



#ZEROxTHIRTY

TOWARDS THE END OF HIV

REPORT 2017



Action for AIDS
SINGAPORE

30 years of Love, Action
and Change

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PRESIDENT'S MESSAGE

Action for AIDS 30 years on – Planning for the End of HIV in Singapore

In 1988 a small group of concerned citizens - doctors, a lawyer, an accountant, a journalist and their friends - banded together to set up AfA, a registered society dedicated to tackling AIDS and the accompanying ramifications, complications and implications of the infection in Singapore. Initial plans were concentrated on education, outreach to risk groups, prevention campaigns and counselling of infected persons, but very quickly we also got involved in diagnosis, provision of medications, care and support, and activism and advocacy for persons infected with and affected by HIV and correcting ignorance and prejudice.

For those who were there from the start, our memories of the confusion, fear, suffering and death still haunt us, though they are becoming blurry and somewhat faded. Those were desperate times, but they were at the same time uplifting for the volunteerism and community mobilisation of nascent gay communities all over the world. Stories of the AIDS pandemic have been chronicled for posterity in numerous movies, drama, books and other publications both overseas as well as in Singapore. Today HIV infection has become a chronic manageable disease, thanks to the efforts of scientists, clinicians, patient activists, coordinated global response and funding from generous nations, and donor organisations. Yet while anti-retroviral medications may have removed the prospect of almost certain death from AIDS, we have not yet been able to stop the transmission of HIV.

The reality of HIV infection today is that it still is an incurable disease, carries with it the need to take daily anti-retroviral medications and attend medical reviews indefinitely, the risk of long term effects of chronic HIV infection as well as drug toxicities and viral resistance, the omnipresent fear of stigmatisation by friends, discrimination by society, and issues with employment and insurance, and personal relationships.

Over the past 10 years we have seen more people infected with HIV start to receive anti-retroviral treatment, the rates of infection are showing a plateauing, and the number of people dying of AIDS-related causes each year has decreased. This is rightly celebrated as major achievements.

But this is simply not good enough. New HIV infections are still occurring every day. In 2016, 408 persons with HIV infection were diagnosed, 40% of whom were already in the late stage of HIV infection. Disparities are seen between risk groups, 56% of heterosexuals vs. 33% of MSM were diagnosed in late stage, a higher proportion of homosexuals/ bisexuals (38%) had their HIV infection detected via voluntary screening compared to heterosexuals (5%). This situation cannot be allowed to continue.

“90-90-90” is UNAIDS’ strategy to further curb the HIV epidemic based on expanded access to treatment and on the treatment as prevention concept



PROFESSOR ROY CHAN
President, AFA Singapore

has been adopted as a guide for countries and cities to plan, monitor and evaluate their programmes. When this three-part target is achieved, at least 73% of all people living with HIV worldwide will be virally suppressed. Achieving these targets by 2020 will enable the world to end the AIDS epidemic by 2030.

Singapore, while not a country with a high burden of HIV infection, has yet to attain global targets of 90-90-90, in spite of its highly efficient healthcare system. In the most recent analysis of the HIV testing and treatment cascade (2014), the estimated number of HIV infections was 6900, of which 4948 were diagnosed and notified, leaving a gap of 28% undiagnosed infections. The number of new infections in 2014 was estimated to have been 340 (95%CI 290, 410). Nevertheless, compared to the analysis for 2013, improvements were seen in all 3 measures - % of infected persons diagnosed rose from 69 to 72%, % of HIV infected persons on treatment rose from 77 to 85%, and % of treated persons virally-suppressed rose from 82% to 94%. However, in order to achieve better results, a coordinated and holistic programme is needed.

HIV treatment is a critical tool towards ending the AIDS epidemic, but it is not the only one. While acting to maximize the prevention effects of HIV treatment, urgent efforts are similarly needed to scale up other prevention strategies. Medical treatment alone will not ensure a more thorough and effective control of the HIV epidemic. We need to provide resources and implement effective prevention approaches that are evidence-based and proven, and to ensure that new knowledge benefits those impacted by HIV infection.

Many cities and countries around the world have adopted and rolled out comprehensive programmes towards eliminating HIV in their jurisdictions. Ending AIDS as a public health threat by 2030 is feasible if high HIV burden cities around the world fast-track their AIDS responses. Since its World AIDS Day 2014 launch, mayors and other municipal leaders have joined forces with civil society representatives to action the Paris Declaration on Fast-Track Cities. Many cities around the world have committed to the Fast-Track Cities approach.

We feel that Singapore, which is unique because of its small population with high-literacy and education standards, has an active community-based as well as clinician advocacy, and with relatively well funded HIV programme, is in an excellent position to join the ranks of cities that can end the HIV epidemic.

It is to this end that one of AfA's goals for our 30th anniversary is to convene a project to draft a "Blueprint to End HIV Transmission in Singapore". I am happy to report that the project is well underway; our target is to have a working document by World AIDS Day 2018.

I would like to wish everyone connected with AfA over these years, a great 30th anniversary.

EXECUTIVE DIRECTOR'S MESSAGE

The HIV numbers released by MoH for 2016 demonstrated that though new HIV infections have somewhat plateaued over the last ten years, nevertheless, 40% of the newly detected cases in 2016 were in the course of medical provision and were typically in the late stage of infection. Only 24% cases were detected through voluntary testing and rates of voluntary testing remain abysmally low for heterosexuals (which stood at only 5%).

Against these statistics, AfA continued to challenge itself in 2017 to expand the array of its services available to high risk persons to prevent transmission of HIV and increase the uptake of testing. Through its outreach efforts, AfA reached 97000 high risk heterosexual men with HIV prevention information and commodities. This was an increase of over 23,000 men from the previous year and was to some extent due to the introduction of its coffee shop outreach programme targeting blue collar workers. A total of 19,500 men were reached with information through the outreach; 9050 test coupons were distributed and 10,450 packs of condoms and lubes were given out during the first year of this programme. Given, its success, AfA will continue with this programme alongside its other programmes for high risk heterosexuals in 2018 to increase rates of voluntary testing.

2017, was yet another year when there was limited funding for the MSM programme for the second year in a row. This did impact upon our programme delivery and reach. Also, 2017 data from MoH indicated that there were 262 new infections among MSM, up from 241 that were recorded the previous year. Though the increase is small, nevertheless it shows that in HIV there is little room for complacency and there is a need for sustained programmes. Additionally, AfA's own data also indicated an increase in HIV infections among young MSM over the last few years. As a response, in 2017, AfA launched the Pink Carpet Youth (PCY) programme for MSM between 18-25 years of age that offers HIV education and testing as a gateway to HIV prevention, early diagnosis and treatment.

In addition, AfA in 2017 initiated a creative campaign 'Kn-w Y+ur Sign' to reach out to a wide spectrum of MSM with HIV education and information. During the campaign which offered free HIV test coupons, the AfA webpage was accessed 200,000 times during the duration of the campaign.

AfA's anonymous clinical services are an important pillar of our work. In 2017, we conducted 12,079 HIV and syphilis tests at our ATS and MTS. This was a slight drop from the number of tests that were done in the previous year. This seems to be due to a combination of factors including the recall of the 4th Generation Test kits by HSA which affected the number of tests over a few months; fewer number of outreach testing events done for the MSM programme using the MTS and availability of free testing coupons for the MSM programme due to limited funding. Another issue that may be linked to a decline in tests is that of clients accessing PrEP overseas. This drop in the numbers of those testing is definitely something AfA will need to track and monitor closely and look at strategies to scale up testing numbers for 2018. AfA strongly believes that a more intense effort is needed to get the message out to the public at large on the importance of getting tested early through a large-scale campaign on knowing ones' status and normalizing and promoting anonymous testing towards achieving the goal of ending HIV.



MS. SUMITA BANERJEE
Executive Director, AfA Singapore

A key approach that is well recognized in HIV prevention and control is the need to ensure that individuals at high risk of HIV are diagnosed early and are linked to care. Towards this AfA subsidizes the first hospital visit for newly diagnosed HIV positive persons. To optimally benefit from HIV care, it is crucial to complete all the steps in the care continuum. Early diagnosis and treatment adherence have multiple benefits. While it improves the prognosis of a newly infected person allowing them to enjoy a normal and healthy life, it has the additional benefit of suppressing the viral load and thus reducing the risk of sexual transmission within the population. Today, scientific studies have demonstrated that an HIV infected person who is on treatment and has achieved undetectable viral load cannot sexually transmit the HIV virus to others. However, retention in care is critical as loss to follow up has multiple consequences in HIV transmission and disease prevention. In 2017, AfA successfully linked 94% of those diagnosed at the ATS and 87% at the MTS to care.

Additionally, there continue to be many barriers to accessing treatment and ensuring compliance. Among these, financial challenges in meeting treatment related expenses are a key factor. AfA in 2017, gave out a total of \$42,000 in financial assistance to PLHIVs and their families to offset some of the costs associated with living with HIV. Additionally, to address the issue of young PLHIVs losing their jobs to discrimination at the workplace, AfA instituted an emergency fund for young PLHIV, less than 30 years of age, who have lost their job due to their HIV status to apply for interim financial support till they find employment. All these measures are to help PLHIVs cope with their medication and other costs and prevent treatment disruption.

In 2017, the bulk of AfA's advocacy and partnerships were channelled around addressing issues of stigma and discrimination which continues to be a pervasive barrier in HIV prevention and treatment. A key highlight within this area was a collaboration with the British High Commission in Singapore during Prince Harry's visit. Prince Harry started his official visit here by seeing a demonstration of a rapid HIV test in the AfA MTS van. He later met AfA staff, executive committee members, donors, volunteers and beneficiaries at a reception at the British High Commissioner's residence and emphasized the importance of getting tested and the need to break the vicious cycle of stigma, discrimination and ignorance. AfA continued to keep this issue high on the agenda by running a World AIDS Day public awareness building campaign where volunteers and staff stepped out in the business district wearing placards that read "If I have HIV will you work with me? Hug me if you will." The initiative was well received. AfA also did a series of talks at different companies on issues of HIV and the workplace.

All of the above was made possible through the efforts and commitment of the AfA team, volunteers and donors. Our work however continues; 2018 is a special year as it marks AfA's 30th anniversary and since its founding, a lot of advances have been made in the HIV response, both bio-medically and through community led advocacy. We believe we are in a critical juncture where we can with coordinated effort and commitment, end HIV. Towards this we launched a media release on Dec 1, 2017 on the need to develop a blueprint towards ending HIV in Singapore. Much of our efforts in 2018, alongside our programmes will be dedicated towards this initiative which is already underway.

GETTING TO ZERO



Zero New Infections through Education

Education is an important pillar of our mission, and these programmes help to raise awareness of HIV/AIDS through targetted outreach activities to at-risk communities.

- HSO : Heterosexual Outreach Programme
- MSM : Men who have sex with men Outreach Programme



Zero Deaths through Care & Support

Anonymous HIV-testing enables early detection and treatment. Financial assistance provides help for those in need. Support groups and counselling help infected and affected individuals cope with HIV infection and close the gap between diagnosis and care.

- ATS : Anonymous Testing Service
- MTS : Mobile Testing Service
- Coordinated Care



Zero Stigma & Discrimination through Advocacy

Since its inception, AFA has been a visible advocate for the fair treatment of Persons Living with HIV/AIDS. Today, we continue our efforts to advocate access to affordable treatment for all PLHIV.

- SAC : Singapore AIDS Conference
- LOVE : Fund Raising Gala
- SACM : Singapore AIDS Candlelight Memorial
- Advocacy & Partnerships

INTRODUCTIONS



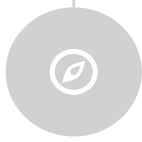
Who We Are

Formed in 1988, in response to the global and local spread of HIV infection. AFA is Singapore's leading independent organisation of HIV Experts.



Our Vision

Zero new infections
Zero deaths due to HIV/AIDS related illnesses
Zero discrimination and stigma.



Our Mission

Prevent HIV transmission through promotion of behavioural and biomedical strategies;
Reduce the impact of HIV/AIDS on individuals by working towards universal access to treatment and care;
Advocate for implementation of policies and programmes that will reduce HIV-related stigma and discrimination in Singapore.

VISION & MISSION



How We Work

Apply expertise and deliver results

Engage communities

Leverage convening and networking capacity

Harness information technology

Synergise local efforts

Strengthen partnerships

Drive change and innovation

Be accountable



Our Values

Integrity

Caring

Embrace diversity

Collaboration & Partnership

Equality & shared responsibilities



Our Foundation

Reflecting the core strengths and assets of AFA

Foundation 1

Programmes and Policies are Evidence-based

Foundation 2

Programmes and Policies are Rights-based

Foundation 3

Programmes are Efficient and Effective

Foundation 4

Organisation is Responsive and Innovative

EXECUTIVE COMMITTEE

President:

Prof. Roy Chan

Vice President:

Mr. Saxone Woon

Honorary Treasurer:

Mr. Thomas Ng

Honorary Secretary:

Mr. Benedict Thambiah

Assistant Honorary Secretary:

Ms. Dawn Mok

Committee Members:

Ms. Cheryl Yeo

A/Prof. David Lye

A/Prof. Lee Cheng Chuan

Prof. Paul Anantharajah Tambyah

Mr. Terence Ng

AUDITORS

CA Trust PAC

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Mrs. Fu, Elen

Mr. Goh, Eck Meng

Mr Heng, David

Ms. Khoo, Jacqueline

Mr. Lee, Yang Soon

Mr. Leong, Howie

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Prof. Paul Anantharajah Tambyah

Ms. Sumita Banerjee

Mr. Terry Lim

Mr. Daniel Le

Fundraising:

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Mr. Saxone Woon

Mr. Anwar Hashim

Mr. Avin Tan

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Mr. Benedict Thambiah

A/Prof. David Lye

Ms. Dawn Mok

Ms. Sumita Banerjee

Mr. Avin Tan

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Ms. Dawn Mok

Mr. Benedict Thambiah

Ms. Sumita Banerjee

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Social Media

facebook.com/afasingapore

youtube.com/afasore

Name of Organisation: Action For AIDS (Singapore)

UEN: S88SS0126A

IPC No: HEF0006/G

Date of Charity Registration: 07 October 1994

DECLARATIONS

Executive Committee members do not receive remuneration for their board services.

Executive Committee is a voluntary board. Out of our top three highest paid staff, only one staff received more than \$100,000 in total annual remuneration.

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.

THE TEAM



VOLUNTEERS & STAFF

SUMITA BANERJEE

Executive Director

ANWAR HASHIM

Senior Manager
Coordinated Care, Donor and
Volunteer Management

AVIN TAN

Manager
Advocacy & Partnerships

JING LIN

Programme and
Administrative Executive

TERRY LIM

Senior Manager
HIV Education Programmes

DANIEL LE

Manager
Men-who-have-sex-with-men
Outreach Programme (MSM)

EDWIN LIM

Senior Executive
Heterosexual Outreach
Programme (HSO)

LOKMAN HAKEEM MOHDAR

Manager
Clinical Services: ATS and MTS

NURHIDAYAH ISMAIL

Coordinator
Anonymous Testing Service (ATS)

MURNI SAB ADI

Senior Coordinator
Mobile Testing Service (MTS)

HAZIM RAHMAN

Coordinator
Mobile Testing Service (MTS)



EDUCATE

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

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

HETEROSEXUAL OUTREACH PROGRAMME (HSO)

BY TERRY LIM & EDWIN LIM
AFA.ORG.SG/HSO

The Heterosexual Outreach programme was revamped 8 years ago to expand its reach among high risk heterosexual men who buy sex. Since then there has been no looking back as the programme has made significant gains in terms of reaching those most at risk of HIV at venues that they frequent.

Fig 1 and Fig 2 show the comparison and reach by programme in 2017.

Fig 1

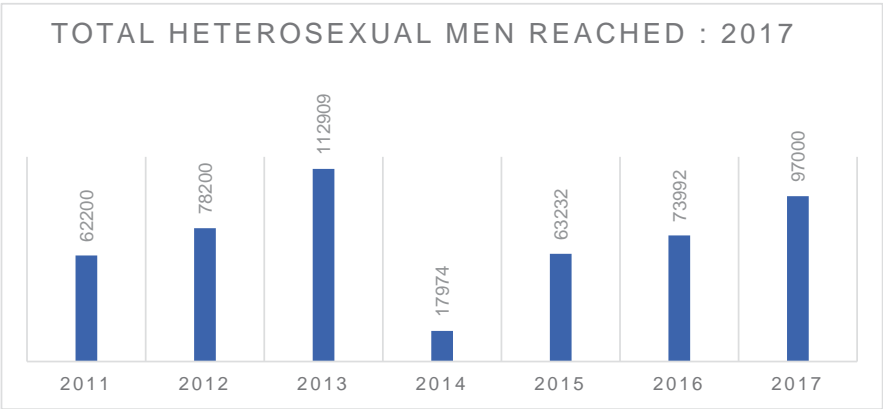
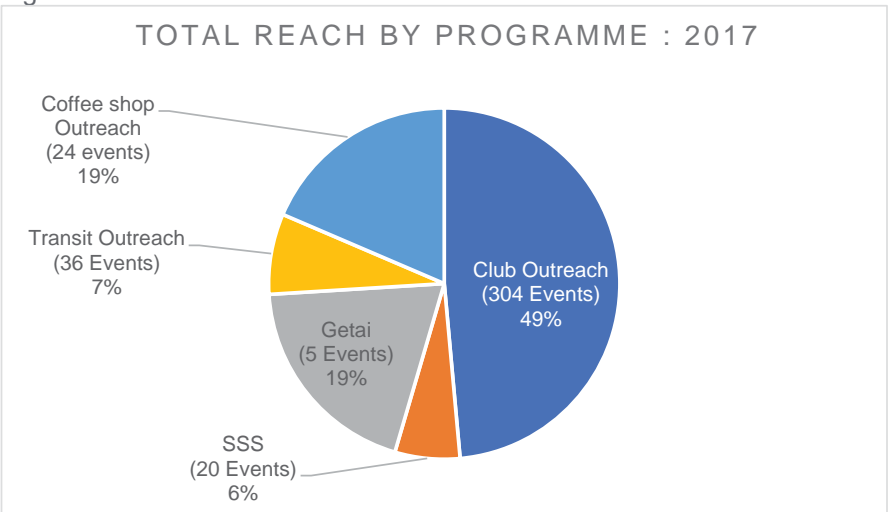


Fig 2



In 2017, 97,000 high-risk men were reached through 389 outreach sessions. This was made possible to some extent by the re-introduction of the coffeeshop outreach in 2017. These additional coffee shop sessions increased reach by an astounding 18,000 men who were provided with knowledge and information on HIV prevention, testing and treatment. In



TERRY LIM

Senior Manager
HIV Education Programmes



EDWIN LIM

Executive
Heterosexual Outreach Programme
(HSO)



1 MP came to visit our Mobile Testing Site (MTS) during the seventh month Getai.

2017, a total number of 4756 heterosexual men tested at the ATS and MTS as against 4599 in 2016 (Fig 3).

Fig 3

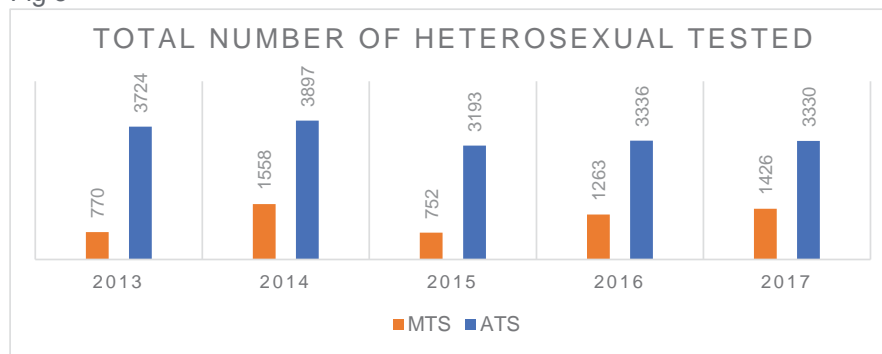


Fig 4



900 HIV tests were done directly at outreach events. Fig 4 shows the distribution of tests across the events.

Next Steps

Persistent worrisome trends within this population continue with only 5% of heterosexuals being diagnosed via voluntary testing in 2016. 56% of heterosexuals diagnosed were in late stage. AfA will continue to deliver critical HIV information and services to high risk heterosexuals and will find creative ways to raise awareness on the importance of early detection and safer sex practices. Additionally, we will work with stakeholders to map strategies to reach hidden populations to achieve our goal of eliminating HIV in Singapore by 2025.



- 2 Engaging customers through Q&A during club shows
- 3 Members of the public queuing for HIV testing during seventh month getai show
- 4 HSO Getai at King George Street
- 5 Public queuing for HIV testing at Geylang during Coffeeshop Outreach
- 6 AfA ambassador reaching out to blue collar workers at Geylang

MEN WHO HAVE SEX WITH MEN OUTREACH (MSM)

BY DANIEL LE
AFA.ORG.SG/MSM
GAYHEALTH.SG

AfA has remained resolute in the provision of an expansive array of services for the MSM community and has continued to reinvent its offerings as the sexual health landscape changes in Singapore and globally. To remain effective, AfA has evolved alongside the MSM community with the use of technology to monitor the trends in their sexual behaviours and undertake educational outreach activities at both physical and digital platforms that are frequented by MSM. Through these programs, AfA aims to increase knowledge on healthy sexuality and life-skills, disseminate HIV/STI information, encourage regular HIV and STI testing, reduce stigma and discrimination and address issues of substance use, all within a harm reduction framework.

PINK CARPET YOUTH (PCY)

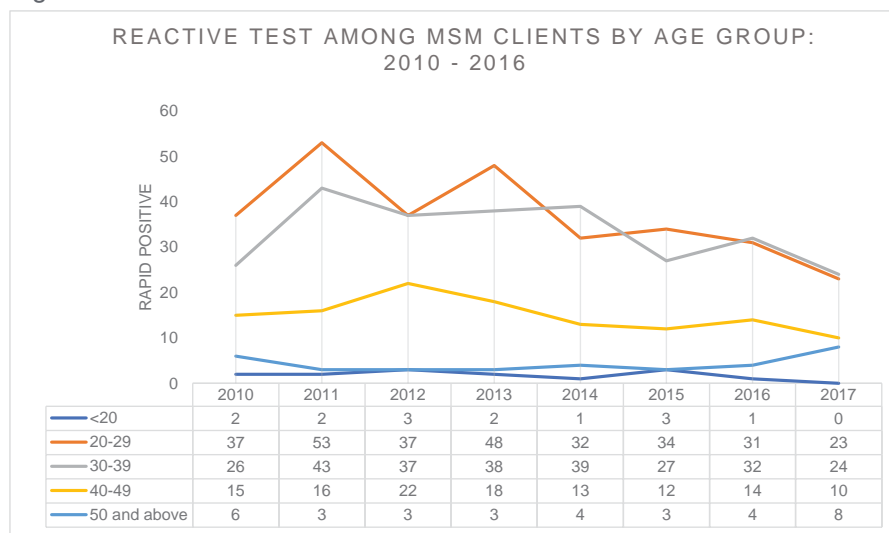
In 2017, AfA continued to see a trend of growing infection rates among young MSM (See Fig.1) and AfA's own data from the ATS and anecdotal feedback from the community indicated that young MSM have limited knowledge of HIV and STIs and where to access services. The entry point for this vulnerable group to the community is often through online and mobile apps, clubs and saunas without any knowledge of HIV prevention or the ability to negotiate. As a response to this, the Pink Carpet Youth (PCY) programme for young MSM between 18-25 years of age, was launched in 2017.



DANIEL LE

Manager
Men-who-have-sex-with-men
Outreach Programme (MSM)

Fig 1





1 Bringing HIV and syphilis testing to the clubs

2 AfA staff conducting a workshop on intergenerational relationships.

3 Participants at a workshop learning about safer sex practices

4 Bold messages at club events

5 Kn+w Y-ur Sign campaign on Grindr

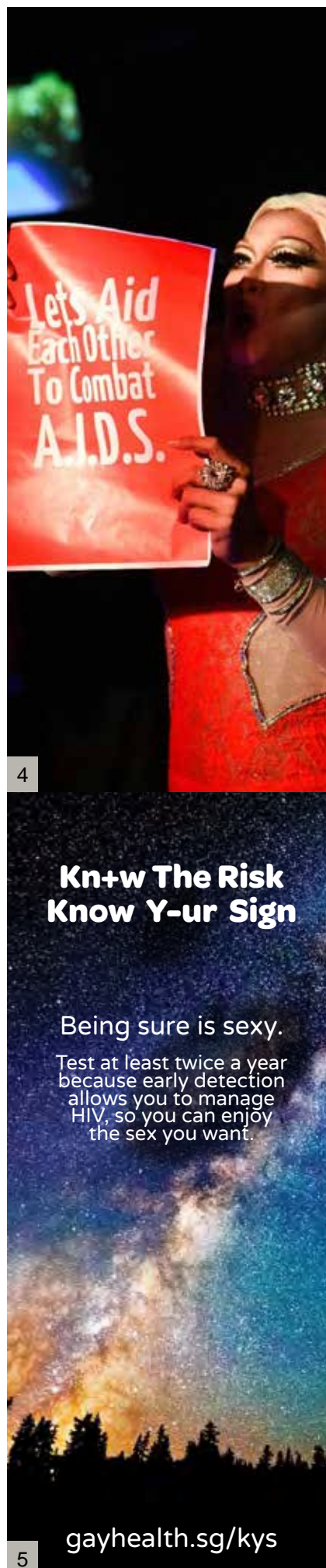
PCY reinforces that good sexual health education and regular testing should start early for all MSM as a key gateway to HIV prevention and early treatment. The programme uses a weekly drop-in service that allows and encourages young MSM to access sexual health information and complimentary STI testing in a safe, peer-led environment. PCY is a peer-led programme that is run by young GBQ men.

The drop-in centre provides a safe space and opportunities for youth (18-25 years) to discuss their sexual health needs and concerns in a friendly space that keeps them engaged through innovative strategies that include games, theatre, movies and quizzes with key sexual health messages on safe sex, HIV prevention, testing and treatment built into the programme. Additionally, skills building workshops are also organized for participants. In 2017, the drop-in saw 510 attendees of whom 267 tested for HIV and 8 enrolled as youth counsellors for the Pink Carpet service. In 2018, in addition to the drop-in-centre activities, PCY will find ways to increase outreach and awareness of the service by promoting HIV testing in higher educational institutions.

KN+W Y-OUR SIGN CAMPAIGN

The 2017 Campaign - Know Your Sign was an online campaign that was launched to promote HIV education and awareness among MSM. Horoscopic signs were used featuring sexual compatibility across the stars to make it more fun and engaging and to reach out to a wider age range. The campaign featured a diverse range of peer-leaders championing their own star sign. Leveraging on their clout and followers, they helped generate conversations about safe sex in a fun and light-hearted manner. The different ways the star signs interact with one another was brought to life in a first-of-its-kind educational 360-degree video and accompanying trading cards. Easy to read horoscopes of each sign delivered information on the importance of negotiation and condom use to the target audience. A multi-pronged, integrated communication plan conveyed these messages through social media and mobile applications like Grindr, driving audiences to our website to redeem free HIV testing coupons. This resulted in a huge increase in traffic to Gayhealth.sg. The webpage was accessed over 200,000 times between October 2017 and March 2018 when the campaign started.

Building on the themes of the Horoscope campaign, 9 street outreaches to promote testing and 5 workshops on HIV and STIs addressing issues of HIV prevention and treatment, psychosocial health of MSM, relationships



and negotiation skills building were conducted. A total of 64,880 condoms and lubricants were distributed at these and other outreach events (See Fig.2). 459 MSM tested at the MTS during the events and key messages on condom use, PEP/PrEP and the importance of testing were delivered by the performers.

Pink Carpet Service

The Pink Carpet Service which was launched in 2014 with only 87 clients served 2500 clients in 2017. The service is not only testing more people but has been incredibly successful in linking newly diagnosed individuals to care with an increase from 40% to 93% over the last 4 years (See Fig 5). What began as a service to provide quality care to a target group that very much needed tailored services, has now become a major point of access to sexual health information, information on accessing PEP and PrEP, HIV and Syphilis testing and appointment booking to DSC Clinic for screening and STI treatment conveniently.

Fig 2

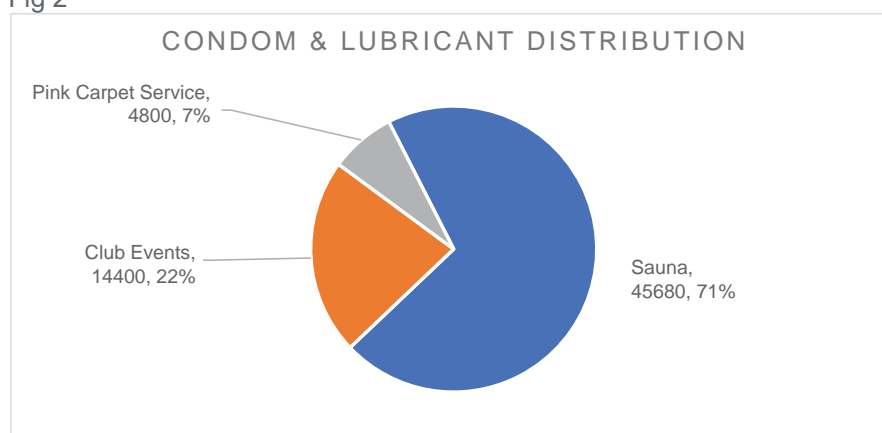


Fig 3

	2014	2015	2016	2017
Total HIV Reactive Test at ATS	119	101	88	77
Reactive Test at Pink Carpet	NA	47	68	38
Linkage to Care	NA	29	65	36
Successful Linkage to Care	NA	61.7%	95.6%	94.7%

Breaking New Grounds

People like Us, Singapore's first web mini-series on gay men helped to draw attention to the many issues faced by gay men. Launched in 2016, it has since reached over 500,000 views across various social media and video streaming platforms and has won several awards internationally. In 2018, AfA plans to do a sequel to the series with relevant sexual health messaging built into it.

Next Steps

In 2018, AfA will do round 9 of the venue based Gay Men's Sexual Health Study using rapid blood test. AfA will explore the possibility of expanding its STI testing to include gonorrhoea and chlamydia in partnership with DSC.



SUPPORT & CARE

Anonymous HIV-testing promotes wider community awareness and well being.

The organisation also provides financial assistance, leads specific support groups and other empowerment workshops to close the gap between diagnosis and care.

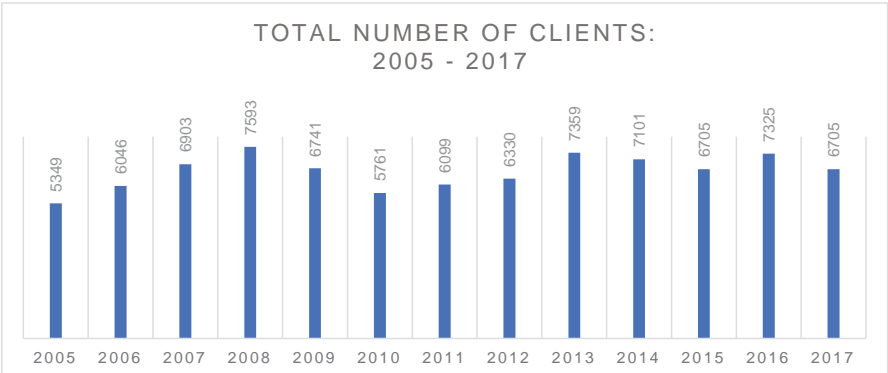
ANONYMOUS TESTING SERVICE (ATS)

BY LOKMAN HAKEEM MOHDAR & NURHIDAYAH ISMAIL
AFA.ORG.SG/ATS

HIV Testing continues to remain central to both our HIV prevention and treatment efforts. In 2017, 6662 clients tested at the Anonymous Testing Site. This is a decrease of 663 clients (9.0%) from 2016 (See Fig 1). The decrease in numbers can be attributed to various factors such as access to PrEP or client’s ability to acquire self-test kits online. There was also a gap in funding available for the MSM programme which limited outreach to the community and distribution of testing coupons which might have also led to a decline in the number of clients coming to the testing site.

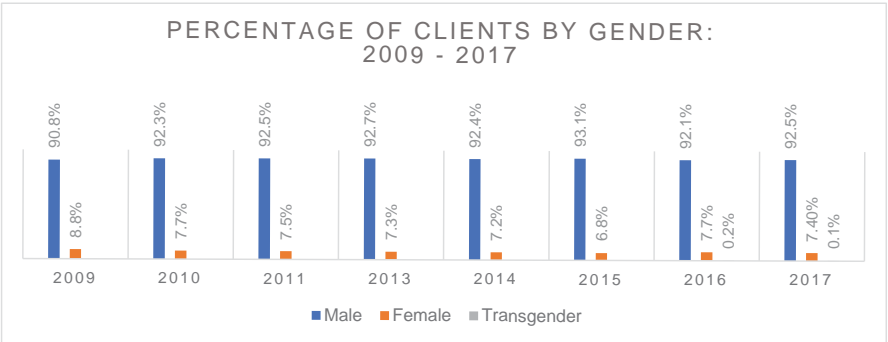
AfA continued to encourage syphilis screening in partnership with DSC. A total of 2663 syphilis tests were done in 2017 as compared to 2613 in 2016.

Fig 1



The number of male clients coming for testing continued to outnumber female clients as in previous years and stood at 92.5% against 7.4% female clients (Fig 2). However, 2017 saw an increase in the overall number of women coming for HIV testing and stood at 565 as opposed to 485 in 2016. Among male clients, there was a 3.4% increase in heterosexuals coming to get tested and a 7% decrease in the number of MSM clients as compared to 2016 (Fig 3).

Fig 2



LOKMAN HAKEEM MOHDAR

Manager
Clinical Services: ATS and MTS



NURHIDAYAH ISMAIL

Coordinator
Anonymous Testing Service (ATS)

In 2017, the ATS continued to support various initiatives to increase the uptake of testing particularly among key populations such as the Pink carpet service for MSM and a women's friendly night offering free HIV testing to women every Wednesday. Another highlight was a collaboration between AfA, Tan Tock Seng Hospital and the National University of Singapore's School of Public Health to conduct a Community Health Behavioural Study of heterosexual men to better understand risk factors and trends. The findings from the study will help to target and inform programmes to encourage testing for high risk heterosexuals.

Servo-Reactivity rate

The HIV reactivity rate declined slightly in 2017 from 1.2 % in 2016 to 1.07% in 2017. A total of 71 clients had a reactive test in 2017 for HIV as compared to 88 in 2016 (See Fig 4a and 4b). Reactivity rates were highest among homosexuals (86%) followed by heterosexuals (8.5%) and bisexuals (5.6%).

The reactive rates among those 20-39 years of age continues to be high, particularly among MSM (See Fig 4b). This means that more concentrated efforts are needed to continue to target this group.

The highest reactivity rate by ethnicity was recorded among, Chinese (66.7%) followed by Eurasian/others (14.3%). And Malays (12.7%) respectively (Fig 5).

Though a decline in HIV reactivity is favourable, nevertheless, AfA recognizes that these trends are indicative of only those coming forward to test. Voluntary testing numbers remain small in Singapore and concerted efforts need to continue to be made to encourage testing especially among those at a higher risk of HIV.

Fig 3

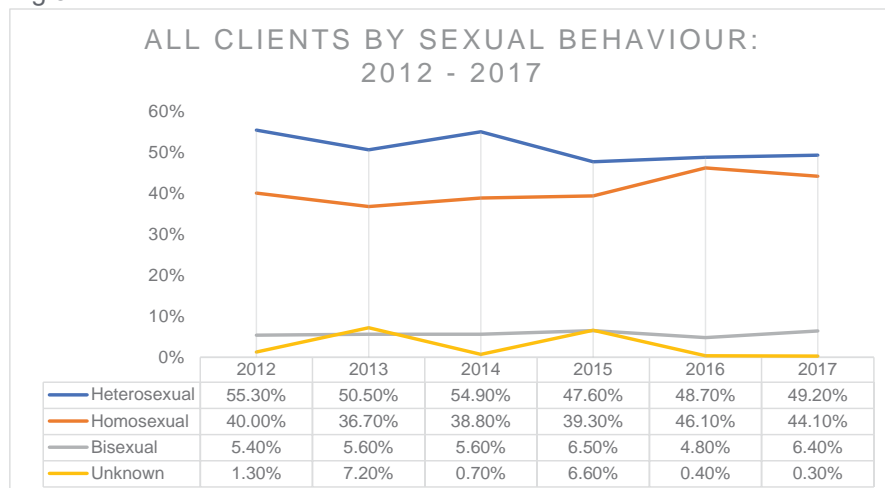


Fig 4a

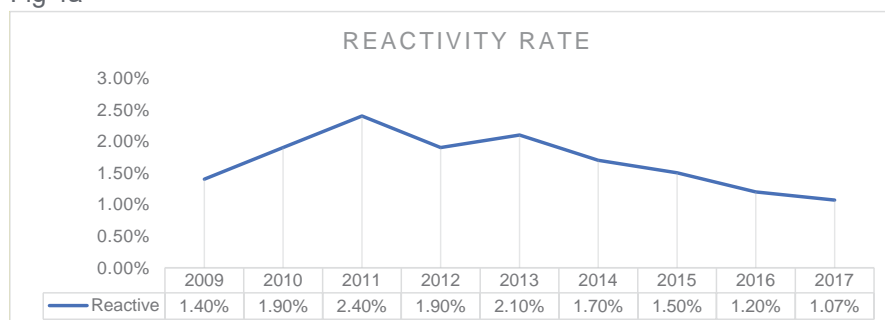


Fig 4b

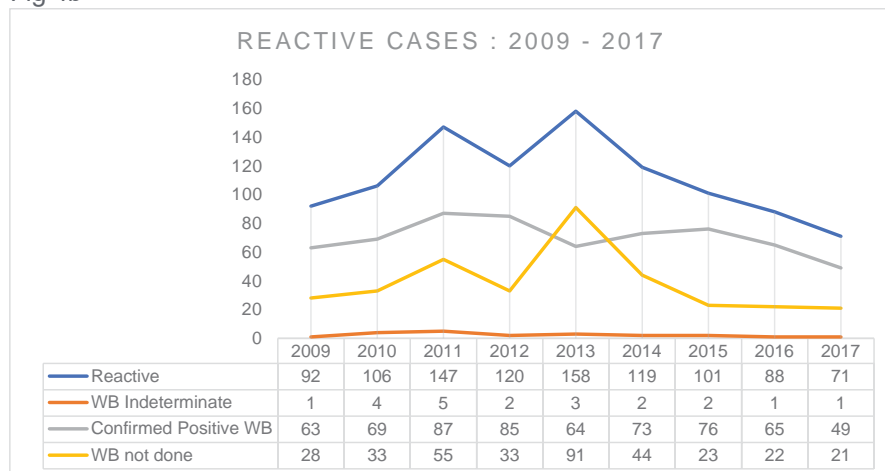
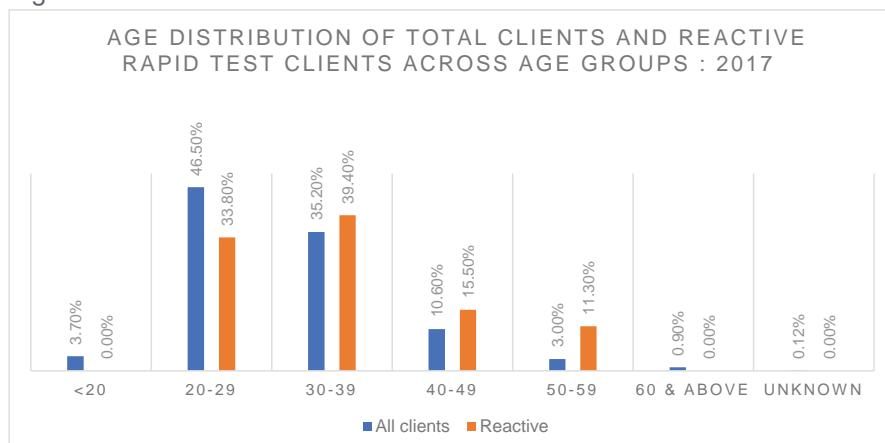


Fig 4c



Linkage to Care

In 2009 AfA introduced a Linkage-To-Care subsidy for the first hospital visit for newly diagnosed HIV positive persons at the ATS. The subsidy was to assist HIV positive clients pay for their first consultation and laboratory tests at the Communicable Diseases Centre at Tan Tock Seng Hospital. The program has since been extended to include patients seeking care at the National University Hospital and the Changi General Hospital.

In 2017, AfA successful linked 94% of those diagnosed with HIV at the ATS to treatment centres in Singapore and overseas (Fig 6). In 2017, 50 out of the 71 newly diagnosed cases identified themselves as Singaporeans. Following the Western Blot confirmatory test, 49 were referred to local hospitals for treatment.

Moving forward

Given that voluntary testing plays a pivotal role in containing HIV transmission and as the country’s largest dedicated anonymous HIV screening centre, ATS will strive to find ways to attract clients through greater publicity of its full range of services, from anonymous testing, peer counselling and linkage to treatment and care.

Fig 5

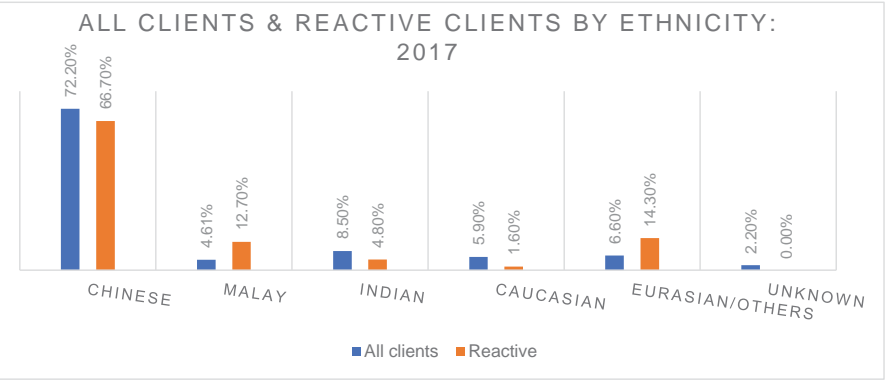


Fig 6

	2009	2010	2011	2012	2013	2014	2015	2016	2017
Reactive HIV Rapid Test	98	98	147	120	158	119	101	88	71
Western Blot Positive	63	69	87	85	64	73	76	65	49
Linkage to Care via AfA	2	27	40	39	47	43	40	49	37
Linkage to care via self-arrangement	1	10	5	6	5	3	12	12	1
Linkage to care Overseas	6	5	10	8	12	21	14	2	8
Successful Linkage to Care	14.3%	60.9%	63.2%	62.4%	82.8%	91.7%	86.8%	97%	93.9%



MOBILE TESTING SERVICE (MTS)

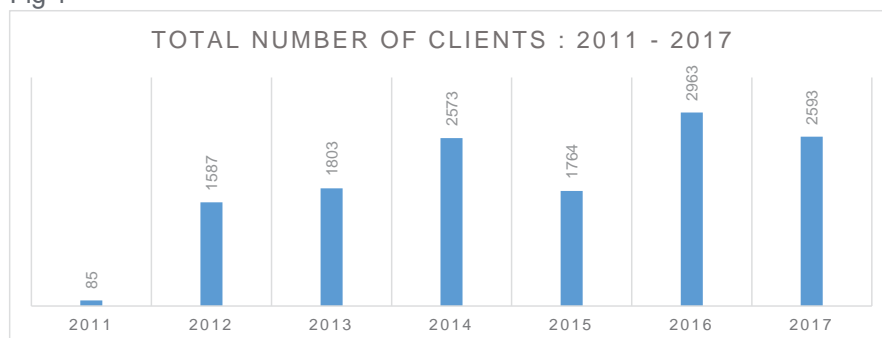
BY MURNI SAB ADI & MUHAMMAD HAZIM RAHMAN
AFA.ORG.SG/MTS

In 2017, MTS saw 2593 clients as opposed to 2963 in 2016 (Fig 1 and 1A). This decline can be somewhat attributed to a funding gap for the MSM programme which limited the number of outreach events offering HIV testing and a recall of the 4th generation HIV test kits.

In 2017, as in the previous year, MTS partnered with Yale-NUS to provide testing and sexual health counselling services to a total of 229 young adults. The testing services were peer-led and the partnership and resounding approval and acceptance from student bodies have resulted in on-going discussions for a more formal and systematic collaboration going forward.

At the MTS, the number of male clients testing continued to outnumber women clients but there was also a slight decrease in the number of women coming to test for HIV in 2017 compared to 2016 and previous years (See Fig 2). The number of women clients in 2017 totalled 600 as opposed to 693 in 2016. (See Fig 2). To address this issue, MTS will look at ways to make women continue to feel comfortable to test at the MTS van, particularly through the use of women counsellors.

Fig 1



HIV Reactivity Rate

In 2017, there were 20 reactive results as compared to 19 in 2016 of which 85% of the cases were successfully linked to treatment. Out of the 20 cases, 17 were among MSM and 3 identified as heterosexual. Majority were in the age range of 20 – 39 years and were Singaporean (See Fig 3).

85% of those who had a reactive test identified as homosexual making it imperative to reach out to this group with HIV information and services in a sustained manner (Fig 4). 337 clients tested for syphilis out of which 4 had a reactive result leading to a reactivity rate of 1.19% (See Fig 5).

New Sites

MTS continued to add new locations, such as Tampines, based on feedback from clients. The van is deployed at easy to access and recognizable places such as within the vicinity of train stations and key landmarks. The MTS van will continue to bring HIV and syphilis screening services to the general public, working closely with other community partners to deliver quality services to hard-to-reach and hidden populations promoting and normalizing HIV testing in Singapore.



MURNI SAB ADI

Senior Coordinator
Mobile Testing Service (MTS)



HAZIM RAHMAN

Coordinator
Mobile Testing Service (MTS)



Fig 1A



Fig 2

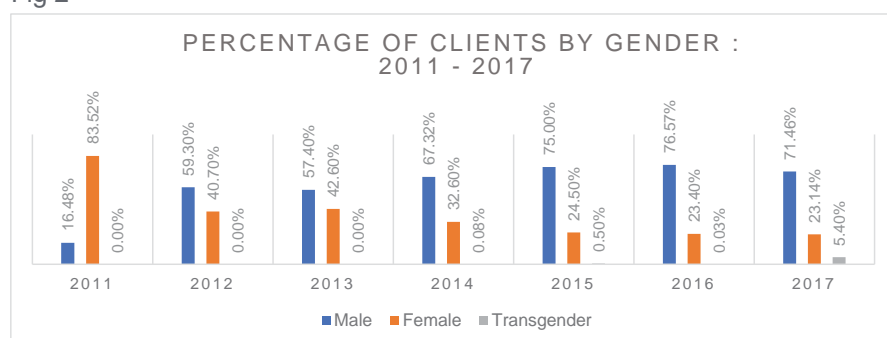


Fig 3

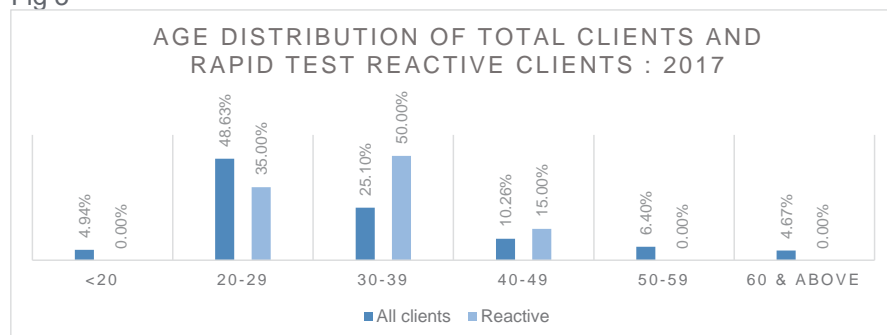


Fig 6 : Linkage To Care

	2013	2014	2015	2016	2017
Reactive HIV Rapid Test	14	22	15	19	20*
Western Blot Positive	13	10	14	10	9
Linkage to Care via AFA	2	6	9	8*	5
Linkage to care via self - arrangement	0	0	0	0	1
Linkage to care Overseas	7	3	4	1	11
Successful Linkage to Care (D%C)	15.3%	60%	64.2%	80%	85%

Fig 4

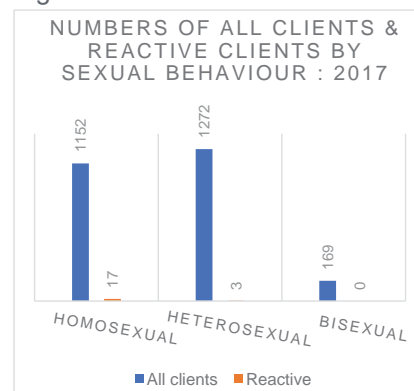
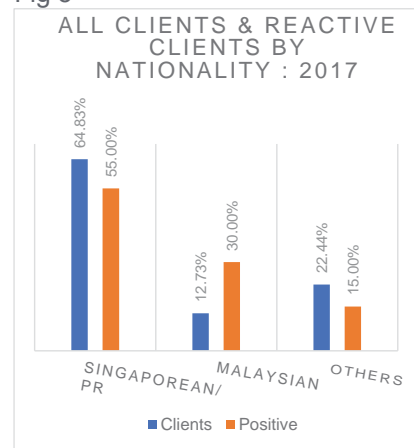


Fig 5



1 MTS expanding into Tampines

2 Dedicated volunteers manning the van

COORDINATED CARE

BY ANWAR HASHIM
AFA.ORG.SG/COORDINATEDCARE

In 2017, a total of \$42,001.55 of direct financial assistance was dispensed to assist 86 Persons living with HIV (PLHIV) and their family members to offset some of the costs of financing their medication.

As in previous years, the bulk of the assistance was dispensed under the Paddy Chew Patient Welfare programme. A total of \$15,494.96 was given to successful support group members' applications. The requirement for applicants to the fund is a commitment to support HIV prevention and support activities by clocking in a certain number of volunteer hours. A total of 962 GIPA hours were clocked by members through support group participation as well as outreach activities.

In 2017, the Care for Family Fund continued to receive applications from PLHIV and their family members and dispensed a total of \$14,800. As we were only able to secure funding from an anonymous donor in the second half of the year, it resulted in a slight decrease in the number of people we were able to support compared to 2016. Although Medishield and Medifund exist to help ensure accessibility and affordability, there are pockets of people who currently do not meet any of the funding criteria and fall through the cracks in the system. AfA aims to support these persons through the fund.

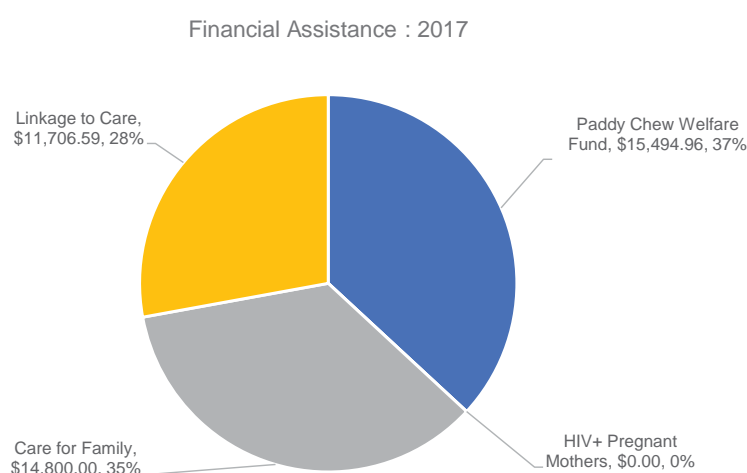
There was no application for the HIV+ Pregnant Mothers programme in 2017. In 2017, a total of \$11,706.59 was dispensed to 58 persons under Linkage to Care to subsidize the initial cost of treatment at local hospitals for those newly diagnosed with HIV



ANWAR HASHIM

Senior Manager
Coordinated Care, Donor and
Volunteer Management

Fig 1.



Revive Empowerment Programme

In 2017, 41 persons attended the Revive empowerment programme that aims to provide emotional and other support to newly diagnosed PLHIVs as they come to terms with issues related to their HIV status by connecting and integrating them to a peer network. The programme modules run over 4 sessions with an extended period of 12 months of support. Fourteen participants were referred through AfA's testing sites while 27 were through

referrals from medical social workers.

The programme applies the GIPA principle and involves PLHIVs in programme planning and execution. Participants of the support group are often linked to service positions at the clinic, various outreach programmes, research and providing critical feedback for services they access. 7 participants were trained as counsellors, and volunteer on a regular basis at the AfA anonymous testing sites.

What is GIPA?

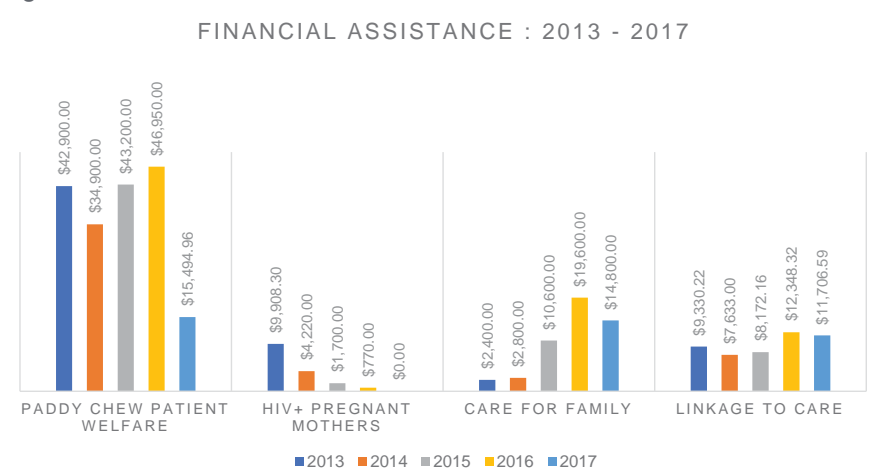
The Greater Involvement of People Living with HIV (GIPA) is a guiding principle that was formally adopted at the Paris AIDS Summit in 1994. It aims to realize the rights and responsibilities of people living with HIV, including their right to self-determination and participation in decision-making processes that affect their lives. In these efforts, GIPA also aims to enhance the quality and effectiveness of the AIDS response and is critical to progress and sustainability. (UNAIDS, 2007).

In practice, GIPA involves scaling up the active and meaningful participation of PLHIV in all aspects of the response to HIV from decision making to program conceptualization and delivery by creating an environment that is conducive to such participation.

Fig 2

	2013	2014	2015	2016	2017
Funds Type	Amt Dispensed	Amt Dispensed	Amt Dispensed	Amt Dispensed	Amt Dispensed
Paddy Chew Patient Welfare	\$42,900	\$34,900	\$43,200	\$46,950.00	\$15,494.96
HIV+ Pregnant Mothers	\$9,908.30	\$4,220	\$1,700	\$775	\$0
Care for Family	\$2,400	\$2,800	\$10,600	\$19,600	\$14,800
Linkage to Care	\$9,330.22	\$7,633	\$8,172.16	\$12,348.32	\$11,706.59
Total:	\$64,532.52	\$49,553.00	\$63,672.16	\$79,673.32	\$42,001.55

Fig 3



1 4 Publicly out Singaporean (from left) Ajmal Khan, Adrian Tyler, Calvin Tan & Avin Tan, being photographed together for the first time after an interview by Our Grandfather Story



ADVOCATE

Since its inception, AfA has been a visible advocate for the fair treatment of Persons Living with HIV/AIDS.

Today, we continue our efforts to seek access to affordable treatment for all PLHIV, and sit on the National HIV/AIDS committee as a CSO (Civil Society Organisation) representative.

HRH PRINCE HARRY AT AN EVENT WITH AFA

Prince Harry started his Singapore visit by seeing a rapid HIV test at Action for AIDS' mobile testing van. MTS staff explained how and why the service was started and the number of tests that they have done since its inception in 2012.

This was followed by a reception at Eden Hall, the British High Commissioner's residence where he met with AfA staff, volunteers, beneficiaries and donors to understand more about key issues and challenges in HIV prevention, testing and treatment. The Prince's commitment to destigmatising HIV/AIDS, promoting testing and treatment, and his ability to connect with everyone he spoke with were impressive and left everyone attending inspired by his commitment to the cause. AfA remains thankful to Prince Harry for giving his time to us amidst his tight schedule in Singapore. We also are very grateful to the British High Commission for hosting the event.



- 1 AfA President Prof. Roy Chan accompanies HRH Prince Harry on a tour of the mobile testing van
- 2 (From left) HRH Prince Harry & AfA Executive Director, Ms. Sumita Banerjee at the reception

- 3 HRH Prince Harry learning about how the mobile testing van operates
- 4 HRH Prince Harry & AfA Executive Director Ms. Sumita Banerjee meets with local advocates

BY AVIN TAN
AFA.ORG.SG/ADVOCATE



Manager
Advocacy & Partnerships

#WORKWITHME

I'm promoting book collecting and will be heading out to a local one where I will be collecting books for the distribution of medical books to job applicants. I know that collecting my 100's status is wrong and may come back to haunt me if I need emergency health insurance one day. But I really don't need them. It's without insurance that I won't be discriminated against during recruitment.

Alex C. Blankin, PJHFV, 26 Years Old

1ST DISC AIDS DAY TO ZERO

100's

- 1 Social media post for World AIDS Day to raise awareness of stigma and descrimination of persons living with HIV at the work place.



2



3



4

Getting onto the Fast Track to Stop AIDS and HIV

On Dec 1, 2017 AfA released a media statement on action steps needed to end HIV transmission in Singapore. AfA highlighted that Singapore has a well-educated population, world-class healthcare system, advanced communications infrastructure, and access to the best experience and expertise to become one of the first cities to end AIDS and stop the transmission of HIV.

In 2014, the Joint United Nations Programme on HIV/AIDS (UNAIDS) announced its ambitious treatment target to end AIDS as a major public health epidemic by 2030. To achieve this, countries were asked to work towards the goal of “90-90-90” by the year 2020. This means that 90% of people living with HIV should know their HIV status; 90% of people who know their HIV-positive status should be on treatment; and 90% of people on treatment should have suppressed viral loads. This formed the foundation of the Fast Track Cities Initiative to help accelerate local responses to HIV and AIDS which was launched in Paris on World AIDS Day in 2014. Today, more than 70 cities around the world have signed the Paris Declaration on Fast-Track Cities Ending AIDS.

Cities that have joined this movement have put in place effective partnerships between government, community, and local health departments. Their programmes have clear objectives and measurable targets to ensure HIV services and resources are optimally utilized and directed towards those most in need, have the greatest impact, are the most cost-effective, and have the goal of not only preventing HIV-infected persons from developing AIDS, but also stopping HIV transmission altogether. Many cities are now recording significant reductions not only in the number of cases of AIDS, but also in the number of new HIV infections.

Action for AIDS strongly believes that Singapore is well placed to end AIDS and to stop the transmission of HIV and has followed up in 2018 to convene relevant stakeholders to develop a blueprint towards ending HIV in Singapore by 2025.



5

- 2 Press release to call for commitment from Singapore to end HIV & AIDS in Singapore
- 3 Video collaboration with Tan Tock Seng Hospital to end workplace discrimination towards PLHIV
- 4 Publicly out PLHIV, Mr. Avin Tan & Mr. Calvin Tan addressing the audience at the launch of “Will You Work With Me” campaign
- 5 Volunteers collecting hugs and pledges at Raffles Green on World AIDS Day to raise awareness of workplace discrimination

SINGAPORE AIDS CANDLELIGHT MEMORIAL

BY ANWAR HASHIM
AFA.ORG.SG/SACM

The AIDS Candlelight Memorial is one of the world's oldest and largest grassroots mobilization 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 organizations in 115 countries.

With the advancement of HIV management and treatment over the last decade, its purpose has changed. Today, the memorial serves as an important event to remind people that HIV is still a serious issue and the fight against HIV must continue.

The Singapore AIDS Candlelight Memorial provides opportunities such as:

- To commemorate loved ones who have lost their lives to HIV;
- To show solidarity with people living with HIV;
- To raise awareness around HIV within society;
- To reduce HIV related stigma and discrimination against PLHIV and those affected by it.

The theme in 2017 was 'Ending AIDS Together' and it was observed on the 21st of May. The memorial was AfA's second year into a virtual service. We remembered those who have passed due to AIDS and also celebrated PLHIVs for their resilience.

We consolidated quotes from PLHIVs and shared these on AfA Singapore's Facebook page daily over a period of 1 week. They talked about challenges faced by them and their loved ones, how treatment adherence has changed their lives and voices on positivity via AfA's linkage to treatment. It was evident that the virtual service was well received once again as we garnered 7450 views.



FUNDRAISING EFFORTS

BY ANWAR HASHIM
AFA.ORG.SG/DONATE

With the generosity and continued support from our donors, both individual and corporate, we raised a total of \$294,153 in 2017.

We are thankful to Tan Chin Tuan Foundation and Lee Foundation for their generous contribution to support our Care for Family and Pregnant Mothers Fund schemes in 2017 and for 2018.

We remain grateful to our long-time community partner, MAC Cosmetics for their support towards our MTS programme. In 2017, we also received support from Gilead Global grants towards our coffee shop outreach programme.

For World AIDS Day, on Dec 1, AfA organised a campaign to address issues of HIV stigma. Two groups of staff and volunteers wearing placards that read “If I have HIV will you work with me? Hug me if you will” rallied at Raffles Green asking for donations. The campaign was well received and we received as many as 200 hugs collectively. We collected a total of \$1054.



Volunteers collecting hugs and pledges at Raffles Green on World AIDS Day to raise awareness of workplace discrimination

LOVE CHARITY GALA: LOVE IN THE COOKHOUSE

BY ANWAR HASHIM
AFA.ORG.SG/LOVE

AfA saw yet another successful fundraising event, “Love in the Cookhouse: Love in Any Colour”, held at The Dempsey Cookhouse & Bar on 28 October. A total of \$191,000 was raised through sales of tickets, live auction and a raffle draw. AfA remains grateful to all guests who graced the event and believe in the importance of a community-based response to HIV.

At the event, staff spoke on their motivations, commitment and areas of work. Proceeds from the fundraiser are critical to fund educational, care and welfare programmes allowing AfA more autonomy in programme planning and roll out to reach hidden, at risk populations, as well as sustaining the support groups and subsidies. The event mobilises business and community support to stop the spread of HIV infection and AIDS and to lessen the impact of the infection in Singapore.

AfA was honoured to present the Red Ribbon Awards at the event to two remarkable organisations: The British High Commission and Luxasia Foundation that have remained long-time supporters of AfA. The Awards were received by His Excellency Scott Wightman, British High Commissioner to Singapore, and Mr Patrick Chong, Chairman of Luxasia Foundation.



1 Recipients of the 2017 Red Ribbon Award - British High Commission Singapore

From Left: AfA Vice-President Mr Saxone Woon, Dr. Priya Sen, His Excellency Scott Wightman, British High Commissioner to Singapore and AfA President Prof Roy Chan



2 Recipients of the 2017 Red Ribbon Award - Luxasia Foundation

From Left: AfA President Prof Roy Chan, Mr Patrick Chong, Chairman of Luxasia Foundation, Dr. Priya Sen and AfA Vice-President Mr Saxone Woon

VOLUNTEERING WITH AFA

BY ANWAR HASHIM
AFA.ORG.SG/DONATE

In 2017, a total of 180 people attended AfA's Volunteer induction to increase awareness on AfA and to enrol them as volunteers and advocates for AfA programmes. The induction is held every 10 weeks as part of a basic training and introduction to HIV and to AfA's programmes. It then provides volunteers with the opportunity to decide on the programme of their choice that they wish to volunteer for. Further in-depth training is subsequently provided based on roles.

Volunteers make it possible for us to carry out our work and contributed a total of 935 hours over various service roles in 2016 and 2017.

To express our heartfelt thanks to our volunteers for their commitment and effort, we held our Annual Volunteer Appreciation dinner at Plaza Brassiere at Park Royal in May 2017 and at 21 on Rajah in Feb 2018 to recognize their contribution. At the latter event, two outstanding volunteers Ms Li Jiayi and Ms. Hetty Vosselman were awarded the red ribbon volunteer award for their long term commitment and support to AfA.



1 From left, AfA Executive Director Ms. Sumita Banerjee, Volunteer Management AFA Senior Manager Mr. Anwar Hasim, Recipients of the 2017 Red Ribbon Volunteer Award Li Jiayi and Hetty Vosselman with AfA President Prof Roy Chan.



2 - 5 Group photos taken after each volunteer induction session.

HELP US. REACH MORE.



BECOME AN ADVOCATE

Volunteers are one of the most important resources for our organisation. They come from all walks of life and are of diverse nationalities.

To learn more about volunteering or to sign up, please visit our website at:

www.afa.org.sg/getinvolved

You are our best answer to slow down the spread of HIV.



DONATE

Only with your wholehearted support, we are able to continue our aim of achieving the three zeros.

To make a donation via

*Credit/Debit card or SGGives
please visit our website at:
www.afa.org.sg/donate*

*Cheque donations
Kindly issue a crossed cheque
payable to "Action for AIDS
Singapore", and mail it to our
address.*

*Cash Donations
If you would like to make a
cash donation, please drop by
our office.*

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



Mailing & Contact details

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c/o DSC Clinic:
31 Kelantan Lane #02-16
Singapore 200031

Tel : (65) 6254 0212
Fax : (65) 6256 5903
Email : info@afa.org.sg

*Name of Organisation: Action For
AIDS (Singapore)
UEN: S88SS0126A
IPC No: HEF0006/G
Date of Charity Registration: 07
October 1994*

*Admin Office Operating Hours:
Mon-Fri : 10am - 5pm*





30 YEARS OF LOVE, ACTION AND CHANGE

ACTION FOR AIDS (SINGAPORE)
Unique Entity Number: S88SS0126A

(Incorporated in the Republic of Singapore)

**Executive committees' statement and audited financial
statements for the financial year ended 31 December 2017**



CA TRUST PAC

A FIRM OF CHARTERED ACCOUNTANTS OF SINGAPORE
ACRA No. 200819162E



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network limited, an international network of professional
and business advisors.
www.tgs-global.com

Disclosure of error in Note 18 of Audited Financial Statements for the Financial Year Ended 31December, 2017

The AfA executive committee recognizes that there is an error in Note 18 on page 28 of the Audited Financial Statements FY2017. The Tax-exempt receipts for donations collected have been recorded as \$404,438 as opposed to \$478,176.

Our auditor, CA Trust PAC, is aware of this error and will disclose the revised amount in the 2018 audited Financial Statements.

EXECUTIVE COMMITTEE

President

Professor Roy Chan

Vice President

Mr Saxone Woon

Honorary Treasurer

Mr Thomas Ng

Honorary Secretary

Mr Benedict Thambiah

Assistant Honorary Secretary

Ms Dawn Mok

Committee Members

Associate Professor David Lye

Professor Paul Anantharajah Tambyah

Associate Professor Lee Cheng Chuan

Mr Terence Ng

Ms Cheryl Yeo

Auditors

CA Trust PAC

Public Accountants and Chartered Accountants of Singapore

2 Bukit Merah Central

#21-01, Singapore 159835

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Statement of financial position	7
Statement of changes in funds	8
Statement of cash flows	9
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ACTION FOR AIDS (SINGAPORE)

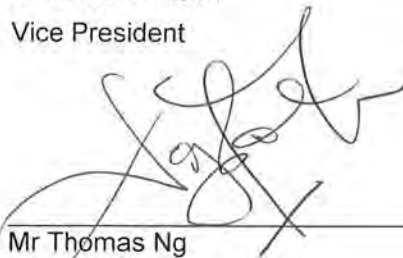
**EXECUTIVE COMMITTEES' STATEMENT
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2017**

In our opinion, we, Mr Saxone Woon and Mr Thomas Ng, being the Vice President and Honorary Treasurer respectively, do hereby state that the accompanying statements of Action for AIDS (Singapore) ("the Society") are properly drawn up so as to present fairly, in all material aspects, the financial position of as at 31 December 2017 and of the financial performance, changes in the funds and cash flows of the Society for the year ended on that date.

On behalf of The Executive Committee

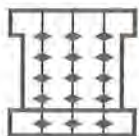


Mr Saxone Woon
Vice President



Mr Thomas Ng
Honorary Treasurer

Date: 10 July 2018

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBER OF ACTION FOR AIDS (SINGAPORE)****Report on the Audit of Financial Statements*****Opinion***

We have audited the financial statements of Action for AIDS (Singapore) (the "Society"), which comprise the statement of financial position as at 31 December 2017, and the statement of comprehensive income, statement of changes in funds and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements are properly drawn up in accordance with the provisions of the Societies Act, Chapter 311 (the Societies Act), the Charities Act, Chapter 37 and other relevant regulations (the Charities Act and Regulations) and Financial reporting Standards in Singapore (FRSs) so as to present fairly, in all material aspects, the financial position as at 31 December 2017 and of the financial performance, changes in the funds and cash flows of the Society for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with Singapore Standards on Auditing (SSAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Society in accordance with the Accounting and Corporate Regulatory Authority (ACRA) Code of Professional Conduct and Ethics for Public Accountants and Accounting Entities (ACRA Code) together with the ethical requirements that are relevant to our audit of the financial statements in Singapore, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ACRA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

Management is responsible for the other information. The other information comprises the Statement by the Executive Committee set out on page 2.

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

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

INDEPENDENT AUDITOR'S REPORT TO THE MEMBER OF ACTION FOR AIDS (SINGAPORE)

Report on the Audit of the Financial Statements (Continued)

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair representation of financial statements in accordance with the provisions of the Societies Act, the Charities Act and Regulations and FRSS, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud and error

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

Those charged with governance comprises of the Executive Committee. Their responsibilities include overseeing the Society's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Society's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBER OF ACTION FOR AIDS (SINGAPORE)

Report on the Audit of the Financial Statements (Continued)

Auditor's Responsibilities for the Audit of the Financial Statements (Continued)

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Society to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Report on Other Legal and Regulatory Requirements

In our opinion,

- i) the accounting and other records required to be kept by the Society have been properly kept in accordance with the provisions of the Societies Regulations enacted under the Societies Act, the Charities Act and Regulations; and
- ii) the fund-raising held during the year have been carried out in accordance with Regulation 6 of the Societies Regulations issued under the Societies Act and proper accounts and other records have been kept of 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:

- i) the Society has not used the donation moneys in accordance with its objectives as required under Regulation 11 of the Charities (Institutions of a Public Character) Regulations; and
- ii) the Society has not complied with the requirements of Regulation 15 of the Charities (Institutions of a Public Character) Regulations.

The engagement partner on the audit resulting in this independent auditor's report is Koh Wee Kwang.



CA TRUST PAC

Public Accountants and Chartered Accountants
Singapore

Date: 10 July 2018

ACTION FOR AIDS (SINGAPORE)

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2017**

		2017			2016
	Note	<u>Unrestricted</u> <u>funds</u>	<u>Restricted</u> <u>funds</u>	<u>Total funds</u>	<u>Total funds</u>
		\$	\$	\$	\$
					(Restated)
Income					
Anonymous blood testing income	4	227,272	-	227,272	274,518
Donations and sponsorships	5	463,197	-	463,197	252,560
Endowment fund income		-	191,922	191,922	109,117
Grant income	6	1,100,244	-	1,100,244	848,206
HIV/AIDS workshop/conference income		-	-	-	115,450
Interest on autosave accounts		274	-	274	265
MOH Sero Prevalence Project		41,129	-	41,129	-
Mobile testing site income	7	59,574	-	59,574	60,416
Other income		30,406	67,744	98,150	83,057
		<u>1,922,096</u>	<u>259,666</u>	<u>2,181,762</u>	<u>1,743,589</u>
Less:					
Administrative expenses	8	(904,993)	-	(904,993)	(784,976)
Endowment fund expenses		-	(87,166)	(87,166)	(827)
Project and programme expenses	10	<u>(553,754)</u>	<u>(193,995)</u>	<u>(747,749)</u>	<u>(699,360)</u>
		<u>(1,458,747)</u>	<u>(281,161)</u>	<u>(1,739,908)</u>	<u>(1,485,163)</u>
Surplus for the financial year		<u>463,349</u>	<u>(21,495)</u>	<u>441,854</u>	<u>258,426</u>
Income tax expense	11	-	-	-	-
Surplus for the financial year, representing total comprehensive income for the financial year		<u>463,349</u>	<u>(21,495)</u>	<u>441,854</u>	<u>258,426</u>

ACTION FOR AIDS (SINGAPORE)

**STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2017**

	Note	2017 \$	2016 \$
Assets			
Non-current asset			
Plant and equipment	12	31,247	43,286
Current assets			
Financial assets at fair value through profit or loss	13	853,783	663,533
Other receivables	14	539,806	155,083
Cash and cash equivalents	15	3,427,709	3,607,693
		<u>4,821,298</u>	<u>4,426,309</u>
Total assets		<u>4,852,545</u>	<u>4,469,595</u>
Funds and liabilities			
Current liability			
Other payables	16	158,985	217,889
Funds			
Unrestricted fund			
Accumulated funds		2,322,089	1,858,740
Restricted funds			
Endowment fund	17	2,299,682	2,194,926
Trust funds	17	71,789	16,663
Condom provision	17	-	181,377
		<u>2,371,471</u>	<u>2,392,966</u>
Total funds		4,693,560	4,251,706
Total funds and liabilities		<u>4,852,545</u>	<u>4,469,595</u>

ACTION FOR AIDS (SINGAPORE)

**STATEMENT OF CHANGES IN FUNDS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2017**

	<u>Note</u>	<u>Unrestricted</u> <u>fund</u> \$	<u>Restricted</u> <u>funds</u> \$	<u>Total</u> \$
At 1 January 2016		2,403,181	1,590,099	3,993,280
Transfer from unrestricted to restricted funds	17	(784,262)	784,262	-
Total comprehensive income for the financial year (restated)		239,821	18,605	258,426
At 31 December 2016		<u>1,858,740</u>	<u>2,392,966</u>	<u>4,251,706</u>
At 1 January 2017		1,858,740	2,392,966	4,251,706
Total comprehensive income for the financial year		<u>463,349</u>	<u>(21,495)</u>	<u>441,854</u>
At 31 December 2017		<u>2,322,089</u>	<u>2,371,471</u>	<u>4,693,560</u>

ACTION FOR AIDS (SINGAPORE)

**STATEMENT OF CASH FLOWS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2017**

	Note	<u>2017</u> \$	<u>2016</u> \$
Cash flows from operating activities			
Surplus for the financial year		441,854	258,426
Adjustments for:			
Depreciation of plant and equipment	10	15,377	20,358
Dividend income		(6,167)	(6,350)
Grant income		(1,100,244)	(848,206)
Interest income		(7,680)	(5,827)
Changes in fair value of financial assets		(162,367)	(96,940)
Net gain on disposal of financial assets		(15,708)	-
<i>Operating cash flows before changes in working capital</i>		<u>(834,935)</u>	<u>(678,539)</u>
Changes in working capital			
(Decrease)/increase in other receivables		(384,723)	150,657
(Decrease)/increase in other payables and accrued expenses		<u>(58,904)</u>	<u>128,566</u>
Cash flows used in operations		(1,276,042)	(399,316)
Grant income received		<u>1,100,244</u>	<u>848,206</u>
<i>Net cash flows generated (used in)/generated from operating activities</i>		<u>(178,318)</u>	<u>448,890</u>
Cash flows from investing activities			
Purchase of plant and equipment	11	(3,338)	-
Proceeds from disposals of financial assets held at fair value at profit or loss		352,150	-
Purchases of financial assets held at fair value at profit or loss		(364,325)	(222,362)
Dividends received		6,167	6,350
Interest received		<u>7,680</u>	<u>5,827</u>
<i>Net cash flows used in investing activities</i>		<u>(1,666)</u>	<u>(210,185)</u>
Net (decrease)/increase in cash and cash equivalents		(179,984)	238,705
Cash and cash equivalents at beginning of the financial year		<u>3,607,693</u>	<u>3,368,988</u>
Cash and cash equivalents at end of the financial year	14	<u>3,427,709</u>	<u>3,607,693</u>

ACTION FOR AIDS (SINGAPORE)

NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2017

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

1 General

Action for AIDS (Singapore) (the "Society") is registered under the Societies Act, Chapter 311 and domiciled in the Republic of Singapore. The Society's Registration Number is S88SS0126A.

The registered office and principal place of business of the Society is located at 9 Kelantan Lane, #03-01, Singapore 208628.

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 Society has been registered as a charity (Charity Registration no: 00043) under Charities Act, Chapter 37 since 7 October 1994. It has renewed the status of Institute of Public Character from 30 December 2017 to 29 December 2019.

2 Summary of significant accounting policies

2.1 Basis of preparation

The financial statements of the Society have been drawn up in accordance with Singapore Financial Reporting Standards ("FRS"). The financial statements have been prepared on the historical cost basis except as disclosed in the accounting policies below.

The financial statements are presented in Singapore Dollars (\$), which is the Society's functional currency. All financial information presented in Singapore Dollars has been rounded to the nearest dollar, unless otherwise indicated.

2.2 Adoption of new and revised standards

The accounting policies adopted are consistent with those of the previous financial year except in the current financial year, the Society has adopted all the new and revised standards which are relevant to the Society and are effective for annual financial periods beginning on or before 1 January 2017. The adoption of these standards did not have any material effect on the financial statements.

2.3 Standards issued but not yet effective

A number of new standards, amendments to standards and interpretations are issued but effective for annual financial periods beginning after 1 January 2017, and have not been applied in preparing these financial statements. The Society does not plan to early adopt these standards.

ACTION FOR AIDS (SINGAPORE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2017

2 Summary of significant accounting policies (Continued)

2.3 Standards issued but not yet effective (Continued)

The following standards that have been issued but not yet effective are as follows:

Description	Effective for annual years beginning on or after
FRS 115 Revenue from Contracts with Customers	1 January 2018
FRS 109 Financial Instruments	1 January 2018
Amendments to FRS 110 and FRS 28: Sale or Contribution of Assets between an Investor and its Associate or Joint Venture	date to be determined
FRS 116 Leases	1 January 2019
Amendments to FRS 102: Classification and Measurement of Share-based Payment Transactions	1 January 2018
Amendments to FRS 40: Transfer of Investment Property	1 January 2018
Improvements to FRS 101: First-time Adoption of Financial Reporting Standards	1 January 2018
Improvements to FRS 112: Disclosure of Interests in Other Entities	1 January 2018
Improvements to FRS 28: Investments in Associates and Joint Venture	1 January 2018
Amendments to FRS 104: Applying FRS 109 Financial Instruments with FRS 104 Insurance Contracts	1 January 2018
Amendments to FRS 115: Clarifications to FRS 115 Revenue from Contracts with Customers	1 January 2018
Amendments to FRS 109: Prepayment Features With Negative Compensation	1 January 2019
Amendments to FRS 28: Long term Interests in Associates and Joint Ventures	1 January 2019

The Society expects that the adoption of the standards above will have no material impact on the financial statements in the period of initial application, except as follows:

FRS 109 Financial Instruments

FRS 109 supersedes FRS 39 Financial Instruments: Recognition and Measurement with new requirements for the classification and measurement of financial assets and liabilities, impairment of financial assets and hedge accounting.

The Society plans to adopt FRS 109 in the financial year beginning on 1 January 2018 with retrospective effect in accordance with the transitional provisions. There may be a potentially significant impact on the accounting for financial instruments on initial adoption. The Society has not yet made a detailed assessment of the impact of this standard. The Society will be required to reassess the classification and measurement of financial assets and the new requirements are expected to result in changes for impairment provisions on trade receivables.

2 Summary of significant accounting policies (Continued)

2.3 Standards issued but not yet effective (Continued)

FRS 115 Revenue from Contracts with Customers

FRS 115 establishes a five-step model that will apply to revenue arising from contracts with customers. Under FRS, revenue is recognised at an amount that reflects the consideration which an entity expects to be entitled in exchange for transferring goods or services to a customer. The principles in FRS 115 provide a more structured approach to measuring and recognising revenue when the promised goods and services are transferred to the customer i.e. when performance obligations are satisfied.

Key issues for the Society include identifying performance obligations, accounting for contract modifications, applying the constraint to variable consideration, evaluating significant financing components, measuring progress toward satisfaction of a performance obligation, recognising contract cost assets and addressing disclosure requirements.

Either a full or modified retrospective application is required for annual period beginning on 1 January 2018 with early adoption permitted, the Society is currently assessing the impact of FRS 115 and plans to adopt the new standard on the required effective date.

FRS 116 Leases

FRS 116 supersedes FRS 17 Leases and introduces a new single lessee accounting model which eliminates the current distinction between operating and finance leases for lessees. FRS 116 requires lessees to capitalise all leases on the statement of financial position by recognising a 'right-of-use' asset and a corresponding lease liability for the present value of the obligation to make lease payments, except for certain short-term leases and leases of low-value assets. Subsequently, the lease assets will be depreciated and lease liabilities will be measured at amortised cost.

From the perspective of a lessor, the classification and accounting for operating and finance leases remains substantially unchanged under FRS 116. FRS 116 also requires enhanced disclosures by both lessees and lessors.

On initial adoption of this standard, there may be a potentially significant impact on the accounting treatment for the Society's leases, particularly rented office premises, which the Society, as lessee, currently accounts for as operating leases. The Society has not yet made a detailed assessment of the impact of this standard. The Society plans to adopt the standard in the financial year beginning on 1 January 2019 with either full or modified retrospective effect in accordance with the transitional provisions, and will include the required additional disclosures in its financial statements for that financial year.

2 Summary of significant accounting policies (Continued)

2.4 Financial instruments

(a) Financial assets

Initial recognition and measurement

Financial assets are recognised when, and only when, the Society becomes a party to the contractual provisions of the financial instrument. The Society determines the classification of its financial assets at initial recognition.

When financial assets are recognised initially, they are measured at fair value, plus, in the case of financial assets not at fair value through profit or loss, directly attributable transaction costs.

Subsequent measurement

Loans and receivables

Non-derivative financial assets with fixed or determinable payments that are not quoted in an active market are classified as loans and receivables. Subsequent to initial recognition, loans and receivables are measured at amortised cost using the effective interest method, less impairment. Gains and losses are recognised in profit or loss when the loans and receivables are derecognised or impaired, and through the amortisation process.

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

A financial asset is classified as FVTPL if the financial asset is either held for trading or is designated as such upon initial recognition.

A financial asset is classified as held-for-trading if it has been acquired principally for the purpose of selling in the short term; or if it is part of an identified portfolio of financial instruments with a recent actual pattern of short-term profit-taking and which is managed by the Society; or if it is a derivative that is not designated and effective as a hedging instrument or a financial guarantee contract.

A financial asset which is not classified as held-for-trading may be designated as FVTPL upon initial recognition if the financial asset is managed as part of a group of financial instruments, with its performance being evaluated on a fair value basis, in accordance with the Society's documented risk management or investment strategy, and information about the grouping is provided internally on that basis.

Gains or losses arising from changes in the fair value are recognised in profit or loss.

2 Summary of significant accounting policies (Continued)

2.4 Financial instruments (Continued)

(a) *Financial assets (Continued)*

De-recognition

A financial asset is derecognised when the contractual right to receive cash flows from the asset has expired. On de-recognition of a financial asset in its entirety, the difference between the carrying amount and the sum of the consideration received and any cumulative gain or loss that has been recognised in other comprehensive income is recognised in profit or loss.

(b) **Financial liabilities**

Initial recognition and measurement

Financial liabilities are recognised when, and only when, the Society becomes a party to the contractual provisions of the financial instrument. The Society determines the classification of its financial liabilities at initial recognition.

All financial liabilities are recognised initially at fair value plus in the case of financial liabilities not at fair value through profit or loss, directly attributable transaction costs.

Subsequent measurement

After initial recognition, financial liabilities that are not carried at fair value through profit or loss are subsequently measured at amortised cost using the effective interest method. Gains and losses are recognised in profit or loss when the liabilities are derecognised, and through the amortisation process.

De-recognition

A financial liability is de-recognised when the obligation under the liability is discharged, cancelled or expire. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as a de-recognition of the original liability and the recognition of a new liability, and the difference in the respective carrying amounts is recognised in profit or loss.

2 Summary of significant accounting policies (Continued)

2.5 Impairment of financial assets

The Society assesses at each reporting date whether there is any objective evidence that a financial asset is impaired.

Loan and receivables

For financial assets carried at amortised cost, the Society first assesses whether objective evidence of impairment exists individually for financial assets that are individually significant, or collectively for financial assets that are not individually significant. If the Society determines that no objective evidence of impairment exists for an individually assessed financial asset, whether significant or not, it includes the asset in a group of financial assets with similar credit risk characteristics and collectively assesses them for impairment. Assets that are individually assessed for impairment and for which an impairment loss is, or continues to be recognised are not included in a collective assessment of impairment.

If there is objective evidence that an impairment loss on financial assets carried at amortised cost has been incurred, the amount of the loss is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows discounted at the financial asset's original effective interest rate. If a loan has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate. The carrying amount of the asset is reduced through the use of an allowance account. The impairment loss is recognised in profit or loss.

When the asset becomes uncollectible, the carrying amount of impaired financial asset is reduced directly or if an amount was charged to the allowance account, the amounts charged to the allowance account are written off against the carrying amount of the financial asset.

To determine whether there is objective evidence that an impairment loss on financial assets has been incurred, the Society considers factors such as the probability of insolvency or significant financial difficulties of the debtor and default or significant delay in payments.

If, in a subsequent year, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised, the previously recognised impairment loss is reversed to the extent that the carrying amount of the asset does not exceed its amortised cost at the reversal date. The amount of reversal is recognised in profit or loss.

2.6 Plant and equipment

All items of plant and equipment are initially recorded at cost. Subsequent to recognition, plant and equipment are measured at cost less accumulated depreciation and any accumulated impairment losses. The cost of plant and equipment includes its purchase price and any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management. Dismantlement, removal or restoration costs are included as part of the cost of plant and equipment if the obligation for dismantlement, removal or restoration is incurred as a consequence of acquiring or using the plant and equipment.

2 Summary of significant accounting policies (Continued)

2.6 Plant and equipment (Continued)

Depreciation is calculated using the straight-line method to allocate depreciable amounts over their estimated useful lives. The estimated useful lives are as follows:

	<u>Useful lives</u>
Furniture and fittings	3 years
Computers	3 years
Renovation	2 years
Motor vehicles	10 years

The carrying values of plant and equipment are reviewed for impairment when events or changes in circumstances indicate that the carrying value may not be recoverable.

The useful lives, residual values and depreciation method are reviewed at the end of each reporting period, and adjusted prospectively, if appropriate.

An item of plant and equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss on de-recognition of the asset is included in profit or loss in the year the asset is derecognised.

2.7 Impairment of non-financial assets

The Society assesses at each reporting date whether there is an indication that an asset may be impaired. If any indication exists, or when an annual impairment testing for an asset is required, the Society makes an estimate of the asset's recoverable amount.

An asset's recoverable amount is the higher of an asset's or cash-generating unit's fair value less costs of disposal and its value in use and is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or group of assets. Where the carrying amount of an asset or cash-generating unit exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

Impairment losses are recognised in profit or loss.

A previously recognised impairment loss is reversed only if there has been a change in the estimates used to determine the asset's recoverable amount since the last impairment loss was recognised. If that is the case, the carrying amount of the asset is increased to its recoverable amount. That increase cannot exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognised previously. Such reversal is recognised in profit or loss.

2 Summary of significant accounting policies (Continued)

2.8 Unrestricted fund

This represents fund received by the Society that is expendable for any activities within the Society at the discretion of the Executive Committee in the furtherance of the Society's charitable objectives.

2.9 Restricted funds

Restricted funds are utilised in accordance with the purposes for which they are established. An expense resulting from the operating activities of a fund that is directly attributable to the fund is charged to that fund. Common expense if any are allocated on a reasonable basis to the funds based on a method most suitable to that common expense

2.10 Cash and cash equivalents

Cash and cash equivalents comprise cash at banks, on hand and fixed deposits that are subject to an insignificant risk of changes in value.

2.11 Revenue recognition

Revenue is recognised to the extent that it is probable that the economic benefits will flow to Society and the revenue can be reliably measured, regardless of when the payment is made. Revenue is measured at the fair value of consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes or duty.

Anonymous blood testing, Mobile testing site and HIV/AIDS workshop/conference income are recognised upon completion of services.

Sponsorships, donations, fund raising activities, interest and dividend income are recognised as income on an accrual basis.

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

2.12 Government grants

Government grants are recognised when there is reasonable assurance that the grant will be received and all attaching conditions will be complied with. Where the grant relates to an asset, the fair value is recognised as deferred capital grant on the statement of financial position and is amortised to profit or loss over the expected useful life of the relevant asset by equal annual instalments.

Government grant that becomes receivable for the purpose of giving immediate financial support to the Society with no future related costs are recognised in profit or loss of the period in which it becomes receivable.

Where loans or similar assistance are provided by governments or related institutions with an interest rate below the current applicable market rate, the effect of this favourable interest is regarded as additional government grant.

2 Summary of significant accounting policies (Continued)

2.13 Employee benefits

(a) Defined contribution plans

The Society makes contributions to the Central Provident Fund scheme in Singapore, a defined contribution pension scheme. Contributions to defined contribution pension schemes are recognised as an expense in the period in which the related service is performed.

(b) Short-term employees' benefits

Short-term employee benefit obligations are measured on an undiscounted basis and are expensed as the related service is provided. A liability is recognised for the amount expected to be paid if the Society has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee, and the obligation can be estimated reliably.

2.14 Leases

Leases where the lessor effectively retains substantially all the risks and rewards of ownership of the leased item are classified as operating leases. Operating lease payments are recognised as an expense in the profit or loss on a straight-line basis over the lease term. The aggregate benefit of incentives provided by the lessor is recognised as a reduction of rental expense over the lease term on a straight-line basis.

2.15 Related parties

A party is related to an entity if:

a) A person or a close member of that person's family is related to the Society if that person:

- (i) Has control or joint control over the Society;
- (ii) Has significant influence over the Society; or
- (iii) Is a member of the key management personnel of the Society;

2 Summary of significant accounting policies (Continued)

2.15 Related parties (Continued)

A party is related to an entity if:

b) An entity is related to the Society if any of the following conditions applies:

- (i) The entity and the Society are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others);
- (ii) One entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of a group of which the other entity is a member);
- (iii) Both entities are joint ventures of the same third party;
- (iv) One entity is a joint venture of a third party and the other entity is an associate of the third entity;
- (v) The entity is a post-employment benefit plan for the benefit of employees of either the Society or an entity related to the Society. If the Society is itself such a plan, the sponsoring employers are also related to the Society;
- (vi) The entity is controlled or jointly controlled by a person identified in (a);
- (vii) A person identified in (a) (i) has significant influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity).

3 Significant accounting judgement and estimates

The preparation of the Society's financial statements requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities at the end of each reporting period. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in the future periods.

There were no significant critical accounting estimates and assumption used, or critical judgment applied.

4 Anonymous blood testing income

Anonymous blood testing income represents income from providing of anonymous blood testing services on HIV and Syphilis.

ACTION FOR AIDS (SINGAPORE)**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2017****5 Donations and sponsorships**

	<u>2017</u>	<u>2016</u>
	\$	\$
General donations	755,856	246,263
Donations from fundraising events	<u>229,053</u>	<u>6,297</u>
	<u>463,197</u>	<u>252,560</u>

6 Grant income

	<u>2017</u>	<u>2016</u>
	\$	\$
Health Promotion Board, Singapore	755,856	516,435
Care and share matching grant (Ministry of Social and family development, Singapore)	<u>348,388</u>	<u>331,771</u>
	<u>1,100,244</u>	<u>848,206</u>

7 Mobile testing site income

Mobile testing site income represents income from providing of anonymous blood testing services on HIV and Syphilis on AFA's mobile van.

8 Administrative expenses

	<u>Note</u>	<u>2017</u>	<u>2016</u>
		\$	\$
Accounting fee		21,000	21,000
Depreciation	11	15,377	20,358
Employee benefits expenses	8	671,624	550,739
Office cleaning expense		8,640	9,216
Rental of office premises		84,372	87,972
Staff transport claims		23,389	19,373
Training and seminar		17,837	2,244
Other administrative expenses		<u>62,754</u>	<u>74,074</u>
		<u>904,993</u>	<u>784,976</u>

ACTION FOR AIDS (SINGAPORE)**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2017****9 Employee benefits expenses**

	<u>2017</u>	<u>2016</u>
	\$	\$
Salaries, wages and bonus	593,279	483,871
CPF contributions	71,296	60,834
Short-term employee benefits expense	7,049	6,034
	<u>671,624</u>	<u>550,739</u>

Key management personnel are those persons having authority and responsibility for planning, directing, and controlling the activities of the society, directly or indirectly, including any executive committee members of the society.

The Executive Committee members of the society are not remunerated.

10 Project and programme expenses

	<u>2017</u>	<u>2016</u>
	\$	\$
<u>Unrestricted funds</u>		
Anonymous testing expenses	91,403	111,314
Gala dinner	42,641	-
Heterosexual male outreach programme	285,891	213,888
International AIDS conference	6,042	13,954
Mobile testing site expenses	45,124	48,014
MSM project	41,333	30,251
Other project and programme expenses	53,938	179,054
	<u>553,754</u>	<u>699,360</u>
<u>Restricted funds</u>		
Care for family	17 12,618	19,600
Condom distribution	17 181,377	102,885
Pregnant mother fund	17 -	775
	<u>193,995</u>	<u>124,667</u>
	<u>747,749</u>	<u>699,360</u>

11 Income tax expense

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

ACTION FOR AIDS (SINGAPORE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2017

12 Plant and equipment

<u>2017</u>	<u>Renovations</u>	<u>Furniture and Fitting</u>	<u>Computers</u>	<u>Motor Vehicle</u>	<u>Total</u>
	\$	\$	\$	\$	\$
Cost					
At 1 January 2017	73,975	16,753	54,574	72,865	218,167
Additions	-	-	3,338	-	3,338
At 31 December 2017	73,975	16,753	57,912	72,865	221,505
Accumulated depreciation					
At 1 January 2017	73,975	14,998	46,581	39,327	174,881
Charge for the year	-	1,045	7,046	7,286	15,377
At 31 December 2017	73,975	16,043	53,627	46,613	190,258
Net book value					
At 31 December 2017	-	710	4,285	26,252	31,247

<u>2016</u>	<u>Renovations</u>	<u>Furniture and Fitting</u>	<u>Computers</u>	<u>Motor Vehicle</u>	<u>Total</u>
	\$	\$	\$	\$	\$
Cost					
At 1 January 2016 and 31 December 2016	73,975	16,753	54,574	72,865	218,167
Accumulated depreciation					
At 1 January 2016	73,905	13,456	35,122	32,040	154,523
Charge for the year	70	1,542	11,459	7,287	20,358
At 31 December 2016	73,975	14,998	46,581	39,327	174,881
Net book value					
At 31 December 2016	-	1,755	7,993	33,538	43,286

ACTION FOR AIDS (SINGAPORE)

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2017**

13 Fair value through profit or loss

	<u>2017</u>	<u>2016</u>
	\$	\$
At 1 January	663,533	344,231
Movement during the year:		
Changes in fair value of financial assets	162,367	96,940
Purchases	364,325	222,362
Disposals	(336,442)	-
	<u>190,250</u>	<u>319,302</u>
At 31 December	<u>853,783</u>	<u>663,533</u>

The endowment fund income comprises of the following:

	<u>2017</u>	<u>2016</u>
	\$	\$
Dividend income	6,167	6,350
Interest income	7,680	5,827
Changes in fair value of financial assets	162,367	96,940
Net gain on disposal of financial assets	15,708	-
	<u>191,922</u>	<u>109,117</u>

14 Other receivables

Other receivables comprise the following significant categories:

	<u>2017</u>	<u>2016</u>
	\$	\$
Accrued revenue	102,923	52,117
Deposits (refundable)	14,890	14,890
Grants receivables	411,211	63,288
Prepayments	1,033	2,630
Other receivables	9,749	22,158
	<u>539,806</u>	<u>155,083</u>

ACTION FOR AIDS (SINGAPORE)

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2017**

15 Cash and cash equivalents

	<u>2017</u>	<u>2016</u>
	\$	\$
Cash on hand	696	6,941
Cash at bank	3,427,013	3,600,752
	<u>3,427,709</u>	<u>3,607,693</u>

The carrying amounts of cash and cash equivalents are denominated in the following currencies:

	<u>2017</u>	<u>2016</u>
	\$	\$
Australian dollars	32,848	32,987
British pound	17,496	4,661
Euro	1,310	3,524
Hong Kong dollars	3,941	36,235
Indonesia rupiah	4,715	5,144
Singapore dollars	2,443,869	2,475,320
Swiss francs	-	886
United States dollars	923,530	1,048,936
	<u>3,427,709</u>	<u>3,607,693</u>

16 Other payables

	<u>2017</u>	<u>2016</u>
	\$	\$
Accrued operating expenses	128,143	102,994
Deferred income	22,968	107,021
Genotypic Resistance Test (GRT) Assistance Fund	7,874	7,874
	<u>158,985</u>	<u>217,889</u>

Deferred income refers to an amount received in advance from a corporate donor amounting to \$7,968 for promoting HIV prevention and testing among blue collar workers in Singapore.

ACTION FOR AIDS (SINGAPORE)

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2017**

17 Restricted funds

<u>2017</u>	<u>Balance at 1 January</u> \$	<u>Transfer</u>	<u>Income</u> \$	<u>Expenditure</u> \$	<u>Net income/ (expenditure)</u> \$	<u>Balance at 31 December</u> \$
Endowment fund	2,194,926	-	191,922	(87,166)	104,756	2,299,682
Trust funds						
Care for Family Fund	618	-	56,224	(12,618)	43,606	44,224
Prison Medication Fund	14,320	-	-	-	-	14,320
Pregnant Mother's Fund	1,725	-	11,520	-	11,520	13,245
	<u>16,663</u>	<u>-</u>	<u>67,744</u>	<u>(12,618)</u>	<u>55,126</u>	<u>71,789</u>
Condom provision	181,377	-	-	(181,377)	(181,377)	-
	<u>2,392,966</u>	<u>-</u>	<u>259,666</u>	<u>(281,161)</u>	<u>(21,495)</u>	<u>2,371,471</u>

ACTION FOR AIDS (SINGAPORE)

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2017**

17 Restricted funds (Continued)

<u>2016</u>	<u>Balance at 1 January</u> \$	<u>Transfers</u>	<u>Income</u> \$	<u>Expenditure</u> \$	<u>Net income/ (expenditure)</u> \$	<u>Balance at 31 December</u> \$
Endowment fund	1,586,636	500,000	109,117	(827)	108,290	2,194,926
Trust funds						
Communication Focal Point (CFP) of the communities Delegation- Aidsfonds Grant	(23,575)		23,575	-	23,575	-
Care for Family Fund	12,718	-	7,500	(19,600)	(12,100)	618
Prison Medication Fund	14,320	-				14,320
Pregnant Mother's Fund	-	-	2,500	(775)	1,725	1,725
	3,463	-	33,575	(20,375)	13,200	16,663
Condom provision	-	284,262	-	(102,885)	(102,885)	181,377
	1,590,099	784,262	142,692	(124,087)	18,605	2,392,966

17 Restricted funds (Continued)

- (ii) The purpose of restricted funds are as follows:

Endowment fund

The Endowment fund was set up in Year 2004 to foster and support all educational activities in relation to AIDS and HIV Infection; to promote research in all fields relating to AIDS/HIV infection; and to support welfare activities in the prevention and alleviation of person with AIDS and HIV infection. The financial assets at fair value though profit or loss under the Endowment fund comprise of quoted equity securities that are managed by a professional fund manager.

Trust funds

Communications Focal Point (CFP) of the communities Delegation – Aidsfonds Grant

The Communications Focal Point (CFP) of the communities Delegation – Aidsfonds Grant is an extension of the Global fund to fight AIDS, Tuberculosis and Malaria. The Society provides the administrative support to the cause. The balance as at 1 January 2016 resulted in a negative amount due to timing difference of the financial contribution by the committed donor. A contribution was subsequently received on 21 June 2016 and brought the balance to zero.

Care for Family Fund

The Care for Family fund that was launched in 2007, provides short term financial assistance to families of persons with HIV infection particularly those who have been severely impacted financially. This fund disbursed help with school fees, transport fees of school going children of PLHIV, household expenses of HIV+ low income families which other HIV assistance programmes may not cover. Applications for the financial assistance are made through a medical social worker from government hospitals which are then reviewed and approved by the Society.

Prison Medication Fund

The Prison Medication Fund was launched in 2009 with the aim of providing antiretroviral medication to HIV+ Changi Prison inmates. Currently, the Society provides counselling to HIV+ inmates through outreach done monthly.

ACTION FOR AIDS (SINGAPORE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2017

17 Restricted funds (Continued)

- (ii) The purpose of funds comprise the following (Continued):

Trust funds (Continued)

Pregnant Mother's Fund

The Pregnant Mother's Fund was formed in 2006 to eliminate mother-to-child transmission of HIV. The Society covers the cost of medication for HIV positive pregnant mothers who cannot afford antiretroviral treatment to prevent transmission of HIV to their baby. Most of these cases are spouses of economically strained citizens and residents. Applications for the financial assistance are made through a medical social worker from a government hospital which is then reviewed and processed by the Society.

Condom provision

In the financial year 2012, Health Promotion Board (HPB) had allocated an amount of \$617,907 to support the Society's educational and prevention efforts towards HIV prevention through the distribution of condoms and lubricants. The Society has recognised this amount in the profit or loss in the financial year 2012.

During the year, the Society has fully utilised the amount of \$181,377 from the prior year's balance to procure and distribute the condoms and lubricants to the targeted beneficiaries.

18 Tax exempt receipts

The Society enjoys a concessionary tax treatment whereby qualifying donors are granted double tax deduction for the donations made to the Society. During the financial year, the Society issued tax-exempt receipts for donations collected amounting to \$404,438 (2016: \$285,267).

19 Reserve policy

	<u>2017</u>	<u>2016</u>
	\$	\$
Unrestricted fund	2,322,089	1,858,740
Ratio of reserves to annual operating expenditure	<u>3</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 reserve at a level sufficient for its operating needs. The Executive Committee reviews the level of reserve regularly for the Society's continuing obligations.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2017

20 Operating lease agreements

The Society leases office space under non-cancellable operating lease agreements. These leases have varying terms, escalation clauses and renewal rights.

The future minimum rental payable under non-cancellable operating leases contracted for at the reporting date but not recognised as liabilities, are as follows:

	<u>2017</u>	<u>2015</u>
	\$	\$
Not later than one year	84,372	81,750
More than one but less than five years	5,281	86,650
	<u>89,653</u>	<u>168,400</u>

Minimum lease payments recognised as an expense in profit or loss for the financial year ended 31 December 2017 amounted to \$84,372 (2016: \$87,972).

21 Financial risk management

The Society's activities expose it to a variety of financial risks from its operation. The key financial risks include credit risk, liquidity risk and market risk (such as foreign currency risk).

The Executive Committee reviews and agrees policies and procedures for the management of these risks, which are executed by the management team. It is, and has been throughout the current and previous financial year, the Society's policy that no trading in derivatives for speculative purposes shall be undertaken.

The following sections provide details regarding the Society's exposure to the above-mentioned financial risks and the objectives, policies and processes for the management of these risks

There has been no change to the Society's exposure to these financial risks or the manner in which it manages and measures the risks.

Credit risk

Credit risk refers to the risk that the counterparty will default on its contractual obligations resulting in a loss to the Society. The Society has adopted a policy of only dealing with creditworthy counterparties and obtaining sufficient collateral where appropriate, as a means of mitigating the risk of financial loss from defaults. The Society performs ongoing credit evaluation of its counterparties' financial condition and generally do not require a collateral.

The maximum exposure to credit risk in the event that the counterparties fail to perform their obligations as at the end of the financial year in relation to each class of recognised financial assets is the carrying amount of those assets as stated in the statement of financial position.

21 Financial risk management (Continued)

Credit risk

Excessive risk concentration

Concentrations arise when a number of counterparties are engaged in similar business activities, or activities in the same geographical region, or have economic features that would cause their ability to meet contractual obligations to be similarly affected by changes in economic, political or other conditions. Concentrations indicate the relative sensitivity of the Society's performance to developments affecting a particular industry. As at reporting date, the Society has no significant concentration of credit risk.

Financial assets that are neither past due nor impaired

Other receivables that are neither past due nor impaired are with creditworthy debtors with good payment record with the Society. Cash and cash equivalents are placed with or entered into with reputable financial institutions or companies with high credit ratings and no history of default.

Financial assets that are either past due or impaired

There are no financial assets that are either past due or impaired.

Liquidity risk

Liquidity risk refers to the risk that the Society will encounter difficulties in meeting its short-term obligations due to shortage of funds. The Society's exposure to liquidity risk arises primarily from mismatches of the maturities of financial assets and liabilities. It is managed by matching the payment and receipt cycles. The Society's operations are funded mainly through donations and grants. The Executive Committee are satisfied that funds are available to finance the operations of the Society.

Analysis of financial instruments by remaining contractual maturities

The table below summarises the maturity profile of the Society's financial assets and liabilities at the reporting date based on contractual undiscounted repayment obligations.

ACTION FOR AIDS (SINGAPORE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2017

21 Financial risk management (Continued)

Liquidity risk (Continued)

2017

Financial assets

Financial assets at fair value through profit or loss	853,783	853,783
Other receivables (excluding prepayments)	538,773	535,773
Cash and cash equivalents	3,427,709	3,427,709
Total undiscounted financial assets	4,820,265	4,820,265

Financial liabilities

Other payables (excluding deferred income)	136,017	136,017
Total undiscounted financial liabilities	136,017	136,017

2016

Financial assets

Financial assets at fair value through profit or loss	663,533	663,533
Other receivables (excluding prepayments)	152,453	152,453
Cash and cash equivalents	3,607,693	3,607,693
Total undiscounted financial assets	4,423,679	4,423,679

Financial liabilities

Other payables (excluding deferred income)	110,868	110,868
Total undiscounted financial liabilities	110,868	110,868

21 Financial risk management (Continued)***Market risk***

Market risk is the risk that changes in market prices, such as foreign exchange rates will affect the Society's income. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return on risk.

Foreign currency risk

The Society's foreign exchange risk results mainly from cash flows from transactions denominated in foreign currencies. At present, the Society does not have any formal policy for hedging against currency risk. The Society ensures that the net exposure is kept to an acceptable level by buying or selling foreign currencies at spot rates, where necessary, to address short term imbalances.

The Society has transactional currency exposures arising from investments in equity and cash at bank that are denominated in a currency other than the functional currency of the Company, primarily United States Dollar (US\$) and Hong Kong Dollar (HK\$).

The Company's currency exposures to the US\$ and HK\$ at the reporting date were as follows:

2017

	US\$	HK\$	Others	Total
<u>Financial assets</u>				
Financial assets at fair value through profit or loss	256,233	285,959	227,051	769,243
Cash and cash equivalents	923,530	3,941	56,369	983,840
Net foreign currency exposure	1,179,763	289,900	283,420	1,753,083

2016

	US\$	HK\$	Others	Total
<u>Financial assets</u>				
Financial assets at fair value through profit or loss	366,418	70,241	226,874	663,533
Cash and cash equivalents	1,048,936	36,235	47,202	1,132,373
Net foreign currency exposure	1,415,354	106,476	274,076	1,795,906

Others comprise of Australian dollar, Swiss franc, Euro dollar, British pound and Indonesian Rupiah.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2017

21 Financial risk management (Continued)***Market risk (Continued)***

A 10% strengthening of Singapore dollar against the foreign currencies denominated balances as at the reporting date would decrease surplus by the amounts shown below. This analysis assumes that all other variables remain constant.

	Surplus	
	2017	2016
	\$	\$
United States dollar	117,976	141,535
Hong Kong dollar	28,990	10,648
Australian dollar	3,285	3,299
Swiss franc	-	1,590
Euro dollar	5,910	5,469
British pound	18,676	4,975
Indonesian rupiah	472	514

A 10% weakening of Singapore dollar against the above currencies would have had equal but opposite effect on the above currencies to the amounts shown above, on the basis that all other variables remain constant.

22 Fair value

The fair value of a financial instrument is the amount at which the instrument could be exchanged or settled between knowledgeable and willing parties in an arm's length transaction.

The following methods and assumptions are used to estimate the fair value of each class of financial instruments for which it is practicable to estimate that value.

Cash and cash equivalents, other receivables and other payables

The carrying amounts of these balances approximate their fair values due to the short-term nature of these balances.

The following table shows an analysis of financial instruments carried at fair value by level of fair value hierarchy as at the reporting date:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
Financial assets:				
Financial assets at fair value through profit or loss				
Quoted equity securities	853,783	-	-	853,783

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2017

22 Fair value (Continued)

The following table shows an analysis of financial instruments carried at fair value by level of fair value hierarchy as at the reporting date: (Continued)

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
	\$	\$	\$	\$
Financial assets:				
Financial assets at fair value through profit or loss	663,533	-	-	663,533

Fair value hierarchy

The Society classifies fair value measurement 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:

Level 1 – Quoted prices (unadjusted) in active markets for identical assets or liabilities;

Level 2 – 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); and

Level 3 – Inputs for the asset or liability that are not based on observable market data (unobservable inputs).

Determination of fair value

For financial assets at fair value through profit or loss – fair value is determined directly by reference to their published market bid price at the reporting date.

23 Financial instruments by category

At the reporting date, the aggregate carrying amounts of loans and receivables as well as financial liabilities at amortised cost were as follows:

	<u>2017</u>	<u>2016</u>
	\$	\$
Fair value through profit or loss		
Financial assets at fair value through profit or loss	853,783	663,533
Loans and receivables		
Other receivables (excluding prepayments)	538,773	152,453
Cash and cash equivalents	3,427,709	3,607,693
Total financial assets measured at amortised cost	4,820,265	4,423,679

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2017**23 Financial instruments by category (Continued)**

At the reporting date, the aggregate carrying amounts of loans and receivables as well as financial liabilities at amortised cost were as follows: (Continued)

	<u>2017</u>	<u>2015</u>
	\$	\$
Financial liabilities measured at amortised cost		
Other payables (excluding deferred income)	128,143	102,994
Total financial liabilities measured at amortised cost	<u>128,143</u>	<u>102,994</u>

24 Prior year adjustments

Restatements have been made to the prior year's statement of comprehensive income to record the income and expenditure related to restricted funds in the statement of comprehensive income. The Company did not present a third statement of financial position at the beginning of the preceding period as the reclassification did not result in material effect on the information in the statement of financial position at 1 January 2015. The effects of the restatements on the statement of comprehensive income and statement of cash flows are summarised below:

<u>31 December 2016</u>	<u>As previously reported</u>	<u>Restatements</u>	<u>As stated</u>
	\$	\$	\$
Statement of comprehensive income			
Other income	49,482	33,575	83,057
Project and programme expenses	(576,100)	123,260	(699,360)

25 Authorisation of financial statements for issue

The financial statements for the financial year ended 31 December 2017 were authorised for issue in accordance with a resolution of the Executive Committee of the Society on 10 July 2018.

ACTION FOR AIDS (SINGAPORE)**DETAILED INCOME STATEMENT
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2017**

	<u>2017</u> \$	<u>2016</u> \$ <u>(Restated)</u>
Income		
Anonymous blood testing income	227,272	274,518
Donations and sponsorships	463,197	252,560
Endowment fund income	191,922	109,117
Grant income	1,100,244	848,206
HIV/AIDS workshop/conference income	-	115,450
MOH Sero prevalence project	41,129	-
Interest on autosave accounts	274	265
Mobile testing site income	59,574	60,416
Other income	98,150	83,057
Total income	<u>2,181,762</u>	<u>1,743,589</u>
Less:		
Administrative expenses (See schedule of administrative expenses)	(904,993)	(784,976)
Endowment fund expenses	(87,166)	(827)
Project and programme expenses (See schedule of project and programme expenses)	(747,749)	(699,360)
Surplus after grant income, representing total surplus for the year	<u>441,854</u>	<u>258,426</u>

The above statement does not form part of the audited statutory financial statements of the Company

ACTION FOR AIDS (SINGAPORE)**SCHEDULE OF ADMINISTRATIVE EXPENSES
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2017**

	<u>2017</u>	<u>2016</u>
	\$	(Restated) \$
ADMINISTRATIVE EXPENSES		
Accounting fee	21,000	21,000
AGM expenses	1,705	1,549
Audit fee	10,807	11,449
Administrative service fee	7,800	7,800
Appreciation dinner expenses	5,179	6,218
Bank charges	751	1,153
CPF contributions	71,296	60,834
Depreciation	15,377	20,358
Equipment leasing	5,044	5,881
Fixed asset expensed off	-	311
Foreign exchange rate loss	91	2,560
General expenses	2,012	18
Insurance premium	2,468	2,842
Intern allowance	-	1,125
Merchant fee	-	29
Office cleaning expense	8,640	9,216
Office repair and maintenance	1,267	1,794
Office supplies and materials	347	469
Office printing and stationery	7,076	6,001
Short-term employee benefits	7,049	6,034
Outsource fee - Payroll	2,540	2,420
Recruitment	80	140
Postages and courier services	532	698
Refreshments	2,099	9,029
Rental of office premises	84,372	87,972
Staff salaries	593,279	483,871
Staff transport claim	23,389	19,373
Telecommunications expenses	5,413	5,040
Training and seminar	17,837	2,244
Utilities	6,322	6,278
Website maintenance	1,221	1,270
	<u>904,993</u>	<u>784,976</u>

The above statement does not form part of the audited statutory financial statements of the Company

ACTION FOR AIDS (SINGAPORE)**SCHEDULE OF PROJECT AND PROGRAMME EXPENSES
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2017**

	<u>2017</u>	<u>2016</u> <u>(Restated)</u>
	\$	\$
PROJECT AND PROGRAMME EXPENSES		
Anonymous testing expenses	91,403	111,314
Care for family	12,618	21,782
Condom distribution	181,377	102,885
Club genesis	-	1,479
Donation through online portal	1,356	2,069
Fundraising expenses	-	1,712
Food and beverage	587	-
Gala dinner	42,641	-
Heterosexual male outreach programme	285,891	213,888
HIV Work Emergency fund	500	-
International AIDS conference	6,042	13,954
Life Goes On	-	1,386
Linkage to care subsidiary	11,707	11,835
Medical subsidy	15,050	47,550
Mobile testing site expenses	45,124	48,014
MOH Sero-Prevalence project	9,011	23,830
MSM project	41,333	30,251
Post exposure prophylaxis	-	19,131
Pregnant mother fund	-	775
Regional Aids Conference	926	-
Singapore AIDS Conference	-	43,407
Unity support group	-	674
Western Blot confirmatory test	1,329	2,606
World Aids Day	477	-
Other programmes/projects	377	818
	<u>747,749</u>	<u>669,360</u>

The above statement does not form part of the audited statutory financial statements of the Company