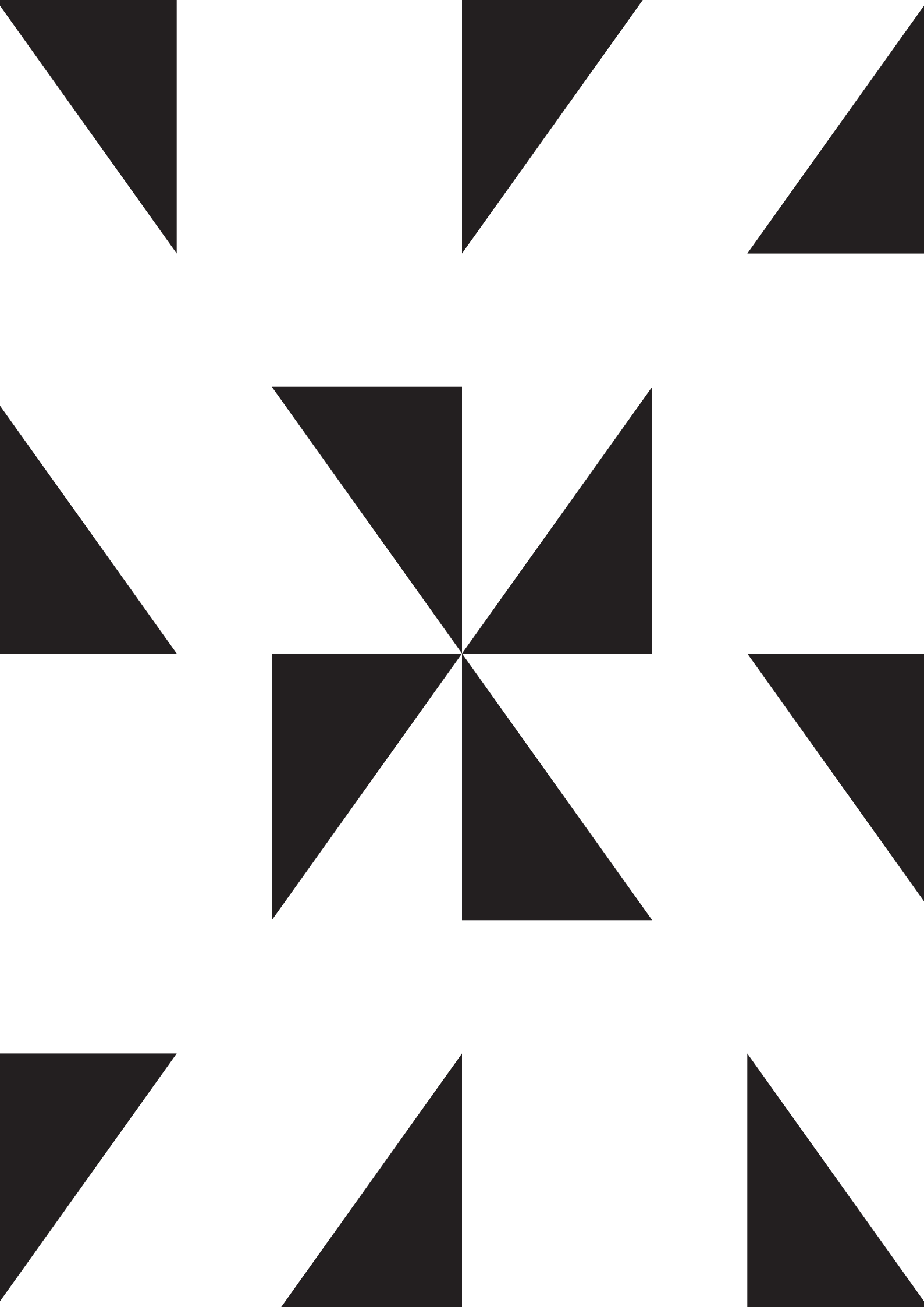


Action for Aids

Protect . Advocate . Prevent

Annual Report 2010



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President's Message

2010 was another year filled with significant events and activities. Increased funding support from HPB allowed us to expand the range and depth of the **High Risk Heterosexual Men Outreach (HMO) and Men who have Sex with Men (MSM)** Programmes which target the two groups who are most at risk of HIV infection in Singapore. Our other educational and awareness activities also continued to grow and consolidate, namely **AMPUH (Anak Melayu Islam Melawan Penyakit Unik HIV/AIDS)**, **Women & Girls Outreach**, **Transgender Outreach (TG)**, **HIV Education in the Workplace (HEW)**, and **Prisons Outreach Programmes**.

Our **Anonymous Test Site** remains popular with clients, offering more tests than all other centres combined. In order to help those clients who test positive we introduced a financial assistance programme to help with their medical expenses. This initiative significantly increased the number of positive clients attending and seeking care in CDC. In 2010 the neediest PWAs were able to access Medifund for the first time. This was a great result to the long drawn out campaign to increase access to anti-retroviral medications for PWAs in Singapore. Another piece of good news was the lowering in cost of first line ARV medications to almost the price of generic medications. As most patients do not qualify for Medifund, access to generics is still an economic necessity and a lifeline for many PWAs in Singapore.

Our **Paddy Chew Patient Welfare Fund** is founded on the GIPA principles (Greater Involvement of persons with HIV/AIDS). With the availability of several other sources of financial assistance and support for PWAs in Singapore, the Paddy Chew Fund distinguishes itself by emphasising the importance of empowerment of PWAs through active participation in peer support, educational projects and advocacy initiatives. In doing this they can make a difference, not only for themselves but for the community at large. In addition, we also provide support to families and loved ones through the **Care for Families** and the **HIV+ Pregnant Mothers' Fund**; and maintain direct patient care through the Buddies Programme. Care programmes are now centrally coordinated through our dedicated premises, the **Positive Living Centre (PLC)**, located a few doors away from our office in Kelantan Lane. We plan that PLC will be the centre of all care and PWAs support activities of AFA.

The year culminated in the extremely successful staging of the **7th Singapore AIDS Conference** at the Orchard Hotel on the 4th of December, coorganised with TTSH and HPB. Preceding the SAC was the successful 2-day workshop for MSM in Developed Asia Network jointly organised with Fridae.

In 2010 we had a number of changes to our Exco and staff. I would like to thank our past Vice-President Braema, our past ED Lionel Lee, and Endowment Fund Trustee Stuart Koe. I would like to express my personal heartfelt thanks to them for their long-term dedicated service to the organisation and for striving to attain common goals - to reduce the impact of AIDS and HIV infection, to stop the stigmatisation of PWAs and to stop the spread of HIV infection in Singapore.

Prof Roy Chan

Executive Director's Message



2010 was a year of many changes. We witnessed changes among the Executive Committee members, Executive Directors and staff. New educational programmes were introduced to reach groups that were not previously addressed (e.g. transgender, male sex workers). Existing programmes were reviewed and expanded both in coverage and in content. In order to become more effective, many other programmes are also being reviewed (e.g. Malay outreach programme). New initiatives were introduced to improve clinical services (e.g. operational procedures at the clinic and the introduction of the Senior Counsellors).

Action for AIDS has achieved a substantial level of success and has risen to the challenge of rapidly changing times. Achievements, awards, activities and events dotted our paths, ever encouraging us towards other milestones on our journey.

This is not a definitive list, as there are many other areas that need help and support in the world of HIV/AIDS.

Charity and public education endeavors are never easy; they are even tougher with HIV/AIDS as the subject. Stigma and discrimination not only makes it more difficult for people trying to come to terms with HIV and manage their illness on a personal level, but it also interferes with attempts to fight the AIDS epidemic as a whole. On a national level, the stigma associated with HIV can deter government organisations from taking fast, effective action against the epidemic. On a personal, level stigma often stands in the way of individuals going for HIV testing, treatment and care.

In 2010, another 441 Singapore residents were newly diagnosed with HIV infection. An increasing number of those aged 29 and under are becoming infected, an increase from 393 in 2009 to 424 in 2010. Of those infected in 2010, more than half (54%) of the new cases were found to have late-stage HIV disease. A further 111 infected persons died in 2010. The figures published are certainly not the complete picture of the actual situation, as it does not include HIV-infected foreigners, citizens and residents in Singapore who have not been notified to the authorities. Many individuals who are infected have yet to be tested and are unaware of their status.

HIV transmissions can be avoided, but unlike cancer, SARS and even the common flu, the fear of contracting HIV, makes it difficult for people to speak up about it. Early diagnoses and treatment enables those who are infected to continue and maintain a healthy and productive lifestyle. HIV is still the most stigmatised condition in this era. Why should we lose lives to misery or death when it can be prevented? Is there anything more we can do?

I volunteered with AfA for many years before I joined as the Programme Manager of the MSM Outreach. With the assistance of colleagues, the team from HPB and the support from our volunteers, we managed to enhance our programme and take it to the next level. Through my contributions and interactions with others, I feel I have grown as a person, learned new skills and increased my knowledge of the world.

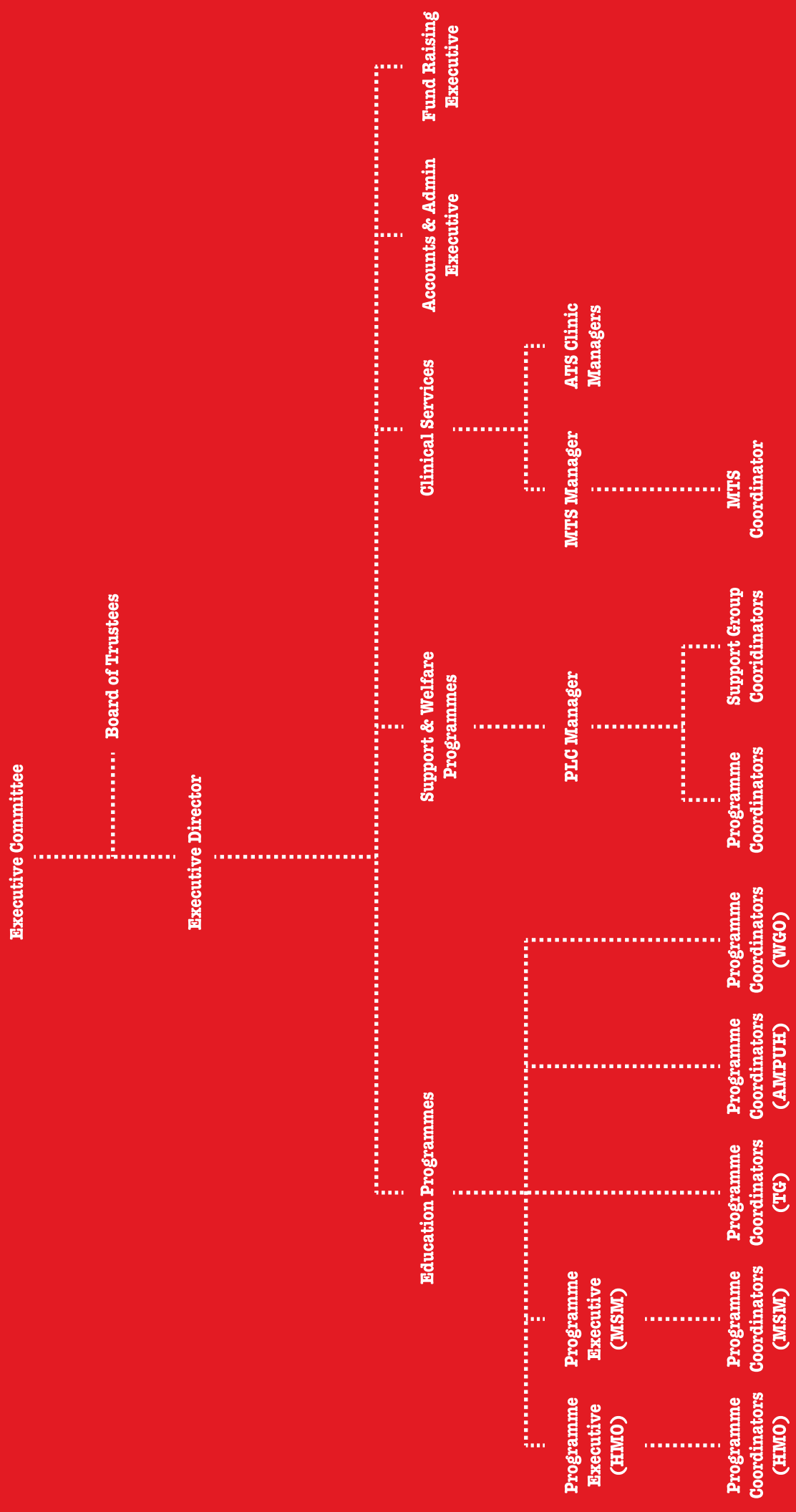
I have taken the responsibilities of the Acting Executive Director with the knowledge that the ED's shoes are difficult to fill and at times uncomfortable, however I will endeavour to do my best and square up to and overcome the challenges that are in the road ahead. I would like to strengthen the foundation and further increase the effectiveness and efficiency of the programmes and services that we run. Sometimes it will be stressful and tiring, but I have with me a lean, dedicated, hardworking and creative team who believe wholeheartedly in our cause and continue to contribute not only to their own job responsibilities, but are ever willing to help out other colleagues.

I would like to thank them unreservedly for the support they have shown to me and to AfA.

On behalf of my team, I would like to express my gratitude to the members of the Executive Committee, members, funding agencies, sponsors and donors, volunteers and supporters for the support they have given. I would like to appeal for their continual support as I strongly believe that together, we can improve the situation in Singapore.

Donovan Lo

ORGANISATION STRUCTURE 2010



Afa Volunteers

Board of Trustees

Mr Nicholas Chan
Mr Goh Eck Meng
Ms Jacqueline Khoo Blower
Mr Howie Leong
Ms Elen Fu



Executive Committee

President

Prof Roy Chan

Vice-President

Vacant

Honorary Treasurer

Mr John Woo

Honorary Secretary

Ms Dawn Mok

Asst Hon Secretary

Mr Thomas Ng

Committee Members

Ms Caroline Fernandez
Dr Lee Cheng Chuan
Mr Paul Toh
A/Prof Paul Anantharajah Tambyah
Mr Saxone Woon

Sub-Committee

Programme

Prof Roy Chan
A/Prof Paul Anantharajah Tambyah

Finance and Audit

Mr John Woo
Mr Thomas Ng

Human Resource

Ms Dawn Mok
Dr Lee Cheng Chuan

Fundraising and PR

Ms Caroline Fernandez
Mr Paul Toh
Mr Saxone Woon

Staff

Executive Director

Donovan Lo

PLC Manager

Ms Norani Othman

Clinic Managers

Ms Julie Matthews
Mr Phil Loh

MTS Manager

Mr Anwar Hashim

Programme Executives

Mr Avin Tan
Mr Terry Lim

Fund-Raising Executive

May Yong

Accounts and Admin Executive

Mr TP Tan

Programme Coordinators

Ms Jesse Koh
Mr Vincent Oh
Mr Joe Wong
Mr Tex Chua

Action for Aids

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Singapore 208652

Society Registration No. ROS 257/88 WEL
MOH Charity No. 1050
Health Endowment Fund
Membership No. HEF0006/ G

Auditors

Deloitte & Touche LLP
H W Soo & Co



Our Mission

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

Programmes

Projects

High Risk Heterosexual Male Outreach (HMO) Programme

Terry Lim

The HMO programme has been very active with their Outreach programme and has been able to cover a wide area showing good results e.g. we have had 13 HIV test cards returned just in the month of April 11.

The programme has conducted a total of 350 surveys over two getai outreach activities, one in Eunos and the other in Chinatown.

As part of the distribution of collaterals and condoms, a total of 14,000 condoms and 16,000 coasters have been distributed throughout 70 different pubs, KTVs and brothels. In the spirit of Chinese New Year, 4,000 AfA ang baos were designed and distributed over the two weeks.

Recently, we designed and produced tissue packs that have HIV test cards attached inside. 6,000 of these packs have been distributed in pubs over the last few weeks.

We have also had the opportunity to do two shows to promote AIDS awareness at Lookers at Geylang Lorong 28 and V4@Windsor Hotel (Macpherson Road).

The programme has also been able to build up a database of regular volunteers, for the weekly outreach events, plus a bigger pool who are able to help out during the larger events.

Upcoming activities include working with various Mediacorp artistes to target our Chinese speaking audience with getais during the seventh month, a song-writing competition with the objective of producing a CD, and a fund-raising concert on World AIDS Day.





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

Anwar Hashim

According to the National Behavioural Surveillance Survey (NBSS) 2007 released by HPB, 54.1% of the respondents said that they would care for a close relative who became ill due to HIV/AIDS in their own home. However, only 22.4% and 18.2% of the respondents said that they would share a meal with a person living with HIV, or buy food from a shopkeeper or hawker living with HIV. This indicates that although one in two Singaporeans are willing to care for a close relative living with HIV, they do not, in general, exhibit the same acceptance for people living with HIV in the community.

Since March 20 2009, AMPUH has organised activities at various venues such as Tanjong Katong Complex, Taman Jurong Community Centre, Eunos Community Centre, Woodlands Community Centre, Tampines East Community Centre, Hougang Community Centre, Ang Mo Kio GRC - Yio Chu Kang Community Centre and Bukit Panjang Plaza. These events have been attended by almost 13,000 people from March 2009 and we have received a lot of positive feedback. The outreach programme is part of our continuous efforts to reach out to the Malay community island-wide.

We have been educating and creating awareness about HIV and AIDS for many years and we are adapting our outreach models by using an edutainment format to extend our messages of non-discrimination and acceptance. Working with other agencies is a natural and strategic choice for us. This year we would like to extend our collaboration with Malay/Muslim Organisations with the support of the Health Promotion Board.

The theme this year is to focus on enlightening the community with in-depth knowledge of STI/HIV with the tag-line TigaPe. TigaPe is centred on 3 'P's - Pemahaman, Penghalangan and Prejudis - which means understanding, prevention and prejudice, in particular relation to HIV/AIDS. We will be organising talks, workshops and peer-to-peer education and look forward to the participation of Malay/Muslim Organisations.

HIV infections diagnosed among the Malay-Muslim community has increased from 1 in 1985 to 47 in 2007 and 74 in 2009. We hope to continue working on the ground with stakeholders and grassroots organisations. STI/HIV is a tough subject to discuss within an open environment especially if it touches on a person's lifestyle choice or it is associated with morals and religious principles. In the era of changing attitudes and moral values, we need to address the issue with an open, realistic approach.

MSM, or the gay, bisexual, transgender and queer community, are one of the key groups that Action for AIDS actively reaches out to. It is a challenge that we face on a daily basis, fighting a battle to educate and raise awareness with a community that is often difficult to reach.

The teams, both current and past, have always risen to this challenge. Our strategy of creativity and determination coupled with late nights and sheer hard work has enabled us to find different ways to reach out to our people.

Riding on the wave of last year's LiveLife WAD campaign and "Anniversary" short film, we went and turned the heat up with this year's projects.

Firstly, we grew our team from just 2 to 5 by the end of 2010. Donovan Lo, our senior programme manager was at helm, responsible for strategy and moving the team forward.

With fresh ideas and new perspectives from the study trip to the AIDS Council of New South Wales (ACON), we worked together to rewrite the whole programme. This allowed us to communicate more efficiently with our target audience, removing barriers and using evidence-based research to guide our programme.

Our second biggest project this year saw the team and very hardworking volunteers taking to the streets to conduct a 55-question, 20-minute survey. The aim of the "we want to know you better survey" was to find out where we stand and how much the people on the ground knew about HIV/AIDS and what the organisation is offering or doing in response.

Several components such as condom use, sexuality, also questions about stigma and discrimination, were part of the survey. We achieved a result of over 700 completed surveys, which will help to guide and inform us about future campaigns and projects.

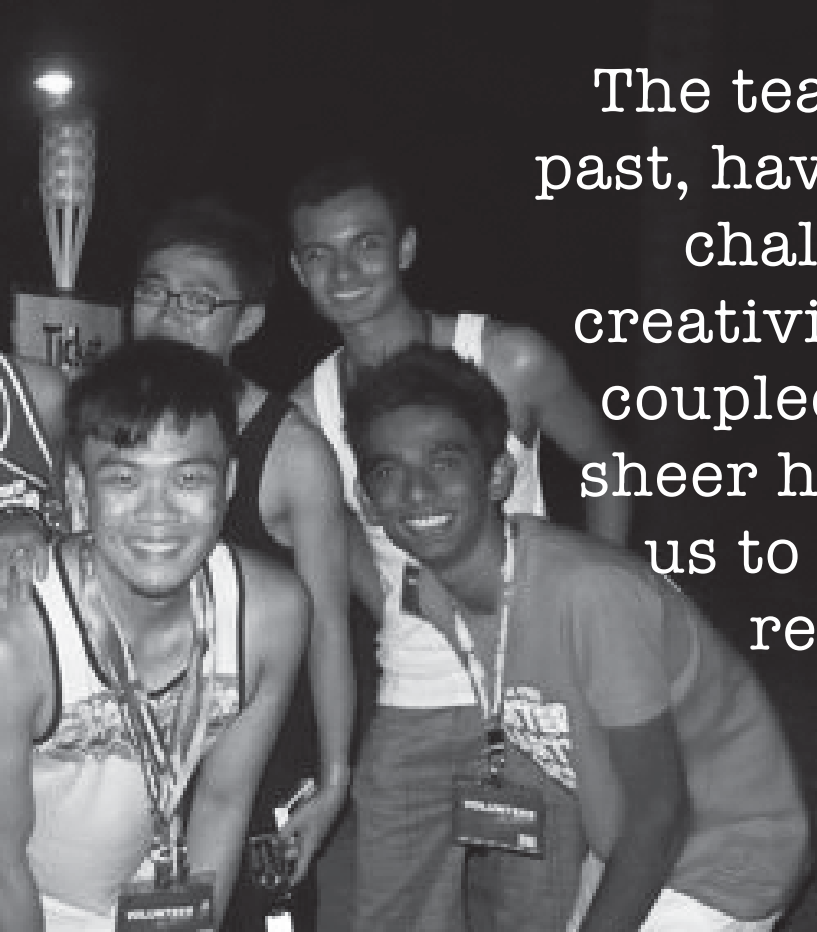
Our new coordinator, Vincent Oh, is responsible for on-the-ground outreach (Saunas, clubs, KTV and male sex workers).

Men who have Sex with Men (MSM) Programme

Avin Tan

With dedication and a sincere approach, he has raised the level of our relationship with many of our community partners; due to this we were able to conduct even more projects that required close collaboration with the other party.

The male sex worker (MSW) programme began to gain trust amongst the sex workers and over 60 outreach sessions were conducted. We expanded our reach from street walkers to those working through online forums and portals, actively seeking MSW and offering them HIV/STI information, HIV tests and condoms. Working closely with sauna owners, we were able to plan events for patrons and to launch HIV Awareness Day at 4 of the saunas.



The teams, both current and past, have always risen to this challenge. Our strategy of creativity and determination coupled with late nights and sheer hard work has enabled us to find different ways to reach out to our people.

Avin Tan

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27th of June is international HIV testing day. In 2010, 8 saunas took part over 2 days and 180 tests were conducted. This year's Outreach Sero Prevalence Survey spanned 3 months; 1273 free HIV tests were provided at over 50 sessions in saunas and clubs.

Our biggest project this year was a 2-year community wide project that focuses on condom use, safer sex and harm reduction. It took several reworks to finally arrive at the final product that we felt really proud of. The Get Kinky Campaign is multidimensional, with eye catching materials aimed at the MSM community. It uses sexy imagery (illustrated by our volunteer, Kelvin Atmadibrata) and short and naughty tag lines to capture audience attention and to convey the messages. The campaign was launched on World AIDS Day 2010 through a series of events. Over just 3 months, 4000 people accessed the website and over 20,800 booklets were distributed with another 2000 more downloaded from the website.

We are also excited about an original card game which will follow soon. Through this game participants will learn bite-sized pieces of information about STIs, HIV and safer sex. Initial pretesting of the card game has yielded enthusiastic feedback, many youths, including heterosexual ones, have requested card sets.

Community partners were generally accepting of our campaigns and some have stepped forward, ready to bring their collaboration to a new level; however some businesses were not ready to risk displaying risqué campaigns for extended periods of time.

Last but not least, we recognize that there is a need to further engage our stakeholders. Knowledge sharing and encouraging these stakeholders to take ownership of the programmes will be one of our main focuses going forward.

Transgender (TG) Outreach Programme

Jesse Koh

Transgender is a general term applied to individuals, behaviours and groups who have gender tendencies that vary from culturally conventional gender roles. The most vulnerable of these individuals to HIV infection is the Male-To-Female (MTF) transgender. AfA took up the project in 2010 to serve and reach out to this sexual minority group. We adopted a two-pronged approach - Streetwalkers Outreach and Online Transgender Outreach.

Transgender Streetwalkers (TGSW) Outreach

Condoms, collaterals and free HIV testing coupons are distributed in areas where the MTF ply their trade. Our volunteers go to the areas twice monthly to reach out to and befriend the TGSWs.

A total of 4549 condoms were distributed to 36 TGSWs at 3 different locations by the volunteers.

We visited Rowell Road and distributed condoms to both local and foreign TGSW and conducted a HIV talk in Tamil, with help from Ms Lalitha Nair, a health advisor from DSC Clinic.

It is very encouraging to see that the TGSWs are now collecting their condoms from the AfA office.

Online Transgender Outreach

We have partnered with SGButterfly and SGGurls, 2 online platforms popular with transgender individuals. We provided HIV talks during both their anniversaries and also provided free HIV testing. Many of the participants underwent HIV testing for the first time.

In order to attract participants, we also organized a makeup workshop, wig styling and a talk about hormones with their interests and needs in mind. All of our activities have had good turnouts and they have been well-received by the community.

With the help of our volunteers, Soyuzno and Talya Stone, we organised an online beauty pageant to empower transgender individuals and highlight their issues. There were a total of 19 participants, consisting of Post-operates, Pre-operates and Cross-dressers. Their diverse occupations included students, retail/marketing staff, a farmer, a hair stylist, engineers, a designer, managers, and an analyst. The pageant garnered 1,701 valid votes and 7,087 unique visitors visited the website.

For HIV prevention to be effective, we need to address the social stigma and discrimination that transgender individuals face. Societal changes should be a key component and the public needs to be educated that not all transgender individuals are sex workers.

Prisons Outreach Programme

Norani Othman

On top of the new pilot programme at Changi Women's Prison, the Changi Men's Prison programme continued to receive AfA's support.

The 2 key purposes for the prison outreach to the HIV+ inmates are:-

- To empower PWAs by providing them with necessary information to live a healthy lifestyle
- To give support emotionally, medically and financially where necessary and appropriate

In 2010, a team of 3 volunteers – Danert Loh, Geoffrey Goh and Ernest Thio – were visiting them on a bi-monthly basis. On the average there are 30 to 35 inmates per session.

However, with compulsory testing for new inmates, there will be new cases at each visit. One-to-one sharing is warranted for each new case. As such, 2 new volunteers have been recruited for 2011.

Volunteer Management and Training

Jesse Koh

A total of 65 new volunteers signed up with AfA in 2010.

Most of the volunteers are contributing at the Anonymous Test Site, the rest doing ad hoc projects.

During the AGM, we recognised and presented 4 of our long-time ATS volunteers, Mr. Peter Connell, Miss Yvonne Ko, Mr. David Hester and Mr. Kenneth Kwok, with tokens of appreciation and invited them to take up bigger roles as Senior Counsellors to assist the Clinic Managers.

AfA sponsored 7 ATS volunteers to attend courses conducted by NCSS to further equip them with the necessary skills to better understand the needs of ATS clients.

A Christmas Dinner was organised at the Hotel Grand Pacific Sun's Café on 18 December 2010 to thank our volunteers for their invaluable contribution to our organisation.

Women & Girls Outreach Programme

Norani Othman

Although the HIV epidemic initially affected mostly men in Singapore, increasingly more women are living with the consequences of HIV today. The number of Singaporean women who are tested for HIV remains low. In 2009, out of a total of 463 new HIV+ cases were identified in Singapore, 45 of them were women (representing an increase of 50% from 2008) of which 58% were married and 18% were single. Most of the women identified as HIV+ were detected either through contact tracing or as a result of some form of health screening (data courtesy of Ministry of Health).

To improve awareness of HIV transmission modes and to impart the message of prevention among women, the Women and Girls Outreach Programme launched these initiatives in 2010:

HIV Testing Programme

To encourage HIV testing among women, a female-friendly clinic was launched in May 2010 at the Anonymous Test Site (ATS) clinic. Aimed at helping to ease the process of testing, it is held every last Tuesday of each month and is manned mostly by women volunteers. 5000 free HIV testing coupons were distributed throughout the year to partner organisations, FSCs and identified centres providing services to women. By doing this we hope to promote a higher testing rate among women. A total of 11 FSCs are currently participating in this programme and have been periodically sending their clients for testing at the ATS Clinic. A total of 58 women came forward for testing with the test coupons distributed.

Family Support Centres/Groups (FSC/FSG) Project

Working with FSC/FSGs involved the advancement of women-related issues; the first phase of the Women's Programme saw the launch of the Family Support Centres/Groups (FSC/FSG) Project where a long-term structured awareness programme targeting the centres' women and youth clients was initiated. The list of the FSCs that AfA has actively engaged last year includes Tanjong Pagar FSC, Whispering Hearts FSC, Ang Mo Kio FSC, Persatuan Pemudi Islam Singapore (PPIS - Association of Muslim Women Singapore), Serangoon Moral, Asian Women's Welfare Association (AWWA) and others. Five talks were given through the year, reaching 200 staff and women. Aside from organising a series of awareness talks and health seminars for staff, social workers and their respective clients, a cross-referral programme was launched where clients of FSCs can be referred to AfA for HIV testing when needed.

Youth Outreach Programme

In 2010, AfA also participated in youth outreach programmes at institutions of higher learning. The Women's Programme executive was invited to facilitate a series of HIV awareness talks as well as to provide assistance for Community Involvement Programme (CIP) projects centered on HIV/AIDS awareness. Participating students of NUHS (National University High School), NJC (Nanyang Junior College), Ngee Ann Poly and NTU (National Technological University) were taught about HIV transmission and in particular the stigma and discrimination experienced by a positive person. AfA staff was also actively involved in the organising of preparatory workshops for several student-driven projects, ranging from background research for a HIV docu-drama to preparing students visiting a HIV+ Children Orphanage in Vietnam.

Changi Women's Prison Programme

2010 also saw AfA engaging HIV Positive Women in Changi Women's Prison. The pilot programme's objectives include sharing basic knowledge of HIV/AIDS, transmission modes, its effect and management; and promoting acceptance of and adherence to treatment interventions and the importance of reducing risky behaviour. Covering a period of 9 months, the programme covered 3 thematic modules consisting of 2 to 3 sessions each. Besides the provision of HIV medication, the programme also aimed at meeting the psychosocial needs of the women. The programme currently sees 6 positive women inmates per session.

Partner Organisations Programme

AfA was also invited to participate in a series of sexual health seminars conducted by H.O.M.E (Humanitarian Organisation for Migration Economics) for its migrant domestic clients. On top of HIV lectures, AfA also completed the training for the first batch of HIV champions for H.O.M.E. The 'Train-the-trainer' workshop which spans a period of 4 months was aimed at upgrading the volunteers' knowledge on HIV as well as equipping them with basic counselling skills. The seminars managed to reach a total of 15 trainers through train-the-trainers sections and a total of 500 migrants.

HIV Education in the Workplace (HEW)

Jesse Koh

As the Ministry of Home Affairs has implemented compulsory HIV testing for its personnel, our speakers have been engaged to provide HIV talks to better educate them. Our speakers also went to The Hiding Place and The Helping Hands, (both organisations are committed to helping ex-convicts) to give HIV talks to their beneficiaries.

Singapore Planned Parenthood Association contacted us again to provide HIV talks to Tamil-speaking foreign workers during their Overseas Workers AIDS Awareness Programme.

A total of 3153 participants from government, non-government and commercial organisations attended our HIV talks.

288

Changi Prison

2221

Singapore Police Force

100

Shangri-La Hotel

45

The Helping Hand

272

Keppel Shipyard

182

Jurong Town Corporation

23

The Hiding Place

22

AsiaWorks Training(s) Pte Ltd

// FIGURES



Clinical Services

Anonymous HIV Testing & Counselling Clinic

Clinic Managers

Staff

The 3 Clinic Managers, Julie Matthews, Anwar Hashim and Phil Loh remained actively involved in making the clinic a better place for the volunteers and to provide more efficient service to the clients.

Jesse Koh, who takes care of Volunteer Management, has been an invaluable help to the clinic especially with the new volunteers and training.

Training & SOP

After several meetings, the Clinic Managers and Senior Counsellors, with the assistance of Jesse, revamped and refreshed the Volunteer Training Programme. Previously the training was held over 4 Saturdays, it has now been condensed into a full day's training session. The new training programme comes with updated material, lots of volunteer participation including group work and role plays.

The On the Job Training (OJT) Programme has also been revamped in order to ensure our new volunteers are both confident and competent in all areas of their ATS duties.

The Standard Operating Procedures Manual for ATS has also been reviewed and updated with several changes made, taking into account the roles of the Senior Counsellors, the new training materials and clinic operations.

Six volunteers attended the 'Counselling Skills and Practice: Introduction' organised by the National Council of Social Services on 3 and 4 November 2011 at the Social Services Training Institute.

Going forward, it has been suggested that we organise another Phlebotomist course as we do not have sufficiently trained personnel and several of our volunteers have expressed a deep interest in this course.

ATS

The clinic experienced a lower number of people testing in 2010 compared to 2009, despite having some very busy days. This is due to more anonymous HIV testing clinics being available in Singapore plus we also face the challenge of an increasing number of people purchasing self testing kits through the internet and other sources, which is not recommended.

There were no issues with the inventory and cash management, and in general we experienced an extremely low level of negative feedback from clients.

Volunteers

The role of Senior Counsellor was created to recognise the time and effort given to ATS by four of our long standing volunteers.

Peter Connell, David Hester, Kenneth Kwok and Yvonne Koh were very pleased with their new roles and they took up the challenge to help to make the ATS a better place for both the clients and volunteers.

We have recruited about 30 new volunteers during the course of the year and training was provided to them accordingly.

Workshop

A workshop on "Self Hypnosis for Self Empowerment" was held for the volunteers on 10 April 2010 at DSC Clinic's multi-purpose room. 14 volunteers attended with positive feedback.

A Refresher Workshop for certified phlebotomists was held on 17 July 2010 at DSC Clinic. Six certified phlebotomist attended the training conducted by DSC nursing officers.

Activities

A Chinese New Year Celebration cum Volunteers' Gathering was held on 27 February 2010 at Julie's residence and attended by more than 30 volunteers. Steamboat dinner and Lo Hei were offered and everyone had a great bonding session and many happy volunteers continued until late evening.

More than 20 volunteers actively participated in the 7th Singapore AIDS Conference that was held on 4 December 2010 at Orchard Hotel Grand Ballroom.

ATS Volunteer Appreciation Dinner cum Christmas celebration was held on 18 December 2010 at Hotel Grand Pacific Sun's Cafe. The buffet dinner was well attended by about 40 volunteers.

Initiatives & Achievements

In an effort to encourage more females to come forward for HIV testing, a female-friendly Female Friendly Clinic was launched in May 2010.

This new initiative is a joint effort with the Women & Girls Outreach programme managed by Norani Othman and also the Transgender Streetwalker Outreach programme managed by Jesse Koh. The programmes work together to help to promote this new initiative.

The Female Friendly Clinic is open to the public every last Tuesday of the month and is staffed by mainly female volunteers.

Our female clients are "fast-tracked" through the process in order to make them more comfortable when they come for testing.

The result has been encouraging, with a steady increase in the number of females coming to the clinic. Free test coupons and publicity materials have been distributed to promote awareness.

Client's Feedback

In order to better understand our clients and to continue to improve the services we provide, a survey was conducted from May to August 2010. This enabled us to gather feedback from over 1000 ATS clients.

The overall result was very encouraging. The clients were generally satisfied with ATS services and they were very appreciative of ATS volunteers and generous with their compliments. A few have requested for the extension of the operating hours in view of their busy work schedules.

Exchange Programme from Bangladesh

AfA played host to a group of 10 medical practitioners and healthcare workers from Bangladesh from 7 to 13 November 2010, this was an exchange programme cum HIV training workshop.

The training workshops were facilitated by Julie, Phil and Peter with assistance from Jesse who helped to co-ordinate the logistics.

Healthcare providers from the National Skin Centre, DSC Clinic and Communicable Disease Centre also supported and organised talks for and interacted with the participants.

The group also visited the ATS during opening hours, in order to have a better understanding of its operations as interacted with the volunteers and clinic managers.

Positive feedback has been received from the group - they found the exchange programme and training workshop very informative and helpful. It was a valuable and enriching experience that they would recommend to their colleagues.

In conclusion, 2010 was a fabulous year, full of excitement and challenges. There was a great sense of teamwork and many objectives were achieved.

We look forward to a fruitful year in 2011.



Care Management

Paddy Chew Patient Welfare Fund

Norani Othman

In 2010, the AfA Medication Assistance Fund was renamed the Paddy Chew Patient Welfare Fund in memory of Paddy Chew and in recognition of his tireless efforts to advance the cause and rights of PWAs in Singapore. During the 2 years prior to his passing, Paddy appeared in mass media campaigns and interviews to increase AIDS awareness and acceptance of PWAs in Singapore society. Dispersed on a quarterly basis, the fund assistance is extended to persons living with HIV who are on highly active anti-retroviral treatment (HAART).

This year, GIPA participation continues to play a more central role in fund awards, with each application being judged by the applicant's GIPA contributions. Points are given out based on each participant's level of participation in both the support-level and association-led activities and programmes. Besides encouraging PLHIV to become the voice for their community, the aim is to encourage a vibrant and active community at the Positive Living Centre.

In 2010, AfA paid out close to SGD\$88,950 to 195 needy patients. Going forward, AfA expects the number of HIV+ patients to increase and would like to appeal to corporate and private donors to contribute generously to this life-saving care programme for needy patients.

HIV+ Pregnant Mothers' Fund

Norani Othman

HIV infection from an HIV+ mother to her child during pregnancy, labour or delivery is entirely preventable if access to intervention is available. AfA's HIV+ Pregnant Mothers' Fund is one such form of intervention where financial assistance is provided to needy HIV+ pregnant mothers to help them gain access to much needed HAART for their unborn child. Working with Medical Social Workers, AfA has paid out a total of SGD\$73,185.33 since the fund inception. In 2010, AfA supported only 1 application for the HIV+ Pregnant Mother Fund due to the success of the voluntary HIV testing programme for all pregnant mothers in Singapore. Nonetheless AfA will continue to ensure that access to treatment for every foetus and neonate remains available to HIV+ pregnant mothers.

Care for the Family Fund

Norani Othman

Cost of ARV medications and treatment has put a strain on the financial well-being of many afflicted families. The Care for the Family Fund (CFF) provides monetary assistance to families of those with HIV infection, particularly those who have been severely impacted financially. The CFF is designed to help in areas which other HIV & AIDS assistance programmes may not cover, such as school fees of children of HIV+ persons, single HIV+ parents, household expenditure of low income families, transport fees of school children, etc.

In 2010, SGD\$8,000 was disbursed to 31 applicants to help their family meet short-term financial needs. As expenses continue to increase, AfA expects that more affected families will tap into the fund to defray the increasing costs of living. We would like to appeal to donors to give generously to ensure that the families of those with HIV infection are not adversely affected by their loved one's illness.

Positive Life Centre (PLC)

Norani Othman

The Positive Living Centre (PLC) was set up based on the need to provide Afa's support members with a communal safe place for them to come together for their programme execution and participation. The drop-in centre currently supports about 150 active registered members consisting of members from **Project HOPE**, **Muslim+**, **Club Genesis (CG)** and **Life Goes On (LGO)**.

PLC's programmes focus on building and maintaining positive lives and increasing social connection for its members. Among the services offered are free complementary therapies, such as Osteopathy and Reiki, as well as access to free usage of the internet. PLC also offers one-on-one counselling sessions for support group members as well as members of the public who are seeking answers to their HIV+-related questions. To encourage cross-group interaction, PLC organises monthly talks for interested members to attend. These talks not only allow members from different groups to interact and seek much needed peer support but also help foster closer connectivity among members.

PLC opens every week day
from
9.00 am to 6.00 pm
and can be reached at
6297 0336.

“
We accept anyone,
whatever their race, gender,
age and sexual orientation.

Phil Loh

”

Project HOPE, an HIV Orientation Programme for Positive Individuals, was established in April 2009 under the auspices of Action for AIDS and with support from Health Promotion Board. It is an extension programme from the Anonymous HIV Testing and Counselling Clinic.

It aims to provide any individual who is newly diagnosed with HIV, the basic knowledge of HIV and to address various aspects of their needs, to help them better cope with living with HIV. This programme encourages HIV+ individuals to understand and learn to accept their medical status and empowers them to lead a more positive and qualitative life, by helping them to practice positive prevention and reduce their chances of being exposed to sexually transmitted diseases and opportunistic infections.

The programme reaches out to newly diagnosed HIV+ individuals from AfA's Anonymous Testing and Counselling Clinic or those who are referred to us by other clinics. We accept anyone, whatever their race, gender, age and sexual orientation. Our programmes are conducted in both English and Mandarin and through either one-to-one or group counselling.

For FY 2010/2011, Project HOPE reached out to 120 newly diagnosed HIV+ individuals and we have helped them to seek treatment and to lead full lives whilst living with HIV.

Upon completion of the Project HOPE programme, HIV+ individuals are encouraged to participate in various other programmes available at AfA, to help empower their lives in the name of GIPA – Greater Involvement of People living with AIDS.

Most of the members have actively participated in various AfA programmes and activities and they have been leading a positive and empowered life.

Project HOPE

Phil Loh

Members of M+ meet on the first Saturday of each month to share knowledge on medication and its effects. Everyone shares their personal encounters while providing emotional and moral support to each other. Responsibility towards oneself remains a constant topic that is tirelessly discussed.

In 2010, the group continued with its efforts to appeal for temporary shelters for current members. As statistics and the community are expected to grow, this effort will benefit future patients as well. The mindset of the community is becoming more open to HIV cases but there will be a few that will remain “ignorant” and “closed-up” despite outreach efforts. Several guest speakers from specialised fields were invited to impart their knowledge to the members. As in the past, regular visits to new patients were conducted.

JAN

Volunteered in an outreach programme at Eunus CC

JUL

Guest speakers talked about Islamic laws pertaining to one's assets

FEB

Guest speaker gave talk on insurance, medisave, medifund and assets

AUG

Annual prayer during Ramadan

MAR

Guest speaker gave talk on HIV Laws in Singapore

SEP

Hari Raya celebration @ Our Space

APR

Overview of Action for AIDS for new members

OCT

Guest speakers talked about Islamic perspectives towards HIV+ people

MAY

AIDS Candlelight Memorial

NOV

Appeal for temporary shelters

JUN

A brief introduction to Afa's fundraising efforts

DEC

Christmas party @ Our Space

Buddies Programme

Alan Tan

The Buddies Programme is a befriender programme that provides emotional and practical support to people living with HIV and AIDS (PWHA.) This is achieved by maintaining a support network of volunteers with whom PWHA and their loved ones can share their experiences and feelings and from whom they can draw emotional and practical support.

In 2010, due to the few active members that we have, our work again focus mainly on the weekly ward visits on Tuesdays from 7pm to about 9pm or later if needed. Although we have more than 30 volunteers in the programme, less than 10 were active and we only managed to have an average of 3 to 4 volunteers participating in the weekly ward visits. Some of the active members managed to visit the PWHA in the nursing homes on weekends.

In order to keep the programme going, we continued to recruit new Buddies who are suitable and comfortable with working closely with PWHAs. For 2010, we've recruited 12 new Buddies and 10 of them attended and completed the compulsory Annual Patient Care Centre Volunteer Training Programme organised by the Communicable Disease Centre, Tan Tock Seng Hospital. Out of the 10 newly trained volunteers, only 3 were active.

More than 10 volunteers left the programme due to work commitments and as of 31 Dec 2010, we have 25 Buddies.

The Buddies Programme spent a total of \$770.35 solely on client welfare in 2010.

Work Plan for 2011

For the year 2011, there is a strong need to recruit and retain new volunteers. At the same time, effort will be put in to encourage the older volunteers to be more active in the programme. There is also a need to foster a stronger bond and support among the Buddies so we will organise quarterly gatherings for the older and new volunteers to get to know each other better.

We will continue to work closely with AfA HQ to recruit new members and assist in organising the Annual PCC Volunteer Training Programme.

For Buddies who are unable to attend the weekly ward visit, we will explore the possibility of them taking up the role of personal or transport buddies.

Fund Raising

May Yong

After 23 years, Action for AIDS has established a name for itself as an organic, community-based organisation with a firm support-base of long-standing donors and stakeholders who have given steadfastly to advance our cause. To the majority of the public-at-large, our cause remains an easily isolated one, and much of our fundraising challenge lies in connecting with a new audience.

In the improved economic climate of 2010, revenue continues to be bolstered by grant funding, and contributions from outright donations, third-party benefits and events. On our part, 2010 was about finding public resonance. We tried new ways to tell our stories and we reached out to new donor groups in a constant endeavour to make not only HIV/AIDS, but our ever-expanding work, a cause that people will want to identify with and contribute towards.



Here are key highlights of the year:

New Channels

Aside from our existing presence on the National Council of Social Services' online donor portal, SG Gives, which channels a regular income every year from outright donations, this year AfA also established a presence on the newly set-up GIVE.SG to encourage a more engaging giving experience via online channels. The move towards more active online canvassing for support raised more than \$5K from July to December 2010 – all through this new channel.

Community Initiatives

We opened our case for support to new groups: the heartlands, and women, through two concerted campaigns. The 7th Lunar Month Fundraising Appeal in August saw us engaging Mandarin-speaking audiences at open-air dinners – popularly held during the 7th lunar month. All the Ladies! Followed in September, an online campaign that rallied support from women, for women affected by HIV/AIDS. It led to a charity outdoor movie screening at Fort Canning Park. More than \$9K in proceeds was raised through the two separate community events.

Charity Benefits

First-time support came from organisers of Don't Ask Just Tell – Halloween Benefit 2010, who nominated AfA to benefit from the evening's proceeds. Held at E Food & Wine at Dempsey Road on 30th October, and hosted by an independent committee, the event raised more than \$25K through ticket and outright donations for AfA.

Another fundraising benefit that followed was A Symphony of Stars! – a star-studded luncheon held at The Fullerton on 7th November as part of the Singapore Sun Festival 2010. Led by American actress and AIDS activist Sharon Stone, and celebrity Chef Curtis Stone, luxury items were auctioned off in the presence of over 350 guests, with full proceeds of more than \$80K raised towards AfA.

World AIDS Day Events

Aside from AfA's usual nightspot fundraising events with supportive stakeholders at small-community level, public awareness was also heightened this year. 10 individuals took up an endurance challenge at Novena Velocity – cycling 12 hours each and dedicating their efforts to Persons living with HIV/AIDS. Live and Let Live on 27th November also mobilised another 80 individuals who donated and rode an hour each in support of the 12 cyclists. Close to \$4.5K was raised this weekend before World AIDS Day.

GRANTS

AfA continues to be active in obtaining support grants for our various education and care programmes. Constituting a core part of our revenue-seeking efforts, international funding agencies that supported our work this year include the MAC AIDS Fund, Levi Strauss Foundation, The American Foundation for AIDS Research (amfAR), local government and private funding bodies, helping AfA garner close to \$250K for projects such as our new Positive Living Centre.





Events




Singapore AIDS Conference

Prof Roy Chan

The 7th SAC was held on 4 December 2010 in the Orchard Hotel. It was attended by 460 delegates comprising health care workers, volunteers, social workers, public health experts, activists, PWAs and members of the public. The theme of the conference was: “Engaging Communities - Prevention, Care, and Advocacy.” Minister of Health Mr Khaw Boon Wan graced the opening and delivered a review of programmes that the government had implemented and his analysis of the situation and what needs to be done. The opening plenary was by Mr Shaun Mellors from South Africa. Shaun, speaking from the perspective of an openly HIV-positive individual, delivered a moving speech about his personal as well as professional battles in living positively with HIV infection. Transcripts from both these speeches are reproduced in the ACT #42.

The conference featured posters for the first time, underscoring the increasing maturity of the SAC as well as the interest of AIDS workers to present and publicise their experiences in a systemic manner. In all there were 2 plenary talks and 6 symposia. The sessions covered clinical, prevention sciences, human rights and HIV, MSM issues, and community based efforts to increase awareness and overcome stigma. Delegates were also entertained to a lunch debate and video presentation. The conference received very favourable comments from delegates and invited speakers. We would like to thank the members of the Organising Committee, co-organiser TTSH, main sponsor HPB, other sponsors (Levi Strauss Foundation, ESP condoms, MSK and BMS), the conference secretariat Ms Nina Sharma, and the volunteers for staging a very successful conference.

We look forward to the 8th SAC in 2012.



Against HIV/AIDS Stigma and Discrimination



“ Let's light up the lives of everyone – together we are one community. ”

Phil Loh

Candlelight Memorial 2010

Phil Loh

In conjunction with the 27th International AIDS Candlelight Memorial led by the Global Health Council, Action for AIDS and Tan Tock Seng Hospital jointly organised and hosted the Singapore AIDS Candlelight Memorial 2010 on 16th May 2010 at the Open Stage @ Hong Lim Park. The theme of the event was “Many Lights, One Community”. The Guest of Honour was Ms Denise Phua, MP for Jalan Besar GRC, and the venue sponsor was Telok Ayer Hong Lim Green Community Centre Management Committee. This event was also supported by the Singapore Red Cross Society, the Inter-Religious Organisation Singapore and First Hand.

More than 400 volunteers, friends and family members attended this memorial which was first organised in 1991. Singapore joined some 1500 community organisations in 115 countries to honour the lives and memories of those who had fallen to the scourge of HIV/AIDS.

The Memorial makes a clear yet profound statement that HIV/AIDS is present in Singapore and that there are people affected by and infected with it. The event hopes to increase the visibility of the fight against the disease. It's also a reminder that our fight is ever ongoing and our guard must never be let down.

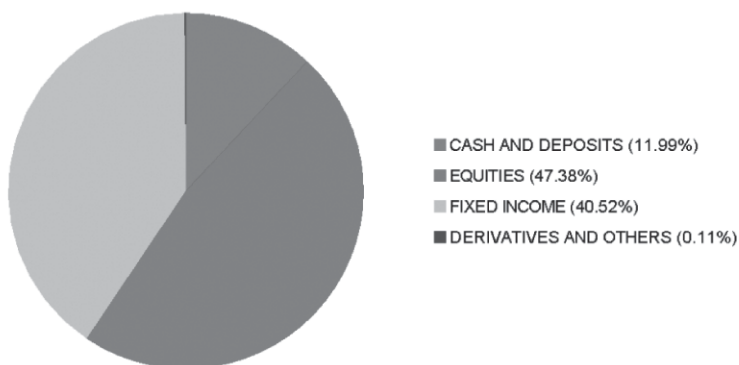
The Memorial also lent support to the families and friends of people who have passed away due to AIDS related complications. It tells them that they are not alone and that the community is behind them to render their support.

The committee takes this opportunity to thank everyone in the community for their support throughout these years. The community shall be united as one and together we shall remain strong, compassionate, caring and supportive, especially to those who are in need.

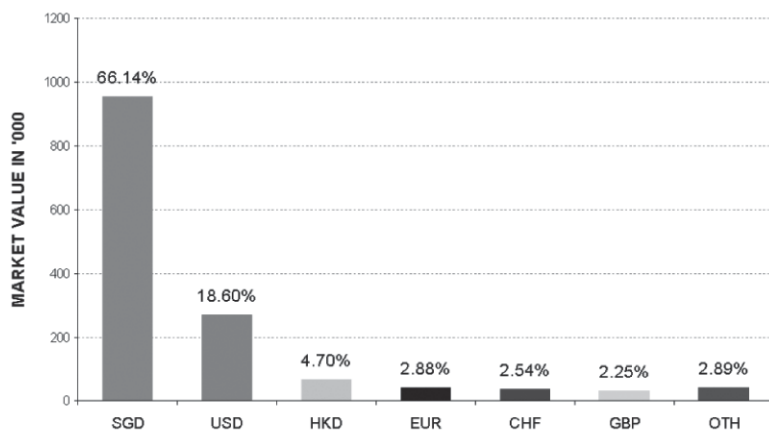
PORTFOLIO SUMMARY

	31MAR2011	30APR2011
	<u>MARKET VALUE (SGD)</u>	<u>MARKET VALUE (SGD)</u>
ASSETS	1,427,025.51	1,444,344.64
CASH AND DEPOSITS	155,720.96	173,343.09
EQUITIES	691,441.79	685,051.17
FIXED INCOME	579,862.76	585,950.38
FOREIGN EXCHANGE PRODUCTS	0.00	0.00
ALTERNATIVE FUNDS	0.00	0.00
OTHER INVESTMENTS	0.00	0.00
DERIVATIVES AND OTHERS	427.45	1,575.11
BORROWINGS	0.00	0.00
NET ASSET MARKET VALUE	1,427,452.96	1,445,919.75

**PORTFOLIO DISTRIBUTION
(CURRENT MONTH)**



PORTFOLIO DISTRIBUTION BY CURRENCY



PERFORMANCE ANALYSIS

NET ASSET MARKET VALUE

Original Investment As Of Account Inception	SGD	800,000.00
Net Additions and Withdrawal Since Inception up to statement date	SGD	573,298.35
NET ASSET MARKET VALUE AS OF 31 Mar 2011	SGD	1,427,452.96
Addition	SGD	0.00
Withdrawal	SGD	0.00
NET ASSET MARKET VALUE AS OF 30 Apr 2011	SGD	1,445,919.75

MONTHLY PERFORMANCE THIS YEAR *

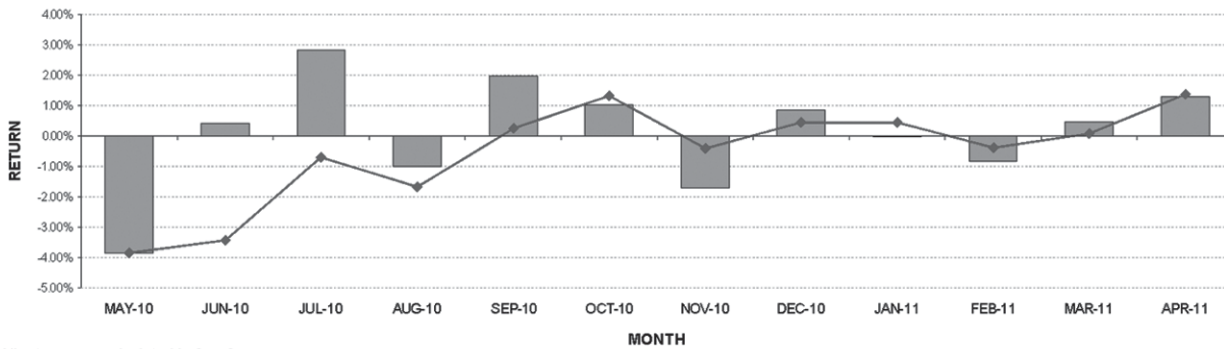
	MONTH	YTD		MONTH	YTD
JAN	-0.0052%	-0.0052%	JUL		
FEB	-0.8281%	-0.8333%	AUG		
MAR	0.4708%	-0.3664%	SEP		
APR	1.2937%	0.9226%	OCT		
MAY			NOV		
JUN			DEC		

PORTFOLIO PERFORMANCE *

Month-To-Date (MTD) Return	1.2937%
Year-To-Date (YTD) Return	0.9226%
Since inception (09 Jan 2004) Return	17.4874%

12-MONTH PERFORMANCE

■ PORTFOLIO MONTHLY RETURN —● PORTFOLIO CUMULATIVE RETURN



* All returns are calculated before fees.

ALLOCATION MATRIX

ASSETS IN ORIGINAL CURRENCY

CCY	CASH AND DEPOSITS	EQUITIES	FIXED INCOME	FOREIGN EXCHANGE PRODUCTS	ALTERNATIVE FUNDS	OTHER INVESTMENTS	DERIVATIVES AND OTHERS	BORROWINGS	TOTAL VALUE
SGD	169,982.41	198,825.82	585,950.38	0.00	0.00	0.00	1,580.29	0.00	956,338.90
AUD	0.00	5,585.36	0.00	0.00	0.00	0.00	0.00	0.00	5,585.36
CHF	0.00	26,112.06	0.00	0.00	0.00	0.00	0.00	0.00	26,112.06
EUR	0.00	22,889.08	0.00	0.00	0.00	0.00	0.00	0.00	22,889.08
GBP	0.00	15,940.78	0.00	0.00	0.00	0.00	0.00	0.00	15,940.78
HKD	21,227.31	409,287.15	0.00	0.00	0.00	0.00	(32.80)	0.00	430,481.66
NOK	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.01
SEK	0.00	101,650.20	0.00	0.00	0.00	0.00	0.00	0.00	101,650.20
THB	0.00	75,000.00	0.00	0.00	0.00	0.00	0.00	0.00	75,000.00
TWD	0.00	243,040.00	0.00	0.00	0.00	0.00	0.00	0.00	243,040.00
USD	7.57	219,191.04	0.00	0.00	0.00	0.00	0.00	0.00	219,198.61

ASSETS IN BASE CURRENCY

CCY	CASH AND DEPOSITS	EQUITIES	FIXED INCOME	FOREIGN EXCHANGE PRODUCTS	ALTERNATIVE FUNDS	OTHER INVESTMENTS	TOTAL ASSET	% ASSET	DERIVATIVES AND OTHERS	BORROWINGS	TOTAL VALUE
SGD	169,982.41	198,825.82	585,950.38	0.00	0.00	0.00	954,758.61	66.10%	1,580.29	0.00	956,338.90
AUD	0.00	7,485.25	0.00	0.00	0.00	0.00	7,485.25	0.52%	0.00	0.00	7,485.25
CHF	0.00	36,709.19	0.00	0.00	0.00	0.00	36,709.19	2.54%	0.00	0.00	36,709.19
EUR	0.00	41,668.38	0.00	0.00	0.00	0.00	41,668.38	2.88%	0.00	0.00	41,668.38
GBP	0.00	32,595.21	0.00	0.00	0.00	0.00	32,595.21	2.26%	0.00	0.00	32,595.21
HKD	3,351.39	64,618.74	0.00	0.00	0.00	0.00	67,970.13	4.71%	(5.18)	0.00	67,964.95
SEK	0.00	20,768.50	0.00	0.00	0.00	0.00	20,768.50	1.44%	0.00	0.00	20,768.50
THB	0.00	3,076.74	0.00	0.00	0.00	0.00	3,076.74	0.21%	0.00	0.00	3,076.74
TWD	0.00	10,399.77	0.00	0.00	0.00	0.00	10,399.77	0.72%	0.00	0.00	10,399.77
USD	9.29	268,903.57	0.00	0.00	0.00	0.00	268,912.86	18.62%	0.00	0.00	268,912.86
TOTAL	173,343.09	685,051.17	585,950.38	0.00	0.00	0.00	1,444,344.64		1,575.11	0.00	1,445,919.75
% GROSS ASSET	12.00%	47.43%	40.57%	0.00%	0.00%	0.00%		100%			

CONVERSION RATES

CAD/USD 0.95195	CHF/USD 0.87265	HKD/SGD 6.33388	HKD/AUD 7.77040	IDR/USD 8,566.92	JPY/USD 81.5850
MYR/USD 2.96550	NOK/SGD 4.27625	SEK/SGD 4.89444	SGD/AUD 1.34016	SGD/CHF 1.40583	SGD/EUR 1.82045
SGD/GBP 2.04477	SGD/MYR 0.41369	SGD/USD 1.22680	THB/SGD 24.3764	THB/USD 29.9050	TWD/SGD 23.3697
USD/AUD 1.09240	USD/EUR 1.48390	USD/GBP 1.66675	USD/NZD 0.80370		

“

We wish to instill renewed courage and strength among all HIV-affected individuals in our country, and every voice counts.

Prof Roy Chan

Khai
PLC
Coordinator

Discrimination exist only if
you allow it to.
Stop discriminating.

Terry Lim
HMO Programme
Executive

All forms of
discrimination
are ugly.

Vincent Oh
MSM Programme
Coordinator

WE'RE ALL DIFFERENT.
THERE'S NO NEED FOR
DISCRIMINATION.

Avin Tan
MSM Programme
Executive

Everyone deserves a chance.
Stand up against
discrimination.

May Yong
Fund Raising
Executive

ACTION FOR
AIDS
SINGAPORE
爱之病行动小组

I would like to live
in world where
there are no labels.

Anwar Hashim
MTS Manager

Discrimination
is a
DISEASE
in itself.

Joe Wong
MSM Programme
Coordinator

Stigma and bias shame us all.
It's about time we free our mind.

Tex Chua
MSM Programme
Coordinator

There is not enough
love in the world to
discriminate..

If you would like to make a donation,
please make your cheque out to:
“ACTION FOR AIDS SINGAPORE”,
and post it to:

**35 Kelantan Lane #02-01
Singapore 208652**

All donations are tax deductible, so please include your NRIC,
FIN or RCB number and full name. You may also donate online
through SGGives (www.sggives.org/afa).

If you would like to be a volunteer, email **volunteer@afa.org.sg**
or call **6254 0212**.



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

REPORT AND FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2010

ACTION FOR AIDS (SINGAPORE)

REPORT AND FINANCIAL STATEMENTS

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Statement of financial position	4
Statement of comprehensive income	5
Statement of changes in funds	6
Statement of cash flows	7
Notes to financial statements	8 - 28

ACTION FOR AIDS (SINGAPORE)

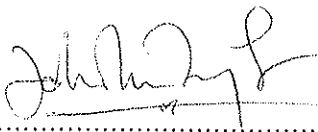
STATEMENT BY THE EXECUTIVE COMMITTEE

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, 2010 and of the results, changes in funds and cash flows of the Society for the financial year ended December 31, 2010 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 21, 2011

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE EXECUTIVE COMMITTEE

ACTION FOR AIDS (SINGAPORE)

Report on the Financial Statements

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, 2010, 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 28.

Executive Committee's Responsibility for the Financial Statements

The Executive Committee of the Society is responsible for the preparation of financial statements that give a true and fair view in accordance with Singapore Financial Reporting Standards and for devising and maintaining a system of internal accounting controls sufficient to provide reasonable assurance that assets are safeguarded against loss from unauthorised use or disposition; and transactions are properly authorised and that they are recorded as necessary to permit the preparation of true and fair profit and loss account and balance sheet and to maintain accountability of assets.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Singapore Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's 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 of financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by 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, 2010 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 21, 2011

ACTION FOR AIDS (SINGAPORE)

STATEMENT OF FINANCIAL POSITION

December 31, 2010

	<u>Note</u>	<u>December 31,</u> <u>2010</u>	<u>December 31,</u> <u>2009</u>	<u>January 1,</u> <u>2009</u>
		\$	\$	\$
			(Restated)	(Restated)
<u>ASSETS</u>				
Current assets				
Cash and cash equivalents	6	1,511,308	1,302,581	1,348,268
Other receivables	7	504,112	381,322	228,005
Inventories	8	<u>2,638</u>	<u>2,638</u>	<u>18,473</u>
		<u>2,018,058</u>	<u>1,686,541</u>	<u>1,594,746</u>
Non-current assets				
Financial assets at fair value through profit or loss	9	1,019,906	960,875	515,086
Fixed assets	10	<u>97,982</u>	<u>36,281</u>	<u>43,173</u>
		<u>1,117,888</u>	<u>997,156</u>	<u>558,259</u>
Total assets		<u><u>3,135,946</u></u>	<u><u>2,683,697</u></u>	<u><u>2,153,005</u></u>
<u>LIABILITY AND EQUITY</u>				
Current liability				
Other payables and accrued expenses	11	<u>102,561</u>	<u>166,695</u>	<u>54,725</u>
Capital and other funds				
Endowment fund	9	1,132,350	1,136,506	1,064,848
Accumulated funds		<u>1,901,035</u>	<u>1,380,496</u>	<u>1,033,432</u>
		<u>3,033,385</u>	<u>2,517,002</u>	<u>2,098,280</u>
Trust funds	12	152,215	74,282	35,000
Net assets of Trust funds		<u>(152,215)</u>	<u>(74,282)</u>	<u>(35,000)</u>
		-	-	-
Total liability and equity		<u><u>3,135,946</u></u>	<u><u>2,683,697</u></u>	<u><u>2,153,005</u></u>

See accompanying notes to the financial statements.

ACTION FOR AIDS (SINGAPORE)

STATEMENT OF COMPREHENSIVE INCOME
Year ended December 31, 2010

	<u>Note</u>	<u>2010</u> \$	<u>2009</u> \$
Income			
AIDS conference fee		1,160	-
Administrative fee income		120,259	92,801
Anonymous blood testing income	13	125,625	115,772
Dividend income	9	11,061	3,812
Donations		118,342	80,617
Dr Lee Jong-Wook Memorial Prize for Public Health		118,159	-
Foreign exchange gain on investments		-	41,250
Fund raising dinner (gross receipts) and campaigns		282,941	248,641
Interest on autosave accounts		442	913
Interest on bonds	9	22,295	21,515
ITE college east concert fundraising		-	1,540
Net gain on disposal of investments	9	1,917	-
Pledge of silence fundraising		-	17,316
President's Challenge		-	260,000
Sponsorships		17,180	7,888
Unrealised gain on fair value of investments		33,733	26,160
Other income		<u>23,580</u>	<u>18,281</u>
		876,694	936,506
Less: Expenditures			
Administrative expenses	14	(616,547)	(427,185)
Net loss on disposal of investments	9	-	(5,420)
Pledge of silence fund raising		-	(6,178)
Project and programme expenses	15	(625,287)	(624,026)
Deficit before grant income		(365,140)	(126,303)
Grant income from statutory board	16	<u>881,523</u>	<u>545,025</u>
Surplus after grant income		516,383	418,722
Tax	4	<u>-</u>	<u>-</u>
Surplus for the year, representing total comprehensive income for the year		<u>516,383</u>	<u>418,722</u>
Transferred to (from)			
Accumulated funds		520,539	347,064
Endowment fund	9	(4,156)	71,658
		<u>516,383</u>	<u>418,722</u>

See accompanying notes to the financial statements.

ACTION FOR AIDS (SINGAPORE)

STATEMENT OF CHANGES IN FUNDS

Year ended December 31, 2010

	<u>Endowment fund</u> \$	<u>Accumulated funds</u> \$	<u>Total</u> \$
Balance at January 1, 2009	1,064,848	1,033,432	2,098,280
Transfers between accumulated funds and endowment fund	71,658	-	71,658
Total comprehensive income for the year	<u>-</u>	<u>347,064</u>	<u>347,064</u>
Balance at December 31, 2009	1,136,506	1,380,496	2,517,002
Transfers between accumulated funds and endowment fund	(4,156)	-	(4,156)
Total comprehensive income for the year	<u>-</u>	<u>520,539</u>	<u>520,539</u>
Balance at December 31, 2010	<u>1,132,350</u>	<u>1,901,035</u>	<u>3,033,385</u>

See accompanying notes to the financial statements.

ACTION FOR AIDS (SINGAPORE)

STATEMENT OF CASH FLOWS

Year ended December 31, 2010

	<u>2010</u>	<u>2009</u>
	\$	\$
Operating activities		
Surplus for the year	516,383	418,722
Adjustments for:		
Depreciation	55,163	19,411
Dividend income	(11,061)	(3,812)
Grant income from statutory board	(881,523)	(545,025)
Interest income	(22,737)	(22,428)
Change in fair value of investment adjustment - net	<u>21,023</u>	<u>(61,990)</u>
Operating cash flows before movements in working capital	(322,752)	(195,122)
Other receivables	126,831	(222,894)
Inventories	-	15,835
Other payables and accrued expenses	<u>(64,134)</u>	<u>111,970</u>
Cash used in operations	(260,055)	(290,211)
Grant income received	<u>631,902</u>	<u>614,602</u>
Net cash from operating activities	<u>371,847</u>	<u>324,391</u>
Investing activities		
Purchase of fixed assets	(116,864)	(12,519)
Purchase of financial assets held at fair value (net)	(80,054)	(383,799)
Dividends received	11,061	3,812
Interest received	<u>22,737</u>	<u>22,428</u>
Net cash used in investing activities	<u>(163,120)</u>	<u>(370,078)</u>
Net increase (decrease) in cash and cash equivalents	208,727	(45,687)
Cash and cash equivalents at beginning of year	<u>1,302,581</u>	<u>1,348,268</u>
Cash and cash equivalents at end of year	<u><u>1,511,308</u></u>	<u><u>1,302,581</u></u>

See accompanying notes to financial statements.

ACTION FOR AIDS (SINGAPORE)

NOTES TO FINANCIAL STATEMENTS

December 31, 2010

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, 2010 were authorised for issue by the Executive Committee of the Society on June 21, 2011.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

BASIS OF ACCOUNTING - The financial statements have been 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, 2010. 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.

The Executive Committee anticipates that the adoption of the FRSs and INT FRSs that were issued but effective only in future periods will not have a material impact on the financial statements of the Society in the period of their initial adoption.

FINANCIAL INSTRUMENT - 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.

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”.

Financial assets

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

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 profit or loss. The net gain or loss recognised in profit or loss 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 initially measured at fair value and subsequently measured at amortised cost using the effective interest method less impairment. Interest is recognised by applying the effective interest rate method, except for short-term receivables when the recognition of interest would be immaterial.

Impairment of financial assets

Financial assets, 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 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.

For financial assets carried at amortised cost, the amount of the impairment is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the original effective interest rate. The carrying amount of the financial asset is reduced by the impairment loss directly for all financial assets with the exception of receivables where the carrying amount is reduced through the use of an allowance account. When a receivable is uncollectible, it is written off against the allowance account. Subsequent recoveries of amounts previously written off are credited against the allowance account. Changes in the carrying amount of the allowance account are recognised in profit or loss.

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.

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.

Trust funds

Trust funds are set up to account for contributions received from external sources for specific purposes.

The assets and liabilities of trust funds are presented as a line item under the capital and other funds section on the face of the statement of financial position of the financial statements. Receipts and disbursements relating to these funds are accounted for directly in these funds. Details of receipts, disbursements, assets and liabilities relating to these funds are disclosed in Note 12 to the financial statements.

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:

Leasehold improvements	-	50%
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 profit or loss.

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 profit or loss.

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 profit or loss.

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.

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

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

Interest income is accrued on a time basis, by reference to the principal outstanding and at the effective interest rate applicable.

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

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

ADMINISTRATIVE FEE INCOME - Administrative fee income from provision of services pertaining to programmes approved by the Health Promotion Board are recognised on an accrual basis at 20% of approved expenses incurred. Administrative fee income on management of the International AIDS Alliance Contract is recognised at 10% of funds when received.

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 the entity's reporting period, monetary items denominated in foreign currency 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 profit or loss 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.

With effect from the Year of Assessment 2008 or the financial year ended December 31, 2007, all registered charities will enjoy automatic income tax exemption without having the need to meet the 80% spending rule and there is no need to file income tax returns by virtue of Section 13(1)(zm) of the Income Tax Act, Chapter 134.

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:

	December 31, 2010	December 31, 2009	January 1, 2009
	\$	\$	\$
		(Restated)	(Restated)
Financial assets			
Fair value through profit or loss	1,019,906	960,875	515,086
Loans and receivables (including cash and cash equivalents)	<u>2,015,420</u>	<u>1,683,903</u>	<u>1,576,273</u>
Financial liability			
Liabilities at amortised cost	<u>102,561</u>	<u>166,695</u>	<u>54,725</u>

(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 2009. 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, Swiss francs and Brazilian real.

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>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>
	\$	\$	\$	\$
Brazilian real	39,658	-	-	-
Euro	64,142	57,843	-	-
Hong Kong dollar	116,294	133,823	-	-
Great Britain pound	7,030	42,542	-	-
Malaysian ringgit	-	11,691	-	-
New Taiwan dollar	11,460	13,259	-	-
Swiss francs	13,984	-	-	-
United States dollar	<u>195,378</u>	<u>203,018</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.

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

	<u>Brazilian Real</u>		<u>New Taiwan</u>		<u>Great British</u>		<u>United States</u>	
	<u>dollar impact</u>	<u>dollar impact</u>	<u>dollar impact</u>	<u>dollar impact</u>	<u>pound impact</u>	<u>pound impact</u>	<u>dollar impact</u>	<u>dollar impact</u>
	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>
	\$	\$	\$	\$	\$	\$	\$	\$
Income or expenditure	<u>3,965</u>	<u>-</u>	<u>1,146</u>	<u>1,326</u>	<u>703</u>	<u>4,254</u>	<u>19,538</u>	<u>20,302</u>

	<u>Swiss francs</u>		<u>Hong Kong</u>		<u>Euro</u>		<u>Malaysian Ringgit</u>	
	<u>impact</u>	<u>impact</u>	<u>dollar impact</u>	<u>dollar impact</u>	<u>impact</u>	<u>impact</u>	<u>impact</u>	<u>impact</u>
	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>
	\$	\$	\$	\$	\$	\$	\$	\$
Income or expenditure	<u>1,398</u>	<u>-</u>	<u>11,629</u>	<u>13,382</u>	<u>6,414</u>	<u>5,784</u>	<u>-</u>	<u>1,169</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, 2010 would increase/decrease by \$49,468 (2009 : increase/decrease by \$48,660)

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 \$
December 31, 2010						
Non interest bearing	-	2,510,109 ^(a)	-	-	-	2,510,109
Fixed interest rate instrument	4.55	-	45,822	590,994	(111,599)	525,217
		<u>2,510,109</u>	<u>45,822</u>	<u>590,994</u>	<u>(111,599)</u>	<u>3,035,326</u>
December 31, 2009 (Restated)						
Non interest bearing	-	2,170,504 ^(a)	-	-	-	2,170,504
Fixed interest rate instrument	4.1	-	-	612,462	(138,188)	474,274
		<u>2,170,504</u>	<u>-</u>	<u>612,462</u>	<u>(138,188)</u>	<u>2,644,778</u>
January 1, 2009 (Restated)						
Non interest bearing	-	1,128,014 ^(a)	-	-	-	1,128,014
Fixed interest rate instrument	4.7	211,931	-	288,231	(94,453)	405,709
Fixed deposit (fixed rate)	0.3	557,747	-	-	(111)	557,636
		<u>1,897,692</u>	<u>-</u>	<u>288,231</u>	<u>(94,564)</u>	<u>2,091,359</u>

^(a) Non interest bearing financial assets include, quoted equity shares at fair value amounting to \$494,689 (December 31, 2009 : \$486,609 ; January 1, 2009 : \$109,377).

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>Level 1</u> \$	<u>Level 2</u> \$	<u>Level 3</u> \$
Financial assets				
2010				
Financial assets at fair value through profit or loss:				
- Bonds and notes	525,217	525,217	-	-
- Equity shares	494,689	460,329	34,360	-
Total	<u>1,019,906</u>	<u>985,546</u>	<u>34,360</u>	<u>-</u>

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 2009.

6 CASH AND CASH EQUIVALENTS

	December 31, 2010	December 31, 2009	January 1, 2009
	\$	\$ (Restated)	\$ (Restated)
Cash on hand	1,811	3	288
Cash at bank	1,089,057	1,119,104	790,344
Deposits	<u>420,440</u>	<u>183,474</u>	<u>557,636</u>
	<u>1,511,308</u>	<u>1,302,581</u>	<u>1,348,268</u>

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

	<u>2010</u>	<u>2009</u>
	\$	\$
Euro	21,493	11,951
British pounds	-	3,842
United States dollars	<u>860</u>	<u>3,892</u>

7 OTHER RECEIVABLES

	<u>2010</u>	<u>2009</u>
	\$	\$
Deposits	17,279	9,819
Other recoverable	153,320	287,611
Government grants receivable	<u>333,513</u>	<u>83,892</u>
	<u>504,112</u>	<u>381,322</u>

8 INVENTORIES

	<u>2010</u>	<u>2009</u>
	\$	\$
Inventories for resale (HIV test kits)	<u>2,638</u>	<u>2,638</u>

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

	<u>2010</u>	<u>2009</u>
	\$	\$
Quoted investments at fair value:		
Bonds and notes	525,217	474,274
Equity shares	494,689	486,601
	<u>1,019,906</u>	<u>960,875</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>2010</u>	<u>2009</u>
	\$	\$
Brazilian Real	39,658	-
British pounds	7,030	38,700
Euro	42,649	45,892
Hong Kong dollars	116,294	133,823
Malaysian Ringgit	-	11,691
New Taiwan dollar	11,460	13,259
Swiss francs	13,984	-
United States dollars	<u>194,518</u>	<u>199,126</u>

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

	<u>2010</u>	<u>2009</u>
	\$	\$
<u>Statement of financial position</u>		
Current asset		
Cash and cash equivalents	120,440	183,474
Non-current asset		
Financial assets held at fair value through profit or loss	1,019,906	960,875
Current liability		
Accrued expenses	<u>(7,996)</u>	<u>(7,843)</u>
Net assets	<u>1,132,350</u>	<u>1,136,506</u>
Financed by:		
Original fund	800,000	800,000
Accumulated surplus	<u>332,350</u>	<u>336,506</u>
	<u>1,132,350</u>	<u>1,136,506</u>

	<u>2010</u>	<u>2009</u>
	\$	\$
<u>Statement of comprehensive income</u>		
Income:		
Dividend income	11,061	3,812
Unrealised gain on fair value of investment	33,734	26,160
Exchange gain	-	41,250
Interest income	22,295	21,515
Net gain on disposal of investments	<u>1,917</u>	<u>-</u>
	69,007	92,737
Less: Expenditures:		
Net loss on disposal of investments	-	(5,420)
Fund management fees	(16,489)	(15,659)
Exchange loss	<u>(56,674)</u>	<u>-</u>
(Deficit) Surplus for the year, representing total comprehensive income for the year	(4,156)	71,658
Accumulated surplus at beginning of year	<u>336,506</u>	<u>264,848</u>
Accumulated surplus at end of year	<u><u>332,350</u></u>	<u><u>336,506</u></u>

10 FIXED ASSETS

	<u>Leasehold</u>	<u>Computers</u>	<u>Furniture,</u>	
	<u>improvements</u>		<u>fittings and</u>	<u>Total</u>
	\$	\$	\$	\$
Cost:				
At January 1, 2009	-	-	57,935	57,935
Additions	<u>-</u>	12,233	286	<u>12,519</u>
At December 31, 2009	-	12,233	58,221	70,454
Additions	97,345	10,144	9,375	116,864
At December 31, 2010	<u>97,345</u>	<u>22,377</u>	<u>67,596</u>	<u>187,318</u>
Accumulated depreciation:				
At January 1, 2009	-	-	14,762	14,762
Charge for the year	<u>-</u>	2,917	16,494	<u>19,411</u>
At December 31, 2009	-	2,917	31,256	34,173
Charge for the year	32,089	6,207	16,867	55,163
At December 31, 2010	<u>32,089</u>	<u>9,124</u>	<u>48,123</u>	<u>89,336</u>
Carrying amount:				
At December 31, 2010	<u>65,256</u>	<u>13,253</u>	<u>19,473</u>	<u>97,982</u>
At December 31, 2009	<u>-</u>	<u>9,316</u>	<u>26,965</u>	<u>36,281</u>

11 OTHER PAYABLES AND ACCRUED EXPENSES

	December 31, 2010	December 31, 2009	January 1, 2009
	\$	\$ (Restated)	\$ (Restated)
Accrual for reinstatement cost	50,000	-	-
Accrued salaries	26,358	25,124	16,244
Medical subsidies	18,450	15,450	21,000
Other payables	-	51,998	-
Others	7,753	74,123	17,481
	<u>102,561</u>	<u>166,695</u>	<u>54,725</u>

12 TRUST FUNDS

	December 31, 2010	December 31, 2009	January 1, 2009
	\$	\$ (Restated)	\$ (Restated)
International AIDS Alliance Contract (a)	95,377	17,359	-
Care For Family Fund (b)	30,318	38,818	35,000
Prison Medication Fund (c)	26,520	18,105	-
	<u>152,215</u>	<u>74,282</u>	<u>35,000</u>

(a) International AIDS Alliance Contract

The International Aids Alliance Contract is an extension of the Global Fund to fight AIDS, TB and Malaria. The fund's primary purpose is to finance the day-to-day activities and programme execution by its committee members whose work is dedicated to people living with and affected by the three diseases and AFA provides the administrative support.

	December 31, 2010	December 31, 2009	January 1, 2009
	\$	\$ (Restated)	\$ (Restated)
At January 1	17,359	-	-
Contribution received	212,230	69,105	-
Salaries	(88,329)	(44,958)	-
Positive Action for Treatment	(19,728)	-	-
Community Initiative on Tuberculosis, HIV/AIDS and Malaria	(15,155)	-	-
Other expenses	(11,000)	(6,788)	-
At December 31	<u>95,377</u>	<u>17,359</u>	<u>-</u>
Represented by:			
Cash and cash equivalents	<u>95,377</u>	<u>17,359</u>	<u>-</u>

(b) **Care for Family Fund**

The Care for Family Fund was launched on November 29, 2007. The aim of the fund is to provide short-term financial assistance of up to \$400 a year to families of persons with HIV infection, particularly to those who have been severely impacted financially. The Care for Family Fund is designed to help in areas where other HIV & AIDS assistance programmes may not cover. The Society manages the application and award processing of the fund on behalf of the donors.

	December 31, 2010 <u> </u> \$	December 31, 2009 <u> </u> \$ (Restated)	January 1, 2009 <u> </u> \$ (Restated)
At January 1	38,818	35,000	-
Contribution received	-	10,000	35,000
Disbursements to applicants	<u>(8,500)</u>	<u>(6,182)</u>	<u>-</u>
At December 31	<u>30,318</u>	<u>38,818</u>	<u>35,000</u>
Represented by:			
Cash and cash equivalents	<u>30,318</u>	<u>38,818</u>	<u>35,000</u>

(c) **Prison Medication Fund**

Prison Medication Fund was launched in 2009 and its main aim is the provision of antiretroviral medication for HIV+ Changi Prison inmates. The fund is supported by both corporate and private donors and the Society arranges for the purchase and delivery of these medications to the affected HIV inmates on a monthly basis.

	December 31, 2010 <u> </u> \$	December 31, 2009 <u> </u> \$ (Restated)	January 1, 2009 <u> </u> \$ (Restated)
At January 1	18,105	-	-
Contribution received	24,000	42,600	-
HIV medication	<u>(15,585)</u>	<u>(24,495)</u>	<u>-</u>
At December 31	<u>26,520</u>	<u>18,105</u>	<u>-</u>
Represented by:			
Cash and cash equivalents	<u>26,520</u>	<u>18,105</u>	<u>-</u>

13 ANONYMOUS BLOOD TESTING INCOME

	2010 <u> </u> \$	2009 <u> </u> \$
Receipts from anonymous blood testing centre	171,710	171,826
Less: HIV test kits	<u>(46,085)</u>	<u>(56,054)</u>
	<u>125,625</u>	<u>115,772</u>

14 ADMINISTRATIVE EXPENSES

	<u>2010</u>	<u>2009</u>
	\$	\$
Bank charges	574	512
CDC medical subsidy	-	817
CPF	78,729	26,993
Depreciation	55,163	19,411
Foreign exchange loss on investments	56,674	-
Fund management fees	16,489	15,659
Legal and professional fees	2,500	2,060
Miscellaneous	1,263	2,346
Office maintenance	5,891	3,568
Office relocation expenses	-	1,950
Postages and courier services	399	396
Printing and stationery	11,620	3,887
Recruitment	4,782	288
Refreshments	7,927	518
Rental of office premises *	60,665	50,790
Staff costs (excluding CPF) **	282,546	265,418
Staff medical expenses	1,455	1,297
Staff insurance expenses	1,007	653
Telecom charges	4,093	2,362
Training	7,580	17,601
Travelling and accommodation	3,762	863
Utilities	4,546	4,239
Website maintenance	8,882	5,557
	<u>616,547</u>	<u>427,185</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 \$73,760 (2009 : \$93,470) paid to key management personnel.

15 PROJECT AND PROGRAMME EXPENSES

	<u>2010</u>	<u>2009</u>
	\$	\$
AAM expenses	9,076	-
AFA newsletter – The Act	13,313	12,998
AIDS conference - net	60,316	-
Buddies and friends	-	887
Candlelight memorial	2,118	846
CDC Medical subsidy	6,613	-
Club Genesis	1,372	2,623
Community Outreach Programme	34,452	-
Digital Arts	-	16,991
Fundraising	15,083	3,011
Heterosexual Programme	81,524	113,121
HIV education workshops	5,443	1,490
Life goes on	1,615	1,299
LOVE Gala Dinner Fundraising	-	89,821
Mac AIDS Unmasked Fundraising	-	78,430
Medical subsidy	76,950	63,950
MOH Sero-Prevalence Project	30,930	33,855
MSM project	149,942	164,182
Muslim Group	1,774	2,724
Muslim Outreach Programme	77,182	28,289
Positive Living Centre	46,158	-
Positive prevention	-	4,073
Pregnant mother's fund	1,600	4,218
Prison Outreach	160	135
Project HOPE	765	1,083
Transgender Programme	4,078	-
Women's Outreach Programme	1,613	-
YMSM Outreach Programme	3,210	-
	<u>625,287</u>	<u>624,026</u>

16 GRANT INCOME FROM STATUTORY BOARD

	<u>2010</u>	<u>2009</u>
	\$	\$
AMPUH – Muslim Outreach Programme	-	12,597
Community Outreach Programme	78,595	-
HDB projects	635	-
Heterosexual Male Outreach Programme	166,527	184,078
HIV Talks	11,750	4,450
International AIDS conference	9,000	-
MSM Outreach Programme	338,146	263,411
Muslim Community Outreach	56,922	14,722
Phlebotomy course for ATS volunteers	-	8,400
Positive Living Centre	43,537	-
Positive Prevention Programme	27,831	17,598
Project Hope Programme	-	829
Reimbursement for free HIV testing and transport allowance	48,339	840
Sero-prevalence project	-	33,100
Sponsorship of 7 th Singapore AIDS Conference	66,469	-
Sponsorship of 9 th ICAAP Conference	-	5,000
Transgender Outreach Programme	12,637	-
Women Outreach Programme	9,885	-
Others	11,250	-
	<u>881,523</u>	<u>545,025</u>

17 OPERATING LEASE ARRANGEMENTS

	<u>2010</u>	<u>2009</u>
	\$	\$
Minimum lease payments under operating leases recognised as an expense in the year	<u>102,076</u>	<u>50,790</u>

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

	<u>2010</u>	<u>2009</u>
	\$	\$
Within one year	99,936	52,086
In the second to fifth years inclusive	<u>3,484</u>	<u>4,585</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.