalist. Prior to his current position as a Staff Photojournalist at the Straits Times, he worked both as a newspaper photographer in the United States, and was a freelancer, with clients including Time, Newsweek, BusinessWeek and the Washington Post.

His coverage of demonstrations in Indonesia won him an award at the prestigious Hearst Photojournalism Competition and he was on the team whose coverage of the 2004 tsunami disaster was awarded an Excellence in Feature Photography by the Society of Publishers in Asia (SOPA). He has also won various awards from the Society for News Design (SND), the Indiana Newspaper Photographers Association (INPA) and the National Press Photographers Association (NPPA).

He is an alumni of the Eddie Adams Workshop, the Missouri Photo Workshop and the Kalish Workshop, and has lectured on Photography, Documentary Photography and Photojournalism at the School of Art, Design and Media at Nanyang Technological University, Temasek Polytechnic and the Objectifs Centre of Photography and Filmmaking.

Wong Maye-e

Wong Maye-e began her professional photography career shooting for The Straits Times from 2000 to 2003. She graduated from Temasek Polytechnic's School of Design with a major in Photography and minor in Graphic Design, and was a winner of 2 book prizes and top of her photography class.

Maye-e is currently a photographer with the Associated Press which allows her to cover assignments in the South East Asian regions. She has been working regularly on a project funded by UNICEF and UNAIDS on how the community is coping with HIV and AIDS in Chiang Mai and the rest of Northern Thailand, which is ongoing when time permits.

Terence Tan

Terence Tan is a photojournalist with The Straits Times. A 1997 graduate from Temasek Polytechnic's School of Design specialising in traditional black & white photography, he began shooting for the paper in 1996.

The challenge of combining news-gathering and the understanding of people has taken Terence to places and events like Hong Kong's Handover to China in 1997, the People's Power II ousting of former Philippines president Joseph Estrada in 2000, anti-American demonstrations in Pakistan in Sept 2001, the JW Marriott Hotel bombing in Indonesia's capital in 2003, and in 2004, the world's most populous Muslim nation's Parliamentary and Presidential Elections.

Besides being involved in various projects like the Budget, Education and National Day supplements for The Straits Times, his more recent picture of then Prime Minister Goh Chok Tong at the National Day Parade was used on the front pages of ST, BT, BH and Streets.

Performance Review for the period from December 31, 2008 to December 31, 2009

Action For Aids, Singapore
A/C No: 8221-327379-9001

For year 2009, the portfolio returned 9.08% in SGD terms, bring total return since inception (in Jan 2004) to 16.3%. The net asset value of the portfolio as at 31 Dec 2009 was SGD1,144,349.

Global economic developments have been remarkable over the past year. 2009 turned out indeed to be a transition year, and a dramatic one at that. The year started with nothing but doom and gloom for the global economy, yet it has bizarrely ended with policy makers and investors contemplating asset bubbles instead, especially in emerging economies. This transition was made possible by bold and decisive implementation of massive fiscal stimulus packages, with unusually low interest rates coupled with quantitative easing.

During the year, global industrial production and capacity utilization recovered steadily as companies rebuilt inventory back from overly depressed levels. However, high unemployment in the developed economies remained an Achilles' heel which may jeopardize a strong and sustained economic recovery. At the end of the year, a task force was being formed in the US to address job creation, which is critical as consumption is a large component of the US economy.

Economic activity was particularly buoyant in emerging economies following the initial fiscal stimulus. The growth in infrastructure projects has led to an increase in demand for natural resources, with countries such as China and India in the race to acquire natural resources globally. This demand has helped to sustain economic growth in resource-rich emerging countries. With success in its fiscal pump priming, China used its new found confidence to engage in corporate merger and acquisition ("M&A") deals.

To adhere to our investment tenet of targeting superior risk-adjusted returns, allocation between Equity and Bonds had very similar weightage (ending 2009, 42% in Equity and 41% in Bonds). Throughout 2009, with earnings visibility improving, equity remains the most attractive among the three main asset classes (cash, bonds and equity) on relative valuation grounds when compared to the low yielding cash and low credit risk premiums in bond markets. At the same time, we maintained a good allocation to bonds to generate the specific income distribution requirement needed by the mandate.

Given these positive developments, the worst recession since the 1930s appears to be over. Yet there are still undeniably many challenges facing the global economy. One of the key questions in 2010 will center around the timing of the withdrawal of fiscal stimulus and easy monetary policy. Another challenge is the potential escalation of trade protectionism between the developed and emerging countries due to growing imbalances in economic activity.

Into 2010, we will remain prudent and continue to adopt a balanced tilt towards conservative approach to asset allocation as the only certainty would be an increase in market volatility since majority of good news had already been priced into the 2009 performance.

Benjamin Lim
Discretionary Portfolio Management
HSBC Private Bank (Suisse) S.A.



Action for AIDS Singapore

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Goh Eck Meng
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Siti Nura'ain

Fund-raising Executive

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Anwar Hashim
Julie Matthews
Phil Loh

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MOH Charity Registration No. 1050
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Deloitte.

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

REPORT AND FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2009

ACTION FOR AIDS (SINGAPORE)

REPORT AND FINANCIAL STATEMENTS

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ACTION FOR AIDS (SINGAPORE)

STATEMENT BY THE EXECUTIVE COMMITTEE

We, Professor Roy Chan and John Woo, being the President and Treasurer respectively, do hereby state that in our opinion, the accompanying statement of financial position and the related statement of comprehensive income, the statement of changes in funds and statement of cash flows 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, 2009 and of the results, changes in funds and cash flows of the Society for the financial year ended December 31, 2009 and are in agreement with the accounting records of the Society.

ON BEHALF OF THE EXECUTIVE COMMITTEE



.....
Professor Roy Chan
President



.....
John Woo
Treasurer

Singapore
June 23, 2010

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE EXECUTIVE COMMITTEE

ACTION FOR AIDS (SINGAPORE)

We have audited the accompanying financial statements of Action For AIDS (Singapore) (the "Society") which comprise the statement of financial position as at December 31, 2009, and the statement of comprehensive income, statement of changes in funds and statement of cash flows 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 26.

Executive Committee's Responsibility for the Financial Statements

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.

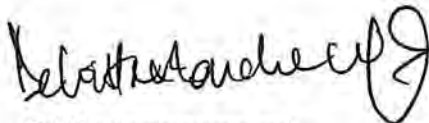
Auditors' Responsibility

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 the Executive Committee, 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 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, 2009 and of the results, changes in funds and cash flows of the Society for the year ended on that date.



Public Accountants and
Certified Public Accountants

Singapore
June 23, 2010

ACTION FOR AIDS (SINGAPORE)

STATEMENT OF FINANCIAL POSITION
December 31, 2009

	<u>Note</u>	<u>2009</u> \$	<u>2008</u> \$
Current assets			
Cash and bank balances	6	1,193,389	825,632
Deposits	7	183,474	557,636
Other receivables	8	381,322	228,005
Inventories	9	<u>2,638</u>	<u>18,473</u>
		<u>1,760,823</u>	<u>1,629,746</u>
Non-current assets			
Financial assets at fair value through profit or loss	10	960,875	515,086
Fixed assets	11	<u>36,281</u>	<u>43,173</u>
		<u>997,156</u>	<u>558,259</u>
Current liability			
Other payables and accrued expenses	12	<u>240,977</u>	<u>89,725</u>
Net assets		<u><u>2,517,002</u></u>	<u><u>2,098,280</u></u>
 Financed by:			
Endowment fund	10	1,136,506	1,064,848
Accumulated funds		<u>1,380,496</u>	<u>1,033,432</u>
		<u><u>2,517,002</u></u>	<u><u>2,098,280</u></u>

See accompanying notes to the financial statements.

ACTION FOR AIDS (SINGAPORE)

STATEMENT OF COMPREHENSIVE INCOME
Year ended December 31, 2009

	<u>Note</u>	<u>2009</u> \$	<u>2008</u> \$
Income			
Fund raising dinner (gross receipts)		228,655	-
President's Challenge		260,000	70,000
Donations		80,617	182,125
Sponsorships		7,888	38,132
Fund-raising campaigns		19,986	7,622
Interest on autosave accounts		913	1,992
Interest on bonds	10	21,515	29,680
Anonymous blood testing income	13	115,772	121,214
Dividend income	10	3,812	6,354
Unrealised gain on fair value of investments		26,160	-
Foreign exchange gain on investments		41,250	-
AIDS conference fee		-	4,620
ITE college east concert fundraising		1,540	-
Pledge of silence fundraising		17,316	-
Administrative fee income		92,801	38,003
Other income		<u>18,281</u>	<u>1,602</u>
		936,506	501,344
Less: Expenditures			
Net loss on disposal of investments	10	(5,420)	(112,624)
Unrealised loss on fair value of investments	10	-	(51,576)
Pledge of silence fund raising		(6,178)	-
Project and programme expenses	14	(624,026)	(315,421)
Administrative expenses	15	<u>(427,185)</u>	<u>(394,452)</u>
Deficit before grant income		(126,303)	(372,729)
Grant income from statutory board	16	<u>545,025</u>	<u>297,487</u>
Surplus (Deficit) after grant income		418,722	(75,242)
Tax	4	<u>-</u>	<u>-</u>
Surplus (Deficit) for the year, representing total comprehensive income for the year		<u>418,722</u>	<u>(75,242)</u>
Transferred to (from)			
Accumulated funds		347,064	129,314
Endowment fund (Note 10)		<u>71,658</u>	<u>(204,556)</u>
		<u>418,722</u>	<u>(75,242)</u>

See accompanying notes to the financial statements.

ACTION FOR AIDS (SINGAPORE)

STATEMENT OF CHANGES IN FUNDS
Year ended December 31, 2009

	<u>Endowment fund</u> \$	<u>Accumulated funds</u> \$	<u>Total</u> \$
Balance at January 1, 2008	1,269,404	904,118	2,173,522
Total comprehensive income for the year	<u>(204,556)</u>	<u>129,314</u>	<u>(75,242)</u>
Balance at December 31, 2008	1,064,848	1,033,432	2,098,280
Total comprehensive income for the year	<u>71,658</u>	<u>347,064</u>	<u>418,722</u>
Balance at December 31, 2009	<u>1,136,506</u>	<u>1,380,496</u>	<u>2,517,002</u>

See accompanying notes to the financial statements.

ACTION FOR AIDS (SINGAPORE)

STATEMENT OF CASH FLOWS
Year ended December 31, 2009

	<u>2009</u>	<u>2008</u>
	\$	\$
Operating activities		
Surplus (Deficit) for the year	418,722	(75,242)
Adjustments for:		
Depreciation	19,411	6,328
Dividend income	(3,812)	(6,354)
Grant income from statutory board	(545,025)	(297,487)
Interest income	(22,428)	(31,672)
Change in fair value of investment adjustment - net	<u>(61,990)</u>	<u>223,631</u>
Operating cash flows before movements in working capital	(195,122)	(180,796)
Other receivables	(222,894)	(58,776)
Inventories	15,835	(18,473)
Other payables and accrued expenses	<u>151,252</u>	<u>(4,780)</u>
Cash used in operations	(250,929)	(262,825)
Grant income received	<u>614,602</u>	<u>195,058</u>
Net cash from (used in) operating activities	<u>363,673</u>	<u>(67,767)</u>
Investing activities		
Purchase of fixed assets	(12,519)	(40,960)
(Purchase) Sale of financial assets held at fair value (net)	(383,799)	146,460
Dividends received	3,812	6,354
Interest received	<u>22,428</u>	<u>31,672</u>
Net cash (used in) from investing activities	<u>(370,078)</u>	<u>143,526</u>
Net (decrease) increase in cash and cash equivalents	(6,405)	75,759
Cash and cash equivalents at beginning of year	<u>1,383,268</u>	<u>1,307,509</u>
Cash and cash equivalents at end of year (Note A)	<u>1,376,863</u>	<u>1,383,268</u>

Note A

Cash and bank balances	1,119,107	790,632
Restricted cash (Note 12)	74,282	35,000
Cash deposits	183,474	-
Fixed deposits	-	<u>557,636</u>
Cash and cash equivalents	<u>1,376,863</u>	<u>1,383,268</u>

See accompanying notes to financial statements.

ACTION FOR AIDS (SINGAPORE)

NOTES TO FINANCIAL STATEMENTS

December 31, 2009

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 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 Society for the year ended December 31, 2009 were authorised for issue by the Executive Committee of the Society on June 23, 2010.

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”).

ADOPTION OF NEW AND REVISED STANDARDS - In the current financial year, the Society has adopted all the new and revised FRSs and Interpretations of FRS (“INT FRS”) that are relevant to its operations and effective for annual periods beginning on or after January 1, 2009. The adoption of these new/revised FRSs and INT FRSs does not result in changes to the Society’s accounting policies and has no material effect on the amounts reported for the current or prior years except as disclosed below and in the notes to the financial statements.

FRS 1 – Presentation of Financial Statements (Revised)

FRS 1 (2008) has introduced terminology changes (including revised titles for the financial statements) and changes in the format and content of the financial statements. In addition, the revised Standard requires the presentation of a third statement of financial position at the beginning of the earliest comparative period presented if the entity applies new accounting policies retrospectively or makes retrospective restatements or reclassifies items in the financial statements.

Amendments to FRS 107 Financial Instruments: Disclosures – Improving Disclosure about Financial Instruments

The amendments to FRS 107 expand the disclosures required in respect of fair value measurements and liquidity risk. Additional disclosures on fair value measurement for financial instruments are in Note 5. The disclosures made by the Society in respect of liquidity risks have changed.

The Society has elected not to provide comparative information for these expanded disclosures in the current year in accordance with the transitional reliefs offered in these amendments.

At the date of authorisation of these financial statements, the following FRSs, INT FRSs and amendments to FRS that are relevant to the Society were issued but not effective:

- Amendments to FRS 7 - Statement of Cash Flows

Amendments to FRS 7 Statement of Cash Flows

The amendments (part of Improvements to FRSs issued in June 2009) specify that only expenditures that result in a recognised asset in the statement of financial position can be classified as investing activities in the statement of cash flows. The amendments to FRS 7 will be adopted for periods beginning on or after January 1, 2010.

The Executive Committee anticipates that the adoption of the above FRS that was issued but effective only in future periods will not have a material impact on the financial statements of the Society in the period of its initial adoption.

FINANCIAL INSTRUMENTS - Financial assets and financial liabilities are recognised on the Society's statement of financial position 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 measured at fair 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 and expense is recognised on an effective interest basis for debt instruments other than those financial instruments "at fair value through profit or loss".

(b) *Financial risk management policies and objectives*

The Society is exposed to a number of risks arising from the investment in the endowment fund. The main risks to which the Society is exposed are price risk and currency risk.

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 risk exposure is kept to an acceptable level.

There has been no change to the risk management policies employed by the Executive Committee to manage the risks since 2008. Market risk exposures are measured using sensitivity analysis indicated below:

i) Foreign exchange risk management

The Society is exposed to foreign exchange risks on investments in endowment funds that are denominated in currencies other than Singapore dollars. The currencies giving rise to this risk are primarily the United States dollar, Hong Kong dollar and Euro.

The carrying amounts of foreign currency denominated monetary assets and monetary liabilities at the reporting date are as disclosed in the notes to the financial statements.

Foreign currency sensitivity

At the reporting date, the carrying amounts of monetary assets and monetary liabilities denominated in currencies other than the Society's functional currency are as follows:

	<u>Assets</u>		<u>Liabilities</u>	
	<u>2009</u>	<u>2008</u>	<u>2009</u>	<u>2008</u>
	\$	\$	\$	\$
United States dollar	203,018	105,884	-	-
Hong Kong dollar	133,823	-	-	-
New Taiwan dollar	13,259	-	-	-
Malaysian Ringgit	11,691	-	-	-
Swiss francs	-	15,365	-	-
Euro	57,843	6,918	-	-
Great Britain Pound	<u>42,542</u>	<u>-</u>	<u>-</u>	<u>-</u>

The sensitivity rate used when reporting foreign currency risk to Executive Committee is 10%, which is the change in foreign exchange rate that the Executive Committee deems reasonably possible which will affect outstanding foreign currency denominated monetary items at period end.

Financial assets at fair value through profit or loss (FVTPL)

Financial assets are classified as at FVTPL 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 profit or loss are stated at fair value, with any resultant gain or loss recognised in income or expenditure. The net gain or loss recognised in income or expenditure 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 method less impairment. Interest is recognised by applying the effective interest method, except for short-term receivables when the recognition of interest would be immaterial.

Impairment of financial assets

Financial assets other than those at fair value through profit or loss, are assessed for indicators of impairment at the end of each reporting period. 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.

For all other financial assets, objective evidence of impairment could include:

- significant financial difficulty of the issuer or counterparty; or
- default or delinquency in interest or principal payments; or
- it becoming probable that the borrower will enter bankruptcy or financial re-organisation.

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 against the allowance account. Changes in the carrying amount of the allowance account are recognised in income or expenditure.

Derecognition of financial assets

The Society derecognises a financial asset only when the contractual rights to the cash flows from the asset expire, or it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another entity. If the Society neither transfers nor retains substantially all the risks and rewards of ownership and continues to control the transferred asset, the Society recognises its retained interest in the asset and an associated liability for amounts it may have to pay. If the Society retains substantially all the risks and rewards of ownership of a transferred financial asset, the Society continues to recognise the financial asset and also recognises a collateralised borrowing for the proceeds received.

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 method, with interest expense recognised on an effective yield basis.

Derecognition of financial liabilities

The Society derecognises financial liabilities when, and only when, the Society's obligations are discharged, cancelled or they expire.

If the above currencies were to strengthen/weaken by 10% against the Singapore dollar, income or expenditure will increase/decrease by:

	New Taiwan dollar impact		Great British pound impact		United States dollar impact	
	2009	2008	2009	2008	2009	2008
	\$	\$	\$	\$	\$	\$
Income or expenditure	<u>1,326</u>	<u>-</u>	<u>4,254</u>	<u>-</u>	<u>20,302</u>	<u>10,588</u>

	Swiss francs impact		Hong Kong dollar impact		Euro impact		Malaysian Ringgit impact	
	2009	2008	2009	2008	2009	2008	2009	2008
	\$	\$	\$	\$	\$	\$	\$	\$
Income or expenditure	<u>-</u>	<u>1,537</u>	<u>13,382</u>	<u>-</u>	<u>5,784</u>	<u>692</u>	<u>1,169</u>	<u>-</u>

ii) Interest rate risk management

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

No sensitivity analysis is prepared as the Society does not expect any material effect on the Society's income or expenditure arising from the effects of reasonably possible changes to interest rates on interest bearing financial instruments at the end of the reporting period.

iii) Equity price risk management

The Society is exposed to equity risks arising from equity investments classified as financial assets at fair value through profit or loss.

Further details of these investments can be found in Note 10 to the financial statements.

Equity price sensitivity

The sensitivity analyses below have been determined based on the exposure to equity price risks at the reporting date.

In respect of quoted equity investments and equity linked notes, if equity prices had been 10% higher or lower, the Society's results for the year ended December 31, 2009 would increase/decrease by \$48,660 (2008 : increase/decrease by \$10,938)

Funds

Income and expenditure of the Society are generally accounted for under the accumulated funds in the Society's statement of comprehensive income. The income and expenditure relating to a fund that is set up for a specific purpose is accounted for under endowment fund in the Society's statement of comprehensive income.

An endowment fund created from donations for specific purposes has been set up and disclosed separately from the Society's accumulated funds. Government grant and donations, to set up or augment the capital of the endowment fund, are taken directly to this fund.

The operating results of both the accumulated funds and endowment fund maintained by the Society are included in the statement of comprehensive income of the Society.

Assets and liabilities of the endowment fund are pooled in the statement of financial position at the end of each reporting period.

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 income or expenditure 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.

INVENTORIES - Inventories are stated at the lower of cost and net realisable value. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition. Cost is calculated using the weighted average method. Net realisable value represents the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

FIXED ASSETS - Fixed assets 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:

Computers	-	33%
Furniture, fittings and equipment	-	33%

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 fixed assets is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognised in income or expenditure.

IMPAIRMENT OF TANGIBLE ASSETS - At the end of each reporting period, the Society reviews the carrying amounts of its tangible 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 income or expenditure.

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 immediately in income or expenditure.

PROVISIONS - Provisions are recognised when the Society has a present obligation (legal or constructive) as a result of a past event, and it is probable that the Society will be required to settle that obligation, and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, 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.

When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, the receivable is recognised as an asset if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably.

TRUST FUNDS – Monies received for a designated purpose are recorded in cash and cash equivalents with a corresponding liability in the statement of financial position.

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.

iv) Credit risk management

At the end of the reporting period, there was no significant concentration of credit risk. The Society's cash, fixed deposits and endowment funds are placed with reputable financial institutions which are regulated.

Other receivables include receivables from government boards. As such, the executive committee is of the opinion that there is no significant credit risk pertaining to other receivables.

v) Liquidity risk management

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

All financial liabilities at end of the reporting period are realisable on demand or due within 1 year from the end of the reporting period and are non-interest bearing.

Liquidity and interest risk analyses

Non-derivative financial assets

The following tables detail the remaining contractual maturity for non-derivative financial assets. The tables have been drawn up based on the undiscounted contractual maturities of the financial assets including interest that will be earned on those assets except where the Society anticipates that the cash flows will occur in a different period. The adjustment column represents the possible future cash flows attributable to the instrument included in the maturity analysis which is not included in the carrying amount of the financial assets on the statement of financial position.

	Weighted average effective interest rate %	On demand or within one year \$	Within 2 to 5 years \$	After 5 years \$	Adjustment \$	Total \$
2009						
Non interest bearing	-	2,244,786 ^(a)	-	-	-	2,244,786
Fixed interest rate instrument	4.1	-	-	612,462	(138,188)	474,274
		<u>2,244,786</u>	<u>-</u>	<u>612,462</u>	<u>(138,188)</u>	<u>2,719,060</u>
2008						
Non interest bearing	-	1,163,014 ^(a)	-	-	-	1,163,014
Fixed interest rate instrument	4.7	211,931	-	288,231	(94,453)	405,709
Fixed deposits (fixed rate)	0.3	557,747	-	-	(111)	557,636
		<u>1,932,692</u>	<u>-</u>	<u>288,231</u>	<u>(94,564)</u>	<u>2,126,359</u>

^(a) Non interest bearing financial assets include, quoted equity shares at fair value amounting to \$486,609 (2008 : \$109,377)

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 or expenditure 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 end of the reporting period.

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 the end of each reporting period, monetary items denominated in foreign currencies are retranslated at the rates prevailing at the end of the reporting period. 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.

Exchange differences arising on the settlement of monetary items, and on retranslation of monetary items are included in income or expenditure for the period.

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.

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 Executive 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 end of the reporting period that have a significant effect on the amounts of assets and liabilities within the next financial year.

4 TAXATION

The 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.

5 FINANCIAL INSTRUMENTS, FINANCIAL RISKS AND CAPITAL RISKS MANAGEMENT

(a) *Categories of financial instruments*

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

	<u>2009</u>	<u>2008</u>
	\$	\$
Financial assets		
Fair value through profit or loss	960,875	515,086
Loans and receivables (including cash and cash equivalents)	<u>1,758,185</u>	<u>1,611,273</u>
Financial liability		
Liabilities at amortised cost	<u>240,977</u>	<u>89,725</u>

vi) Fair value of financial assets and financial liabilities

The carrying values of cash and bank balances, other receivables, other payables and accrued expenses approximate 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 with standard terms and conditions and traded on active liquid markets and are determined with reference to quoted market prices.

The Society classifies fair value measurements using a fair value hierarchy that reflects the significance of the inputs used in making the measurements. The fair value hierarchy has the following levels:

- (a) quoted prices (unadjusted) in active markets for identical assets or liabilities (Level 1);
- (b) inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices) (Level 2); and
- (c) inputs for the asset or liability that are not based on observable market data (unobservable inputs) (Level 3).

Financial instruments measured at fair value:

	<u>Total</u>	<u>Level1</u>	<u>Level 2</u>	<u>Level 3</u>
	\$	\$	\$	\$
Financial assets				
2009				
Financial assets at fair value through profit or loss:				
- Bonds and notes	474,274	474,274	-	-
- Equity shares	486,601	486,601	-	-
Total	<u>960,875</u>	<u>960,875</u>	<u>-</u>	<u>-</u>

There were no significant transfers between Level 1, Level 2 and Level 3 of the fair value hierarchy during the financial year.

(c) *Capital risk management policies and objectives*

The Society manages its capital to ensure that it will be able to continue as a going concern.

The capital structure of the Society consists of cash and cash equivalents, endowment fund and accumulated funds.

The Society's overall strategy remains unchanged from 2008.

6 CASH AND BANK BALANCES

	<u>2009</u>	<u>2008</u>
	\$	\$
Cash on hand	3	288
Restricted cash (Note 12)	74,282	35,000
Cash at bank	<u>1,119,104</u>	<u>790,344</u>
	<u>1,193,389</u>	<u>825,632</u>

Restricted cash pertains to funds designated for a specific purpose (Note 12).

The Society's cash and bank balances are denominated in its functional currency.

7 DEPOSITS

	<u>2009</u>	<u>2008</u>
	\$	\$
Cash deposits	183,474	-
Fixed deposits	<u>-</u>	<u>557,636</u>
	<u>183,474</u>	<u>557,636</u>

In 2008, fixed deposits bore interest at an average rate 0.3125% per annum and were for a tenure of approximately 60 days.

The Society's cash and fixed deposit balances that are not denominated in its functional currency are as follows:

	<u>2009</u>	<u>2008</u>
	\$	\$
Euro	11,951	-
British pounds	3,842	-
United States dollars	<u>3,892</u>	<u>20,468</u>

8 OTHER RECEIVABLES

	<u>2009</u>	<u>2008</u>
	\$	\$
Deposits	9,819	8,799
Other recoverable	287,611	65,737
Government grants receivable	<u>83,892</u>	<u>153,469</u>
	<u>381,322</u>	<u>228,005</u>

9 INVENTORIES

	<u>2009</u>	<u>2008</u>
	\$	\$
Inventories for resale (HIV test kits)	<u>2,638</u>	<u>18,473</u>

10 FINANCIAL ASSETS HELD AT FAIR VALUE THROUGH PROFIT OR LOSS - ENDOWMENT FUND

	<u>2009</u>	<u>2008</u>
	\$	\$
Quoted investments at fair value:		
Bonds and notes	474,274	405,709
Equity shares	<u>486,601</u>	<u>109,377</u>
	<u>960,875</u>	<u>515,086</u>

The AFA Endowment Fund was 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.

Financial assets held at fair value through profit or loss that are not denominated in the functional currency of the Society are as follows:

	<u>2009</u>	<u>2008</u>
	\$	\$
Euro	45,892	6,918
Hong Kong dollars	133,823	-
British pounds	38,700	-
New Taiwan dollar	13,259	-
Swiss francs	-	15,365
Malaysian Ringgit	11,691	-
United States dollars	<u>199,126</u>	<u>85,416</u>

The statement of financial position and statement of comprehensive income of the endowment fund are as follows:

	<u>2009</u>	<u>2008</u>
	\$	\$
<u>Statement of financial position</u>		
Current asset		
Cash and bank balances	183,474	557,636
Non-current asset		
Financial assets held at fair value through profit or loss	960,875	515,086
Current liability		
Accrued expenses	<u>(7,843)</u>	<u>(7,874)</u>
Net assets	<u>1,136,506</u>	<u>1,064,848</u>
Financed by:		
Original fund	800,000	800,000
Accumulated surplus	<u>336,506</u>	<u>264,848</u>
	<u>1,136,506</u>	<u>1,064,848</u>
<u>Statement of comprehensive income</u>		
Income:		
Dividend income	3,812	6,354
Unrealised gain on fair value of investment	26,160	-
Exchange gain	41,250	-
Interest income	<u>21,515</u>	<u>29,680</u>
	92,737	36,034
Less: Expenditures:		
Unrealised loss on fair value of investments	-	(51,576)
Net loss on disposal of investments	(5,420)	(112,624)
Fund management fees	(15,659)	(16,959)
Exchange loss	<u>-</u>	<u>(59,431)</u>
Surplus (Deficit) for the year, representing total comprehensive income for the year	71,658	(204,556)
Accumulated surplus at beginning of year	<u>264,848</u>	<u>469,404</u>
Accumulated surplus at end of year	<u><u>336,506</u></u>	<u><u>264,848</u></u>

11 FIXED ASSETS

	<u>Computers</u>	<u>Furniture, fittings and equipment</u>	<u>Total</u>
	\$	\$	\$
Cost:			
At January 1, 2008	-	16,975	16,975
Additions	-	40,960	40,960
At December 31, 2008	-	57,935	57,935
Additions	<u>12,233</u>	286	<u>12,519</u>
At December 31, 2009	<u>12,233</u>	<u>58,221</u>	<u>70,454</u>
Accumulated depreciation:			
At January 1, 2008	-	8,434	16,975
Charge for the year	-	<u>6,328</u>	<u>6,328</u>
At December 31, 2008	-	14,762	14,762
Charge for the year	<u>2,917</u>	<u>16,494</u>	<u>19,411</u>
At December 31, 2009	<u>2,917</u>	<u>31,256</u>	<u>34,173</u>
Carrying amount:			
At December 31, 2009	<u>9,316</u>	<u>26,965</u>	<u>36,281</u>
At December 31, 2008	<u>-</u>	<u>43,173</u>	<u>43,173</u>

12 OTHER PAYABLES AND ACCRUED EXPENSES

Other payables and accrued expenses include \$74,282 (2008 : \$35,000) pertaining to the following funds:

	<u>2009</u>	<u>2008</u>
	\$	\$
International AIDS Alliance Contract	17,359	-
Care For Family Fund	38,818	35,000
Prison Medication Fund	<u>18,105</u>	-
	<u>74,282</u>	<u>35,000</u>

The above funds are designated for a specific purpose.

Other payables and accrued expenses are denominated in the functional currency of the Society.

13 ANONYMOUS BLOOD TESTING INCOME

	<u>2009</u>	<u>2008</u>
	\$	\$
Receipts from anonymous blood testing centre	171,826	166,500
Less: HIV test kits	<u>(56,054)</u>	<u>(45,286)</u>
	<u>115,772</u>	<u>121,214</u>

14 PROJECT AND PROGRAMME EXPENSES

	<u>2009</u>	<u>2008</u>
	\$	\$
AFA 20 th anniversary	-	53,873
AFA newsletter – The Act	12,998	6,937
Aids conference - net	-	26,158
AMPUH – Muslim Programme	-	190
Buddies and friends	887	734
Candlelight memorial	846	316
Care for family fund	-	800
Club Genesis	2,623	3,083
Digital Arts	16,991	-
Fundraising	3,011	2,288
Heterosexual programme	113,121	32,779
HIV education workshops	1,490	1,171
HPB Project Expenses	-	780
Life goes on	1,299	933
LOVE Gala Dinner Fundraising	89,821	-
Mac AIDS Unmasked Fundraising	78,430	-
Medical subsidy	63,950	84,300
MOH Sero-Prevalence Project	33,855	25,129
MSM project	164,182	53,264
Muslim Group	2,724	2,297
Muslim Outreach Programme	28,289	-
Positive prevention	4,073	9,612
Pregnant mother’s fund	4,218	10,572
Prison Outreach	135	205
Project HOPE	1,083	-
	<u>624,026</u>	<u>315,421</u>

15 ADMINISTRATIVE EXPENSES

	<u>2009</u>	<u>2008</u>
	\$	\$
Bank charges	512	642
CDC medical subsidy	817	-
CPF	26,993	22,605
Depreciation	19,411	6,328
Foreign exchange loss on investments	-	59,431
Fund management fees	15,659	16,959
Legal and professional fees	2,060	2,472
Miscellaneous	2,346	1,479
Office maintenance	3,568	5,244
Office relocation expenses	1,950	2,357
Postages and courier services	396	393
Printing and stationery	3,887	3,957
Purchase of office equipment	-	114
Recruitment	288	-
Refreshments	518	1,395
Rental of office premises *	50,790	40,290
Staff costs (excluding CPF) **	265,418	202,640
Staff medical expenses	1,297	1,427
Staff insurance expenses	653	-
Telecom charges	2,362	2,042
Training	17,601	12,685
Travelling and accommodation	863	2,043
Utilities	4,239	9,544
Website maintenance	<u>5,557</u>	<u>405</u>
	<u>427,185</u>	<u>394,452</u>

* The rental agreements are signed in the name of a member of the Executive Committee and a staff member on behalf of the Society with the respective landlords.

** The Executive Committee members are not remunerated. Included in staff costs are salaries and bonuses amounting to \$93,470 (2008 : \$92,933) paid to key management personnel.

16 GRANT INCOME FROM STATUTORY BOARD

	<u>2009</u>	<u>2008</u>
	\$	\$
AMPUH – Muslim Outreach Programme	12,597	3,190
Heterosexual Male Outreach Programme	184,078	70,369
MSM Outreach Programme	263,411	148,846
Positive Prevention Programme	17,598	-
Project Hope Programme	829	-
Muslim Community Outreach	14,722	-
Sponsorship of 6 th Singapore Aids Conference	-	30,000
Phlebotomy course for ATS volunteers	8,400	-
Sero-prevalence project	33,100	22,998
Positive prevention Programme		17,784
HIV Talks	4,450	4,000
Sponsorship of 9 th ICAAP Conference	5,000	-
Reimbursement for free HIV testing and transport allowance	<u>840</u>	<u>300</u>
	<u>545,025</u>	<u>297,487</u>

17 OPERATING LEASE ARRANGEMENTS

	<u>2009</u>	<u>2008</u>
	\$	\$
Minimum lease payments under operating leases recognised as an expense in the year	<u>50,790</u>	<u>40,290</u>

At the end of the reporting period, the Society has outstanding commitments under non-cancellable operating leases, which fall due as follows:

	<u>2009</u>	<u>2008</u>
	\$	\$
Within one year	52,086	51,480
In the second to fifth years inclusive	<u>4,585</u>	<u>49,335</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.