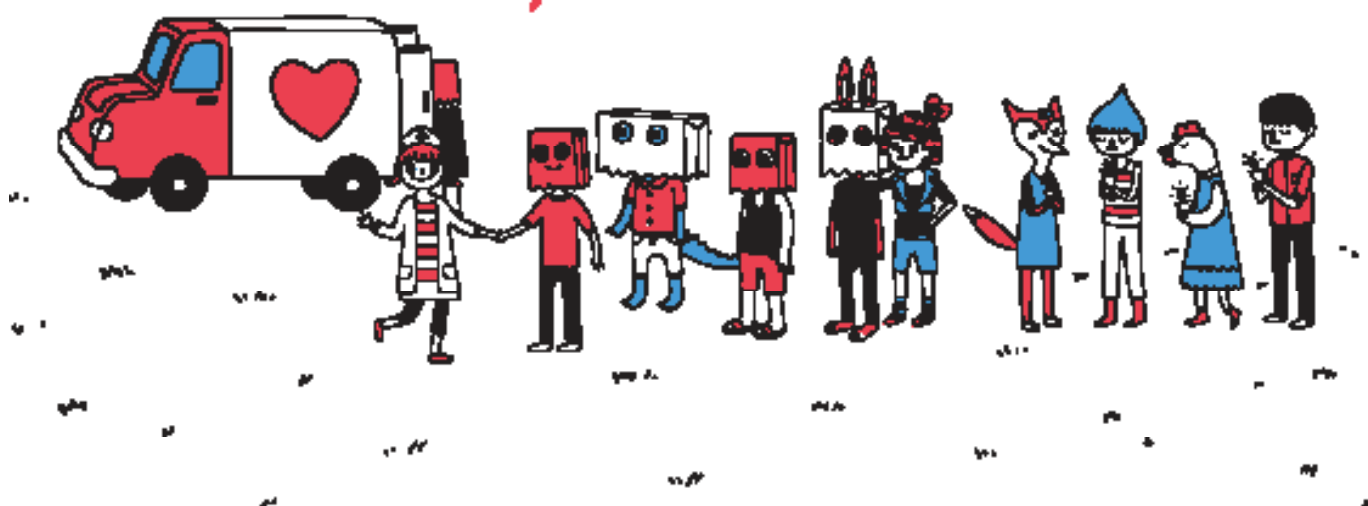


DOING IT
BETTER!



ACTION FOR AIDS
ANNUAL REPORT

2012

TABLE OF CONTENTS

03

Reflections

- 3 President's Message
- 7 Executive Director's Message

25-35

Education & Prevention

- 27 High risk Heterosexual Males Outreach (HMO)
- 29 Men who have Sex with Men Outreach (MSM)
- 31 Anak Malayu Islam Melawan Penyakit Init HIV (AMPUH)
- 35 HIV Education at Workplace (HEW)

09

Introductions

- 9 About Action For AIDS
- 11 Organisation Structure



13

Campaigns & Events

- 15 8th Singapore AIDS Conference
- 17 Love Gala 2012
- 19 World AIDS Day 2012
- 21 Le Flea Boutique
- 23 Singapore AIDS Candlelight Memorial

37-44

Clinical Services

- 39 Anonymous HIV Testing & Counselling Service (ATS)
- 43 Mobile Testing & Counselling Service (MTS)

45-47

Care & Support

- 37 Positive Living Centre and Supporting Programmes
- 49 Donations & Volunteering Details

PRESIDENT'S MESSAGE

“The greater the proportion of HIV infected persons in HIV care, the better our chance of reducing the transmission and spread of HIV infection.”



PROFESSOR ROY CHAN
President, AFA Singapore

The HIV epidemic in Singapore continues to grow and is driven mainly by sexual transmission. Newly diagnosed infections among heterosexuals has fallen from a peak of 284 in 2009 and plateaued in the last 3 years to 228 in 2010, 220 in 2011 and 220 in 2012. This is in contrast to the increasing number of infections among men who have sex with men (MSMs). Newly diagnosed infections among MSM rose from 166 notifications in 2009, to 237 in 2011 as well as in 2012.

Nearly 90% of all new cases reported in 2012 were between the ages of 20 to 59 years of age. Almost half were between 30 and 49 years of

age, 63% were single, 23% were married, 10% were divorced or separated. The majority of HIV cases in Singapore present in an advanced stage of infection. In 2012, 48% of the newly diagnosed cases already had late-stage HIV infection. The high proportion of infected persons presenting at the late stage of the disease means there is a very high aggregate viral load among communities at highest risk for HIV infection; this concept can be referred to as the community viral load (CVL).

45% of the new cases in 2012 were diagnosed during medical care, while another 34% were detected as a result of routine programmatic HIV screening.

14% were detected as a result of voluntary HIV screening. When differentiated by sexual transmission, a higher proportion of homosexuals/bisexuals had their HIV infection detected via voluntary screening compared to heterosexuals (25% vs. 4%).

What do we need to do to stem the spread of the infection? The following is a summary of the main strategies.

A. Address HIV-related Stigma and Discrimination

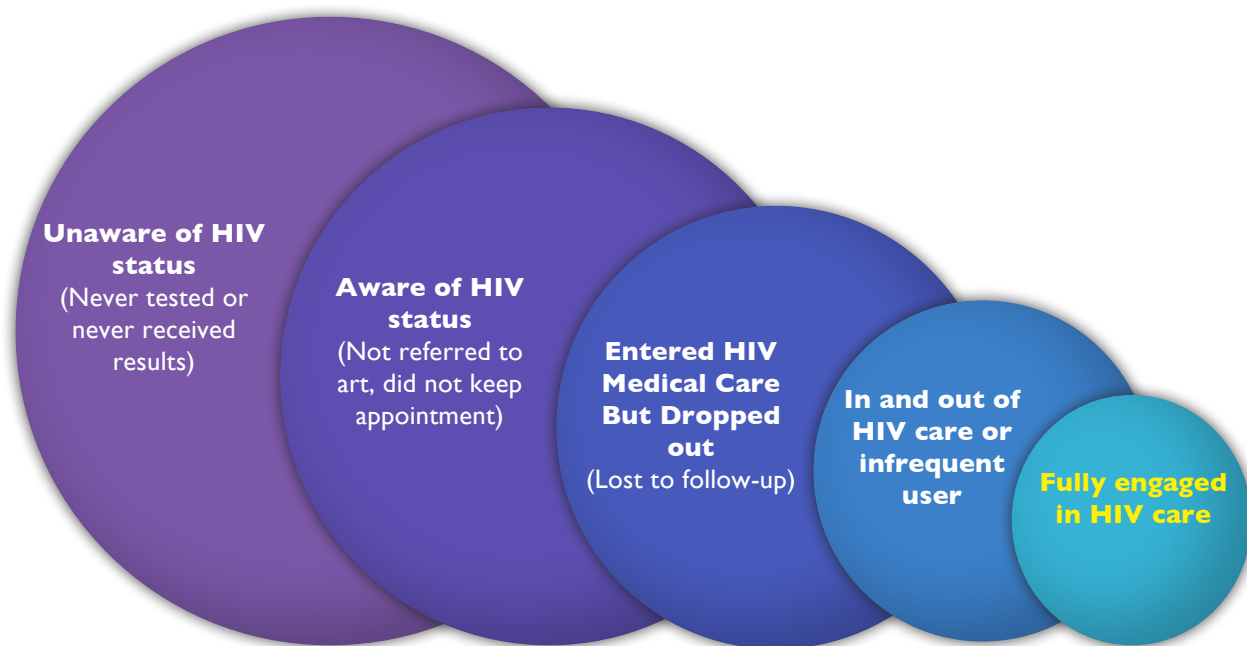
Until we make these structural and administrative changes, we will not be able to overcome the pervasive stigma that is attached to HIV/AIDS and to provide an enabling environment for the success of the AIDS programme. This includes decriminalisation of non-disclosure of HIV infection when safer sex is practised, repealing of Section 377a that criminalises MSM and increases the stigmatisation of HIV infection, and removing the entry ban on known HIV-infected persons.

they are successfully treated.

In order to improve prevention, we must not only improve education and increase safer sex behaviour, we also need to ensure that persons who are already infected have ready access to testing and treatment. Early diagnosis and linkage to care of HIV infected patients will lead to improvements in health outcomes of individuals and decrease the spread of HIV in the community. The greater the proportion of HIV infected persons in HIV care, the better our chance of reducing the transmission and spread of HIV infection.

patients is 89%, retention on ARV treatment programme for the first 12 months was 97%, and the proportion of these patients who achieved virological suppression was 91%. In the local context, we do not have a good estimate of total number of persons living with HIV infection.

The estimate of 6000 current HIV infections is based on 'guesstimates' from local HIV experts. Compared with the USA, our rates of retention in HIV care, retention on ARV treatment and suppression of viral load appear to be better. The 2 areas of the care continuum that have the



B. "Cascade of care" - A Holistic Approach to HIV Prevention

Persons living with HIV infection can be categorised according to whether they have been diagnosed, whether they have been linked to care, whether they have been started on ART, and whether they are retained in care, and if

There are approximately 3000 patients in active follow up at CDC (Dr. Arlene Chua, personal communication). Linkage to care at CDC of newly diagnosed HIV infections in 2011 was 83%, 49 of 278 (17%) referrals did not turn up. The average annual proportion of patients lost to follow up is 14%. Anti-retroviral treatment coverage for these

greatest drop offs are at the stage of diagnosis and the stage of linkage to care 34% and 17% respectively.

Based on these figures, we estimated that the number of persons living with HIV who do not have their HIV infection under control is 61%. The steps where we need to concentrate our efforts are

the first 2 in the cascade, viz. get persons at risk of infection to test and to do so regularly, and secondly to link them to care. If we are successful at doing this we will be able to lower the community viral load (CVL) and the likelihood of HIV transmission. Better clinical outcomes will be accompanied by improved control of HIV in the country.

C. Traditional Prevention: Providing Knowledge, Achieving Behavioural Change

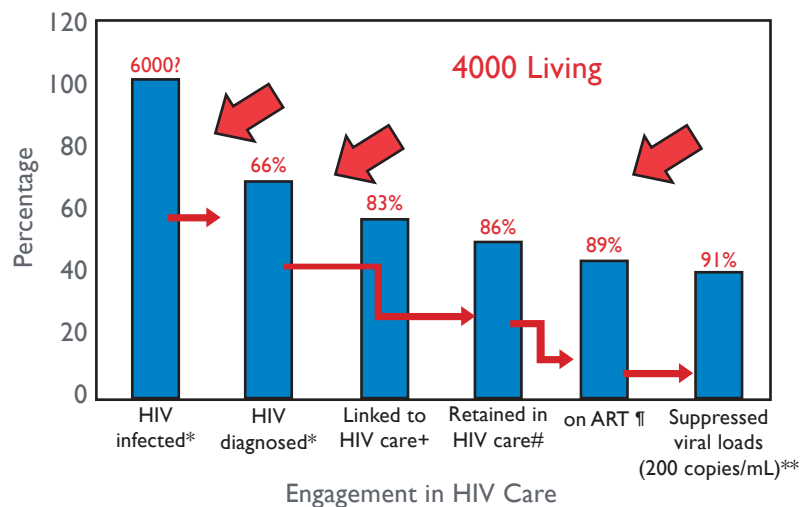
Sexuality education for youth must be factual and practical, and include accurate and unbiased safer sex and HIV/AIDS/STI information. Young people should be consulted on the content, delivery and evaluation of these programmes. Out-of-school youth should not be forgotten.

Sexually active adults should have the knowledge and skills to adopt and maintain safer sex strategies and behaviours, including advice on mutual monogamous relationships, delaying sexual debut, reducing the number of sexual partners, avoiding sex with persons who may have many other sexual partners, and correct and consistent use of condoms.

Significant changes in heterosexual behaviour have been documented locally, the age of sexual debut is falling, there is more casual sex, and there is more pre and extramarital sex. Similar but more marked trends are found among MSM, where there is evidence of decreasing age of

Clinical Care System Considerations

Addressing the HIV Continuum of Care - Singapore



61% with HIV do not have virus under control

sexual debut, higher numbers of sexual partners.

Among both heterosexuals and MSM consistent and correct use of condoms is still too low. Programmes to promote and increase safer sex behaviour must be maintained and strengthened.

HIV prevention fatigue and treatment optimism have resulted in lower rates of safer sex, therefore innovative ways of informing and influencing behaviour need to be tried.

Internet and mobile technology have increased the ease and opportunities of meeting sexual partners, and have changed the sex industry and the sexual landscape permanently. They can be harnessed to deliver accurate and timely information and influence sexual behaviours.

There has been a shift in the nature of sex work from one that was largely brothel-based to more unregulated environments where bar

and lounge hostesses, and masseuses ply their trade. This has led to underdeveloped programmes for infection screening, treatment and education programmes.

We need to find ways to overcome the logistical and structural obstacles to better deliver education, detection and treatment for all sex workers.

The extent of injecting drug use (IDU) on the local HIV epidemic has hitherto been small. It is generally accepted that there are only a small number of IDU in Singapore. However the situation can easily escalate especially when there are no harm reduction programmes catering to IDUs in Singapore.

In view of the concentrated HIV epidemic among MSM in Singapore, it is clear that we need to pay special attention to the needs of the MSM community. Community representatives should be consulted early in HIV/

STI programme planning, implementation and evaluation.

Research on MSM should be mindful of the challenging social, political and human rights contexts that MSM in Singapore face.

D. HIV Testing and Linkage to care

Those at risk of HIV infection should be encouraged to test early and to test regularly. HIV testing must be made easier and more accessible. Those who test positive should be routinely and expeditiously referred to care. All barriers to testing and linkage to care should be removed, this must include affordable ARV treatment.

E. Biomedical Prevention

Opportunities for biomedical prevention can be conceptualised according

to stages: before, during and after HIV infection. Male circumcision, vaccination, topical (microbicide gels containing ARV and other compounds) and oral pre-exposure prophylaxis (PrEP, giving ARVs to HIV-negative individuals to prevent acquisition of HIV) are possible strategies. In the immediate pre-coital, coital and immediate post-coital periods, intermittent topical and oral PrEP, as well as post-exposure prophylaxis (PEP) are possible.

After the immediate post-infection phase is over, use of ART for infected individuals can prevent transmission, and this has now been named treatment as prevention (TasP).

Recent randomised controlled trials have demonstrated the effectiveness of TasP and PrEP. Implementation and roll-out of larger scale projects are

underway in several places. The use of ARV to prevent HIV transmission may be a turning point in our battle against the relentless spread of HIV.

We will be closely following these programmes and must be willing to try out these new approaches to HIV prevention if they are shown to be implementable.

**Professor Roy Chan
President**

“Sexually-active adults should have the knowledge and skills to adopt and maintain safer sex strategies and behaviours...”

EXECUTIVE DIRECTOR'S MESSAGE

“What AfA has done, over the last 25 years, is to make Singapore a better place where a person with HIV/AIDS can live a dignified and normal life, free from stigma, fear and discrimination.”

Action for AIDS, Singapore (AfA) has come a long way since its humble beginnings. For the past 25 years, our executive board members, dedicated staff and most importantly, our big hearted volunteers have worked hard to help build this organisation.

AfA has gone through trying times over the last few years. However, we've emerged stronger and are gathering more resources to make bigger impact on the communities that we actively reach out to.

2012 was a bumper year as we continued our efforts to reach our three 'Getting to Zero' goals, which was affirmed by delegates at the 8th Singapore AIDS Conference (SAC).

Zero New HIV infections

Reducing the number of new infections is one of the key

pillars to help us achieve the other two zeros. We continue to reach out to our target audience through our projects and programmes, to foster better awareness, empowerment and prevention.

Together with Tan Tock Seng Hospital and the Health Promotion Board, we co-organised the biennial 8th SAC on 17th November 2012 at the Mandarin Orchard.

More than 500 delegates from government and non-governmental organisations, volunteers, the press, businesses and schools attended the conference.

The series of plenaries and presentations showcased latest findings, shared experiences and renewed hope as well as aligned our efforts to reduce the number of new HIV infections.



MR. DONOVAN LO
Executive Director,
AFA Singapore

Zero Deaths Related to HIV/AIDS

2012 also saw a comeback of our much-loved fund-raising gala dinner after a 3-year hiatus. Led by a dedicated team of volunteers, we went on to raise over \$300k to help fund various patient subsidies and prevention programmes.

These subsidies are crucial in helping people infected and affected by HIV/AIDS, who depend on life sustaining medications, care and support services. Over \$100,000 was disbursed to people living with HIV and their families in 2012.

Living with HIV does not mean living with a death sentence anymore.

Zero Stigma and Discrimination

Our AIDSWalk 2012 took place with the generous support of the M.A.C AIDS Fund and M.A.C Cosmetics Singapore. Many joined us and our guest of honour, Dr. Amy Khor, Minister of State, Ministry of Health and Ministry of Manpower, to walk in solidarity down a very wet Orchard Road on World AIDS Day. The aim was to raise awareness that stigma and discrimination still exist in our society and much more needs to be done to reduce these barriers. The walk was also the launching ground for the year's "Be Positive" Campaign.

The "Be Positive towards people living with HIV" campaign has helped increase attendance at our Anonymous

HIV testing and the Mobile testing services.

Countless Triumphs

All this brings me to my last point. What AfA has done, over the last 25 years, is to make Singapore a better place where a person with HIV/AIDS can live a dignified and normal life, free from stigma, fear and discrimination. Our efforts to empower PWAs in Singapore have led to my colleague, Avin Tan, coming out as an individual with HIV, bravely speaking up in public. He is only the second person living with HIV in the last 30 years to do this, the first being Mr Paddy Chew in 1998. He not only shared about his diagnosis and his road to recovery, but is also tirelessly campaigning for stigma and discrimination to be reduced in the workplace.

We believe that the workplace is a crucial avenue for speeding up the adoption of policies and breaking down of barriers to achieve our goals and mission in HIV prevention.

We believe that companies

big and small want to do good and serve their communities and the public well. Even with reduced funding, we believe we will be able to rise to the challenge of sustaining and improving our HIV education in the workplace (HEW) services.

I would like to thank our staff and volunteers for their continual hard work and contributions and, on behalf of our team, I would also like to thank the members of the Executive Committee, funding agencies, sponsors and donors for all the support they have given us in this long year.

I would like to appeal for your continuous support for our cause and to improve the HIV/AIDS situation in Singapore.

Only with your ongoing involvement and support can we look forward to another fruitful year.

Donovan Lo
Executive Director



INTRODUCTION

MISSION STATEMENT

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



25th
ANNIVERSARY
doing it better

We are proud and very excited to present our new logo and visual identity. This is the third iteration; the original logo was designed by Immortal, the second by Saatchi & Saatchi, and this version is once again provided by Immortal.

The AfA identity was due for a revolutionary update. Formed in 1988, AfA has evolved its functions and objectives – from the promotion of basic public awareness of HIV/AIDS and starting up support and assistance for persons living with HIV infection, to the present day role that requires greater coordination

and collaboration, delivering complex prevention and care programmes in a globalised and connected society.

We have retained our mission to enhance understanding of HIV/AIDS and combating discrimination and stigmatisation of PWAs.

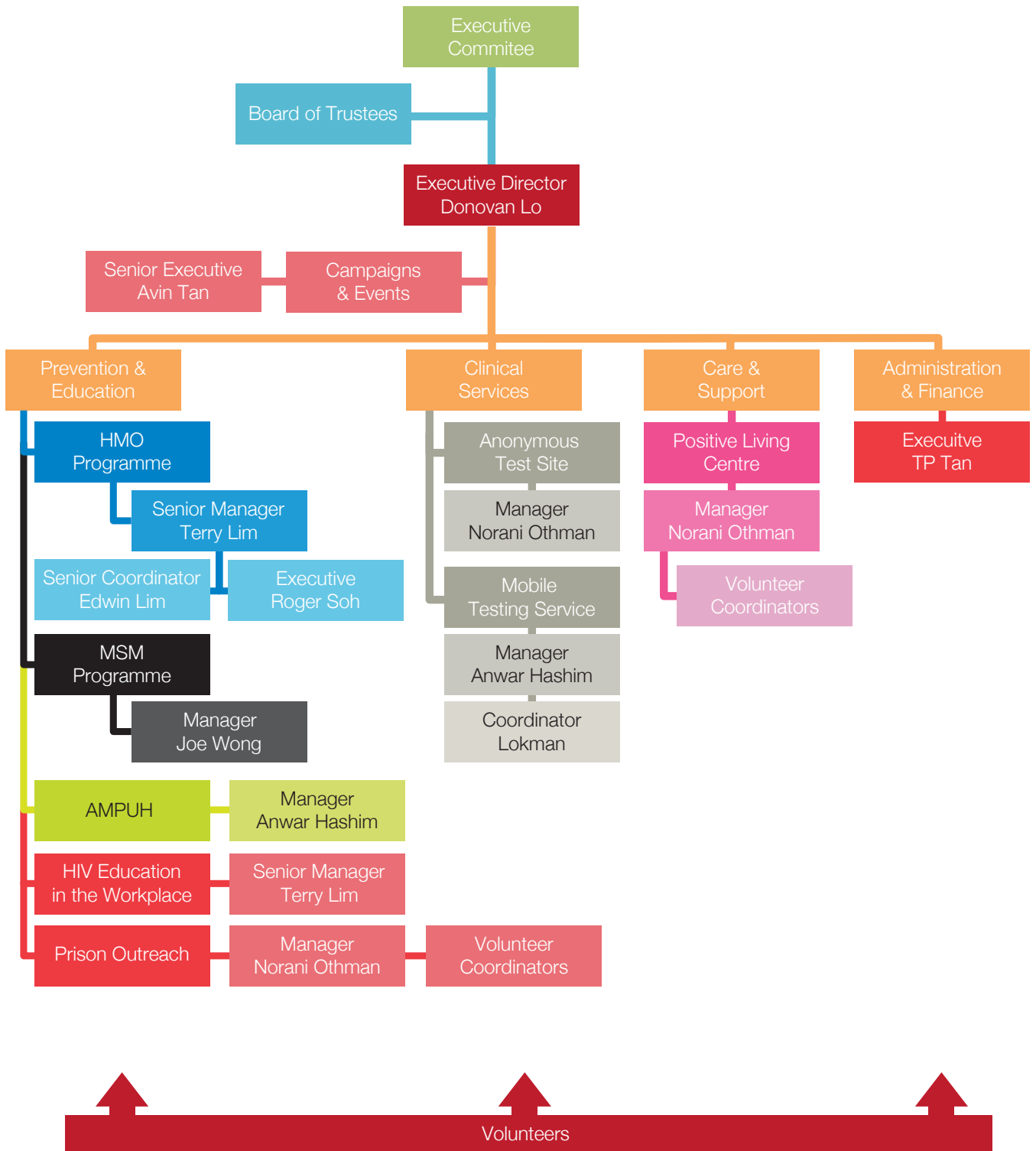
The new identity has taken a softer graphic approach to reflect the following attributes: love, care, support, community, dignity and advocacy. We have introduced a lowercase typeface to demonstrate a softer side of the organisation. The flow of the typeface has a hint of the awareness symbol –

fight against AIDS. The ligature of the alphabets evokes care, support and community.

The change to a deeper red and the use of grey is a more progressive usage of colours for the organisation.

The stunning new graphics reflect greater confidence and clarity as we face new challenges in our mission to reduce the impact of HIV/AIDS in Singapore.

ORGANISATION CHART



BOARD OF TRUSTEES

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

AUDITORS

Geetha A & Associates

DOING IT BETTER!



EXECUTIVE COMMITTEE

President:
Prof Roy Chan

Vice President:
Dr. Lee Cheng Chuan

Treasurer:
Ms. Caroline Fernandez

Honorary Secretary:
Mr. Thomas Ng Hoe Lun

Assistant Honorary Secretary:
Ms. Dawn Mok

Committee Members:
Mr. Saxone Woon
A/Prof Paul Ananth Tambyah
Ms. Cheryl Yeo
Dr. Wong Chen Seong

SUB COMMITTEES

Fund Raising & Public Relations:
Prof Roy Chan
Ms. Caroline Fernandez
Mr. Saxone Woon

Human Resources:
Dr. Lee Cheng Chuan
Ms. Dawn Mok

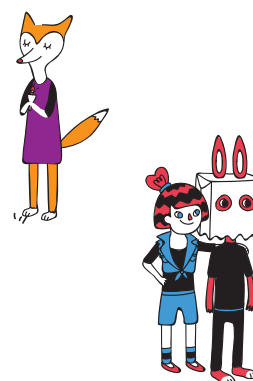
Programmes:
Mr. Thomas Ng Hoe Lun
A/Prof Paul Ananth Tambyah
Dr. Wong Chen Seong
Mr. Avin Tan

Finance & Audit:
Mr. Terence Ng
Ms. Cheryl Yeo
Mr. Donovan Lo

ACTION FOR AIDS SINGAPORE

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Singapore 208628
www.afa.org.sg

Registered: IRAS - Charities Act (Cap 37) - No. 1050.
Registry of Societies: ROS 257/88 WEL



None of our top three highest paid staff receives more than \$100,000 in annual remuneration each.

Board members does not receive remuneration for their board services.

Executive Committee is a voluntary board.

Members, staff and volunteers are expected to avoid actual and perceived conflicts of interest. Where individuals have personal interest in business transactions or contracts that AfA may enter into, or have vested interest in other organisations that AfA has dealings with or is considering to enter into joint ventures with, they are expected to declare such interests and the conflict

of interest form is to be signed each year by members of the exco and staff as soon as possible and abstain from discussion and decision-making on the matter. Where such conflicts exist, the Board will evaluate whether any potential conflicts of interest will affect the continuing independence and whether it is appropriate for the individual to continue to remain with the organisation.



CAMPAIGNS & EVENTS

Stigma and discrimination is a huge barrier in Singapore and it prevents people from seeking knowledge to protect themselves, to take an HIV test and to start treatment that will prolong life and improve physical and emotional well-being.

Working together with our partners, we launched various campaigns that strive towards a supportive and understanding society.

8TH SINGAPORE AIDS CONFERENCE

BY AVIN TAN

“The organising committee members knew right from the first meeting that this was going to be a very different Singapore AIDS conference.”

Around the world, a new momentum to put HIV/AIDS back on the agenda of world government propelled a surge in interest to achieve the goals of reversing and ultimately ending the epidemic. Riding on this wave of renewed energy, the organising committee members knew right from the first meeting that this was going to be a very different Singapore AIDS conference.

Adopting the UNAIDS's current vision of “Zero New HIV Infections, Zero AIDS-related Deaths, Zero Discrimination”, the conference's theme was aptly titled, “Getting to Zero”. The conference sessions were then planned according to these 3 Zero targets, with increased

focus on reaching youths.

Minister of State for Health and Manpower, Dr. Amy Khor, opened the conference and delivered an update on recent developments in Singapore, such as improvements to allow easier access to HIV testing and treatment. The opening ceremony was followed by plenary speakers, Dr. KH Wong from Hong Kong and Mr. Laurindo Garcia, a regional AIDS advocate. Dr. Wong spoke about his experiences on how Hong Kong controls HIV while Mr. Garcia called for increased community mobilisation, and the need to harness energy and ideas to implement and scale-up prevention and treatment programmes.



SAC 2012

GETTING TO ZERO

ZERO STIGMA ZERO NEW INFECTIONS ZERO DEATHS



1 Youth drummers rousing up the crowd at the opening session.

2 & 3 Guest at the youth village and poster exhibition.

4 Minister of State, Dr. Amy Khor signing the SAC declaration.

5 Panel discussion during the care and support - positive living symposium.

To demonstrate our collective resolve and commitment to “Getting to Zero”, delegates and attendees who are supportive of our goals, including Dr. Amy Khor, took action and signed the SAC declaration. The declaration continues to draw support and has garnered close to 700 endorsements to date.

In all, over 500 delegates pored through 44 posters and attended 2 plenary sessions and 6 symposia. The sessions covered topics relating to recent developments in early testing and linkage to care; access to services; biomedical strategies for prevention; traditional prevention

strategies, and the human impact of AIDS, all linked by a common theme that advocated for lesser discrimination towards people living with HIV and at-risk communities that are most affected by HIV and AIDS.

The 8th SAC also saw the second coming out of Mr. Avin Tan, a young Singaporean living with HIV; proof that with combined efforts and a safe platform, Singapore can provide a viable environment where PLHIV can continue to live, work and play.

We would like to thank the members of the organising committee, our main

partner organisers, Tan Tock Seng Hospital and Health Promotion Board, co-organiser National University Hospital and Singapore General Hospital, our generous donors, Gilead, LF Asia, Bristol-Myers Squibb, MSD, Janssen, Abbott, and online media partner, Fridae.com, the conference secretariat and all the volunteers and staff, for pouring in so much time and effort to help stage the 8th SAC.

- A sample of posters and the transcript of the plenary speech by Mr. Laurindo Garcia are reproduced in The Act issue #45
www.afa.org.sg/act

LOVE GALA 2012

“...directly benefitting hundreds of people and reaching out to over 100,000.”

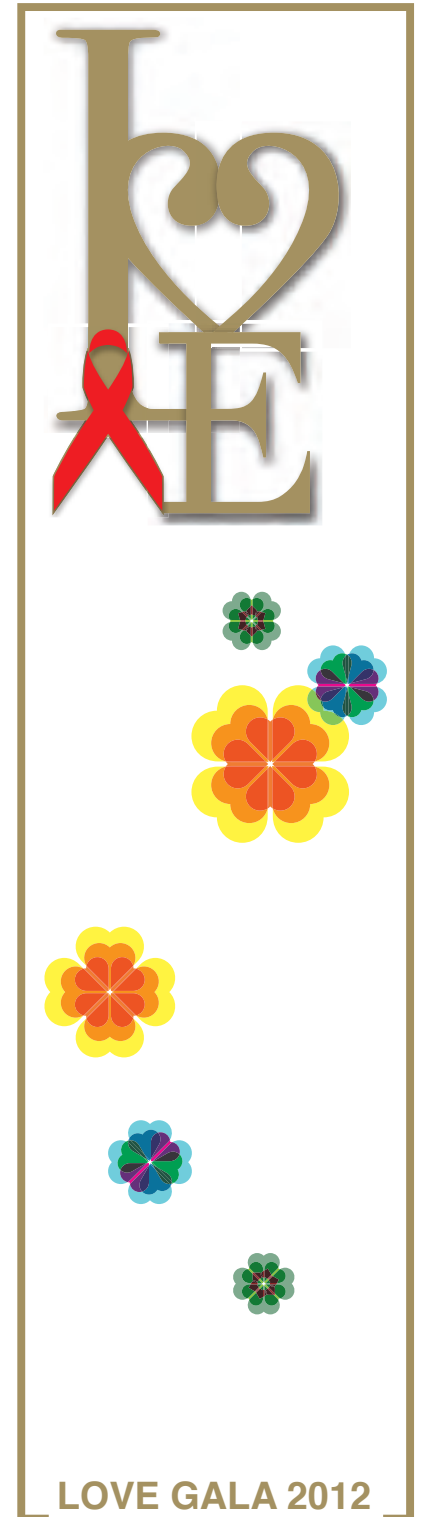
A special fund-raising event benefitting Action for AIDS (AfA) Singapore, Love Gala 2012 was held within the gorgeous Flower Dome at the Gardens by the Bay on 8th December 2012. Guests were treated to exquisite dishes prepared by chefs from the Hilton Hotel and were thoroughly entertained by an exciting line up of stellar performers.

For the first time in Singapore, the Red Ribbon Awards were presented to five recipients for their significant contributions over the years towards raising public awareness of HIV/AIDS in Singapore and its attendant issues. Their support has helped AfA with our goals of reducing stigma and discrimination for people living with HIV/AIDS; encouraging early testing and seeking

medical treatment to ensure normal and productive lives.

A total of \$330,000 was raised through donations as well as table and raffle ticket sales. Proceeds from this event will be used to fund AfA's educational, care and welfare programmes.

The event also mobilised business and community support to stop the spread of HIV infection and AIDS and to lessen the impact of the infection in Singapore; directly benefitting hundreds of people and reaching out to over 100,000.



LOVE GALA 2012
Action for AIDS



Recipients of the Red Ribbon Award

WORLD AIDS DAY

2012

BY AVIN TAN

“Delaying the test results in delayed treatment and care, which are both critical slowing down the progression of the disease and the spread of the virus.”

Stigma and discrimination have a crippling effect and affect many, especially people living with HIV Infection. The impact is pervasive and insidious, with many ending up on the receiving end of negative attitudes, abuse and mistreatment. Many more feel the effects of this even before they learn about their status. Stigma and discrimination also deny many the chance to live a productive and dignified life by preventing people from taking HIV tests.

Delaying the test results in delayed diagnosis, treatment and care, all of which are critical in slowing down the progress of the disease and increasing the spread of the virus. Therefore, not only do we need to change the attitudes of Singaporeans towards people living with HIV, but also towards the HIV/AIDS issue as a whole.

To mark WAD 2012, the ‘Let’s

be positive about people living with HIV’ campaign continued from its inaugural launch in 2011. The award winning campaign was repeated to greater success with the support of the M.A.C.AIDS Fund and Deutsche Bank.

Volunteers from both organisations took to the streets to collect pledges, which were later presented to people living with HIV. These pledges against stigma and discrimination encouraged PLHIV to live strong and lit up the hearts of many.

Over 200 individuals joined Minister of State for Health and Manpower, Dr. Amy Khor, in a walk down Orchard Road despite torrential rains, forming a spectacular sea of red umbrellas. This was a firm display of commitment to end stigma and discrimination against PLHIV.

Together with the help of our partners, the ‘Be Positive’ campaign reached over a million viewers through mass media, another 130,000 viewed the campaign online, and the already strong community on our Facebook page exploded to over 44,000 fans – which is more than 2.6 times that of 2011.

Another significant milestone in our history, the “Be Positive” campaign continues to blaze the trail of public awareness campaigns and was once again honoured with the prestigious EFFIE award, which champions the practice and practitioners of effective marketing communication. The support and affirmation will help sustain the energy and hope of reaching our goal of “Getting to Zero”.



1 Campaign poster.



2 Cheque presentation from MAC AIDS Fund to AFA.



3 Volunteers from Deutsche Bank Singapore during the AIDS Walk.

4 Minister of State, Dr. Amy Khor during an interview at the end of the AIDS Walk.



4

LE FLEA BOUTIQUE

BY ZOE KOTEY

“Carefully curated ... and unlike any other flea market in that 100% of the proceeds go to charity.”

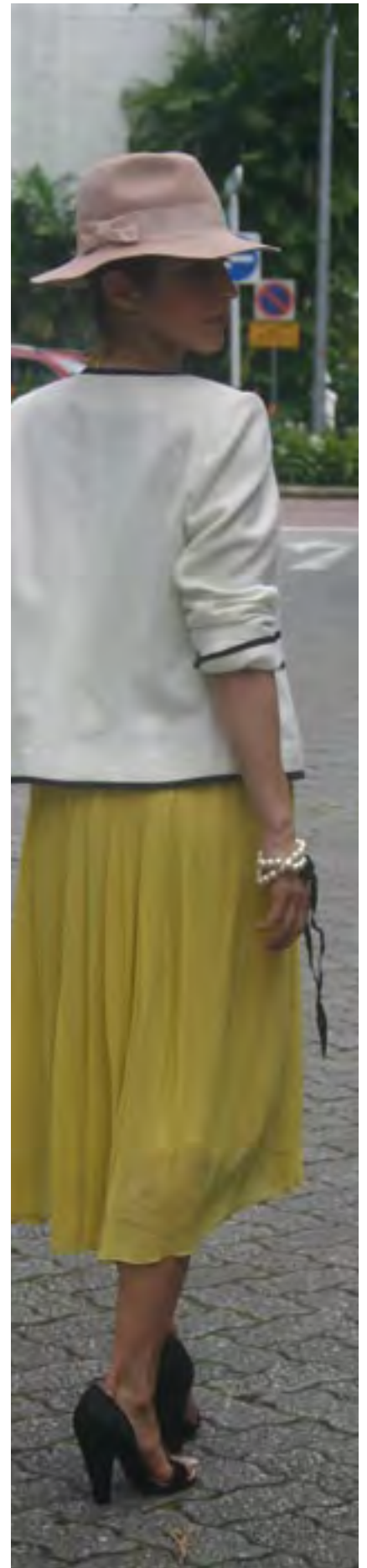
Le Flea Boutique is a carefully curated flea market offering pre-loved items kindly donated from friends and strangers, plus new items from a range of designers, boutiques and fashion labels. The project has been incredibly fortunate that local businesses have rallied and supported the cause, giving brand new items from their stockrooms to sell on behalf of Action for AIDS.

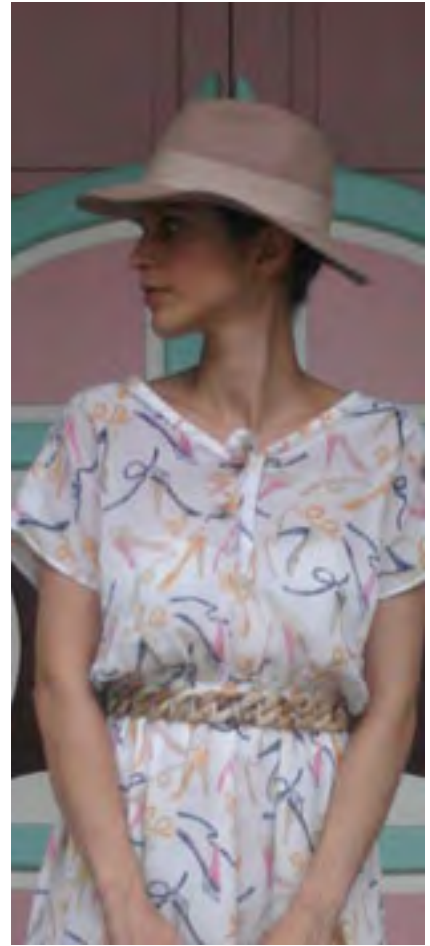
This year saw two Flea Boutique outings, raising close to \$12,000 for AfA. Due to overwhelming donations and increasing popularity, founders Zoe Kotey and Talya Stone enlisted the generous and much-needed help of Georgina Vass to ensure both events were a huge success.

Le Flea Boutique is unlike any other flea market in that 100% of the proceeds go to charity, as the girls had been to events where ‘a percentage’ was donated and felt that they could do more.

The principle is based upon the idea that one man’s trash is another’s treasure, and that second-hand doesn’t have to mean a shabby shopping experience. Behind Le Flea Boutique was the intention that the shopping experience had to be akin to a boutique, rather than a charity sale - with the emphasis on beautiful presentation and aspirational styling.

Generous supporters donated luxury labels such





as Anna Sui, Burberry, Chloe, Cavalli, Coach, DKNY, Dolce & Gabbana, Diane von Furstenberg, Helmut Lang, Hugo Boss, Jean-Paul Gaultier, Matthew Williamson, Paul Smith, Ralph Lauren, Thakoon, Sportmax, Vivienne Westwood as well as some of the best from the high street. Plus a kind donation from a previous shop owner meant brand new stock from Shoshanna, Hunter Dixon, Brigid Catiis, Cynthia Vincent, Melissa Odabash, and Elizabeth & James. In addition, local businesses Cat Socrates, Threadbare & Squirrel, Sifr, 9 Fountains, Define Happiness Sunglass Shop, Roccoco Kent, Etican, Nana and Bird, Dulcet Fig, SensUal Wear, Kin, Paparazzi Black and

Stilettoes Rose Photography all contributed their support.

Their continued efforts have drawn the attention of Singapore Women's Weekly, who recently featured an interview with the girls and their quest to turn pre-loved cast-offs into cash.

Another Flea Boutique is currently in the pipeline, due to tie in with World AIDS Day on 1st December 2013. Should anyone wish to contribute from their own wardrobe, please do not hesitate to get in touch with the girls via their FB page <https://www.facebook.com/LeFleaBoutique>.

\$12,000

Amount raised at last year's Le Flea Boutique

SINGAPORE AIDS CANDLELIGHT MEMORIAL

BY NORANI OTHMAN

"...attendees were taken on a journey of melancholia and hope, and ended on a light note ... truly a dignified memorial."

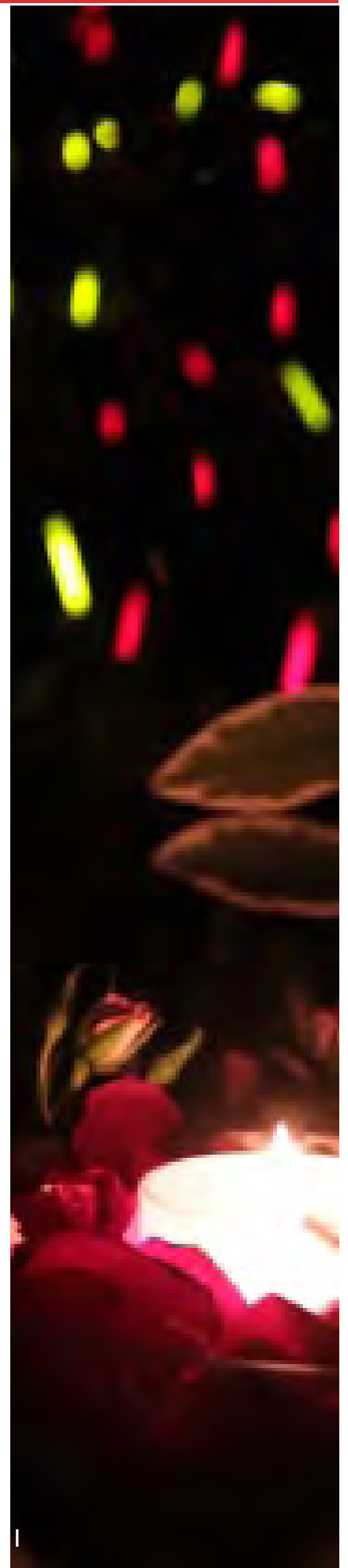
The AIDS Candlelight Memorial is one of the world's oldest and largest grassroots mobilisation campaigns for HIV awareness in the world. Started in 1983, the International AIDS Candlelight Memorial takes place every third Sunday in May and is led by a coalition of some 1,200 community organisations in 115 countries.

The Singapore AIDS Candlelight Memorial (SACM), took place on 20 May 2012 in the Tan Tock Seng Hospital Theatrette with 300 guests attending the event.

With the advancement of HIV management and treatment over the last decade, the

theme of the SACM has changed. It has been redefining its role over the years, from one that allowed family members and care givers a proper avenue to grieve, simply because many were denied a chance of a proper burial, to an important event to remind people that HIV is still a serious issue and the fight against HIV/AIDS must continue, because, due to ignorance, stigma and discrimination, people living with HIV are still dying today.

As the sounds of a bagpipe filled the hall, Professor Roy Chan reminded the audience that HIV and AIDS continue to infect more persons than ever before in Singapore, while





2

Dr. Sophia Archuleta from the National University Hospital called for greater efforts to get PLHIV into treatment and care. In several sharing speeches, attendees were taken on a journey of melancholia as well as hope and ended on a lighter note. It was truly a dignified memorial. Aptly, the Singapore men's choir ended the memorial with a delightful rendition of Katy Perry's 'Fireworks'.

The organising committee would like to thank everyone who graciously and selflessly took time out of their busy schedules to make this event happen.

1 Auditorium lit with hope and dignity.

2 The Singapore Men's Choir ending the show with a bang.

3 Bagpiper setting the mode for the memorial.

4 Prof. Roy Chan lighting the candle to mark the start of the memorial.



3



4



EDUCATION & PREVENTION PROGRAMMES

An important pillar of our mission, these programmes help raise awareness of HIV/AIDS through direct and provocative outreach activities to communities at risk.

Change of behaviour is only possible through integrative programming and support by venue owners, volunteers and coordinators.

HIGH-RISK HETEROSEXUAL MALE OUTREACH (HMO)

BY ROGER SOH

“With the ‘Safe Sex Show’, we have more direct interaction with our target higher-risk group.”

I started as a volunteer with the HMO programme before joining AfA as a full-time staff in 2012.

In the beginning, when we started with outreach activities in the clubs along Geylang, Kampong Bahru and Jalan Besar, the owners were a bit wary about us. In the first few months, the majority of club owners and bouncers refused to let us enter their premises as they were worried about having AfA condom collaterals there.

Our volunteers continued to do regular outreach to the clubs and pubs the interval of the outreach is between 2 weeks to a months. The clubs operate only at night, till

the wee hours of 2 to 3am. We could only do outreach activities from 8pm onwards. We usually finished our rounds around 11pm. Rather taxing work as we have to lug heavy collaterals up and down the streets. However, this experience allowed us to gather lots of useful feedback and ground experience.

In time, we improved on the type and designs of the collaterals. From condoms, we further expanded to include drink coasters, tissues with test cards, and napkins with our safe sex messages.

After many months and countless outreach efforts, we finally won the trust of the club owners. They became

3AM

Time that outreach activities usually ends

>70,000

Number of people reached through outreach events.



1 Senior Coordinator Roger with the super sexy SSS Nite educational poster.

2 Ambassador Chen Tien Wen educating patrons at a coffeeshop.



3 Host explaining the quiz game during a club outreach.

4 Ambassador Ye Shi Ping helping a passerby in a quiz

much more open to accepting our safe sex collaterals. We also offered a 'Safe Sex Show' – an Edutainment performance with exciting dances and singing acts, and safe sex quizzes to get our safe sex messages out to the club patrons. We were effectively reaching out heterosexual men, giving them important information about HIV prevention and early testing.

With our 'Safe Sex Show', we have more direct interaction with our target higher-risk group. This group are potentially more likely to have multiple relationships and sex with casual partners. Our quizzes covered safe sex

practices, how to prevent transmission of HIV, our Anonymous Testing Service and Post-Exposure Prophylaxis (PEP).

Our survey results from the Safe Sex Show showed a trend that adults in their early 20s tend to take more risks. Many of them are involved in high-risk sexual behaviour without any condom protection. They have knowledge of the risks of HIV, but their actions prove just the opposite. We need to reach out to them more and create the impression that using condoms is cool, hip and pleasurable.

Among the Chinese-speaking

community, the stigma associated with HIV and AIDS is lessening. Many are now open to finding out more about HIV. I believe our Getai shows have been significant in reaching out effectively to the Chinese community. The shows have a strong following, and most are jam-packed with people.

With strong support from AfA ambassadors from MediaCorp, like Ye Shi Ping and Chen Tien Wen as well as Getai hosts, we are able to promote HIV prevention and our Anonymous Testing Services, and demystify myths and misconceptions about transmission risks.

After joining AfA in May last year, I gained valuable hands on experience behind the scenes, coordinating and organising all the HMO outreach programmes. I now have a better understanding of why we need surveys, reports and engaging collateral designs.

In 2012, HMO conducted 252 sessions of club outreach, 25 sessions of ferry terminal outreach, 9 Getai shows, 122 street outreach efforts, and 20 SSS club shows. Through these efforts, we have managed to reach out to more than 70,000 people.

Moving forward, I think it is good to still continue our tried and tested formula while seeking ways to improve on our reach. In addition, we plan to reach out to youths and get the message of Abstinence, Be faithful, Condom usage and early Detection (ABCD) across to them.

MEN WHO HAVE SEX WITH MEN OUTREACH (MSM)

BY JOEWONG

“Our collaboration serves as a constant reminder to the community that HIV/AIDS is real and it is close within the MSM community.”

Understanding and working with the diversity of sexualities and culture within our society has always been an important focus in the organisation. Reducing HIV transmission among men who have sex with men (MSM) remained Action for AIDS' MSM team's focus throughout the year.

Just last year in 2012, we saw the rates rising for MSM, regardless of whether they are gay, or not.

So we worked even closer with our stakeholders and community partners by growing their capacity and getting them involved with our campaigns, events and workshops. Our collaboration serves as a constant reminder to the community that HIV/

AIDS is real and it is close within the MSM community.

We maximised the benefits to our community by supporting a range of LGBT and HIV community organisations. We also supported a number of community groups by providing them a space for their activities. These groups include Oogachaga, an LGBT-inclusive organisation (OC) and SGRainbow (SGR) that comprises young MSM.

Recognising the increasing importance of online and social media, we're connecting with people by increasing our presence online, improving the impact of our HIV prevention. We have achieved efficiency and effectiveness of our advertising

11,000

Free condom packs were distributed

19,670

Number of MSMs reached



and promotional strategies through our continuation of health promotion campaigns on relevant social media platforms.

Our Facebook page (www.facebook.com/projectchoicesg) was launched on 1st December 2012, it delivers up-to-date news on HIV in the region to our target audience on the page. www.projectchoice.sg was also launched to help increase awareness and understanding of how MSM can take charge of their lives by making the best choice when it comes to HIV and its impact on people with multiple sex partners.

1 Volunteers and host at the interactive educational display.

2 Patrons learning more about the process of taking a syphilis test.

During this year's World AIDS Day, we marched in with 'Project Choice: Battlefield' to the clubs and saunas, to inform our audience that the battle with HIV is still on-going and they have the choice to put up a good fight. We were also excited to have ZOMedia print and distribute our anti-stigma & discrimination postcards, titled "Let's talk about HIV". 14,000 of these were made available island wide at ZOCard stands and 6,000 were distributed at gay clubs and saunas.

This is also our 2nd year fronting the 'Syphilis, a Sexually Transmitted Disease (STD)' campaign. We took our "Caught in a Spot" campaign to 8 gay club and sauna venues. We had a good outreach to 3000 people at these events and 2,500 brochures and condoms containing information on Syphilis were also distributed. It was also the first time we were able to make use of technology to increase the interactivity between us and the audience.

A large media screen was placed at venues during our events with links to our Facebook page that displayed snippets of information on Syphilis and event happenings, the website (www.projectchoice.com.sg/caughtinaspot) with symptoms and treatment information and the video of our Anonymous Test Site walkthrough. Our reach did not stop there, we also took the 'Caught in a Spot' campaign messages online to gay-friendly portals

and approximately 500,000 impressions were made.

72 voluntary tests were taken at our Mobile Testing Service van that was mobilised throughout the campaign. National HIV Testing Day was established as an annual observance to promote HIV testing. Our initiative was to provide a proven innovative outreach programme to increase HIV/AIDS awareness and prevention with the provision of free and anonymous HIV testing to the community.

“Venue-based prevention outreach continues to be an important element...”

OraQuick rapid test kits were used and no blood was drawn on site. This project saw a total of 180 people taking the test. Overall prevalence rate was 2.78, lower than the previous year when National HIV Testing Day was conducted.

Our coordinators continue forging strong ties with Male Sex Workers since our first MSW outreach initiative in 2009. Bi-weekly condom distribution trips have allowed us to see the slight shift in demographics. It started initially with only Chinese

MSWs but now includes MSWs from other regions; such as Vietnam, Thailand, Malaysia, Indonesia, Myanmar and India. Free voluntary testing was an additional service introduced to them after the launch of our Mobile Testing Services (MTS). It is now stationed at a location easily accessible to them once every 3 months.

Venue-based prevention outreach continues to be an important element that allows us to interact directly with the community. Over 11,000 free condom packs and IEC materials were distributed on non-event days over 12 days with our roving team. In all, we have executed 35 events with the continuous help of community partners and volunteers, reaching 19,670 in total.

The MSM team and I would like to thank our volunteers for their time, commitment, dedication, heart, shared passion and patience. It is only through collaborative efforts that amazing work can be done.



3

3 After-event photo with events organisers and coordinators from AfA.

4 Unconventional and attention grabbing decals.

5. Ambassador Mistevious (lady with red hair) distributing battlefield kits and playing a round of games with patrons.



4



5

ANAK MALAYU ISLAM MELAWAN PENYAKIT UNIT HIV (AMPUH)

BY ANWAR HASHIM

“Highlight the importance of HIV knowledge amongst the community and tackle the rising numbers of Malay/Muslim who are infected with HIV or are suffering from AIDS.”

AMPUH has been actively reaching out to the Malay community at various venues.

Our activities highlight the importance of HIV knowledge amongst the community and tackle the rising numbers of Malay/Muslim who are infected with HIV or are suffering from AIDS.

Riding Safely with AMPUH@Marina Barrage

On June 24 2012, AMPUH organised a themed event, Riding Safely with AMPUH@Marina Barrage, which was graced by then Minister of State, MCYS, Mdm Halimah Yacob, as a guest of honour together with constituent members, Dr Lam Pin Min, MP for Seng Kang West; Dr Intan

Azura Mokhtar, MP for Jalan Kayu; Mr Seng Han Thong, MP for Ang Mo Kio GRC, as well as other grassroots leaders. This was in collaboration with Personified Motosports and Ang Mo Kio-Yio GRC-Chu Kang SMC, targeting the motorcycle-riding community.

The event was held from 9am to 6pm and we gave away informative HIV/AIDS materials to more than 2800 people.

The event’s objective was to enlighten the bike riding community about HIV/AIDS. The audience was entertained by various groups – from rock bands and bike stunt riders to local and Malaysian comedians, including Saiful Apek – plus fun games and quizzes.



Onsite we also provided clinical services: the Mobile Testing Service saw 20 people tested during the event.

AMPUH GEREK

On 24 October 2012 and 27 January 2013, we organised a mobile field trip, AMPUH Gerak, for members of the community aged 18 – 30 years old.

The day field trip took participants to the Botanic Gardens and the Marina Barrage as well as to Bukit

Chandu to learn about the importance of our battle against substance abuse, and the historic Masjid Hang Jebat to hear from a religious leader about HIV/AIDS from an Islamic Perspective.

The 25 participants were also treated to a drama produced by DSC Clinic and LaSalle students, and they took part in team-building activities with a sexual health prevention theme.

Media Awareness

In the month of December 2012, we expanded STI/AIDS awareness through various media channels, like Sutra Magazine, Berita Harian and Berita Minggu.

We also had 1-hour talk shows on radio stations RIA 89.7FM and WARNA 94.2FM, where we highlighted STI/HIV symptoms, our testing services and care and support groups.

We took several phone calls and 8 people came for testing as a result of the shows.

We have tried and failed to work with club operators for outreach activities at a club which is patronised by the community.

This year, we would like to set up a Think Tank group to raise awareness on a social level amongst the community.



2



1 Motocyclist enthusiast checking out the exhibits.

2 Minister of State Halima Yacob posing for a photo with Prof. Roy Chan and MTS manager Anwar Hashim.

3 & 4 MOS Halima Yacob visiting the various booths and delivering her opening speech.



4

HIV EDUCATION AT THE WORKPLACE (HEW)

BY PETER CONNELL

“...there remains much confusion about whether HIV or AIDS can actually be ‘cured’; many audiences are unreasonably fearful of accidental transmission of infection...”

AfA has been conducting HIV/AIDS educational talks in workplaces around Singapore for almost two decades. Most recently, many of these talks have been sponsored by the Health Promotion Board (HPB), making them free to the commercial and industrial organisations that request them for their staff. In early 2013, AfA decided to discontinue its HEW programme once the current sponsorship arrangement with HPB expired and respond on an ad hoc basis to any requests received in future, charging a small fee for the talks. We are most grateful for the generous support received from HPB for this programme over the years.

During the period April 2012 to March 2013, our panel of volunteer speakers

conducted 26 talks across a range of commercial, industrial, government and educational institutions and to a cross-section of management, support and shop-floor staff plus some students and faculty in either private and post-secondary institutions. The total audience reached through the talks was in the region of 1,200.

A typical talk would be staged during the lunch period in the staff canteen, or at a change of shift in industrial premises, and would last approximately one hour. The topics covered include a background on the state of the HIV/AIDS pandemic in Singapore and around the region, basic information on how to protect oneself from HIV infection,

26

Number of talks held
April 2012 to
March 2013

1,200

Audience reached
April 2012 to
March 2013



an individual's legal rights and responsibilities with respect to HIV/AIDS under Singapore law, and a summary of the care and treatment options and processes in-country.

Some clients requested minor tailoring of the topic mix – eg. to include more information on other sexually transmitted infections or on the precautions employers can take in the workplace to protect and support their staff.

Given that the vast majority of the audiences reached were not medical professionals, these talks give a good impression of the level and depth of HIV/AIDS knowledge among lay populations in Singapore. Among the impressions gained by AfA's

speakers are: knowledge of condoms and their role in preventing HIV transmission is now quite high; there remains much confusion about whether HIV or AIDS can actually be 'cured'; many audiences are unreasonably fearful of accidental transmission of infection through sharing food or infected food-sellers; and stigma remains a disproportionate barrier, regardless of people's knowledge of HIV/AIDS facts.





CLINICAL SERVICES

To achieve our goals of getting to zero, testing and treatment play an important role.

By upscaling and making processes more efficient, our services were able to reach more people, while maintaining the high quality anonymous HIV testing and counselling services our users have come to know us for.

ANONYMOUS TESTING SERVICE (ATS)

BY PETER CONNELL

“We passed our 21st birthday in 2012. From small beginnings in 1991, we now typically welcome 6-7,000 clients through our doors each year.”

AfA's ATS clinic was the pioneer of anonymous HIV testing in Singapore and is now the country's largest dedicated HIV testing centre. We passed our 21st birthday in 2012. From small beginnings in 1991, we now typically welcome 6-7,000 clients through our doors each year and have become an essential component of Singapore's fight against both HIV and syphilis infection.

Client feedback is extremely positive - a great tribute to the dedication and professionalism of our hardworking, unpaid volunteers. Plans for the future include more attention to female testing and couple counselling, and exploring how we can better 'anchor' high-risk

MSM clients to repeat testing and counselling.

A Year of Strong Growth

ATS saw 6,600 clients in 2012, an increase of 8% over 2011. At the same time, the number of tests administered rose by 11% because more clients are now taking both HIV and syphilis tests. This is largely the result of our Great Singapore Sale conducted in June/July when we offered an HIV and syphilis test combined at a discounted price. The success of this initiative - almost a quarter of our clients now take both a syphilis and an HIV test - means that ATS is starting to make a significant contribution to syphilis finding in Singapore. This is important



to public health: syphilis remains among the top five sexually-transmitted infections in Singapore.

The positivity rate among our HIV clients dipped to 1.8% in 2012 (2.4% in 2011). That's good news for Singapore if it foreshadows a flattening national trend in HIV infections. There is reason to be hopeful since ATS has traditionally had a large share of findings of new HIV infections. Our annual tests at 6-7,000 probably represent less than 5% of all tests conducted nationally but we usually find 10-15% of the new cases eventually notified to MOH - demonstrating how anonymity is so important to our success.

As volumes have grown, so too have revenues. Since our clinic staff is exclusively voluntary, we have been able to keep our costs down while charging a modest price for the premium of anonymity. As a result, ATS continues to make a useful net contribution to AfA's finances and to the whole effort of combatting HIV infection in Singapore.

Great Feedback from Clients

We surveyed the satisfaction of all our clients during the first nine months of 2012 and obtained very positive results. Over 98% of our male clients were satisfied or very satisfied with our service levels, as were repeat female clients. Even first-time female clients - those who are most naturally nervous of testing - were 96% satisfied or very satisfied. The most commonly used adjective to describe our services, from both male and female clients, was 'friendly' - a reflection of how our volunteers go out of their way to put clients at ease from the outset. 'Professional', 'knowledgeable' and 'informative' were also among the top three adjectives used by both sexes - a tribute to the increased emphasis we have put on training in recent years.

Among the suggestions for improvement we received were:

- More publicity - Many clients report having heard of ATS solely through word-of-mouth. The Health Promotion Board launched a wide-ranging advertising campaign

in December 2012 which focused on the merits of anonymous testing and featured ATS specifically. We are most grateful for this support.

- Improve female-friendly nights - Our female clients admitted to discomfort at being outnumbered by the men in the waiting area. Our partners at DSC have kindly provided extra space for female-friendly nights, enabling us to pilot separate waiting, counselling and testing areas for female clients. Again, we are most grateful.

- Increase the privacy of both reception and testing - We have now provided a barrier to minimise crowding at check-in and thereby improve aural privacy, and are trying to minimise the number of staff present in the testing room at all times.

What's Next?

Clearly we want to maintain the momentum built across the board during 2012. Specific new initiatives for the coming year will focus on three areas:

- Building volume among female clients - HIV remains a largely male phenomenon in Singapore.

6,600

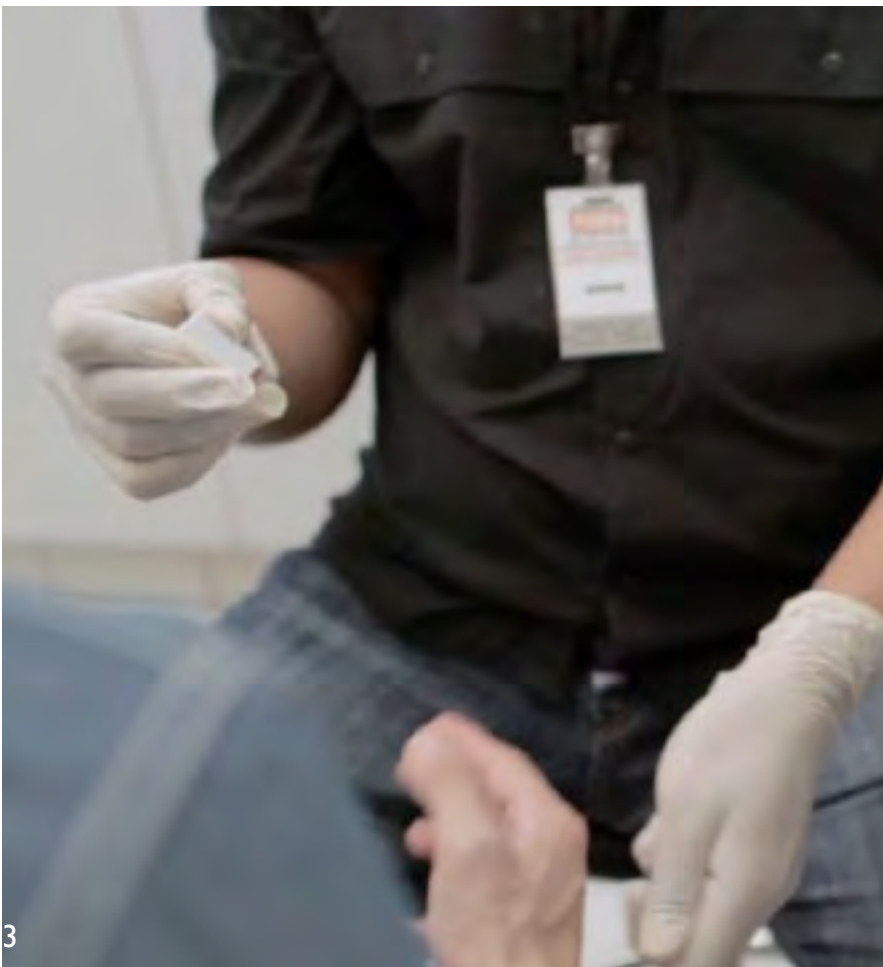
Number of clients
Up 8% on 2011

8,200

Number of tests
Up 11% on 2011

1.8%

HIV prevalence rate
Down in 2011



1 Client filling out a simple survey.

2 Client registering before taking a test.

3 Trained volunteer administering a HIV rapid test.

4 Farewell party for our previous clinic manager, Julie Matthews

“...the preponderance of heterosexuals in the infection rate over the last decade means that our women folk remain at risk.”



But the preponderance of heterosexuals in the infection rate over the last decade means that our women folk remain at risk. We will be trying to encourage more of them to come to ATS for testing.

- Encouraging couple counselling - Couples in pre-marital or sero-discordant relationships do occasionally come to ATS for testing already but our anonymous branding can get in the way of handling them together. We will explore ways of pre-qualifying couples through detailed counselling outside ATS sessions, to enable us to deal with them more openly at the clinic.

- Anchoring high-risk MSM clients - As homosexual transmission begins to dominate the Singapore statistics, ATS is strongly positioned to influence behaviours since over a third of our clients profess to be gay or bisexual. We will experiment with more actively referring high-risk MSM clients to other AfA programmes where they can get continuous behaviour change reminders between ATS tests.

MOBILE TESTING SERVICE (MTS)

BY ANWAR HASIM

“The provision of the MTS to the community has certainly made it easier for member of public and especially sexually active person to access for HIV testing.”

Mobile HIV testing Service – an initiative to normalise anonymous HIV testing and make more accessible in Singapore.

In 2012, Mobile Testing Service has made 100 visitations island-wide. These venues were chosen in collaboration with community based organisations and stakeholders such as Singapore National Employers’ Federations, Department of STI Clinic, Humanitarian Organisation for Migration Economics or in short HOME, Community Clubs. The response has been encouraging with 1590 tested for HIV & 136 tested for syphilis, there are 10 positive for HIV and 1 positive for syphilis.

Tested at MTS, with the total of 1590 (10 +ve) people tested

of which 861 (3 +ve) pax had their first test and 723 pax (7 +ve) repeat tester. With the test by gender; 929 (8 +ve) were males and 747 (2 +ve) among the females. Of all 10 +ve cases at MTS reported in 2012 were between 20 to 59 years of age. 6 out of 10 +ve cases were between 20 and 39 years of age and their sexual orientation; 3 heterosexual, 5 homosexual, 1 bisexual and 1 unknown.

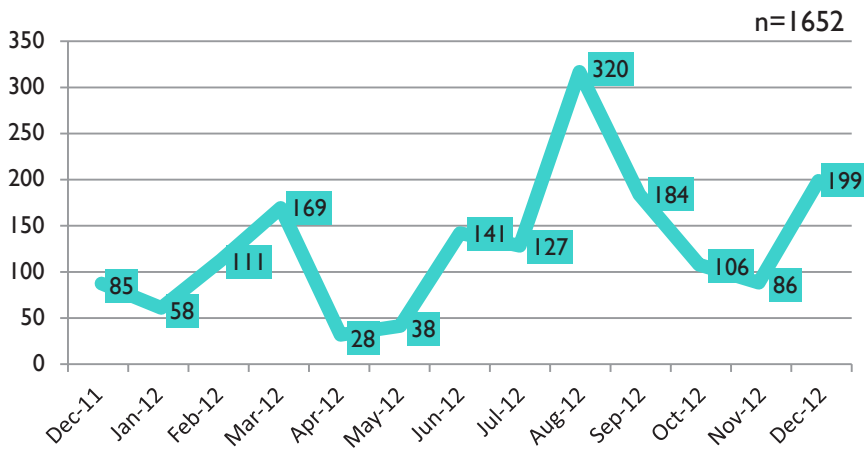
We are pleased to learn that society is more receptive to come forward for HIV screening in a less intimidating and discreet way especially at targeted areas, which is more convenient for them. With the convenience of the MTS and our tagline’ “Know Your Status - the life you save could be your own” and “Knowledge = Life”.



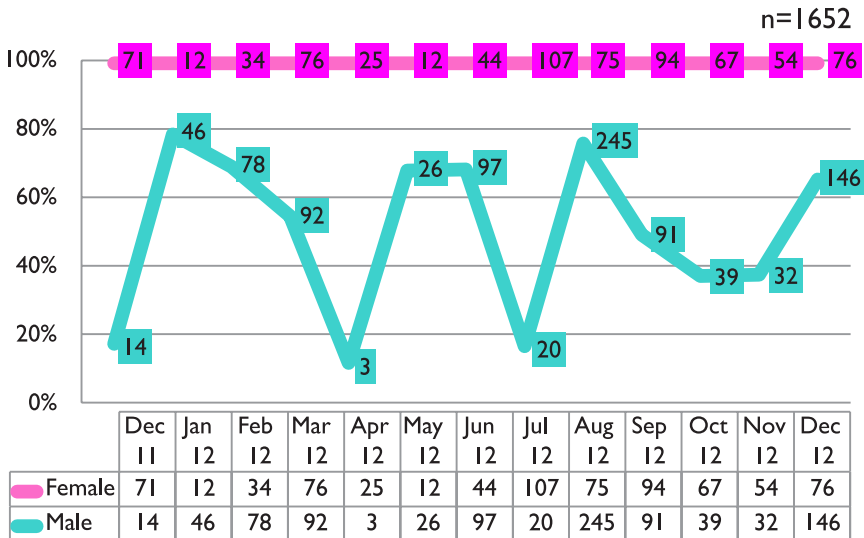
It indeed strikes a chord with the community and motivates them to adopt the healthy habit of going for regular HIV tests.

With the encouraging numbers of people coming forward to test, we will continue working with various stakeholders to expand, increase and regularise visitations to the community.

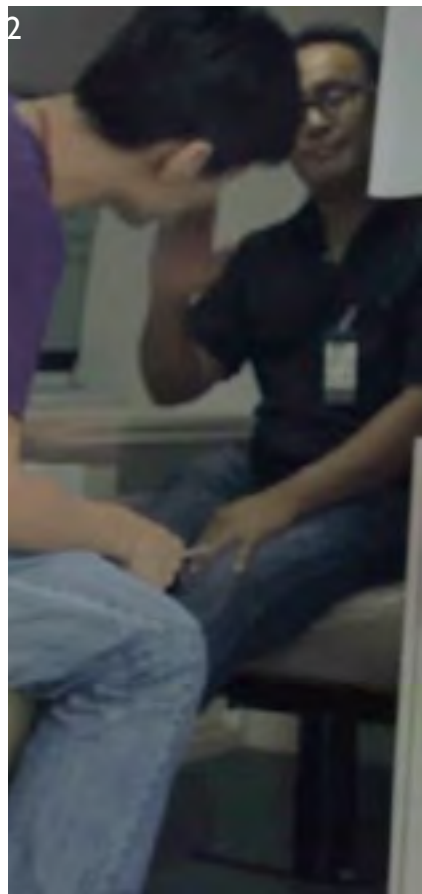
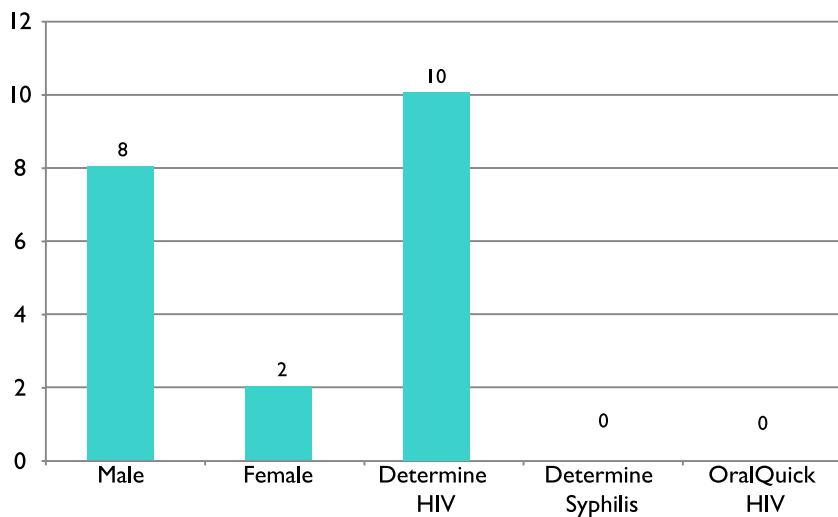
Clients by months (2011-2012)



Percentage of clients by gender



Number of rapid +ve client by type of test and gender



1 MTS charging forth to deliver affordable and anonymous HIV testing to the heartlands.

2 Client leaving the van after taking a test.



CARE & SUPPORT

AfA continues to strive to provide services for persons living with HIV that are safe, affordable and holistic.

Education, training and empowerment workshops aim to create opportunities where PLHIV can congregate, learn and enhance their health and well-being.

POSITIVE LIVING CENTER (PLC)

BY NORANI OTHMAN

“Stress-reduction programmes and activities continue to be the focus of all programme development...”



The bulk of 2012 Positive Living Centre's (PLC) activities were geared at building up and developing its services and furthering its connection to the PLHIV community. Stress-reduction programmes and activities continued to be the focus of all program development with volunteer instructors facilitating existing as well as new programs such as Art Therapy and Photography workshops. Another focus for 2012 was the development of new programs targeting newly diagnosed. These programmes – Empower, Newly Diagnosed Priority Program and the Befriender Program – were formulated to offer a more structure and comprehensive support to assist newly

diagnosed in their journey towards normalizing their lives. In addition to being part of the core programs for new PLC members, these programs were also offered to clients of partner organizations such as hospitals and Family Support Centers via the cross-referral route. PLC also continued to engage SGH, NUH and TTSH in reaching out to their clients who could benefit from PLC's services through various available platforms.

On-site counseling services continues to be one of the most requested services at PLC with a total of 51 new requests of face-to-face sessions recorded for 2012. Newly diagnosed members form the bulk of the request,

followed by couple and family counseling. Going forward PLC expects the number of counseling request to increase as more visibility is given to PLC via cross-organization engagement. Support group activities continued to be held periodically as members meet regularly in both peer-led and Centre-led activities. A total of 21 new members were referred to PLC for counseling and support group enrolment. 6 empowerment talks facilitated by external speakers were held throughout the year to raise awareness of health-related issues among its members.

In 2012 the Paddy Chew Patient Welfare Fund provided financial assistance to its

beneficiaries by dispersing a total of \$75,000 to 149 applicants. In addition, 7 families were given short-term financial assistance through the Care for Family Fund. A total of \$9,285 were also dispensed via the AfA HIV Medical Management Subsidy Scheme to assist newly diagnosed HIV+ person to seek immediate treatment, covering a major portion of the laboratory tests and consultation charges on their first visit. In addition a HIV+ pregnant mother benefitted from financial assistance rendered under the HIV+ Pregnant Mothers' Fund.

PLC also continued to engage Prisons Services through the provision of HIV talks at Selarang Park as well as at the different clusters as needed. September 2012 marked the completion of a comprehensive 9 months psycho-social empowerment program for the Changi Women Prison HIV+ inmates. A similar proposal to support HIV+ inmates at Cluster A and B was submitted to Prisons for consideration as part of AfA's continued commitment to

supporting HIV+ inmates. The Prison Medication Fund which provided life-saving medication to inmates ensured that 15 HIV+ inmates continued to receive their medication during their incarceration. A total of \$15,300 was spent on the program recipients.

PLC also hosted delegates from the Singapore Prisons and Malaysian Care in an exchange of ideas and to access potentials areas for collaborative work. In September 2012, PLC was invited to participate in a "Consultative meeting on HIV and Key Affected Women and Girls: Reducing Intimate Partner Transmission of HIV in Asean" in Luang Prabang, Lao PDR. Led by the ASEAN Committee on Women (ACW) and the ASEAN Task Force on AIDS (ATFOA), the discussions and sharing offered tremendous insights and guidance into formulating gender-transformative programs for inclusion on-site at PLC. With the creation of the women support group and the attendance for the Women Friendly Clinic gaining traction,

PLC expects more women to benefit from its services either as recipients, caregivers or as active volunteers.

As part of its youth outreach program, PLC participated as a panel speaker at Ngee Ann Polytechnic's Hero Seminar. Titled "World Issues, Local Perspectives" the platform provided opportunities for youths to engage in HIV-related discussions in small group settings. The robust question and answer sessions suggests a heightened awareness of the issues relating to HIV in particular those relating to stigma and discrimination. PLC was also invited to give a talk to about 200 Nanyang Girls High School. Similarly a HIV talk was delivered at Catholic Junior College where students were introduced to the real life issues faced by a PLHIV today. PLC is also an active partner of the Singapore Interfaith Network (SINA) and has been involved in all discussions aimed at galvanizing an interfaith response to the infection.

Total sum dispensed under the financial assistances schemes for 2011 and 2012

Funds type	2011		2012	
	Amount dispensed	No of beneficiaries	Amount Dispensed	No of applicants
Paddy Chew Patient Welfare Fund	\$80,000	146	\$75,000	149
Prison Medication Fund	\$29,189	14	\$15,300	15
HIV+ Pregnant Mothers' Fund	\$2,500	1	\$1,000	1
Care for Family Fund	\$4,900	19	\$1,400	7
AfA HIV Medical Management Subsidy Scheme	\$9,951	50	\$9,285	46



DONATIONS AND VOLUNTEERING DETAILS

If you would like to make a donation, please make your cheque out to:

*“ACTION FOR AIDS SINGAPORE”, and post it to:
9 KELANTAN LANE #03-01 SINGAPORE 208 628*

*All donations above \$50 are tax deductible, so please include your:
NRIC/FIN/RVB, number, company or your full name.*

Donate

You may also donate online at <http://www.afa.org.sg/donate>

Volunteer

If you would like to volunteer please visit <http://www.afa.org.sg/weneedyourhelp.php>

**PREVENTION
ADVOCACY
SUPPORT**

Client Portfolio Review

As of 17-Jun-2013

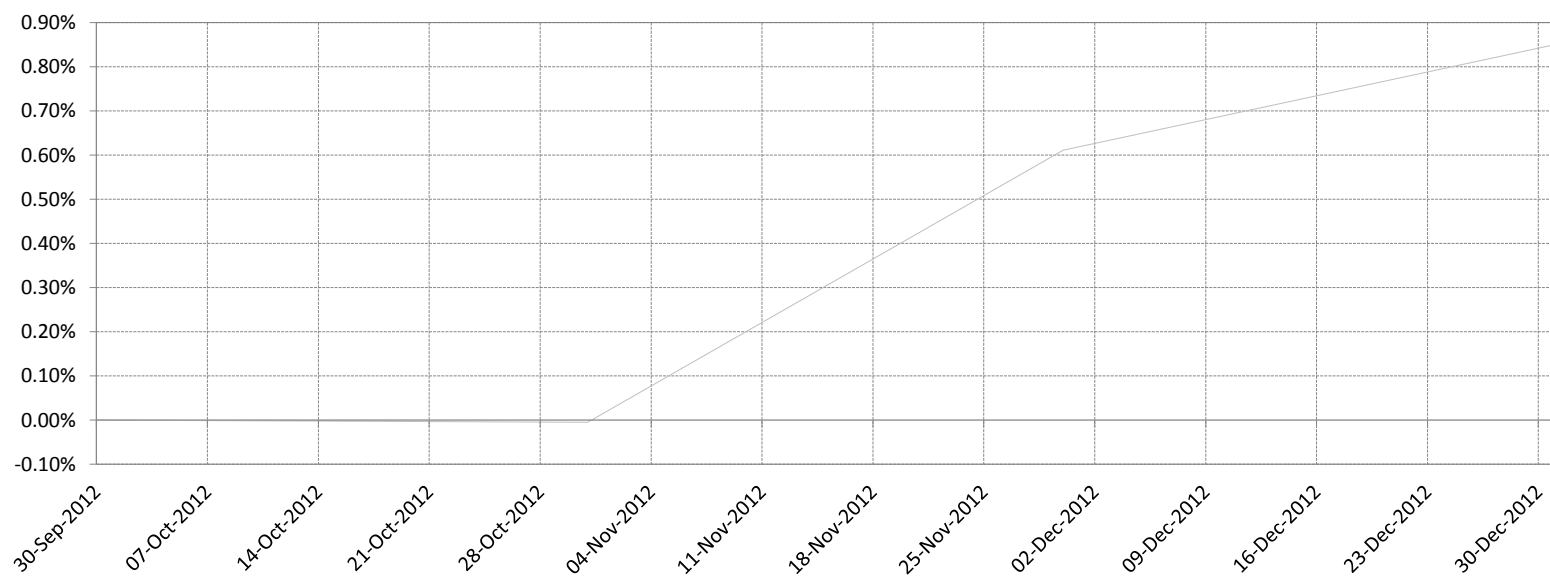
Prepared by: Anthony Chin

Prepared for: 110263

Portfolio Performance Summary

Summary of Portfolio Performance	Since Inception (30-Sep-2012)**	Year-to-Date	Trailing 12M	30-Sep-2012 to 31-Dec-2012
Cumulative Return	2.79%	1.92%	2.79%	0.85%
Annualized Time Weighted Return*	3.74%	3.89%	3.74%	3.44%
Best Month	1.47%	1.47%	1.47%	0.62%
Worst Month	-0.90%	-0.90%	-0.90%	-0.01%

Portfolio Performance

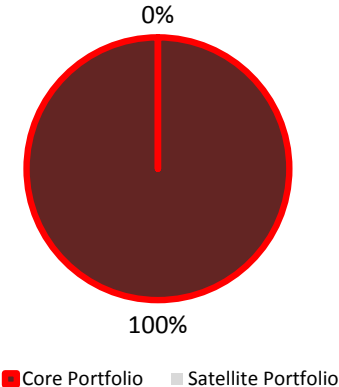


* For the purpose of the calculation of TWRR, the Net Fund Flows are assumed to happen at the end of each month. Note that TWRR is not meaningful if for any single period of the calculation the NAV falls to or below 0.

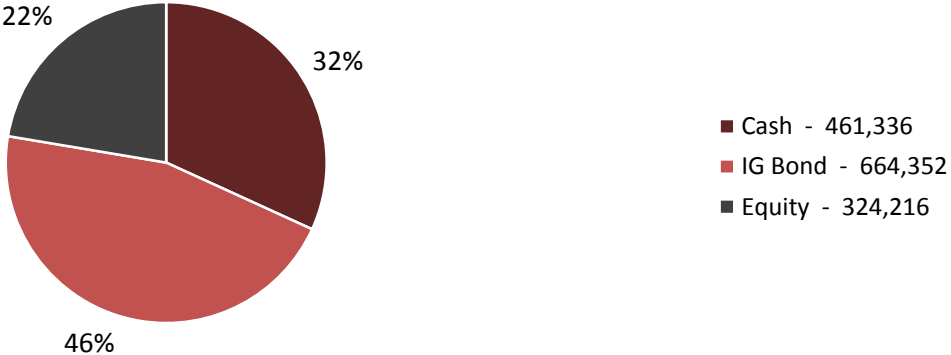
** Subject to data availability

Client Core Portfolio Asset Allocation

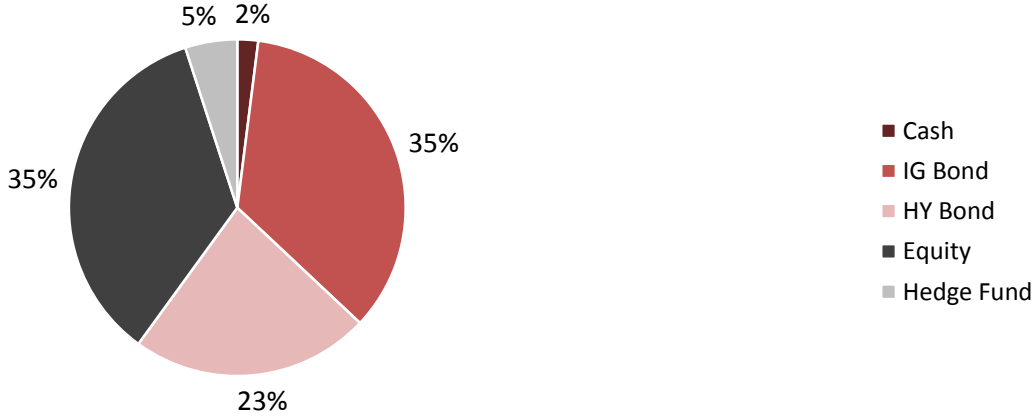
Portfolio Core - Satellite Distribution



Client Core Portfolio Asset Allocation

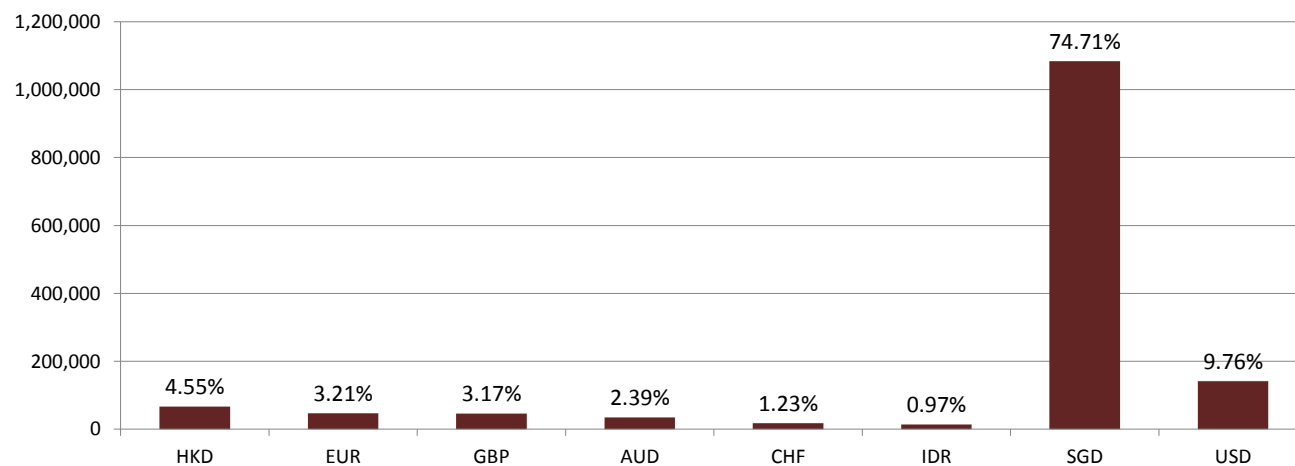


Monthly Investment Guide Recommended Balanced Portfolio Asset Allocation (Unlevered)



Client Portfolio Asset Allocation by Currency

Non-Base Currency Exposure	
Base Currency:	SGD
Total Non-SGD Currency Exposure:	366,753
Total SGD Currency Exposure:	1,083,152
Total NAV (SGD):	1,449,904
% Non-SGD Exposure against NAV:	25.29%



Product Distribution By Currency as at 17-Jun-2013

Core - Satellite	Asset Class	HKD	EUR	GBP	AUD	CHF	IDR	SGD	USD	Total SGD
Core Portfolio	Cash	1,735	656	685	1,778	56		451,385	4,011	461,336
	IG Bond				27,108			631,767		664,352
	Equity	407,105	27,272	22,821		13,110	111,000,000		108,957	324,216
Total	-	408,840	27,928	23,506	28,886	13,166	111,000,000	1,083,152	112,968	1,449,904
Total SGD	-	65,989	46,592	46,003	34,722	17,834	14,086	1,083,152	141,526	1,449,904
	Exchange rate against SGD	6.195562	0.599416	0.510954	0.831904	0.738226	7,880.34802	1.0000	0.798212	

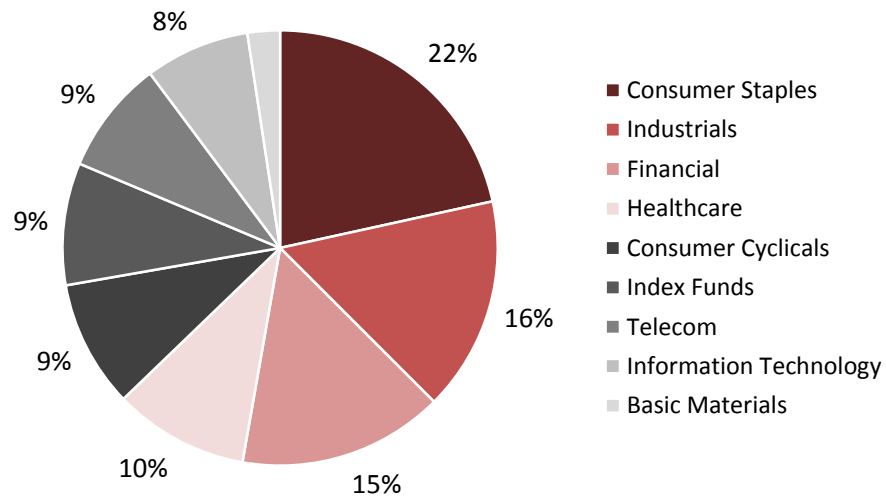
Investment Holdings

Account Balances

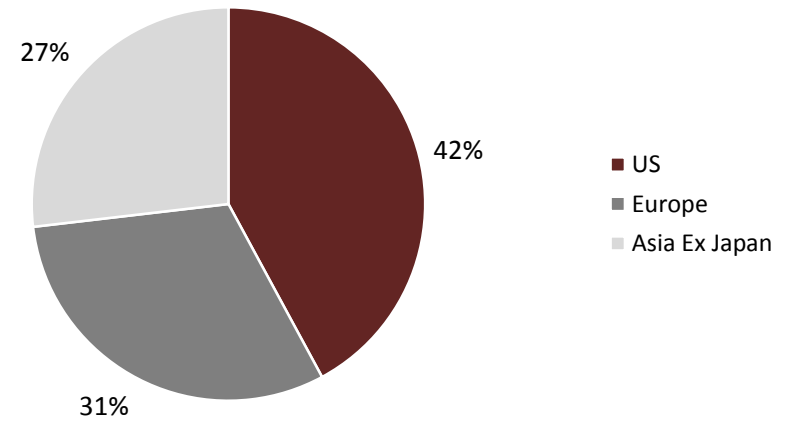
Currency	Account Number	Balance	Accrued Interest	Total Amount	Total Amount (Base)
SGD	01110263022101	451,355	30	451,385	451,385
AUD	01110263090101	1,776	2	1,778	2,137
CHF	01110263756101	56	0	56	76
EUR	01110263024101	656	0	656	1,094
GBP	01110263826101	684	0	685	1,340
USD	01110263840101	4,010	0	4,011	5,024
HKD	01110263344101	1,735	0	1,735	280
Total:					461,336

Equities

Distribution of Equity Holdings by Sector

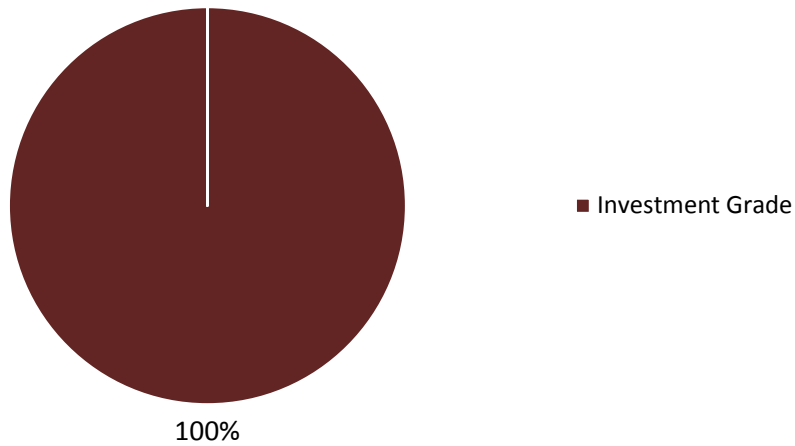


Distribution of Equity Holdings by Geographical Region

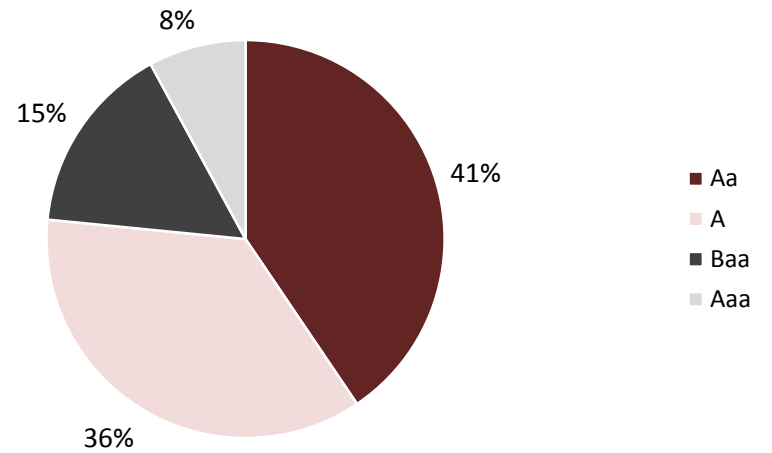


Fixed Income

Proportion of Fixed Income Holdings by Investment Grade/High Yield*



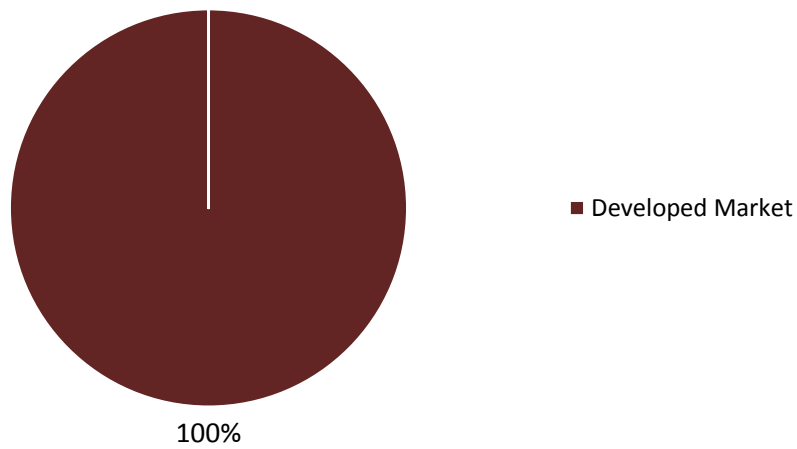
Distribution of Fixed Income Holdings by Moody's Rating



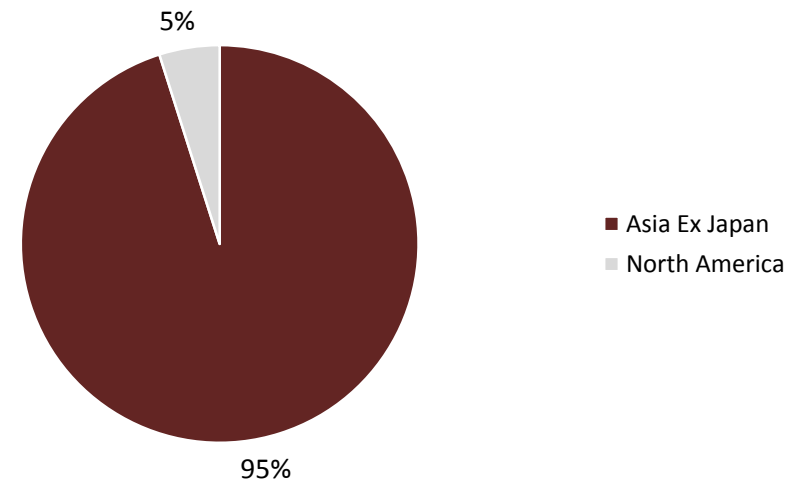
* BoS' internal classification of Investment Grade (IG) and High Yield (HY) fixed income instruments may not necessarily reflect Moody's definition of Investment Grade and Junk Bonds.

Fixed Income

Proportion of Fixed Income Holdings by Developed Market/Emerging Market

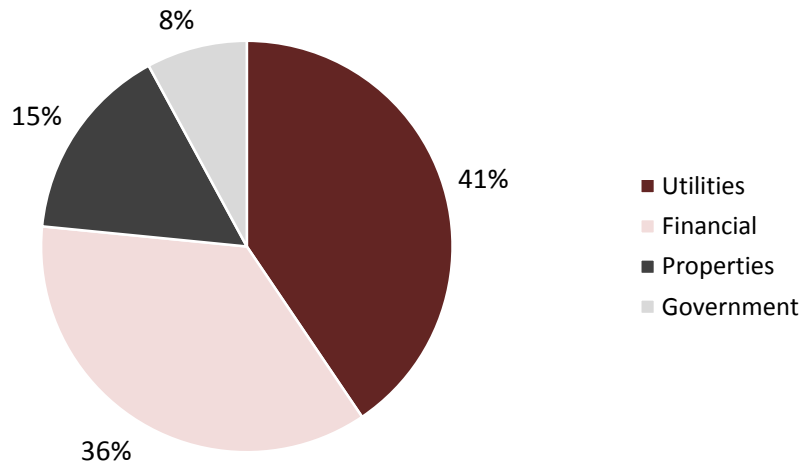


Distribution of Fixed Income Holdings by Geographical Region

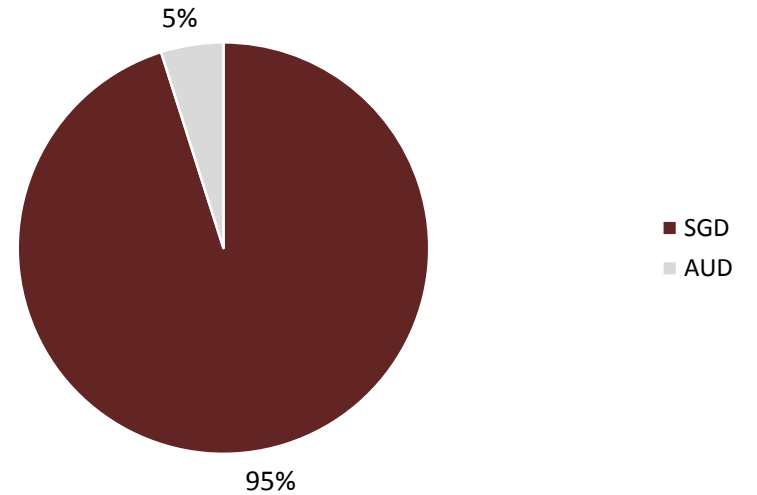


Fixed Income

Distribution of Fixed Income Holdings by Sector



Distribution of Fixed Income Holdings by Currency



ACTION FOR AIDS (SINGAPORE)

**FINANCIAL STATEMENTS FOR THE
FINANCIAL YEAR ENDED 31 DECEMBER 2012**

ACTION FOR AIDS (SINGAPORE)

Registered in the Republic of Singapore

(Unique Entity Number: S88SS0126A)

EXECUTIVE COMMITTEE

President

Professor Roy Chan

Vice President

Dr Lee Cheng Chuan

Honorary Treasurer

Ms Caroline Fernandez

Honorary Secretary

Mr Thomas Ng

Committee Members

Ms Dawn Mok

Mr Saxone Woon

Associate Professor Mr Paul Anantharajah Tambyah

Ms Cheryl Woo

Dr Wong Chen Seong

AUDITORS

Geetha A & Associates
Public Accountants and Chartered Accountants
120 Lower Delta Road,
#15-1S, Cendex Centre
Singapore 169208

Index	Pages
Statement By Directors	1
Independent Auditors' Report	2 - 3
Statement of Financial Position	4
Statement of Comprehensive Income	5
Statement of Changes in Funds	6
Statement of Cash Flows	7
Notes To The Financial Statements	8 – 28

ACTION FOR AIDS (SINGAPORE)
Registered in the Republic of Singapore
(Unique Entity Number: S88SS0126A)

STATEMENT BY THE EXECUTIVE COMMITTEE

We, Professor Roy Chan and Ms Caroline Fernandez, being the President and the Honorary Treasurer respectively, do hereby state that in our opinion, the accompanying statement of financial position and the 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 31 December 2012 and of the results, changes in funds and cash flows of the Society for the Financial year ended 31 December 2012 and are in agreement with the accounting records of the Society.

ON BEHALF OF THE EXECUTIVE COMMITTEE



Professor Roy Chan
President



Ms Caroline Fernandez
Honorary Treasurer

Singapore

Date:- 18 September 2013

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ACTION FOR AIDS (SINGAPORE)

We have audited the accompanying financial statements of Action for AIDS (Singapore) (the "Society") which comprise the statement of financial position as at 31 December 2012, the statement of comprehensive income, statement of changes in funds and statement of cash flows for the financial year then ended, and a summary of significant accounting policies and other explanatory information.

Executive Committee's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal 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 the provisions of the Societies Act and Singapore Financial Reporting Standards so as to give a true and fair view of the state of affairs of the Society as at 31 December 2012 and of the results, changes in funds and cash flows of the Society for the year ended 31 December 2012.

**INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF ACTION FOR AIDS (SINGAPORE)**

Report on Other Legal and Regulatory Requirements

In our opinion,

- (a) the accounting and other records required by the regulations enacted under the Societies Act to be kept by the Society have been properly kept in accordance with those regulations; and
- (b) the fund-raising appeals held during the reporting year have been carried out in accordance with regulation 6 of the Charities (Fund – raising appeals) Regulation 2007 issued under the Charities Act, Cap 37 and proper accounts and other records have been kept for the fund raising- appeals.

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

- (a) the use of the donation monies was not in accordance with the objectives of the Society as required under regulation 16 of the Charities (Institutions of a Public Character) Regulations, and
- (b) the Society has not complied with the requirements of Section 15(1) of the Charities Act, Cap 37 (Institution of Public Character) Regulations 2007 which states the total fund raising expenses of the Society should not exceed 30% of the total gross receipts from fund-raising for the reporting year.

Geetha & Associates

Geetha A & Associates
Public Accountants And
Chartered Accountants

Singapore,
Date:- 18 September 2013

ACTION FOR AIDS (SINGAPORE)*Registered in the Republic of Singapore**(Unique Entity Number: S88SS0126A)***STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2012**

	NOTES	2012 S\$	2011 S\$
ASSETS			
Non Current Assets			
Fixed Assets	6	76,466	99,250
Financial Assets at Fair Value through Profit or Loss	7	1,112,002	1,161,806
		1,188,468	1,261,056
Current Assets			
Inventories	8	85,969	19,280
Other Receivables	9	637,790	395,294
Cash and Cash Equivalents	10	1,618,809	1,383,894
		2,342,568	1,798,468
TOTAL ASSETS		3,531,036	3,059,524
FUNDS AND LIABILITIES			
Unrestricted Fund			
Accumulated Funds		1,828,529	1,443,672
		1,828,529	1,443,672
Restricted Fund			
Endowment Fund	7	1,421,288	1,380,123
		1,421,288	1,380,123
Trust Funds			
Net Assets of Trust Funds	11	45,009	60,540
		(45,009)	(60,540)
Current Liabilities			
Other Payables And Accrued Expenses	12	281,219	235,729
TOTAL EQUITY AND LIABILITIES		3,531,036	3,059,524

The accounting policies and explanatory notes form an integral part of the financial statements.

ACTION FOR AIDS (SINGAPORE)

Registered in the Republic of Singapore

(Unique Entity Number: S88SS0126A)

STATEMENT OF COMPREHENSIVE INCOME FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2012

	NOTES	2012 S\$	2011 S\$
Income			
Aids Conference Income		45,259	700
Administrative Fee Income		246,023	74,126
Anonymous Blood Testing Income	13	117,972	110,988
Candlelight Memorial Donation		4,130	-
Dividend Income	7	10,391	17,420
Donations		278,056	223,226
Fund Raising Dinner (Gross Receipts) and Campaigns		15,576	72,804
HIV/AIDS Workshop Income		5,000	600
Interest on Autosave Accounts		225	378
Interest on Bonds	7	28,227	27,285
International Grant		-	13,786
LOVE Gala Dinner 2012		508,132	-
Net Gain on Disposal of Investments	7	25,330	-
Unrealised Gain on Fair Value of Investments	7	36,995	23,783
Other Income		57,474	6,850
		<u>1,378,790</u>	<u>571,946</u>
Less: Expenditures			
Administrative Expenses	15	(752,859)	(676,161)
Net Loss on Disposal of Investments	7	-	(79,921)
Net Loss on Mobile Test Site	14	(15,445)	(16,146)
Project and Programme Expenses	16	<u>(1,360,782)</u>	<u>(772,091)</u>
Deficit before grant income		(750,296)	(972,373)
Grant Income from Statutory Board	17	1,176,318	762,783
Surplus/(Loss) after Grant Income		426,022	(209,590)
Tax	4	-	-
Surplus/(Loss) for the year, representing total Comprehensive Income for the year		<u>426,022</u>	<u>(209,590)</u>
Transferred to (from)			
Accumulated Funds		384,857	(157,363)
Endowment Fund		41,165	(52,227)
		<u>426,022</u>	<u>(209,590)</u>

The accounting policies and explanatory notes form an integral part of the financial statements.

ACTION FOR AIDS (SINGAPORE)
Registered in the Republic of Singapore
(Unique Entity Number: S88SS0126A)

STATEMENT OF CHANGES IN FUNDS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2012

	Accumulated Funds	Endowment Fund	Total
	<u>S\$</u>	<u>S\$</u>	<u>S\$</u>
Balance as at 1 January 2011	1,901,035	1,132,350	3,033,385
Transfers between Accumulated Funds and Endowment Fund	(300,000)	300,000	-
Total Comprehensive (Income) for the Financial Year	<u>(157,363)</u>	<u>(52,227)</u>	<u>(209,590)</u>
Balance as at 31 December 2011	1,443,672	1,380,123	2,823,795
Total Comprehensive Income for the Financial Year	<u>384,857</u>	<u>41,165</u>	<u>426,022</u>
Balance as at 31 December 2012	<u>1,828,529</u>	<u>1,421,288</u>	<u>3,249,817</u>

The accounting policies and explanatory notes form an integral part of the financial statements.

ACTION FOR AIDS (SINGAPORE)*Registered in the Republic of Singapore**(Unique Entity Number: S88SS0126A)***STATEMENT OF CASH FLOWS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2012**

	Note	2012 S\$	2011 S\$
Operating activities			
Surplus / (Loss) for the year		426,022	(209,590)
Adjustments for:			
Depreciation	6	38,874	75,423
Dividend Income		(10,391)	(17,420)
Grant Income from Statutory Board		(1,176,318)	(762,783)
Interest Income		(28,452)	(27,663)
Change in Fair Value of Investment Adjustment – net		(3,903)	(3,564)
Operating Cash Flows Before Movements in Working Capital		(754,168)	(945,597)
(Increase) / Decrease in Other Receivables		(273,558)	136,622
(Increase) in Inventories		(66,689)	(16,642)
Increase in Other Payables and Accrued Expenses		45,490	133,168
Cash Used in Operations		(1,048,925)	(692,449)
Grant Income Received		1,207,380	734,979
Net Cash from Operating Activities		158,455	42,530
Investing activities			
Purchase of Fixed Assets		(16,090)	(76,691)
Disposal/(Purchase) of Financial Assets held at Fair Value (net)		53,707	(138,336)
Dividends Received		10,391	17,420
Interest Received		28,452	27,663
Net Cash Used in Investing Activities		76,460	(169,944)
Net Increase / (Decrease) in Cash and Cash Equivalents		234,915	(127,414)
Cash and Cash Equivalents at Beginning of Year		1,383,894	1,511,308
Cash and Cash Equivalents at End of Year	10	1,618,809	1,383,894

The accounting policies and explanatory notes form an integral part of the financial statements.

ACTION FOR AIDS (SINGAPORE)

Registered in the Republic of Singapore

(Unique Entity Number: S88SS0126A)

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2012

1. GENERAL

Action for AIDS (Singapore) (the "Society") (Unique Entity Number: S88SS0126A) 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 31 December 2012 were authorized for issue by the Executive Committee of the Society on 18 September 2013.

The Society has been registered as a Charity (Charity registration no: 00043) since 7 October 1994. It has also renewed the status of Institute of Public Character (IPC) by the Ministry of Health, Singapore until 14 December 2012.

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 Interpretation of FRS ("INT FRS") that are relevant to its operations and effective for annual periods beginning on or after 1 January 2012. 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 above FRS that was issued but effective only in future periods will not have a material impact on the financial statements of the Society in the period of its initial adoption.

FINANCIAL INSTRUMENT – Financial assets and financial liabilities are recognized 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 amortized 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 recognized on an effective interest basis for debt instruments other than those financial instruments "at fair value though profit or loss".

ACTION FOR AIDS (SINGAPORE)

*Registered in the Republic of Singapore
(Unique Entity Number: S88SS0126A)*

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2012

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Financial assets

Investments are recognized and de-recognized 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 recognized in profit or loss. The net gain or loss recognized 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 amortized cost using the effective interest method less impairment. Interest is recognized 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-organization.

ACTION FOR AIDS (SINGAPORE)

Registered in the Republic of Singapore

(Unique Entity Number: S88SS0126A)

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2012

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 recognized in profit or loss.

Derecognition of financial assets

The Society derecognizes 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 recognizes 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 recognize the financial asset and also recognizes a collateralized 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 amortized cost, using the effective interest method, with interest expense recognized on an effective yield basis.

Derecognition of financial liabilities

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

ACTION FOR AIDS (SINGAPORE)

Registered in the Republic of Singapore

(Unique Entity Number: S88SS0126A)

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2012

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 funds – Funds held in trust for the International AIDS Alliance Contract, Care for Family Fund and Prison Medication Fund 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 recognized as an expense in the period in which they are incurred.

INVENTORIES – Inventories are stated at the lower of cost and net realizable value. Costs comprise 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 realizable value represents the estimated the selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

ACTION FOR AIDS (SINGAPORE)

Registered in the Republic of Singapore

(Unique Entity Number: S88SS0126A)

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2012

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

FIXED ASSETS – Fixed assets are carried at cost, less accumulated depreciation and any accumulated impairment losses.

Depreciation is charged so as 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%
Motor Vehicle	-	10%

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 recognized 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 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 recognized immediately in a 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 recognized for the asset in prior years. A reversal of an impairment loss is recognized immediately in profit or loss.

ACTION FOR AIDS (SINGAPORE)

Registered in the Republic of Singapore

(Unique Entity Number: S88SS0126A)

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2012

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

PROVISIONS – Provisions are recognized 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 recognized 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 these cash flows.

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

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

REVENUE RECOGNITION – General donations and cash awards are recognized as income as and when received.

Sponsorships, donations for fund raising campaigns, interest income and dividend income are recognized as income on an accrual basis.

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

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

GOVERNMENT GRANTS – Government grants are not recognized until there is reasonable assurance that the Society will comply with the conditions attaching to them and the grants will be received. 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 recognized in income or expenditure in the period in which they become receivable.

ACTION FOR AIDS (SINGAPORE)

Registered in the Republic of Singapore

(Unique Entity Number: S88SS0126A)

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2012

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 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 recognized when they accrue to employees. A provision is made for the estimate 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 re 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 judgments, 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 recognized 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.

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2012

3. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY (CONTINUED)

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

- i. any instances of application of judgments are not expected to have a significant effect on the amounts recognized 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. Hence, it is exempt from Income Tax.

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:

	2012	2011
	S\$	S\$
<u>Financial Assets</u>		
Fair Value through profit or loss	1,112,002	1,161,806
Loans and receivables (including cash and cash equivalents)	2,256,599	1,779,188
	<u>3,368,601</u>	<u>2,940,994</u>
<u>Financial Liabilities</u>		
Trade Payables	281,219	235,729
	<u>281,219</u>	<u>235,729</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:

ACTION FOR AIDS (SINGAPORE)

Registered in the Republic of Singapore

(Unique Entity Number: S88SS0126A)

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2012**5. FINANCIAL INSTRUMENTS, FINANCIAL RISKS AND CAPITAL RISKS MANAGEMENT (CONTINUED)****b) Financial risk management policies and objectives (continued)****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>	
	2012	2011	2012	2011
	\$	\$	\$	\$
Australian Dollar	35,866	34,747	-	-
Euro	42,444	16,356	-	-
Hong Kong dollar	70,164	55,690	-	-
Great Britain pound	43,452	43,830	-	-
Swiss francs	15,074	20,490	-	-
United States dollar	124,937	202,784	-	-

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>Australian dollar impact</u>		<u>Euro impact</u>		<u>Hong Kong dollar impact</u>	
	2012	2011	2012	2011	2012	2011
	\$	\$	\$	\$	\$	\$
Income or Expenditure	3,587	3,475	4,244	1,636	7,016	5,569
	<u>Great Britain pound impact</u>		<u>Swiss francs impact</u>		<u>United States dollar impact</u>	
	2012	2011	2012	2011	2012	2011
	\$	\$	\$	\$	\$	\$
Income or Expenditure	4,345	4,383	1,507	2,049	12,494	20,278

ACTION FOR AIDS (SINGAPORE)

Registered in the Republic of Singapore

(Unique Entity Number: S88SS0126A)

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2012

5. FINANCIAL INSTRUMENTS, FINANCIAL RISKS AND CAPITAL RISKS MANAGEMENT (CONTINUED)

b) *Financial risk management policies and objectives (continued)*

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 31 December 2012 would increase/decrease by \$30,466 (2011 : increase/decrease by \$45,001)

iv. Credit risk management

At the end of the reporting period, there was no significant concentration or 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.

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2012

5. FINANCIAL INSTRUMENTS, FINANCIAL RISKS AND CAPITAL RISKS MANAGEMENT (CONTINUED)

b) Financial risk management policies and objectives (continued)

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 realizable 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 S\$	Within 2 to 5 years S\$	After 5 years S\$	Adjustment S\$	Total S\$
2012						
Non interest bearing	-	2,467,768	-	-	-	2,467,768
Fixed interest rate instrument	3.92	-	506,453	392,381	(91,487)	807,347
	-	2,467,768	506,453	392,381	(91,487)	3,275,115
2011						
Non interest bearing	-	2,229,197 ^(a)	-	-	-	2,229,197
Fixed interest rate instrument	3.95	-	524,424	262,904	(75,531)	711,797
		2,229,197 ^(a)	524,424	262,904	(75,531)	2,940,994

^(a) Non interest bearing financial assets include, quoted equity shares at fair value amounting to \$304,655 (2011: \$450,009).

ACTION FOR AIDS (SINGAPORE)

Registered in the Republic of Singapore

(Unique Entity Number: S88SS0126A)

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2012**5. FINANCIAL INSTRUMENTS, FINANCIAL RISKS AND CAPITAL RISKS MANAGEMENT (CONTINUED)****b) Financial risk management policies and objectives (continued)****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:

	Total \$	Level 1 \$	Level 2 \$	Level 3 \$
Financial assets				
2012				
Financial assets at fair value through profit or loss				
- Bonds and notes	807,347	807,347	-	-
- Equity shares	304,655	304,655	-	-
Total	1,112,002	1,112,002	-	-
2011				
Financial assets at fair value through profit or loss				
- Bonds and notes	711,797	711,797	-	-
- Equity shares	450,009	450,009	-	-
Total	1,161,806	1,161,806	-	-

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

ACTION FOR AIDS (SINGAPORE)

Registered in the Republic of Singapore

(Unique Entity Number: S88SS0126A)

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2012**5. FINANCIAL INSTRUMENTS, FINANCIAL RISKS AND CAPITAL RISKS MANAGEMENT (CONTINUED)**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. FIXED ASSETS

	Leasehold Improvements S\$	Computers S\$	Furniture, Fittings and Equipment S\$	Motor Vehicle S\$	Total S\$
Cost:					
At January 1, 2011	97,345	22,377	67,596	-	187,318
Additions	1,230	2,596	-	72,865	76,691
Disposals	-	-	(16,975)	-	(16,975)
At December 31, 2011	98,575	24,973	50,621	72,865	247,034
Additions	11,364	4,726	-	-	16,090
Disposals	(97,345)	(12,233)	(41,246)	-	(150,824)
At December 31, 2012	12,594	17,466	9,375	72,865	112,300
Accumulated depreciation:					
At January 1, 2011	32,089	9,124	48,123	-	89,336
Charge for the year	48,775	8,108	15,646	2,894	75,423
Disposals	-	-	(16,975)	-	(16,975)
At December 31, 2011	80,864	17,232	46,794	2,894	147,784
Charge for the year	21,918	6,535	3,134	7,287	38,874
Disposals	(97,345)	(12,233)	(41,246)	-	(150,824)
At December 31, 2012	5,437	11,534	8,682	10,181	35,834
Carrying amount:					
At December 31, 2012	7,157	5,932	693	62,684	76,466
At December 31, 2011	17,711	7,741	3,827	69,971	99,250

7. FINANCIAL ASSETS HELD AT FAIR VALUE THROUGH PROFIT OR LOSS – ENDOWMENT FUND

	2012 S\$	2011 S\$
Quoted investments at fair value:		
Bonds and notes	807,347	711,797
Equity shares	304,655	450,009
	1,112,002	1,161,806

ACTION FOR AIDS (SINGAPORE)*Registered in the Republic of Singapore**(Unique Entity Number: S88SS0126A)***NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2012****7. FINANCIAL ASSETS HELD AT FAIR VALUE THROUGH PROFIT OR LOSS – ENDOWMENT FUND (CONTINUED)**

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:

	2012	2011
	₹	₹
Australian Dollars	35,866	34,747
British Pounds	43,452	43,830
Euro	42,444	16,356
Hong Kong Dollars	70,164	55,690
Swiss Francs	15,074	20,490
United States Dollars	<u>124,937</u>	<u>202,784</u>

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

	2012	2011
	S\$	S\$
<u>Statement of financial position</u>		
Current Asset		
Cash and Cash Equivalents	309,506	228,102
Non-Current Asset		
Financial Assets held at Fair Value through Profit or Loss	1,112,003	1,161,806
Current Liability		
Accrued Expenses	(221)	(9,785)
Net Assets	<u>1,421,288</u>	<u>1,380,123</u>

Financed by:

Original Fund	1,100,000	800,000
Transfer From Accumulated Surplus	-	300,000
Accumulated Surplus	<u>321,288</u>	<u>280,123</u>
	<u>1,421,288</u>	<u>1,380,123</u>

ACTION FOR AIDS (SINGAPORE)*Registered in the Republic of Singapore**(Unique Entity Number: S88SS0126A)***NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2012****7. FINANCIAL ASSETS HELD AT FAIR VALUE THROUGH PROFIT OR LOSS – ENDOWMENT FUND (CONTINUED)**

	2012 S\$	2011 S\$
<u>Statement of comprehensive income</u>		
Income:		
Dividend income	10,391	17,420
Unrealised Gain on Fair Value of Investments	36,995	23,783
Interest on Bonds	28,227	27,285
Net Gain on Disposal of Investments	25,330	-
	<u>100,943</u>	<u>68,488</u>
Less: Expenditures:		
Net Loss on Disposal of Investments	-	(79,921)
Fund Management Fees	(26,686)	(20,575)
Exchange Loss	(33,092)	(20,219)
Surplus / (Deficit) for the year, representing total comprehensive income for the year	<u>41,165</u>	<u>(52,227)</u>
Accumulated Surplus at Beginning of Year	280,123	332,350
Accumulated Surplus at End of Year	<u>321,288</u>	<u>280,123</u>

8. INVENTORIES

	2012 S\$	2011 S\$
Inventories for Resale (HIV test kits)	85,969	19,280
	<u>85,969</u>	<u>19,280</u>

9. OTHER RECEIVABLES

	2012 S\$	2011 S\$
Deposits	30,120	19,140
Other Recoverable	86,026	14,837
Accrued Revenue	191,389	-
Government Grants Receivable	330,255	361,317
	<u>637,790</u>	<u>395,294</u>

10. CASH AND CASH EQUIVALENTS

	2012 S\$	2011 S\$
Cash on hand	38,174	4,948
Cash at bank	1,271,129	1,150,844
Deposits	309,506	228,102
	<u>1,618,809</u>	<u>1,383,894</u>

ACTION FOR AIDS (SINGAPORE)
Registered in the Republic of Singapore
(Unique Entity Number: S88SS0126A)

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2012

10. CASH AND CASH EQUIVALENTS (CONTINUED)

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

	2012	2011
	<u>\$</u>	<u>\$</u>
Australian dollars	2,231	2,310
Swiss Francs	75	-
Euro	314	-
British pounds	605	110
Hong Kong Dollars	149	
United States dollars	<u>4,468</u>	<u>47,975</u>

11. TRUST FUNDS

	2012	2011
	<u>S\$</u>	<u>S\$</u>
International AIDS Alliance Contract (a)	3,471	13,792
Care for Family Fund (b)	27,218	25,418
Prison Medication Fund (c)	<u>14,320</u>	<u>21,330</u>
	<u>45,009</u>	<u>60,540</u>

a) The 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.

	2012	2011
	<u>S\$</u>	<u>S\$</u>
At 1 January	13,792	95,377
Contribution Received	71,209	15,670
Salaries	(61,799)	(36,420)
Foundation for Profession (FPD)	-	(13,001)
Positive Action for Treatment	-	(12,965)
Community Initiative on Tuberculosis, HIV/AIDS and Malaria	-	-
Other Expenses	<u>(19,731)</u>	<u>(34,869)</u>
At 31 December	<u>3,471</u>	<u>13,792</u>
Represented by:		
Cash and Cash Equivalents	<u>3,471</u>	<u>13,792</u>

ACTION FOR AIDS (SINGAPORE)*Registered in the Republic of Singapore**(Unique Entity Number: S88SS0126A)***NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2012****11. TRUST FUNDS (CONTINUED)****b) Care for Family Fund**

The Care for Family Fund was launched in 29 November 2007. The aim of the fund is to provide a 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 such as school fees of children of PLHIV, single HIV+ parents, household expenditure of low income families, transport fees of school-going children of PLHIV etc. AFA manages the application and award processing of the fund on behalf of the donors.

	2012	2011
	S\$	S\$
At 1 January	25,418	30,318
Contribution Received	3,000	-
Disbursements to Applicants	(1,200)	(4,900)
At 31 December	<u>27,218</u>	<u>25,418</u>
Represented by:		
Cash and Cash Equivalents	<u>27,218</u>	<u>25,418</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 AFA arranges for the purchase and delivery of these medications to the affected HIV inmates on a monthly basis.

	2012	2011
	S\$	S\$
At 1 January	21,330	26,520
Contribution Received	6,000	24,000
Disbursements to Applicants	(13,010)	(29,190)
At 31 December	<u>14,320</u>	<u>21,330</u>
Represented by:		
Cash and Cash Equivalents	<u>14,320</u>	<u>21,330</u>

12. OTHER PAYABLES AND ACCRUED EXPENSES

	2012	2011
	S\$	S\$
Accrual for Reinstatement Cost	-	50,000
Accrued Salaries	59,547	43,222
Medical Subsidies	-	20,393
Other Payables	221,672	122,114
	<u>281,219</u>	<u>235,729</u>

ACTION FOR AIDS (SINGAPORE)*Registered in the Republic of Singapore**(Unique Entity Number: S88SS0126A)***NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2012****13. ANONYMOUS BLOOD TESTING INCOME**

	2012	2011
	S\$	S\$
Receipts from Anonymous Blood Testing Centre	205,950	189,510
Less: HIV Test Kits	<u>(87,978)</u>	<u>(78,522)</u>
	<u>117,972</u>	<u>110,988</u>

14. MOBILE TEST SITE LOSS

	2012	2011
	S\$	S\$
Mobile Test Site Income	9,480	180
Less: Mobile Test Site Expenses	<u>(24,925)</u>	<u>(16,326)</u>
	<u>(15,445)</u>	<u>(16,146)</u>

15. ADMINISTRATIVE EXPENSES

	2012	2011
	S\$	S\$
Bank Charges	839	709
CPF	65,843	78,245
Depreciation	38,874	75,423
Foreign Exchange Loss on Investments	33,092	20,219
Fund Management Fees	26,686	20,575
Legal and Professional Fees	11,850	13,989
Miscellaneous	5,419	3,248
Office Maintenance	2,000	3,554
OLDP Service Charges	2,309	-
Postages and Courier Services	354	266
Printing and Stationery	7,623	10,508
Recruitment	1,137	4,535
Refreshments	1,719	891
Rental of Office Premises *	72,600	70,761
Staff Costs (excluding CPF) **	453,865	347,757
Staff Medical Expenses	3,729	3,105
Staff Insurance Expenses	3,367	2,415
Supplies and Materials	1,693	-
Telecom Charges	3,332	3,490
Training	4,986	9,197
Traveling and Accommodation	2,876	1,279
Utilities	7,489	5,020
Website Maintenance	<u>1,177</u>	<u>975</u>
	<u>752,859</u>	<u>676,161</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 \$81,200 (2011: \$68,200) paid to key management personnel.

ACTION FOR AIDS (SINGAPORE)*Registered in the Republic of Singapore**(Unique Entity Number: S88SS0126A)***NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2012****16. PROJECT AND PROGRAMME EXPENSES**

	2012	2011
	S\$	S\$
AGM Expenses	5,524	3,237
AFA Newsletter – The Act	8,460	16,591
AIDS Conference	126,421	6,738
Blue Collar Worker Campaign	105,153	-
Buddies and Friends	-	1,696
Be Positive Campaign	2,800	42,879
Candlelight Memorial	2,033	5,341
CDC Medical Subsidy	8,157	9,952
Club Genesis	-	1,998
Community Outreach Programme	450	100,750
Condom Provision	169,458	36,778
DAN Stakeholder Meeting	3,741	-
Digital Arts	-	5,788
Evidence Gathering	29,980	15,000
Fundraising	626	11,042
Funded Capacity Building	24,078	19,869
Heterosexual Male Outreach Programme	211,960	64,960
HIV Education Workshops	3,390	4,730
Life Goes On	2,644	1,562
LOVE Gala Dinner 2012	155,563	-
Medical Subsidy	75,000	77,400
MOH Sero-Prevalence Project	7,910	32,330
MSM project	119,595	99,412
Muslim Outreach Programme	67,655	94,626
NUH Medical Subsidy	535	-
Positive Living Centre	69,026	64,492
Positive Prevention	-	1,130
Pregnant Mother’s Fund	1,000	2,500
Prison Outreach	368	20
Project HOPE	2,500	7,190
Transgender Programme	6,109	5,207
Unity Support Group	-	97
Voluntary Testing	109,903	203
Women’s Outreach Programme	18	1,914
WAD Campaign	40,725	17,196
YMSM Outreach Programme	-	19,463
	<u>1,360,782</u>	<u>772,091</u>

ACTION FOR AIDS (SINGAPORE)*Registered in the Republic of Singapore**(Unique Entity Number: S88SS0126A)***NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2012****17. GRANT INCOME FROM STATUTORY BOARD**

	2012	2011
	S\$	S\$
Be Positive Campaign	10,786	29,037
Blue Collar Worker Campaign	90,927	3,667
Community Outreach Programme	-	72,991
Condom Provision	165,280	19,000
Develop Asia Network for MSM/TG	-	5,700
Evidence Gathering	-	15,000
Funded Capacity Building	27,732	-
Funded Complimentary Testing	186,291	18,753
Heterosexual Male Outreach Programme	259,638	141,771
HIV Talks	5,623	9,200
MSM Outreach Programme	219,054	238,732
Muslim Community Outreach	76,508	83,182
Positive Living Centre	32,557	7,295
Positive Prevention Programme	-	8,923
Project Hope Programme	-	5,943
Life Goes On Support Group	-	726
Muslim+ Support Group	-	2,666
Reimbursement for Free HIV testing and Transport Allowance	37,139	32,784
Sponsorship of 8 th Singapore AIDS Conference	20,000	-
Sponsorship of 9 th ICCAP Conference	-	6,000
Transgender Outreach Programme	24,867	16,389
Women Outreach Programme	-	8,246
World Aids Day	17,116	-
Others	2,800	36,778
	<u>1,176,318</u>	<u>762,783</u>

18. OPERATING LEASE ARRANGEMENTS

	2012	2011
	S\$	S\$
Minimum lease payments under operating leases recognized as an expense in the year	39,600	72,600
	<u>39,600</u>	<u>72,600</u>

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

	2012	2011
	S\$	S\$
Within one year	39,600	72,600
In the second to fifth years inclusive	-	-
	<u>39,600</u>	<u>72,600</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.

ACTION FOR AIDS (SINGAPORE)

Registered in the Republic of Singapore

(Unique Entity Number: S88SS0126A)

NOTES TO FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2012

19. RESERVES POLICY

	2012	2011
	S\$	S\$
Unrestricted Funds	1,829,529	1,443,672
Ratio of Reserves to Annual Operating Expenditure	<u>2</u>	<u>2</u>

The reserves of the Society provide financial stability and the means for the development of the Society's activities. The Society intends to maintain the reserves at a level sufficient for its operating needs. The Executive Committee reviews the level of reserves regularly for the Society's continuing obligations.