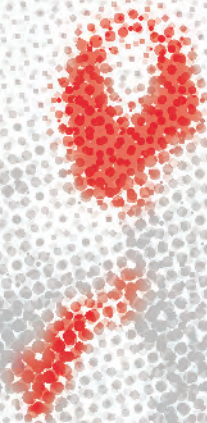

aFa

30

Years of
Love,
Action &
Change
1988 - 2018



ANNUAL REPORT

2018

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AFA ANNUAL REPORT 2018-19

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YEARS

of love,
action and
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PRESIDENT'S MESSAGE

Ending HIV and AIDS by 2030

2018 was a significant year for us on several counts.

Firstly, it was the 20th anniversary of the 1st Singapore AIDS Conference (SAC). From the beginning the SACs have been multisectoral and multidimensional in scope and reach. They have served to update our knowledge, share ideas, encourage networking, and have been the platforms to review our prevention and treatment programmes and discuss new strategies for a more effective response.

The first SAC was held in 1998 at the Suntec Convention Centre, the theme was "Facing the Challenge in Singapore" and our Guest-of-Honour was Mr. Yeoh Cheow Tong, the Minister of Health. Our keynote speakers were Chew Suok Kai, Chris Cheah, Leo Yee Sin, George Bishop, Werasit Sittitrai from Thailand, and Paddy Chew, the first person in Singapore to disclose his HIV status in public—he even fielded a press conference after his speech.

The 11th SAC was held in the LKC School of Medicine Auditorium on December 8, 2018. It was heartening to see many of the original committee and keynote speakers at the opening session, an indication of their commitment and dedication.

The history of HIV/AIDS has hitherto been remarkable and unprecedented. Community mobilisation, activism, close collaboration between scientists, physicians and affected communities, leadership and funding have been the hallmarks of the response, and they continue to bring us together. It is difficult to think of any other medical condition that has brought together this potent combination of factors. Others have been trying to emulate this example.

This 20th anniversary of the SAC was an opportunity to reflect on how much has changed. Screened at the opening was the short film, *Plague*, by Boo Junfeng and Daniel Yun¹. The film was a poignant depiction of the confusion, anguish and rejection that PLHIV experienced in the 1980s and 1990s. Times have changed in these last 3 decades, we are much better off now. The potent combination has led to rapid advances in science and medicine. We know how HIV causes illness, and as a result have much better medications for treatment, and we continue to improve access to treatment and building support for patients and affected communities.

Through the concerted efforts of government, community organisations and health care workers, things have improved since then. Today there are indications that society has become more accepting of PLHA, for example there are several persons who are openly living with HIV. But we have still some way to go before persons with HIV and without HIV are treated in the same way, and before HIV-related discrimination in the workplace and in society at large can be erased.

Many people at risk of HIV are afraid to get tested. Roughly half of newly diagnosed patients are already in late-stage infection, putting their health at risk, as well as that of their partners. Statistics for January to October 2018 indicate there has been a significant drop in HIV notifications compared to the same period in 2017. This is a hopeful sign that our efforts at prevention and treatment are paying off. But we must do better.



PROFESSOR ROY CHAN
President, AfA Singapore

We have the tools to effectively treat HIV and to stop HIV transmission. Anti-retroviral medications not only keep patients healthy, they also make them uninfected. This underscores the mantra of U=U, which refers to Undetectable = Untransmittable, and is the basis of 90-90-90 by 2020, and 95-95-95 by 2025—targets that have been set by UNAIDS for scaling-up testing and treatment to end the AIDS epidemic by 2030.

New biomedical methods have also re-energised prevention programmes. When antiretroviral medications are used as PrEP, they are extremely effective in preventing the transmission of HIV, more so than condoms. In 2018, we redoubled our efforts to bring PrEP to those who need it. We started to work with 2 online sites that make it possible to obtain affordable generic PrEP medications at a fraction of the cost of the proprietary version. Under local regulations persons can import up to 3 months of medications for their personal use, and we have capitalized on this mechanism. We have still a significant way to go to scale up PrEP before we can see a positive impact on our epidemic. We need to work with a much larger pool to prescribers and stimulate interest and demand for PrEP by the key populations who would benefit most.

The theme for the 11th SAC was "The Beginning of the End". We are at a critical point in our response to HIV in Singapore when we can make a significant and lasting impact on the HIV epidemic. Many of us working in HIV/AIDS believe that Singapore can change the course of the epidemic and work towards a future without HIV. The theme was not phrased as a question, it is a statement. It is audacious and ambitious, but we believe is also achievable. What we need now is a coordinated response to get the job done.

In 2017 inspired by a publication by the Australian Federation of AIDS Organisations (AFAO), a few of us got together to discuss plans for our own Blueprint to End HIV in Singapore. AfA then convened planning meetings and several individual section meetings. There was considerable enthusiasm and support from stakeholders—community partners, clinicians, academicians, funding agencies and policy makers. Who wouldn't want to see the end of HIV?

The discussions are now complete and they are unprecedented in scope and depth. Groups representing key populations reviewed the current status, identified gaps, proposed activities, and resources needed. Our academic partners have reviewed M & E activities and have come up with preliminary modelling of the epidemic. It is clear from the deliberations that much better epidemiological data, behavioural information, and resources will be needed to project, to plan and to implement programmes that will get us to zero by 2030.

We therefore envisage this to be a living document that will be periodically updated and refined as and when such information and resources become available. This Community Blueprint will hopefully be incorporated into the National Blueprint to end HIV in Singapore. I would like to thank everyone involved in this endeavour. You have been outstanding and inspiring. There are too many people to name here, but you know who you are.

2018 is also the 30th anniversary of December 1 as World AIDS Day, the first ever global health day. It was also the 30th anniversary of Action for AIDS.

To mark this auspicious occasion, AfA has adopted the slogan, **"30 years of Love, Action and Change"**.

Love is our raison d'être, Action makes things happen, Change will realise our vision to see the end of HIV in Singapore.

I would like to thank the volunteers, staff, supporters and sponsors of AfA for staying together and focused on our objectives, for your enthusiasm and creativity, and for keeping your faith. We can see a light at the end of the tunnel.

¹ <https://www.youtube.com/watch?v=2m572whmqA>

EXECUTIVE DIRECTOR'S MESSAGE

2018 was a watershed year for AfA in multiple ways. It was AfA's 30th anniversary; we celebrated the 20th year of inception of the Singapore AIDS Conference and took the opportunity to highlight the tremendous strides in HIV prevention, treatment and care that have since been made. It was therefore befitting that we also began work on a community led blueprint towards ending HIV in Singapore. This was in the midst of our regular work.

In Dec 2017, AfA, inspired by the Australian blueprint for ending HIV, started having conversations on the enablers to halt the spread of HIV infection in Singapore by 2030. Given the country's size, resources and a highly literate population this bold target definitely seemed feasible. In 2018, AfA brought stakeholders together to share its thoughts on developing a blueprint which was well received. We then took this forward convening a diversity of organizations including community organizations working with key and hidden populations, general practitioners providing HIV services and academicians to bring this to fruition. After a lot of work went into drafting various sections of the blueprint led by different groups; in December 2018, at the 11th Singapore AIDS Conference, we hosted a community session to share progress on the different sections of the blueprint. We are happy to report that we will soon have a community level blueprint for ending HIV in Singapore.

The development of the HIV blueprint also brought into focus the gaps that continue to exist despite our best efforts. While the efforts of AfA in preventing HIV and promoting testing are commendable, we are able to reach only 25-30% of those in need of our services and so a lot remains to be done.

Nevertheless, in 2018, the heterosexual outreach programme reached 83,400 high risk males through educational and awareness raising activities held in clubs, coffee-shops frequented by blue collar workers, at transit points and through the Getai. A significant achievement was the increase in the number of heterosexual males getting tested through AfA's mobile testing service during the outreach events. A total of 4,831 heterosexual males tested at ATS and MTS as opposed to 4,756 from the previous year. Heterosexual males continue to account for the bulk of late diagnosis, which in turn impacts upon treatment outcomes and prevention of onward transmission. In 2019, we will continue to reach out to high risk males and develop innovative strategies to promote testing.

In Singapore HIV prevalence among men who have sex with men (MSM) is likely to be over the 5% threshold that the World Health Organisations sets for a concentrated epidemic. Over the last few years, approximately 60% of new infections were among MSM of whom 30% were below 30 years of age. There has also been an increase in STIs among MSM. AfA has remained steadfast in its commitment of providing an array of HIV and STI services to the community including workshops promoting knowledge and awareness on sexual health, tailored peer led counselling and testing services among others. A key initiative of the programme in 2018 was the Wingman Campaign which focused on the important role that an MSM's support networks (friends and family) play to get them to access HIV prevention and testing services. The campaign was accompanied by 14 street outreach events where 300 MSM were tested and reached a total of 97,051 persons



Ms. SUMITA BANERJEE
Executive Director, AfA Singapore

during its entire duration. Further, there were 55,885 hits on the gayhealth.sg website. Another key success in 2018, was the launch of Season 2 of the web series People Like Us focusing on issues of HIV disclosure, PrEP, sero-discordant relationships, STIs and U=U. The launch was attended by over 500 persons. The Pink Carpet Youth Programme targeting young MSM 18-25 years of age, which was launched in 2017, continued to expand in 2018; 488 young MSM attended the drop-in sessions and 441 HIV tests and 156 syphilis tests were done. In 2019, the MSM programme will explore the possibility of including screening for gonorrhoea and chlamydia within the pink carpet service at the ATS.

Another key pillar of AfA's work are its clinical services offered through the Anonymous Testing Service (ATS) and the Mobile Testing Service (MTS) where we offer HIV and syphilis testing, counselling and linkage to care, treatment and support. HIV testing is the gateway to both HIV prevention and treatment and knowing one's HIV status is key to the control of onward transmission. In 2018, both the ATS and MTS saw a decline in the number of HIV tests that were done. A total of 8,285 clients were tested as opposed to 9298 clients in 2017. This we feel may be due to more high-risk persons accessing PrEP and getting tested either overseas or locally elsewhere. Nevertheless, AfA will continue to promote the importance of early and regular testing for all persons at risk of HIV.

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. In 2018, AfA successfully linked 100% of those diagnosed at the ATS and 87.5% at the MTS to care.

AfA remains cognizant that there are many barriers to accessing treatment and ensuring compliance. Among these, financial challenges in meeting treatment related expenses are a key factor as all PLHIVs have their own responsibilities. AfA therefore administers a number of funds for PLHIVs to access and in 2018, gave out a total of \$53,373 in financial assistance to PLHIVs and their families to offset some of these costs. This was an increase of \$7232 from the previous year. Additionally, AfA also runs an empowerment programme for newly diagnosed persons to provide emotional and other support as they come to terms with their diagnosis and by linking them to a peer network.

2018 was our third year into the digitalized version of the candlelight memorial where we continued to share anecdotes from PLHIVs and their loved ones highlighting issues of stigma and discrimination and the resilience of PLHIVs. In 2018, one of the cross-cutting themes in our work was around addressing stigma and discrimination associated with HIV. This became the main theme of our World AIDS Day effort as we worked with corporations to start considering the broadening of a company's inclusive initiatives to include the needs of persons living with HIV and signing the HIV in the workplace pledge.

Last but not least, AfA relies heavily on our donors and volunteers for the work that we do and we remain thankful to all our supporters for their continued partnership and commitment. I would also like to especially mention the AfA team for their commendable efforts and dedication that made accomplishing all the above possible as we look forward to 2019 and beyond with renewed energy.

ABOUT ACTION FOR AIDS



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 AND 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 and Partnership
- Equality and 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

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 targeted outreach activities to at-risk communities:

- **HSO** – Heterosexual Outreach Programme
- **MSM** – Men Who Have Sex with Men Outreach Programme



Zero Deaths Through Care and 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 and Discrimination Through Advocacy

Since its inception, AfA has been a visible advocate for the fair treatment of persons living with HIV/AIDS (PLHIV). Today, we continue our efforts to advocate access to affordable treatment for all PLHIV.

- **SAC** – Singapore AIDS Conference
- **LOVE** – Fundraising Gala
- **SACM** – Singapore AIDS Candlelight Memorial
- **Advocacy and partnerships**

Executive Committee

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Prof. Roy Chan

Vice President

Mr. Saxone Woon

Honorary Treasurer

Mr. Terence Ng

Honorary Secretary

Ms. Cheryl Yeo

Assistant Honorary Secretary

Mr. Thomas Ng

Committee Members

Mr. Benedict Thambiah

Ms. Dawn Mok

A/Prof. David Lye

A/Prof. Lee Cheng Chuan

Prof. Paul Anantharajah Tambyah

Dr. Wong Chen Seong

Dr. Benson Yeo

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Prof. Paul Anantharajah Tambyah

Ms. Sumita Banerjee

Mr. Terry Lim

Mr. Daniel Le

Fundraising

Prof. Roy Chan (Chair)

Mr. Saxone Woon

Mr. Anwar Hashim

Mr. Avin Tan

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Ms. Sumita Banerjee

Mr. Avin Tan

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Ms. Dawn Mok

Mr. Benedict Thambiyah

Dr. Wong Chen Seong

Ms. Sumita Banerjee

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Mr. Terence Ng (Chair of Finance)

A/Prof. David Lye (Chair of Audit)

Ms. Cheryl Yeo

Mr. Thomas Ng

Dr. Benson Yeo

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.

OUR TEAM



Sumita Banerjee

Executive Director

Terry Lim

Senior Divisional Manager,
HIV Outreach: Educational and Testing

Daniel Le

Manager,
Men Who Have Sex With Men (MSM)
Outreach Programme

Ong Hui Min

Executive,
Mobile Testing Service (MTS)

Thomas Nah

Senior Coordinator,
Heterosexual Outreach (HSO) Programme

Calvin Tan

Coordinator,
Men Who Have Sex With Men (MSM)
Outreach Programme

Adrian Tyler

Coordinator,
Pink Carpet Youth

Anwar Hashim

Senior Manager,
Coordinated Care, Donor
and Volunteer Management

Avin Tan

Manager,
Advocacy and Partnerships

Jefferson Rajah

Executive,
Donor and Volunteer Management,
Research and Advocacy

Lokman Hakeem Mohdar

Manager,
Anonymous Testing Service (ATS)

Jing Lin

Senior Executive,
Anonymous Testing Service (ATS)

Tina Hsu

Administrative Coordinator

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.

Behavioural change is only possible through integrative programming and support by venue owners, volunteers and coordinators.

HETEROSEXUAL OUTREACH PROGRAMME (HSO)

www.afa.org.sg/HSO

By Terry Lim, Edwin Lim and Thomas Nah

It has been almost a decade since AfA started the Heterosexual Outreach programme 9 years ago (in 2010) and it has grown by leaps and bounds since then in its outreach to high risk heterosexual men who buy sex.

Figures 1 and 2 show the comparison by reach across the years and also by programme.

Figure 1

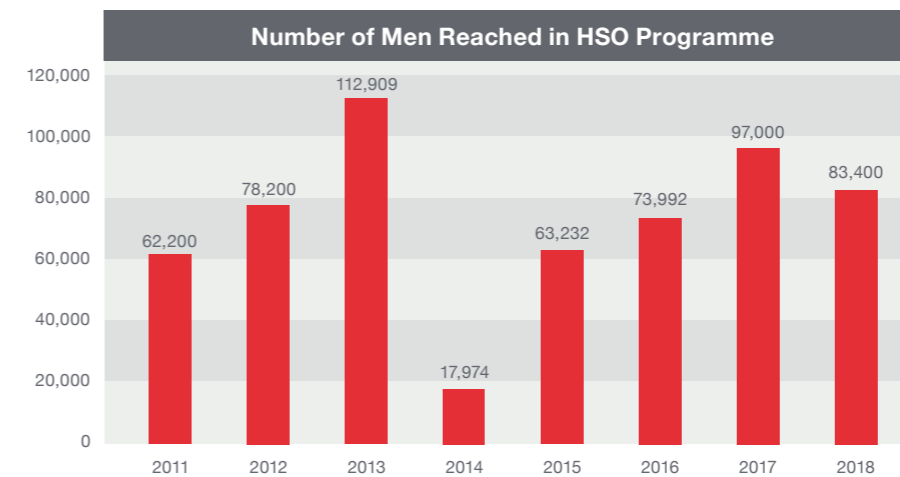
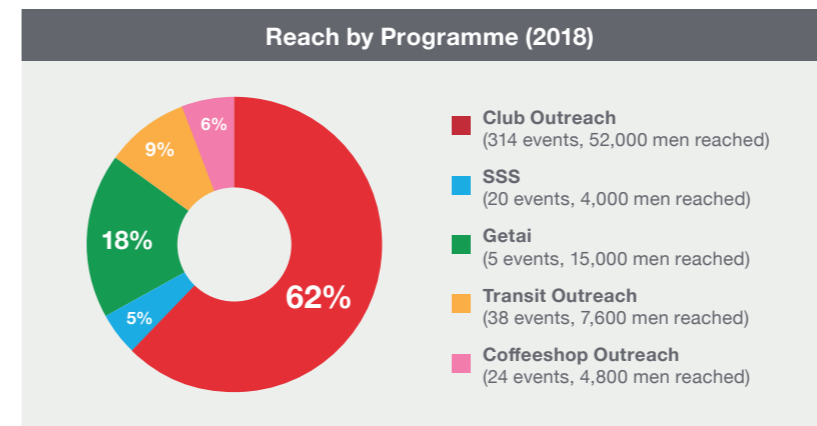


Figure 2



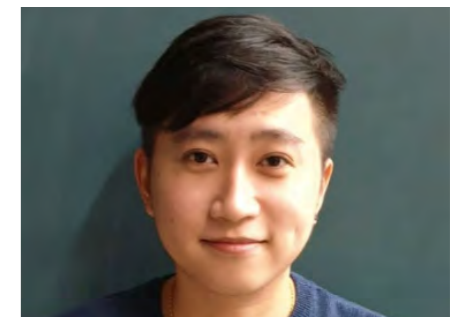
In 2018, 83,400 high-risk men were reached through 401 outreach events. A total of 4,831 heterosexual men tested at ATS and MTS, as against 4,756 who tested in 2017. There was a significant increase in the number of heterosexual males who tested through the MTS in 2017 (as shown in the blue bars in Figure 3).



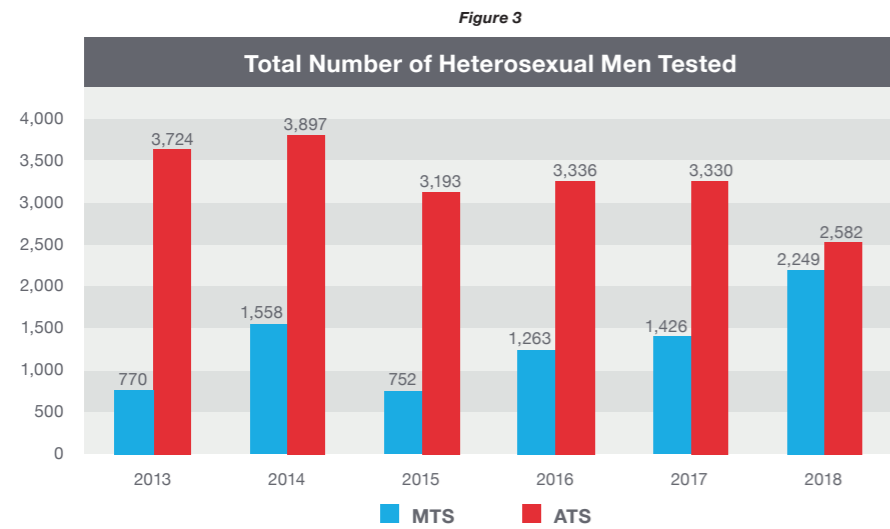
TERRY LIM
Senior Divisional Manager,
HIV Outreach: Educational and Testing



EDWIN LIM
Senior Executive,
Heterosexual Outreach Programme



THOMAS NAH
Senior Coordinator,
Heterosexual Outreach Programme



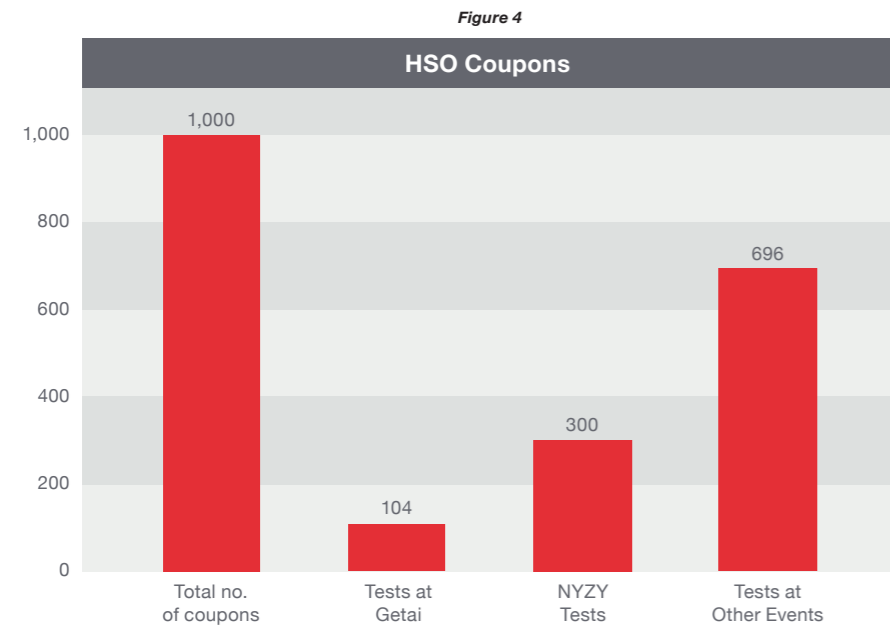
In 2018, the programme also contributed to the development of the "Community Blueprint for Ending HIV in Singapore", specifically the section on high risk heterosexual males and we look forward to the execution of the strategies that were included. A key focus for AfA towards this would be to expand reach from about 25-30% currently to 60% incrementally over the next 3 years subject to availability of human and financial resources.



HSO Getai at Lorong Ah Soo



Engaging customers through Q&A during at a club show



MP visited our MTS at Getai



Club show at Wave House Sentosa

In 2019, AfA will continue to deliver information to high-risk individuals on the importance of early detection and safer sex practices. As of October 2018, the percentage of voluntary testing has somewhat increased to 9%. However, late diagnosis among heterosexual males continues to be a problem.



Chinese radio show CAPITAL 95.8 FM

In 2019, we would like to work hand in hand with all our stakeholders to look for innovative and strategic ways to reach out to our target audience and to achieve our goal of eliminating HIV.

Following a successful year of promoting testing and increasing awareness, we would like to thank our volunteers, stakeholders and all those who contributed towards this.

MEN WHO HAVE SEX WITH MEN OUTREACH (MSM)

www.afa.org.sg/MSM
www.gayhealth.sg

By Daniel Le, Calvin Tan and Adrian Tyler

In 2017, almost 60% of new infections were among men who have sex with men (MSM) of which 30% were between 20-30 years of age. Further, only 33% were diagnosed through voluntary testing (MoH, 2018). There has also been a significant increase in STIs among MSM as reported by the DSC Clinic. This highlights the importance of AfA's gayhealth programme which continues to remain responsive to the sexual health needs of MSM by providing them with a wide gamut of services. This includes current and ongoing education on HIV and STI prevention based on individual risk assessment, promotion of the importance of regular HIV and STI testing, and adopting PEP and PrEP based on a needs-assessment along with consistent condom use. Further, to remain current, AfA has adopted the use of technology to reach out to and monitor the trends in MSM sexual behaviour and undertake educational outreach activities at MSM frequented digital platforms in addition to the regular physical spaces such as gay clubs, bars and saunas. 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.

Below are some highlights of our work in 2018:

Pink Carpet Service

The Pink Carpet Service operates within the ATS and provides comprehensive counselling and testing services to MSM by members of the community themselves. As of 2018, a total of 7000 MSM clients accessed the Pink Carpet Service since its inception in 2014 for various sexual health services and HIV testing. Pink Carpet counsellors have put in tremendous effort into the programme to support MSM clients with information and build awareness around HIV and STI prevention and the importance of regular testing.

The pink carpet service also includes client risk assessment and information is provided on PEP and PrEP. The service has also successfully achieved a 100% success rate for linkage to care (see Figure 1).

Figure 1

HIV	2014	2015	2016	2017	2018
Total HIV Reactive Tests at ATS	119	101	88	77	46
Reactive Tests at Pink Carpet	NA	47	68	38	19
Linkage to Care	NA	29	65	36	19
Pink Carpet Successful Linkage to Care	NA	61.7%	95.6%	94.7%	100%
Syphilis	2014	2015	2016	2017	2018
Total Syphilis Reactive Tests at ATS	6	23	56	37	52
Reactive Tests at Pink Carpet	NA	NA	NA	17	34
Linkage to Care	NA	NA	NA	17	34
Pink Carpet Successful Linkage to Care	NA	NA	NA	100%	100%



DANIEL LE
Manager,
Men Who Have Sex With Men
Outreach Programme



CALVIN TAN
Coordinator,
Men Who Have Sex With Men
Outreach Programme



Adrian Tyler
Coordinator,
Pink Carpet Youth

Pink Carpet Youth (PCY)

The Pink Carpet Youth (PCY) programme which was launched in 2017 in response to the rising infection rates among young MSM continued to expand in 2018. The programme for young MSM between 18-25 years of age reinforces the importance of early intervention through the provision of sexual health education and information on available services. The programme through weekly drop-in sessions helps young MSM develop strong negotiation skills, provides information on PEP and PrEP and its availability, and promotes HIV and Syphilis testing at the ATS through free coupons.

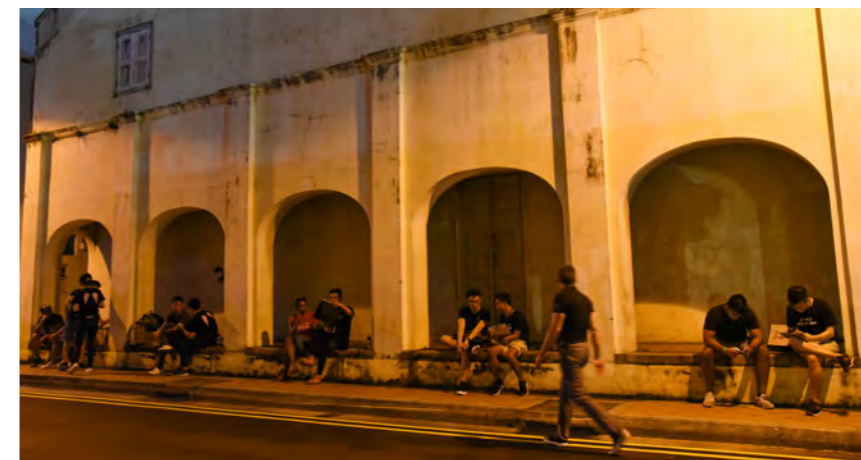
In 2018, 488 young MSM attended the PCY Drop-In, 441 HIV tests and 156 syphilis tests were done and 40 were inducted as AfA peer educators. PCY also conducted outreach with the MTS at SMU and Yale-NUS universities to promote HIV and Syphilis testing. In 2018, PCY also developed two resources; a PCY programme brochure and a User Guide for NSmen testing positive while serving NS or after NS.

In 2019, PCY will continue to position itself as a resource centre for YMSM's health and well-being while continuing to expand its outreach strategies both online and offline to promote testing and to provide optimum care.

Wingman Campaign—Got You Covered!

The 2018 MSM campaign "Wingman" was created with a focus on the support networks (friends and family) of MSM. The campaign focuses on the ability of the friend (support system) to access the tools and information through Gayhealth.sg on HIV, testing, PEP and PrEP, and to relay these important messages to their friends to ensure their well-being. The Wingman landing page on Gayhealth.sg also allowed them to send complimentary testing coupons to their friends who could redeem the free test at the Anonymous Testing Service. Further, at the ATS the counsellors encouraged them to repeat the process so that other friends of theirs could access the free test. This strategy aimed to capture a larger pool of the hidden MSM population that needs testing.

Accompanying the Wingman Campaign, two short videos were launched along with 14 street outreach events to promote HIV/Syphilis testing. In addition, 6 psychosocial workshops were conducted addressing issues of healthy relationship, aging and living with HIV, the effects of substance dependency, Undetectable = Untransmittable (U=U), and negotiation skills building.



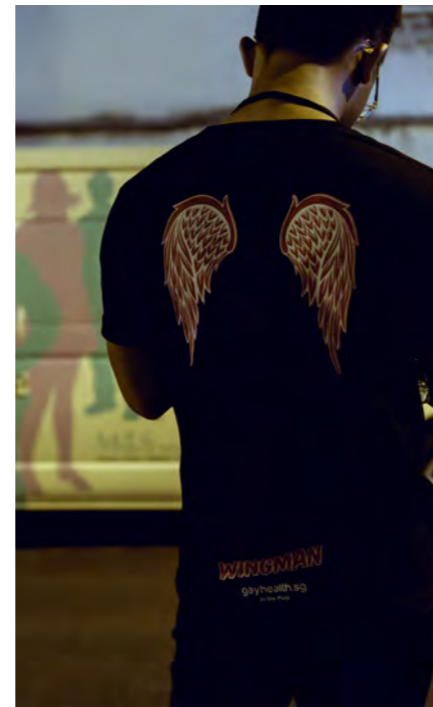
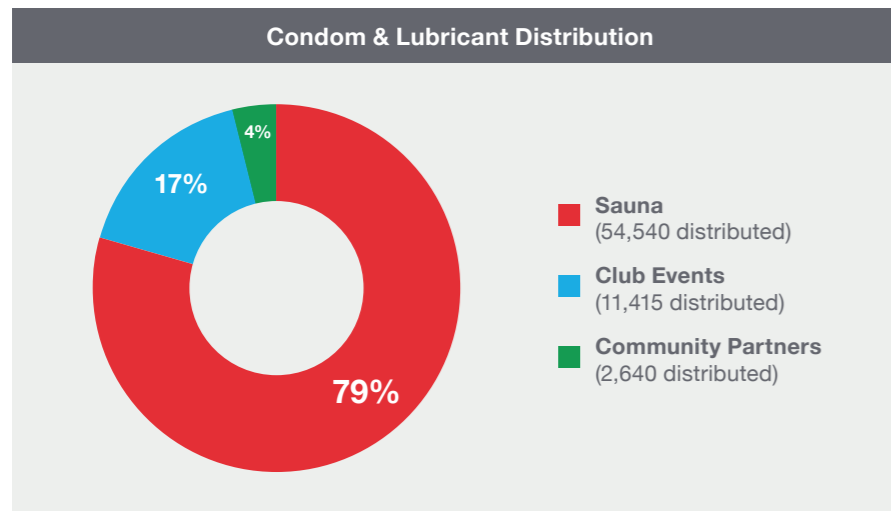
Wingman street outreach



Wingman free testing

A total of 68,695 condoms and lubricants were distributed (see Figure 2), 300 MSM tested at the MTS during the street outreach and key messages of HIV transmission, with consistent and correct condom use, testing and PEP/PrEP were highlighted after each performance. The entire campaign reached a total of 97,051 persons.

Figure 2



Wingman street outreach

People Like Us Season 2

In 2018 the MSM programme launched season 2 of the *People Like Us* educational film series. With the success of season 1 and over 1.3 million views, *People Like Us* season 2 delved into the lives of the same characters and how they navigated their relationships with others, with themselves and especially with their mother. The season 2 launch had over 500 attendees and discussed issues of HIV disclosure, sero-discordant relationships, U=U and PrEP, among others.

Looking Ahead

In 2019, Gayhealth will partner and collaborate with NUS' Saw Swee Hock School of Public Health to conduct a cohort study on young MSM and an evaluation of the *People Like Us* web series and its impact on HIV testing. It will also collaborate with NCID for an MSM Self Testing Research, and with the DSC Clinic on Gay Men's Health Study Round 9. Gayhealth will continue to explore on the expansion of the Pink Carpet Service to include screening for gonorrhoea and chlamydia in addition to syphilis in partnership with DSC.



People Like Us webseries poster

SUPPORT AND 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)

www.afa.org.sg/ATS

By Lokman Hakeem Mohdar and Jing Lin

AfA's Anonymous Testing and Counselling Service (ATS) remains a critical aspect of its HIV prevention work. In 2018, ATS offered rapid HIV and syphilis tests to 5,928 clients. This is a decrease of 11.6% from the 6,705 recorded in 2017. One of the possible reasons for this decline is that the at-risk population may be adopting PrEP and getting tested through other avenues, be it local or overseas. Nevertheless, we will continue to promote the importance of regular HIV testing especially to those at risk of HIV. In 2018, we continued to work with DSC to encourage syphilis testing as well. The concerted efforts have yielded results and in 2018, a total of 3,087 syphilis tests were done as compared to 2,663 in 2017.



LOKMAN HAKEEM MOHDAR
Manager,
Anonymous Testing Service



JING LIN
Senior Executive,
Anonymous Testing Service

Figure 1

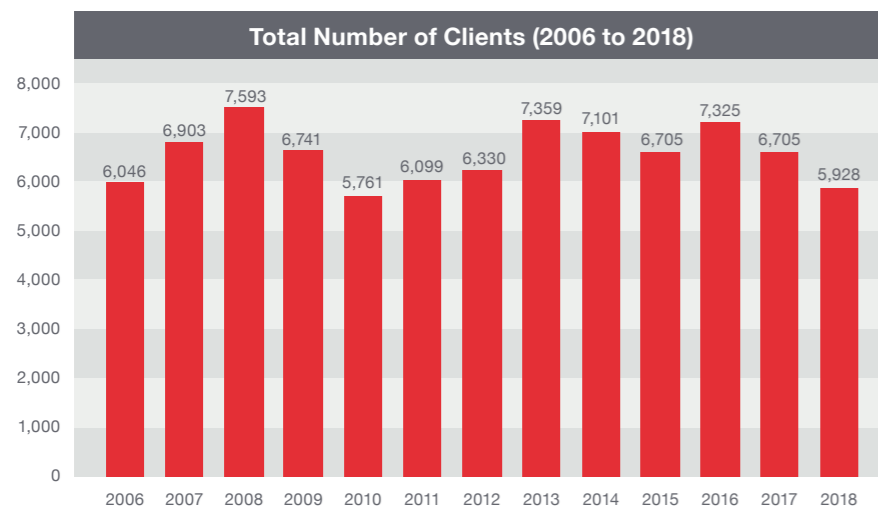
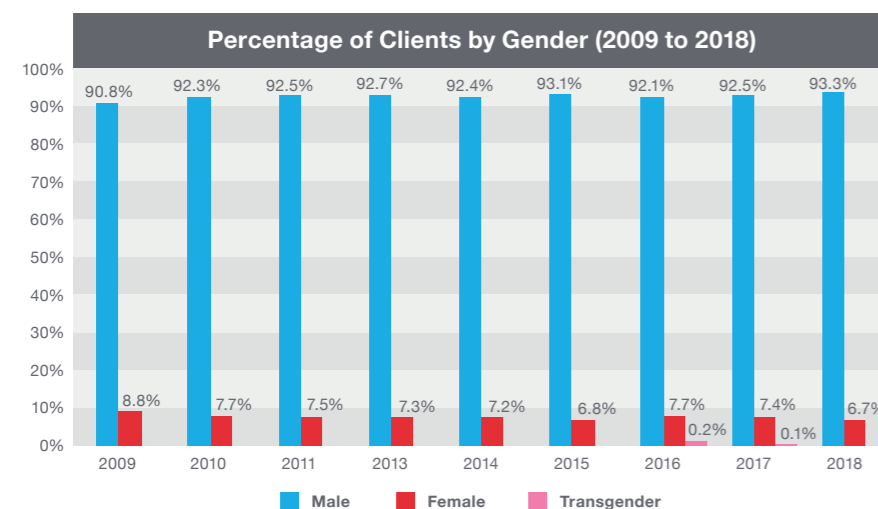


Figure 2



There is still a large gap between the number of male and female clients accessing the service. 93.3% of those who tested last year at ATS were male and 6.7% were female. To address this gap and to encourage women to come for HIV/STI testing, AfA has been providing women with free test coupons and has also undertaken awareness raising sessions through talks and workshops. AfA further recruited and introduced female peer counsellors to remove any further inhibitions. There was a slight increase in the number of MSM clients which rose by 4% compared to 2017 while the number of heterosexual male clients dropped by 4% in the same year at the ATS.

Figure 3

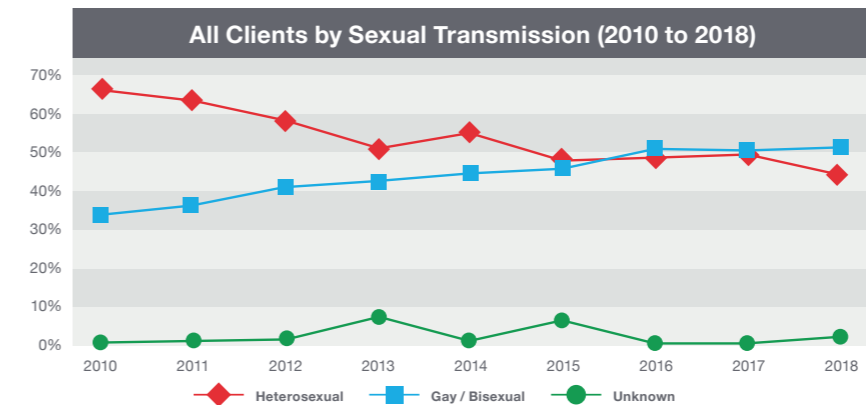


Figure 4

	2010	2011	2012	2013	2014	2015	2016	2017	2018
Number of Syphilis Tests Done	849	1320	1511	1789	1923	2266	2615	2663	3087
Rapid Syphilis Positive	8	13	25	11	6	23	56	37	52
Rapid Syphilis and Rapid HIV Positive	1	1	2	1	2	4	7	3	2
Positivity (Syphilis)	0.9	1.0	1.7	0.6	0.3	1.0	2.1	1.39	1.68

HIV Reactivity Rate

The HIV prevalence rate at the ATS saw a decrease from 1.07% in 2017 to 0.79% in 2018. A total of 46 clients tested positive in 2018 for HIV as compared to 71 in 2017. This downward trend is also reflected at a national level. We believe the decline in prevalence is a positive indication that we are on the right track and need to continue with our current efforts. The positivity rate was highest among those 20-39 years of age and particularly among those who identify as MSM. This means that we need to continue to intensify and expand our current services targeting this group.

Figure 5

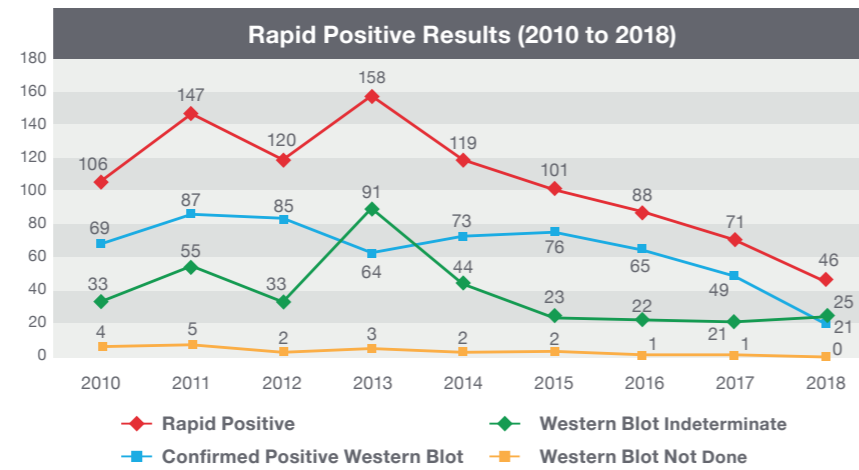


Figure 6

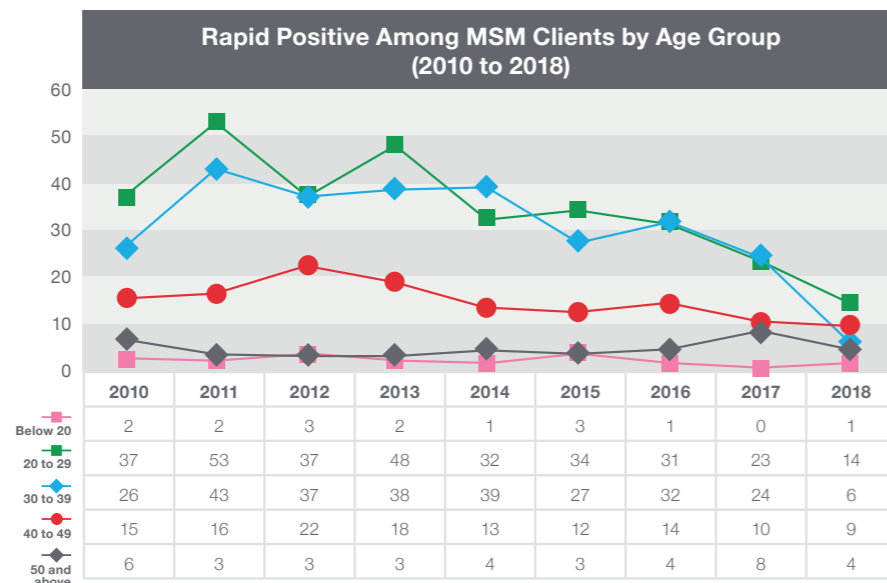
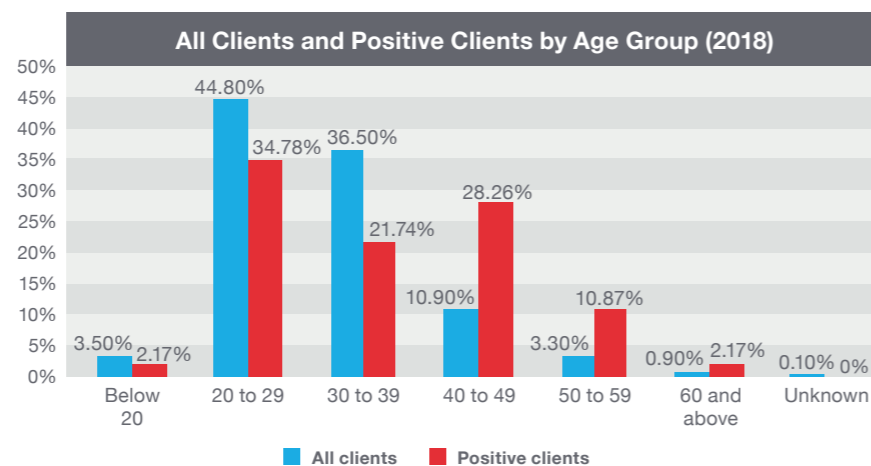


Figure 7



Linkage to Care

In 2009 AfA introduced a Linkage-To-Care subsidy for the first hospital visit for newly diagnosed 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 (renamed NCID). The programme has since been extended to include patients seeking care at the National University Hospital and the Changi General Hospital. The percentage of successful linkage to care was 100% as compared to 93.9% in 2017. In 2018, 23 out of 46 newly diagnosed cases went for the Western Blot test to confirm their sero-status. 16 were referred to local hospitals for further treatment via AfA. We assure newly diagnosed Singaporeans that local treatment is the best option for them and address the common fear of what a positive diagnosis might mean for their career and mobility. The rest were linked to overseas treatment centres.

Moving Forward

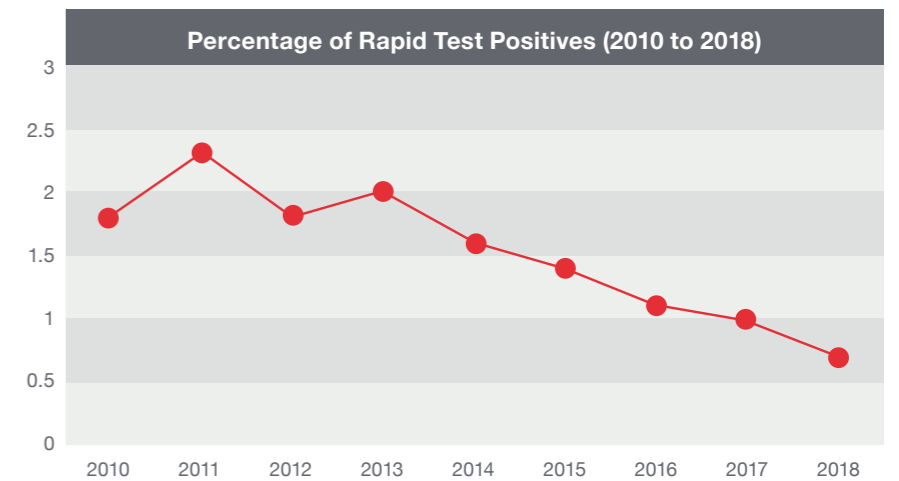
In an environment of growing complacency around HIV, ATS is constantly striving to improve the quality of its services. We are looking at ways to promote our full set of services which includes peer-led counselling, linkage to care and support.

Given the critical importance of HIV testing for both HIV prevention and treatment, we remain committed to increasing HIV-testing uptake particularly among key populations and towards our goal of ending HIV. Also, as we see a resurgence of STIs, we are exploring possibilities of expanding services offered at the ATS to include gonorrhoea and chlamydia in addition to HIV and syphilis testing.

Figure 8

	2010	2011	2012	2013	2014	2015	2016	2017	2018
HIV Rapid Test Positives	98	147	120	158	119	101	88	71	46
Western Blot Positives	69	87	85	64	73	76	65	49	23
Linkage to Care via AfA	27	40	39	47	43	40	49	37	16
Linkage to Care via self-arrangement	10	5	6	7	3	12	12	1	1
Linkage to Care overseas	5	10	8	12	21	14	2	8	6
Successful Linkage to Care	60.9%	63.2%	62.4%	82.8%	91.7%	86.8%	97%	93.9%	100%

Figure 9



MOBILE TESTING SERVICE (MTS)

www.afa.org.sg/MTS

By Lokman Hakeem Mohdar and Ong Huimin

In 2018, MTS saw 2,357 clients as opposed to 2,593 in 2017 (Figures 1 and 1a). There was a 9.1% decrease in the percentage of clients from 2017. This decline can be attributed somewhat to more clients accessing PrEP possibly from overseas. However, the number of syphilis tests increased, indicating that the effort of encouraging syphilis testing is showing progress.



ONG HUIMIN
Executive,
Mobile Testing Service

Figure 1

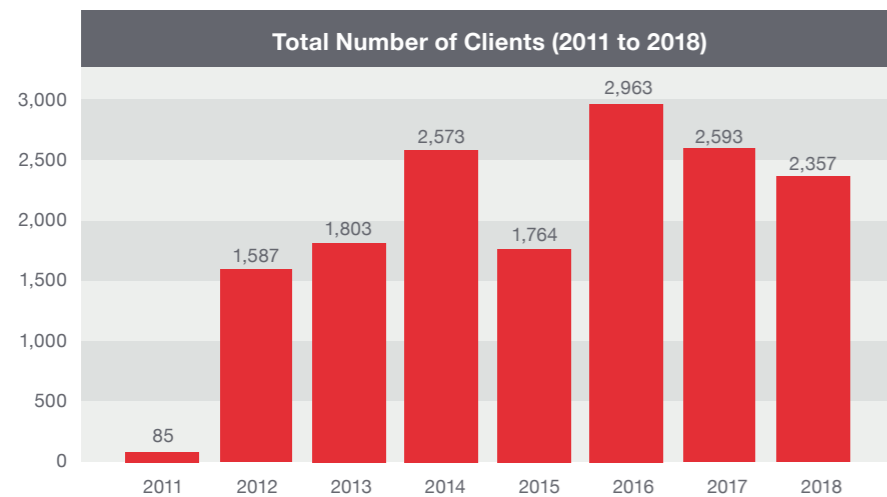
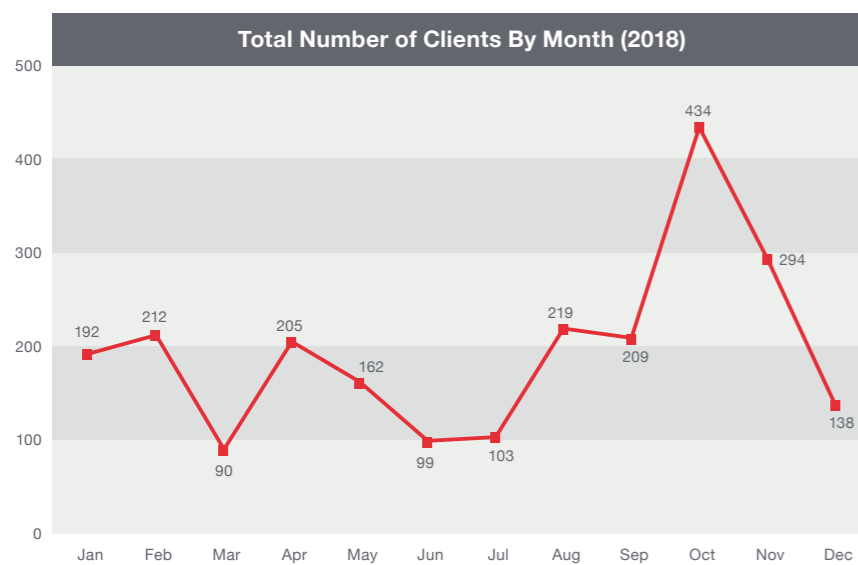


Figure 1a



Once again, MTS was invited to do anonymous HIV testing in Yale-NUS in 2018 and tested a total of 216 young adults. AfA is currently in discussion with the University to increase the frequency of such testing.

The number of male clients testing continued to outnumber female clients as in previous years with 75.9% being male and 19.52% being female. However, there was a decrease in the number of women coming to test for HIV in 2018 compared to 2017 (see Figure 2). The number of women clients in 2018 was 460 as opposed to 600 in 2017 (see Figure 2). To address this, MTS will look at ways to make testing more comfortable for women by having women counsellors available on site and also encourage women to test for HIV and STIs by increasing awareness levels.

Figure 2

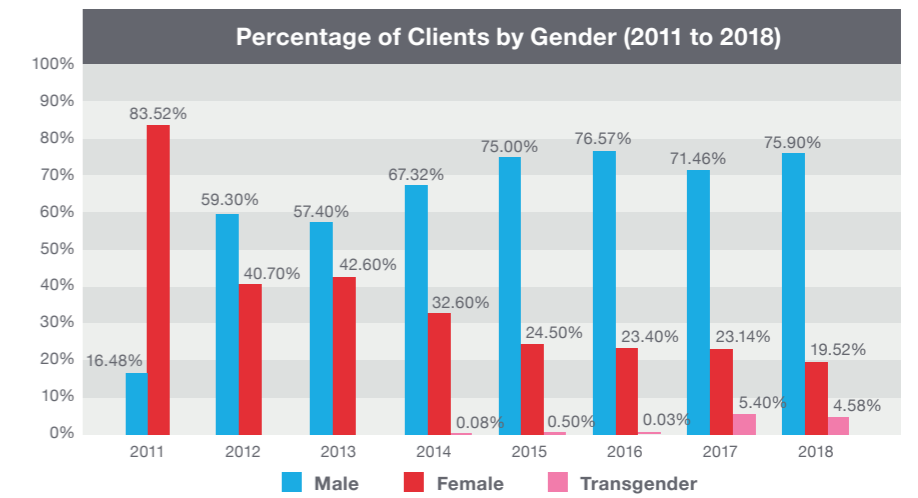


Figure 3

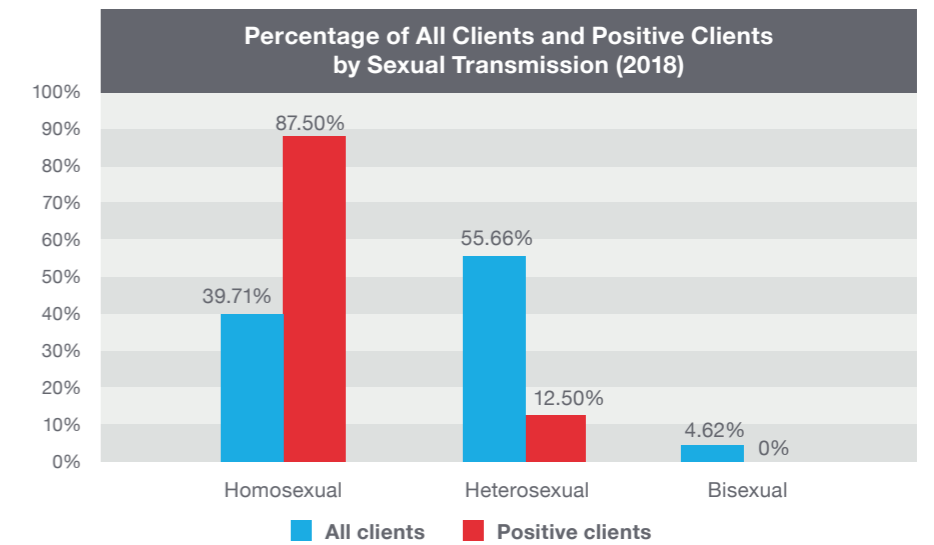
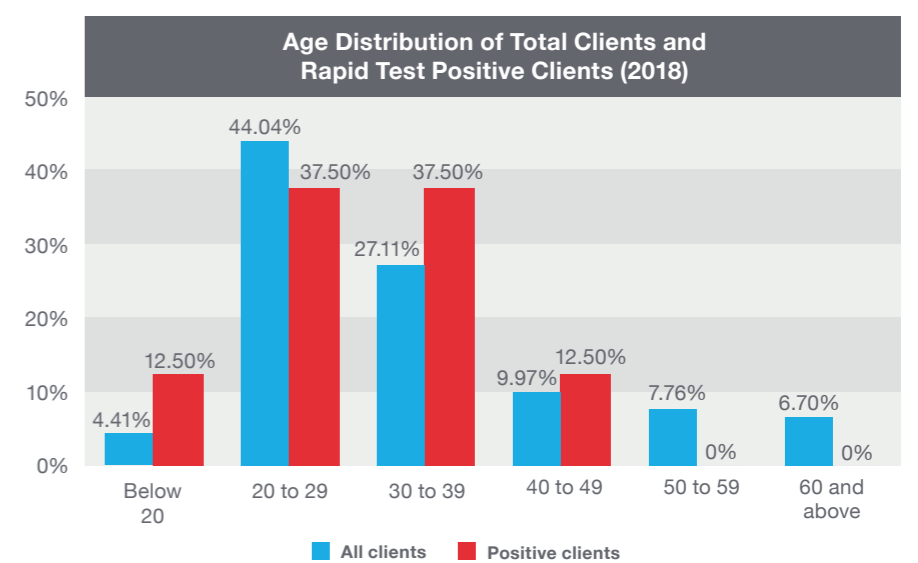


Figure 4



HIV Reactivity Rate

In 2018, there were 8 reactive results as compared to 20 in 2017. 87.5% of the cases were successfully linked to treatment. Out of the 8 positive cases, 7 were identified as MSM and 1 as heterosexual (See Figures 3 and 5). 87.5% of those who tested positive identified as gay making it imperative to reach out to this group with HIV information and services in a sustained manner (see Figure 5). Majority belonged to the age group 20–29 and 30–39 (see Figure 4). 68.14% of clients were Singaporean/PR with 1 positive case among them, 3 were Malaysian (see Figure 6).

Figure 5

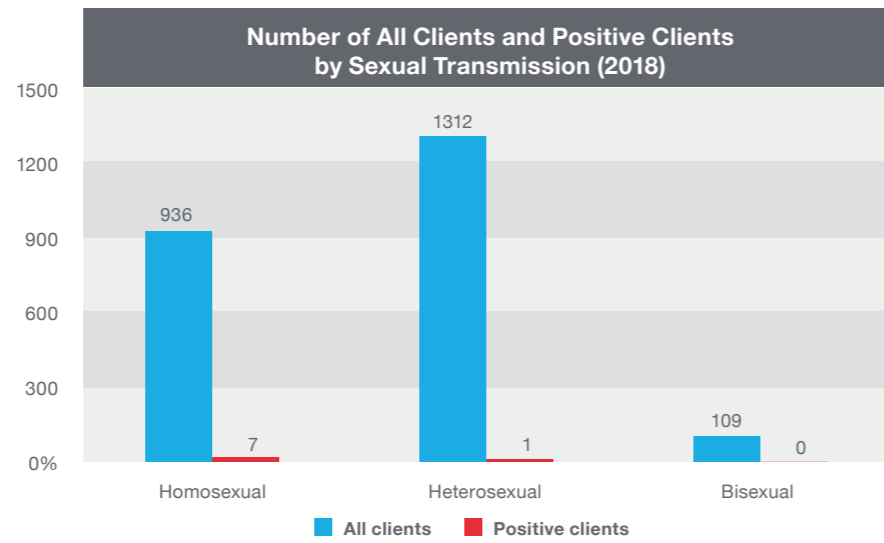


Figure 6

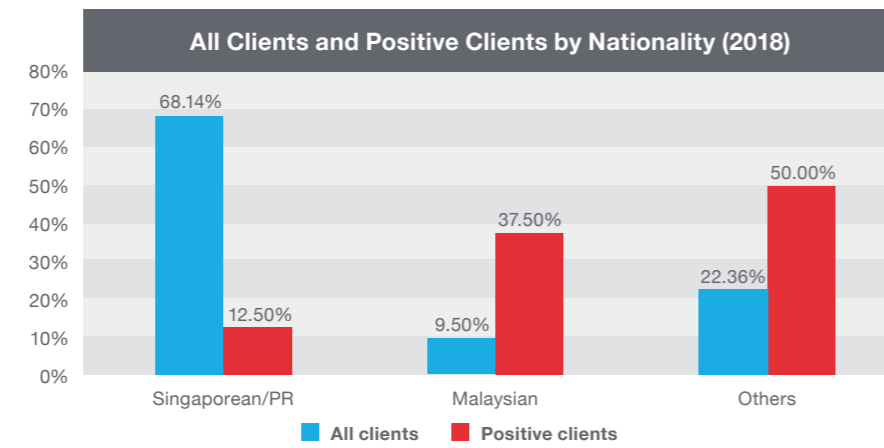


Figure 7

	HIV Blood Tests	Fluid OraQuick	Syphilis
Total	2,323	29	374
Positives	8	0	5
Percentage	0.34%	0	1.34%

Figure 8

	2011	2012	2013	2014	2015	2016	2017	2018
Number of Syphilis Tests Done	0	0	0	422	367	613	337	374
Rapid Syphilis Positives	0	0	0	14	14	24	4	5
Positivity (Syphilis)	0	0	0	3.3	3.8	3.9	1.19	1.34

Figure 9

	2011	2012	2013	2014	2015	2016	2017	2018
HIV Rapid Test Positives	0	7	14	22	15	19	20	8
Western Blot Positives	0	4	13	10	14	10	9	2
Linkage to Care via AfA	0	1	2	6	9	8	5	1
Linkage to Care via self-arrangement	0	0	0	0	0	0	1	2
Linkage to Care overseas	0	3	7	3	4	1	11	4
Successful Linkage to Care	0%	57.14%	54.28%	40.91%	86.67%	47.37%	85%	87.5%

COORDINATED CARE

www.afa.org.sg/coordinatedcare

By Anwar Hashim and Jefferson Rajah

The Coordinated Care programme aims to link newly diagnosed persons to care, treatment and support networks. It is integral that persons living with HIV (PLHIV) are not only linked to care, but that they remain in the care continuum such that they adhere to their antiretroviral treatment and live a full and healthy life. Owing to pervasive stigma, discrimination and ignorance, many PLHIV face job termination, insecurity, and difficulty finding employment as a result of their HIV status. The effects of this are deeply felt amongst many family members who depend on affected PLHIV as the sole breadwinner. Moreover, caring for PLHIV and meeting the associated medical costs, in many cases, puts a significant strain on the family's resources. For many affected families, the financial burden of treatment is cited as a key reason for failing to adhere to treatment by patients. This has implications not only on the individual's own health and wellbeing, but also on wider HIV prevention efforts. To address this challenge AfA offers a range of financial subsidy programmes to offset the costs of treatment.

Figure 1

Funds Type	2014	2015	2016	2017	2018
Paddy Chew Patient Welfare	\$34,900.00	\$43,200.00	\$46,950.00	\$20,861.35	\$16,938.10
Prison Medication	NA	NA	NA	NA	NA
HIV+ Pregnant Mothers	\$4,220.00	\$1,700.00	\$775.00	\$0	\$0
Care for Family	\$2,800.00	\$10,600.00	\$19,600.00	\$14,800.00	\$29,600.00
Linkage to Care	\$7,633.00	\$8,172.16	\$12,348.32	\$10,480.21	\$6,834.90
Total	\$49,553.00	\$63,672.16	\$79,673.32	\$46,141.56	\$53,373.00

In 2018, a total of \$53,373 of direct financial assistance was dispensed to assist 108 Persons living with HIV (PLHIV) and their family members to offset the cost of financing their medication.

The bulk of the assistance was dispensed under the Care for Family Fund and stood at \$29,600 given to 37 applicants. Established in 2007, the Care for Family Fund provides financial assistance to low-income PLHIVs and their families to support them with some of the costs associated with living with HIV. AfA also runs the Pregnant Mothers' Fund to cover the costs of antiretroviral drugs during pregnancy. There were no applications for the HIV+ Pregnant Mothers programme in 2018.



ANWAR HASHIM
Senior Manager,
Coordinated Care, Donor and
Volunteer Management



JEFFERSON RAJAH
Executive,
Donor and Volunteer Management,
Research and Advocacy

The Paddy Chew Patient Welfare programme which provides support for medication costs to PLHIVs continued to remain active with a total of \$16,938 that was given to successful applicants. The requirement for the fund hinges on the commitment of members to support HIV prevention and support activities. A total of 925 GIPA hours were clocked by members through support group participation as well as outreach activities.

In 2018, a total of \$6,834.90 was dispensed to 21 persons under the Linkage to Care programme to subsidize the initial cost of treatment at local hospitals for those newly diagnosed with HIV.

REVIVE Empowerment Programme

In 2018, 21 participants attended REVIVE, an empowerment programme that aims to provide emotional and other support to PLHIVs as they come to terms with issues related to their HIV status by connecting them to a peer network. The programme modules run over 4 weeks with an extended period of 12 months of support. Two of the participants were referred through AfA's testing sites while 18 were through referrals from medical social workers.

The programme applies the GIPA principle and involves PLHIVs in programme planning and implementation. 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. 5 participants were trained as counsellors and volunteer on a regular basis at our clinical services and outreach activities.

Figure 2

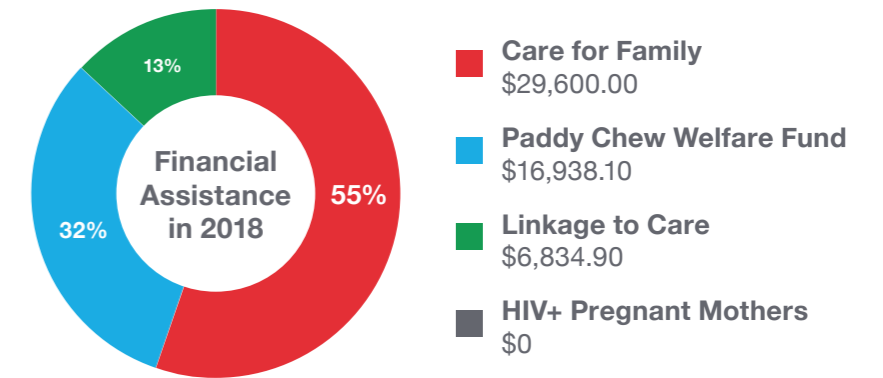
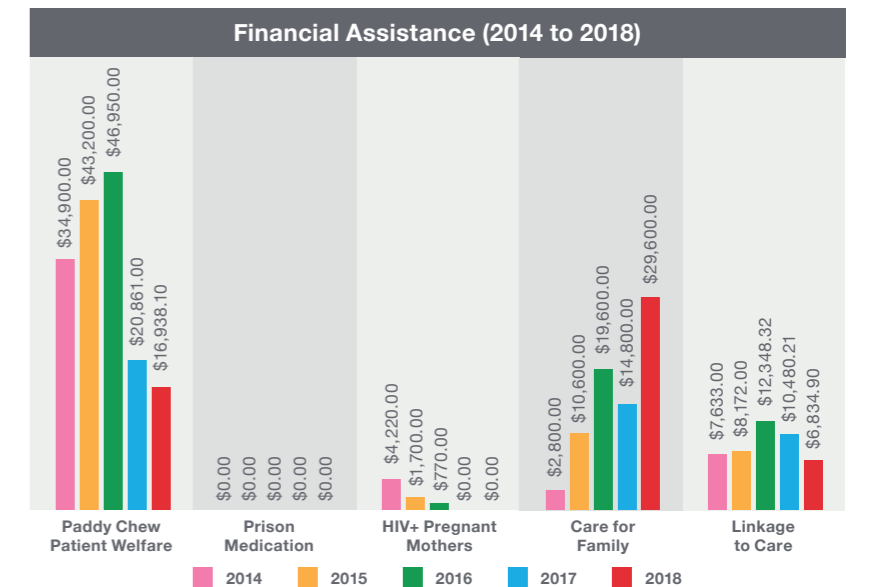


Figure 3



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.

ADVOCATE

Since its inception, AfA has been a visible advocate for the fair treatment of persons living with HIV/AIDS (PLHIV).

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

ADVOCACY AND PARTNERSHIPS

www.afa.org.sg/advocate

By Avin Tan

As 2020 draws near, it has become clear that we are still a stretch away from achieving the three zeros set forth by UNAIDS. The goal was to achieve zero new infections, zero deaths caused by HIV/AIDS and zero stigma and discrimination by the year 2020. However, with new research and new technologies, momentum is gathering around the world.

For the first time since HIV changed the world, we have the upper hand to change HIV. Ending HIV transmission and AIDS is within our sight now. Singapore has a well-educated population, world-class healthcare system, advanced communications infrastructure, and access to the best experience and expertise to be one of the first cities to end AIDS and stop the spread of HIV by 2030.

Community Blueprint for Ending HIV

Over the last 12 months, the community has been hard at work to draft a blueprint to achieve our vision of the future. We have made significant progress, and have identified 6 focus areas, a total of 10 sub-sectors, led by over 30 people, who are experts in their own rights. Ranging from key (MSM and high risk heterosexual men) and hidden populations (sex workers, people who use drugs, transgender and late presenters), to monitoring and evaluation and the community workforce, the community blueprint will serve as a working, living document from which we will refer from, and build upon to achieve our goal of ending HIV transmission.

Over 60 individuals from 30 organizations attended our first community meeting held on the 28th of June 2018. After setting the agenda for the night and providing the framework of the blueprint, leads and co-leads were elected. They continued to have multiple meetings with their core working group, over the next few months, and after countless revisions, sleepless nights and nearly losing an intern here and there, the document started to take shape.



AVIN TAN
Manager,
Advocacy and Partnerships



Community meeting to draft the community blueprint for ending HIV

Addressing Stigma and Discrimination at the Workplace

The Greater Involvement of People Living with HIV (GIPA) and with World AIDS day in mind, a series of activities were planned around the theme of addressing stigma and discrimination. The objectives of these activities were simple. Get the word out to more partners about the great plan we have, rally support while raising more awareness about stigma at the workplace.

In 2017, we called for companies big and small to consider the broadening of a company's diversity and inclusive initiatives to include the needs of persons living with HIV, and we got off to a great start. Many companies responded, and we were able to conduct 13 events, in 11 companies. This is the start of our three-year plan to move companies from a touch and go partner to a partner with active participation, clear policies to provide better management of HIV at the workplace, ensuring even more safe spaces for persons living and affected by HIV/AIDS. Together we can create working environments that are respectful, inclusive and culturally diverse.

Moving Forward

In 2019, the advocacy and partnerships programme will be building new and strengthening current partnerships with corporations, educational institutions, healthcare providers, government bodies, other supporting non-profit organizations and employees by improving on abilities and knowledge, increase efficiency and improve leadership to achieve the mission and goals of the organisation.

The science and advocacy that has arisen from the HIV pandemic has been remarkable, and while we mark our 30th anniversary, we need to refocus efforts and address stigma at the workplace, at healthcare settings and engaging communities in meaningful manners to develop stigma reduction or resistance strategies to reduce HIV related stigma and discrimination that poses a barrier to the uptake of prevention, testing, treatment and care services.

11TH SINGAPORE AIDS CONFERENCE

www.sac2018.com.sg

A biannual meeting dedicated to all aspects of HIV; the Singapore AIDS Conference (SAC) first started in 1988 and celebrated its 20th year in 2018. The conference took inspiration from AIDS 2018, and the community blueprint to refocus our efforts to address the most pressing issues in the HIV care and response spectrum in the country as we work towards the end of HIV transmission and AIDS in 2030; the 11th SAC marked the beginning of that end.



Welcome address by Senior Minister of State, Dr. Amy Khor

Close to 450 people attended the event, filled with exciting presentations from around the world. There were two international keynote speakers: Prof. Chris Fairley, Director of the Melbourne Sexual Health Centre, and Judith Auerbach Member IAS Governing Council and Vice President, Research at the San Francisco AIDS Foundation. Judy presented on the importance of social sciences in the HIV response, and the need to radically rethink conventional strategies if we are to reach hard-to-reach populations and with that are not included in the 90-90-90.



International keynote speaker Judith Auerbach (San Francisco, USA)

There is an undeniably clear correlation between the sharp decrease of new HIV notifications and wide adoption rates of pre-exposure prophylaxis or PrEP, in cities around the world. Speaking about the effects of PrEP rollout in Australia, Professor Christopher Fairley (from the Melbourne Sexual Health Centre), gave us great insights of how Singapore can achieve similar results through implementing demonstration projects that can be scaled and the value of community mobilization.



International keynote speaker Prof. Christopher Fairley (Melbourne, Australia)

The programme was comprehensive, and covered four main themes:

1. Ending HIV in Singapore: the National Strategic Plan and the Community Blueprint
2. Social and Behavioural Science in the HIV Response
3. HIV Treatment and Prevention
4. Singapore and the UNAIDS 90-90-90 Goals, and the fourth 90—Living Well with HIV

The conference also included a lunch time youth symposium which tackled issues of sexual health education, promoting testing among young people, breaking stigma and discrimination and most importantly meaningfully involving youth in the HIV discourse.

Media Coverage: The 11th SAC received good media coverage with live interviews on prime slots of *Channel News Asia* and articles in *The Straits Times*.



Red Ribbon Award recipients Ho Lai Peng, A/Prof. Albert Teo, Chen Tian Wen and Ye Shi Ping



Welcome address by President of AfA, Prof Roy Chan

SINGAPORE AIDS CANDLELIGHT MEMORIAL

www.afa.org.sg/SACM

By Anwar Hashim and Avin Tan

Since its inception in 1983, the AIDS Candlelight Memorial is one of the world's oldest and largest grassroots mobilization campaigns for HIV awareness in the world. 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.

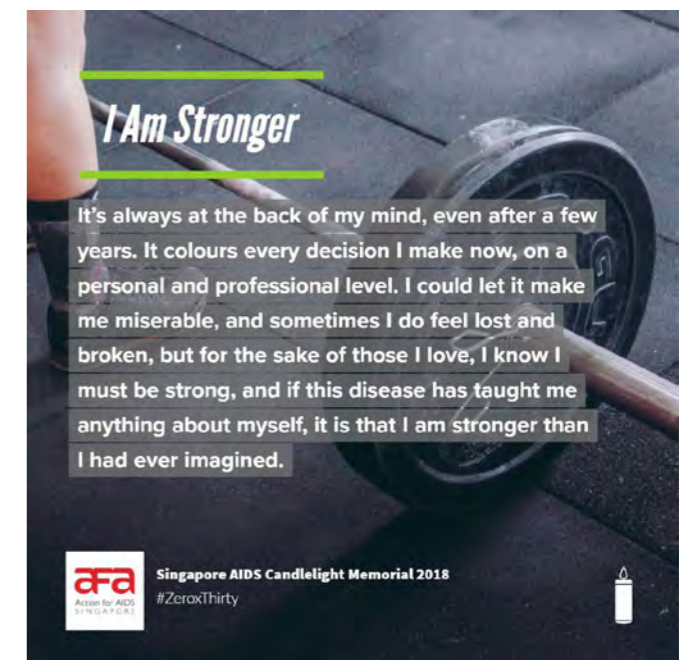
With the advancement of HIV management and treatment over the last decade, its purpose has evolved. Today, the memorial serves as an important event to remind people that HIV is still a serious issue and the fight against HIV and AIDS must continue.

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.

This year's theme was "Reflecting on our Past, Preparing for our Future!"

The 2018 memorial was our third year into a virtual service. We remembered those who have passed due to AIDS and also celebrated people living with HIV (PLHIV) for outliving the stigma and their loved ones who offer them their undying support.



We consolidated quotes from PLHIV over the years to be shared on AfA Singapore's Facebook page daily over a period of 1 week leading to May 19. They talked about challenges faced by them and their loved ones, how treatment adherence has changed their lives and voices on positivity via AfA linkage to treatment.

Although AfA commemorated the vigil online, we collaborated with CDC to invite the community to join us at CDC to mark the event for the last time in its grounds before it moved to its new premises.

FUNDRAISING EFFORTS

www.afa.org.sg/donate

By Anwar Hashim and Jefferson Rajah

With the kind generosity and sustained support of our donor community, AfA raised a total of \$642,277.81 in 2018. We would like to extend our deepest appreciation to all individual and corporate donors who contributed to this feat.

We are especially thankful to Macquarie Group Foundation for their generous donation in 2018, which has been allocated to support our Care for Family Fund financial assistance scheme. We would also like to thank M-A-C Cosmetics, our long-time community partner, for contributing \$100,000 to our ongoing Mobile Testing Service (MTS) programme. We are extremely grateful to an anonymous individual donor who donated \$370,000 to our various programmes, including the Paddy Chew Welfare Fund.

World AIDS Day Campaign

AfA successfully organised the annual World AIDS Day (WAD) campaign leading up to December 1, 2018. Also, for our annual Wear a Red Ribbon street collection, AfA volunteers and staff handed out red ribbons to the public at Raffles Green.



Volunteers handing out red ribbons to the public

Fund for the Arts Fundraiser

The inaugural Fund for the Arts is AfA's latest initiative to combat HIV and AIDS-related stigma and discrimination. In spite of the great strides in biomedical advancement to manage HIV infections, societal stigma and discrimination against persons living with HIV (PLHIV) and other key affected populations remain prevalent in Singapore. This continues to be a major hurdle standing in the way of HIV prevention, voluntary HIV testing, retroviral treatment adherence, and acceptance of PLHIV.

AfA believes that art is a powerful medium that can be harnessed to gradually change societal mindsets and attitudes. The Fund for the Arts was introduced in 2018 to provide support to artists whose works are directed towards alleviating the various forms of stigma and discrimination associated with HIV and AIDS, PLHIV, as well as other key affected populations—including gay and other men who have sex with men, transgender persons, and sex workers.



Fundraising event Wondersnatch'd held at Laughing Juice

To raise the initial funds for kickstarting the Fund for the Arts, AfA collaborated with Victoria Wondersnatch and Laughing Juice to organise a successful fundraising event on December 15, 2018 called *Wondersnatch'd – A Christmas Cabaret with Victoria Wondersnatch*. Held at Laughing Juice, Victoria Wondersnatch captivated all 62 guests with her fabulous Christmas carols, as well as Broadway and cabaret numbers.



Victoria Wondersnatch performing at Wondersnatch'd

We raised a total of \$58,250 through ticket sales, open-mic song requests, and outright donations. All net proceeds from this fundraising event were allocated to the Fund for the Arts, which will be administered by AfA and managed by the Arts Fund Committee. AfA would like to express our deepest gratitude to all the guests who graced the event and all other donors who contributed to the Fund. Thank you for believing in our cause and supporting our work.

AfA is looking forward to launching the Fund for the Arts in 2019. More importantly, we hope to see a progressively stigma-free Singapore in the near future.

VOLUNTEERING WITH ACTION FOR AIDS

www.afa.org.sg/getinvolved

By Anwar Hashim and Jefferson Rajah

In 2018, AfA welcomed a total of 178 new volunteers into our family through the five induction programmes we conducted for the year. During the induction, they were introduced to AfA's history, vision and mission, as well as the various programmes and volunteering opportunities. More importantly, the new volunteers were exposed to basic HIV/AIDS-related knowledge in order to increase their awareness, demystify any pre-existing myths and misconceptions, and empower them to become our advocates.

Once the new volunteers have a broad understanding of AfA and what we do, they can specify the roles they are interested in to offer their services. They then undergo further training in relation to their specified programme. AfA conducts the induction programme every 12 weeks to yield a steady influx of new volunteers. This helps to ensure that we have at least 20% of our volunteer pool actively volunteering over a 12-month period. Volunteers make it possible for us to further our cause and carry out our work. In 2018, they clocked a total of 8000 man-hours through their various activities.



Action for Aids volunteers

To express our heartfelt gratitude to one of our key resources, we held two Volunteer Appreciation Dinners at Straits Café @ Rendezvous Hotel on November 1, 2018, and 21 on Rajah on February 23, 2018. Volunteers truly are the livewire of all our programmes, and the heart and soul of our organisation. Without their dedication and hard work, nothing we do would be possible.

In 2018...



178
new volunteers



8,000
man-hours



Induction every
12 weeks

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.

Donation via Credit/Debit card or SGives: 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 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, mobile number, company, or your full name when making a donation.



Mailing and Contact Information

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or

c/o DSC Clinic:
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Singapore 200031

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Email: info@afa.org.sg

Social Media
facebook.com/afasingapore
youtube.com/afaspore

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

Operating Hours
Monday to Friday:
10 am – 5 pm

LOVE
is our raison d'être

ACTION
makes things happen

CHANGE
will realise our vision to see
the end of HIV in Singapore

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 2018**

EXECUTIVE COMMITTEE

President

Professor Roy Chan

Vice President

Mr Saxone Woon

Honorary Treasurer

Mr. Terrence Ng

Honorary Secretary

Ms Cheryl Yeo

Assistant Honorary Secretary

Mr Thomas Ng

Committee Members

Associate Professor David Lye

Professor Paul Anantharajah Tambyah

Associate Professor Lee Cheng Chuan

Ms Dawn Mok

Dr Wong Chen Seong

Mr Benedict Thambiah

Dr. Benson Yeo

Auditors

CA Trust PAC

Public Accountants and Chartered Accountants of Singapore

112 Robinson Road 8th Floor

Singapore 068902

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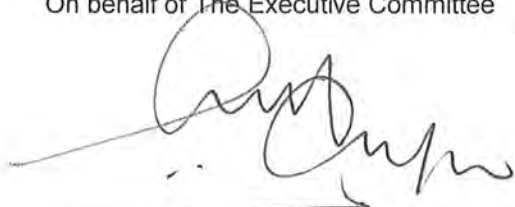
ACTION FOR AIDS (SINGAPORE)

**EXECUTIVE COMMITTEES' STATEMENT
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2018**

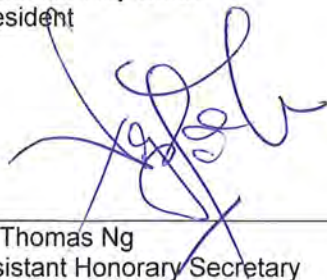
In the opinion of the Executive Committees,

- a) the accompanying financial statements of Action for AIDS (Singapore) ("the Society") are drawn up so as to present fairly, in all material respects, the financial position of the Society as at 31 December 2018 and the financial activities, changes in funds and cash flows of the Society for the reporting year ended on that date; and
- b) at the date of this statement there are reasonable grounds to believe that the Society will be able to pay its debts as and when they fall due.

On behalf of The Executive Committee



Professor Roy Chan
President



Mr Thomas Ng
Assistant Honorary Secretary

Date: 23 June 2019

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 2018, 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 2018 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: 23 June 2019

ACTION FOR AIDS (SINGAPORE)

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2018**

	Note	2018		2017
		<u>Unrestricted fund</u>	<u>Restricted funds</u>	<u>Total funds</u>
		\$	\$	\$
Income				
Care for Family Fund		6,528	-	6,528
Endowment fund income		-	161,690	161,690
Funds for the Art		10,384	47,866	58,250
Paddy Chew Medical Subsidy		26,000	104,000	130,000
Pre-Exposure Prophylaxis Fund		8,000	32,000	40,000
Pregnant Mother's Fund		1,440	-	1,440
Anonymous blood testing income	4	214,550	-	214,550
Donations and sponsorships	5	199,492	-	199,492
Grant income	6	965,104	-	965,104
HIV/AIDS workshop and conference income		105,719	-	105,719
MOH Sero Prevalence Project		-	-	-
Mobile testing site income	4	56,004	-	56,004
World AIDS day		13,000	-	13,000
Other income		28,575	-	28,575
		<u>1,634,796</u>	<u>345,556</u>	<u>1,980,352</u>
Less:				
Administrative expenses	7	(982,074)	-	(982,074)
Endowment fund expenses		-	(4,449)	(4,449)
Project and programme expenses	9	(582,486)	(53,066)	(635,552)
		<u>(1,564,560)</u>	<u>(57,515)</u>	<u>(1,622,075)</u>
Surplus for the financial year		70,236	288,041	358,277
Income tax expense	10	-	-	-
Surplus for the financial year, representing total comprehensive income for the financial year		<u>70,236</u>	<u>288,041</u>	<u>358,277</u>
				<u>441,854</u>

ACTION FOR AIDS (SINGAPORE)

**STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2018**

	Note	<u>2018</u> \$	<u>2017</u> \$ Restated
Assets			
Non-current asset			
Plant and equipment	11	77,123	31,247
Current assets			
Financial assets at fair value through profit or loss	12	1,237,109	853,783
Grant receivables		222,112	504,134
Other receivables	13	139,844	35,672
Cash and cash equivalents	14	3,466,927	3,427,709
		<u>5,065,992</u>	<u>4,821,298</u>
Total assets		<u>5,143,115</u>	<u>4,852,545</u>
Funds and liabilities			
Current liability			
Other payables	15	91,278	158,985
Funds			
Unrestricted fund			
		<u>2,392,325</u>	<u>2,322,089</u>
Restricted funds			
Endowment fund	16	2,456,923	2,299,682
Trust funds	16	202,589	71,789
		<u>2,659,512</u>	<u>2,371,471</u>
Total funds		<u>5,051,837</u>	<u>4,693,560</u>
Total funds and liabilities		<u>5,143,115</u>	<u>4,852,545</u>

ACTION FOR AIDS (SINGAPORE)

**STATEMENT OF CHANGES IN FUNDS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2018**

	<u>Unrestricted</u> <u>fund</u> \$	<u>Restricted</u> <u>funds</u> \$	<u>Total</u> \$
At 1 January 2017	1,858,740	2,392,966	4,251,706
Net surplus for the financial year	463,349	(21,495)	441,854
At 31 December 2017	<u>2,322,089</u>	<u>2,371,471</u>	<u>4,693,560</u>
At 1 January 2018	2,322,089	2,371,471	4,693,560
Net surplus for the financial year	<u>70,236</u>	<u>288,041</u>	<u>358,277</u>
At 31 December 2018	<u>2,392,325</u>	<u>2,659,512</u>	<u>5,051,837</u>

ACTION FOR AIDS (SINGAPORE)

**STATEMENT OF CASH FLOWS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2018**

	Note	<u>2018</u> \$	<u>2017</u> \$
Cash flows from operating activities			
Surplus for the financial year		358,277	441,854
Adjustments for:			
Depreciation of plant and equipment	11	39,607	15,377
Dividend income		(23,086)	(6,167)
Interest income		(49,458)	(7,680)
Changes in fair value of financial assets at fair value through profit or loss	12	75,304	(162,367)
Net loss on disposal of financial assets at fair value through profit or loss		11,828	(15,708)
Operating cash flows before changes in working capital		<u>412,472</u>	<u>265,309</u>
Changes in working capital			
Decrease / (Increase) in grant receivables		282,022	(388,729)
(Increase) / Decrease in other receivables		(104,172)	4,006
Decrease in other payables		(67,707)	(58,904)
Cash flows generated from / (used in) operations		<u>522,615</u>	<u>(178,318)</u>
Net cash flows generated from / (used in) operating activities		<u>522,615</u>	<u>(178,318)</u>
Cash flows from investing activities			
Purchase of plant and equipment	11	(85,483)	(3,338)
Proceeds from disposals of financial assets at fair value through profit or loss		336,372	352,150
Purchases of financial assets at fair value through profit or loss	12	(806,830)	(364,325)
Dividends received	12	23,086	6,167
Interest received		49,458	7,680
Net cash flows used in investing activities		<u>(483,397)</u>	<u>(1,666)</u>
Net increase / (decrease) in cash and cash equivalents		39,218	(179,984)
Cash and cash equivalents at beginning of the financial year		<u>3,427,709</u>	<u>3,607,693</u>
Cash and cash equivalents at end of the financial year	14	<u>3,466,927</u>	<u>3,427,709</u>

ACTION FOR AIDS (SINGAPORE)

NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2018

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 human immunodeficiency viruses (HIV) or acquired immunodeficiency syndrome (AIDS) through continuous education targeted at vulnerable groups; to advocate for access to affordable care and against HIV or 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 that in the current financial year, the Society has adopted all the new and amended standards which are relevant to the Society and are effective for annual financial periods beginning on or after 1 January 2018. Except for the adoption of FRS 109 Financial Instruments ("FRS 109"), the adoption of these standards did not have any material effect on the financial performance or position of the Society.

Adoption of FRS 109 Financial Instruments

FRS 109 replaces FRS 39 Financial Instruments: Recognition and Measurement for annual periods beginning on or after 1 January 2018, bringing together all three aspects of the accounting for financial instruments: classification and measurement; impairment; and hedge accounting.

ACTION FOR AIDS (SINGAPORE)

NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2018

2 Summary of significant accounting policies (continued)

2.2 Adoption of new and revised standards (continued)

Adoption of FRS 109 Financial Instruments (continued)

The Society applied FRS 109 retrospectively, with an initial application date of 1 January 2018. The Society has not restated comparative information which continues to be reported under FRS 39 and the disclosure requirements of FRS 107 Financial Instruments: Disclosures relating to items within the scope of FRS 39. There is no material effect on the amounts reported for the current or prior financial years.

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 2018, and have not been applied in preparing these financial statements. The Society does not plan to early adopt these standards.

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

Description	Effective for annual years beginning on or after
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 117 Insurance Contracts Illustrative Examples	1 January 2021
FRS 116 Leases	1 January 2019
Amendments to References to the Conceptual Framework in FRS Standards	1 January 2020
Amendments to illustrative examples, implementation guidance and FRS practice statements	1 January 2020
Amendments to FRS 103: Definition of a Business	1 January 2020
Amendments to FRS 1 and FRS 8: Definition of Material	1 January 2020
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:

2 Summary of significant accounting policies (Continued)

2.3 Standards issued but not yet effective (Continued)

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.

2.4 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.

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.

2 Summary of significant accounting policies (Continued)

2.4 Plant and equipment (continued)

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.

2.5 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.

2.6 Financial instruments

Recognition and derecognition of financial instruments

A financial asset or a financial liability is recognised in the statement of financial position when, and only when, the entity becomes party to the contractual provisions of the instrument. All other financial instruments (including regular-way purchases and sales of financial assets) are recognised and derecognised, as applicable, using trade date accounting or settlement date accounting. A financial asset is derecognised when the contractual rights to the cash flows from the financial asset expire or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all of the risks and rewards of ownership of the financial asset are transferred or in which the entity neither transfers nor retains substantially all of the risks and rewards of ownership and it does not retain control of the financial asset. A financial liability is removed from the statement of financial position when, and only when, it is extinguished, that is, when the obligation specified in the contract is discharged or cancelled or expires. At initial recognition the financial asset or financial liability is measured at its fair value plus or minus, in the case of a financial asset or financial liability not at fair value through profit or loss, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

2 Summary of significant accounting policies (Continued)

2.6 Financial instruments (Continued)

Recognition and derecognition of financial instruments (Continued)

(a) Financial assets

Classification and measurement of financial assets

- i. Financial asset classified as measured at amortised cost: A financial asset is measured at amortised cost if it meets both of the following conditions and is not designated as at fair value through profit or loss (FVTPL), that is (a) the asset is held within a business model whose objective is to hold assets to collect contractual cash flows; and (b) the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. Typically other receivables, bank and cash balances are classified in this category.
 - ii. A debt asset instrument is measured at fair value through other comprehensive income (FVTOCI) only if it meets both of the following conditions and is not designated as at FVTPL, that is (a) the asset is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets; and (b) the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. Financial assets are not reclassified subsequent to their initial recognition, except when, and only when, the reporting entity changes its business model for managing financial assets (expected to be rare and infrequent events). The previously recognised gains, losses, or interest cannot be restated. When these financial assets are derecognised, cumulative gains or losses previously recognised in other comprehensive income are reclassified to profit or loss. There were no financial assets classified in this category at reporting year end date.
 - iii. On initial recognition of an equity investment that is not held for trading, an irrevocably election may be made to present subsequent changes in fair value in OCI. This election is made on an investment-by-investment basis. Fair value changes are recognised in OCI but dividends are recognised in profit or loss unless the dividend clearly represents a recovery of part of the cost of the investment. The gain or loss that is presented in OCI includes any related foreign exchange component arising on non-monetary investments (eg, equity instruments). On disposal, the cumulative fair value changes are not recycled to profit or loss but remain in reserves within equity. The weighted average or specific identification method is used when determining the cost basis of equities being disposed of. There were no financial assets classified in this category at reporting year end date.
 - iv. All other financial assets are classified as measured at FVTPL. In addition, on initial recognition, management may irrevocably designate a financial asset as measured at FVTPL if doing so eliminates or significantly reduces an accounting mismatch that would otherwise arise from measuring assets or liabilities or recognising the gains and losses on them on different bases. Typically investment in equity securities and bonds are classified in this category.
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2 Summary of significant accounting policies (Continued)

2.4 Financial instruments (Continued)

Recognition and derecognition of financial instruments (Continued)

(b) Financial liabilities

Classification and measurement of financial liabilities:

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.

Financial liabilities are classified as at fair value through profit or loss (FVTPL) in either of the following circumstances: (1) the liabilities are managed, evaluated and reported internally on a fair value basis; or (2) the designation eliminates or significantly reduces an accounting mismatch that would otherwise arise. All other financial liabilities are carried at amortised cost using the effective interest method. Reclassification of any financial liability is not permitted.

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

After initial recognition, financial liabilities that are not carried at FVPL 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.

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. On derecognition, the difference between the carrying amounts and the consideration paid is recognised in profit or loss.

2.5 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 Summary of significant accounting policies (Continued)

2.6 Impairment of financial assets

The Society recognises an allowance for expected credit losses (ECLs) for all debt instruments not held at fair value through profit or loss and financial guarantee contracts. ECLs are based on the difference between the contractual cash flows due in accordance with the contract and all the cash flows that the Society expects to receive, discounted at an approximation of the original effective interest rate. The expected cash flows will include cash flows from the sale of collateral held or other credit enhancements that are integral to the contractual terms.

The Society assesses on a forward looking basis the expected credit losses associated with financial assets measured at amortised cost and debt instruments measured at fair value through other comprehensive income (FVTOCI). The impairment methodology applied depends on whether there has been a significant increase in credit risk. At each reporting date, the Society assesses whether the credit risk on a financial asset has increased significantly since initial recognition by assessing the change in the risk of a default occurring over the expected life of the financial instrument.

Where the credit risk on that financial instrument has increased significantly since initial recognition, the Society measures the loss allowance for a financial instrument at an amount equal to the lifetime ECL. Where the credit risk on that financial instrument has not increased significantly since initial recognition, the Society measures the loss allowance for that financial instrument at an amount equal to 12-month ECL.

For trade receivables and contract assets, the Society applies a simplified approach in calculating ECLs. Therefore, the Society does not track changes in credit risk, but instead recognises a loss allowance based on lifetime ECLs at each reporting date. The Society has established a provision matrix that is based on its historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment.

The Society considers a financial asset in default when contractual payments are 30 days past due. However, in certain cases, the Society may also consider a financial asset to be in default when internal or external information indicates that the Society is unlikely to receive the outstanding contractual amounts in full before taking into account any credit enhancements held by the Society. A financial asset is written off when there is no reasonable expectation of recovering the contractual cash flows.

ACTION FOR AIDS (SINGAPORE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2018

2 Summary of significant accounting policies (Continued)

2.7 Provisions

General

Provisions are recognised when the Society has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and the amount of the obligation can be estimated reliably.

Provisions are reviewed at the end of each reporting period and adjusted to reflect the current best estimate. If it is no longer probable that an outflow of economic resources will be required to settle the obligation, the provision is reversed. If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, where appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost.

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 Revenue recognition

The financial reporting standard on revenue from contracts with customers establishes a five-step model to account for revenue arising from contracts with customers. Revenue is recognised at an amount that reflects the consideration to which the entity expects to be entitled in exchange for transferring goods or services to a customer (which excludes estimates of variable consideration that are subject to constraints, such as right of return exists, trade discounts, volume rebates and changes to the transaction price arising from modifications), net of any related sales taxes and excluding any amounts collected on behalf of third parties. An asset (goods or services) is transferred when or as the customer obtains control of that asset. As a practical expedient the effects of any significant financing component is not adjusted if the payment for the good or service will be within one year.

(i) **Income from services – Anonymous blood testing, workshop, conferences and mobile site testing**

Revenue from service orders is recognised when the Society satisfies the performance obligation at a point in time generally when the significant acts have been completed and when transfer of control occurs or for services that are not significant transactions revenue is recognised as the services are provided.

2 Summary of significant accounting policies (Continued)

2.10 Revenue recognition (Continued)

(ii) Donations and sponsorships

Income from donations and sponsorships are recognised at a point in time when received, except for committed donations and sponsorships that are recorded when there is certainty over the amount committed by the donors and over the timing of the receipt of the donations and sponsorships. Revenue from fundraising event is recognised when the event has occurred.

(iii) Government grants

Government grants are recognised at fair value when there is reasonable assurance that the conditions attaching to them will be complied with and that the grant will be received. Grants in recognition of specific expenses are recognised in profit or loss on a systematic basis over the periods necessary to match them with the related costs that they are intended to compensate. The grant related to assets is presented in the statement of financial position by recognising the grant as deferred income that is recognised in profit or loss on a systematic basis over the useful life of the asset and in the proportions in which depreciation expense on those assets is recognised.

(iv) Interest and dividend income

Interest and dividend income are recognised as income on an accrual basis.

(v) Other income

Other income is recognised upon receipts.

2.11 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.

2 Summary of significant accounting policies (Continued)

2.11 Employee benefits (Continued)

(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.

2.12 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.

2.13 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;

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).

ACTION FOR AIDS (SINGAPORE)

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2018**

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 and mobile testing income

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

5 Donations and sponsorships

	<u>2018</u>	<u>2017</u>
	\$	\$
General donations	184,941	234,144
Donations from fundraising events	14,551	229,053
	<u>199,492</u>	<u>463,197</u>

6 Grant income

	<u>2018</u>	<u>2017</u>
	\$	\$
Health Promotion Board		
- Heterosexual Male (HSO) outreach program	501,635	459,025
- Men who have Sex with Men (MSM) outreach program	463,469	185,810
- Global Grant	-	107,021
Ministry of Social and Family Development		
- Care and share matching grant	-	348,388
	<u>965,104</u>	<u>1,100,244</u>

ACTION FOR AIDS (SINGAPORE)

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2018**

7 Administrative expenses

	<u>2018</u>	<u>2017</u>
	\$	\$
Accounting fee	22,750	21,000
Depreciation of plant and equipment (Note 11)	39,607	15,377
Employee benefits expenses (Note 8)	731,163	671,624
Office cleaning expense	8,461	8,640
Rental of office premises expense	84,372	84,372
Staff transport claims	19,520	23,389
Training and seminar expenses	4,312	17,837
Other administrative expenses	71,889	62,754
	<u>982,074</u>	<u>904,993</u>

8 Employee benefits expenses

	<u>2018</u>	<u>2017</u>
	\$	\$
Salaries, wages and bonus	647,701	593,279
Contribution to defined contribution plan	76,615	71,296
Short-term employee benefits expense	6,847	7,049
	<u>731,163</u>	<u>671,624</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 breakdown of the number of the key management personnel and the respective remuneration band are as follows:

Compensation of key management personnel

	<u>2018</u>	<u>2017</u>
	\$	\$
\$100,000 to \$200,000	<u>1</u>	<u>1</u>

The Executive Committee members of the society are not remunerated.

ACTION FOR AIDS (SINGAPORE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2018

9 Project and programme expenses

	Note	<u>2018</u> \$	<u>2017</u> \$
<u>Unrestricted fund</u>			
Anonymous testing expenses		44,327	91,403
Gala dinner		-	42,641
Heterosexual male outreach programme		239,883	285,891
Singapore AIDS conference / International AIDS conference		47,437	6,042
Mobile testing site expenses		13,987	45,124
MSM project		204,487	41,333
Other project and programme expenses		32,365	41,320
		<u>582,486</u>	<u>553,754</u>
<u>Restricted funds</u>			
Care for family	16	29,600	12,618
Condom distribution	16	-	181,377
Fund for the Arts	16	6,329	-
Paddy Chew Medical Subsidy	16	16,938	-
Pre-Exposure Prophylaxis Fund	16	199	-
		<u>53,066</u>	<u>193,995</u>
		<u>635,552</u>	<u>747,749</u>

10 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.

11 Plant and equipment

<u>2018</u>	<u>Renovations</u> \$	<u>Furniture and Fitting</u> \$	<u>Computers</u> \$	<u>Motor Vehicle</u> \$	<u>Total</u> \$
Cost					
At 1 January 2018	73,975	16,753	57,912	72,865	221,505
Additions	80,399	1,189	3,895	-	85,483
At 31 December 2018	<u>154,374</u>	<u>17,942</u>	<u>61,807</u>	<u>72,865</u>	<u>306,988</u>
Accumulated depreciation					
At 1 January 2018	73,975	16,043	53,627	46,613	190,258
Depreciation for the year	28,652	743	2,925	7,287	39,607
At 31 December 2018	<u>102,627</u>	<u>16,786</u>	<u>56,552</u>	<u>53,900</u>	<u>229,865</u>
Net book value					
At 31 December 2018	<u>51,747</u>	<u>1,156</u>	<u>5,255</u>	<u>18,965</u>	<u>77,123</u>

ACTION FOR AIDS (SINGAPORE)

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2018**

11 Plant and equipment (Continued)

<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	<u>73,975</u>	<u>16,753</u>	<u>57,912</u>	<u>72,865</u>	<u>221,505</u>
Accumulated depreciation					
At 1 January 2017	73,975	14,998	46,581	39,327	174,881
Depreciation for the year	-	1,045	7,046	7,286	15,377
At 31 December 2017	<u>73,975</u>	<u>16,043</u>	<u>53,627</u>	<u>46,613</u>	<u>190,258</u>
Net book value					
At 31 December 2017	<u>-</u>	<u>710</u>	<u>4,285</u>	<u>26,252</u>	<u>31,247</u>

12 Financial assets at fair value through profit or loss

	<u>2018</u>	<u>2017</u>
	\$	\$
Investment in equity securities		
- Quoted	739,463	853,783
Investment in bonds		
- 1.85% p.a. SGD bond (Quoted)	242,027	-
- 3.145% p.a. SGD bond (Quoted)	255,619	-
	<u>497,646</u>	<u>-</u>
	<u>1,237,109</u>	<u>853,783</u>
	<u>2018</u>	<u>2017</u>
	\$	\$
At 1 January	853,783	663,533
Movement during the year:		
Changes in fair value of financial assets	(75,304)	162,367
Purchases	806,830	364,325
Disposals	(348,200)	(336,442)
	<u>383,326</u>	<u>190,250</u>
At 31 December	<u>1,237,109</u>	<u>853,783</u>

ACTION FOR AIDS (SINGAPORE)**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2018****12 Financial assets at fair value through profit or loss (Continued)**

The endowment fund income comprises of the following:

	<u>2018</u>	<u>2017</u>
	\$	\$
Donation received for endowment fund	200,000	-
Dividend income	23,086	6,167
Fixed deposit interest income	40,290	-
Interest on bonds	4,349	-
Interest income on current account	4,819	7,680
Changes in fair value of financial assets	(75,304)	162,367
Net (loss) / gain on disposal of financial assets	(11,828)	15,708
Loss on exchange of financial assets	(23,722)	-
	<u>161,690</u>	<u>191,922</u>

13 Other receivables

Other receivables comprise the following significant categories:

	<u>2018</u>	<u>2017</u>
	\$	\$
		Restated
Deposits (refundable)	14,990	14,890
Prepayments	5,473	1,033
Other receivables	119,381	19,749
	<u>139,844</u>	<u>35,672</u>

As at reporting date, other receivables comprise of \$99,000 (2017: Nil) of sponsorship of Singapore Aids Conference 2018.

14 Cash and cash equivalents

	<u>2018</u>	<u>2017</u>
	\$	\$
Cash on hand	510	696
Cash at bank	2,267,177	3,427,013
Fixed deposits	1,199,240	-
Cash and cash equivalents per statement of financial position and statement of cash flows	<u>3,466,927</u>	<u>3,427,709</u>

The fixed deposits have an average maturity of 4 (2017: Nil) months from the end of the financial year. The approximate annual effective interest rates applicable for the financial year ranged from 1.20% to 2.36% (2018: Nil) for Singapore dollar fixed deposits.

ACTION FOR AIDS (SINGAPORE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2018

15 Other payables

	<u>2018</u>	<u>2017</u>
	\$	\$
Accrued operating expenses	83,404	128,143
Deferred income	-	22,968
Genotypic Resistance Test (GRT) Assistance Fund	7,874	7,874
	<u>91,278</u>	<u>158,985</u>

In year 2017, deferred income refers to amount received in advance from corporate donors for promoting HIV prevention and testing.

16 Restricted funds

<u>2018</u>	<u>Balance at</u> <u>1 January</u>	<u>Income</u>	<u>Expenditure</u>	<u>Net income/</u> <u>(expenditure)</u>	<u>Balance at</u> <u>31</u> <u>December</u>
	\$	\$	\$	\$	\$
Endowment fund	2,299,682	161,690	(4,449)	157,241	2,456,923
Trust funds					
Care for Family Fund	44,224	-	(29,600)	(29,600)	14,624
Prison Medication Fund	14,320	-	-	-	14,320
Pregnant Mother's Fund	13,245	-	-	-	13,245
Paddy Chew Medical Subsidy	-	104,000	(16,938)	87,062	87,062
Fund for the Arts	-	47,866	(6,329)	41,537	41,537
Pre Exposure Prophylaxis	-	32,000	(199)	31,801	31,801
	<u>71,789</u>	<u>183,866</u>	<u>(53,066)</u>	<u>130,800</u>	<u>202,589</u>
	<u>2,371,471</u>	<u>345,556</u>	<u>(57,515)</u>	<u>288,041</u>	<u>2,659,512</u>

ACTION FOR AIDS (SINGAPORE)

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2018**

16 Restricted funds (Continued)

<u>2017</u>	<u>Balance at 1 January</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>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>259,666</u>	<u>(281,161)</u>	<u>(21,495)</u>	<u>2,371,471</u>

The purpose of restricted funds are as follows:

(a) 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 and bonds that are managed by a professional fund manager.

(b) Trust funds

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 is disbursed to help with school fees, transport fees of school going children of people living with HIV (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.

In year 2017, the Society has received a total of \$65,280 fund from the donors, which would be disbursed over a period of two years. 20% of the fund received of \$14,056 is charged as administrative income under unrestricted fund. During the financial year, the Society has disbursed \$29,600 (2017: \$12,000) from the fund.

16 Restricted funds (Continued)

(b) Trust funds

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.

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.

In year 2017, the Society has received a total of \$14,400 fund from the donor, which the fund would be disbursed over a period of two years. 20% of the fund received of \$2,880 is charged as administrative income under unrestricted fund. There is no disbursement or utilisation since the date of the fund receipt.

Paddy Chew Medical Subsidy and Pre-Exposure Prophylaxis Fund

The Paddy Chew Medical Subsidy was formed in 2010 under the name of Afa Medication Assistance Fund. The purpose of this fund is to provide funding on the medication cost for those who did not qualify for the government subsidy and to integrate HIV positive persons by utilizing their skill sets. Pre exposure prophylaxis is for people who do not have HIV but who are at substantial risk of getting it and required to take medication on daily basis to prevent HIV infection. The recipient of this subsidy must be active participants in the Society in rolling out the programs and activities. The fund is disbursed based on the participation level of the individual at each quarter.

During the financial year, the Society has received a total of \$130,000 and \$40,000 for Paddy Chew Medical Subsidy and Pre-Exposure Prophylaxis Fund respectively. 20% of the fund received of \$34,000 is charged as administrative income under unrestricted fund. As at reporting date, the amount utilised from the fund is \$16,938 and \$199 for the Paddy Chew Medical Subsidy and Pre-Exposure Prophylaxis Fund respectively.

Fund for Arts

The purpose of the Fund is to use art as a powerful medium to fight against stigma and discrimination experienced by PLHIV as well as by key affected populations such as men-to-men sex with men and sex workers. The applications will be open to all Singaporean citizens and Permanent Residents. Selection will be based on the artistic merit of the submission and its positive impact on society in the fight against stigma and discrimination.

ACTION FOR AIDS (SINGAPORE)

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2018**

16 Restricted funds (Continued)

(b) Trust funds (Continued)

Fund for Arts

The Fund is raised from a fundraising events which held during the financial year. 20% of the net fund received of \$10,384 is charged as administrative income under unrestricted fund. There is no disbursement or utilisation during the financial year.

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.

In year 2017, 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.

17 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 \$231,116 (2017: \$478,176).

18 Reserve policy

	<u>2018</u>	<u>2017</u>
	\$	\$
Unrestricted fund	2,392,325	2,322,089
Ratio of reserves to annual operating expenditure	<u>2</u>	<u>2</u>

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

ACTION FOR AIDS (SINGAPORE)

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2018**

19 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>2018</u>	<u>2017</u>
	\$	\$
Not later than one year	84,372	84,372
More than one but less than five years	87,888	5,281
	<u>172,260</u>	<u>89,653</u>

Minimum lease payments recognised as an expense in profit or loss for the financial year ended 31 December 2018 amounted to \$84,372 (2017: \$84,372).

20 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 and interest rate 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.

20 Financial risk management (Continued)

Credit risk (continued)

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.

The undiscounted contractual cash flows of financial assets at fair value through profit or loss, other receivables, cash and cash equivalents and other payables are equivalents to their carrying amounts and repayable within one year or on demand.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2018**20 Financial risk management (Continued)*****Market risk***

Market risk is the risk that changes in market prices, such as interest rates and 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.

(i) Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of the Society's financial instruments will fluctuate because of changes in market interest rates. The Society's exposure to interest rate risk arises primarily from their investment in bond and cash and cash equivalents.

At the reporting date, the interest rate profile of the Society's interest-bearing financial instruments was:

	<u>2018</u>	<u>2017</u>
	\$	\$
<u>Fixed rate instruments</u>		
Financial assets at fair value through profit or loss – Investment in bond	497,646	-
Fixed deposits	1,199,240	-
	<u>1,696,886</u>	<u>-</u>

The Society does not expect any significant effect on the Society's profit or loss arising from the effects of reasonably possible changes to interest rates on interest bearing financial instruments at the end of the financial year.

(ii) 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 Society, primarily United States Dollar (US\$) and Hong Kong Dollar (HK\$).

ACTION FOR AIDS (SINGAPORE)

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2018**

20 Financial risk management (Continued)

Market risk (Continued)

(ii) Foreign currency risk (Continued)

The Society's currency exposures to the USD and HKD at the reporting date were as follows:

	2018				
	<u>SGD</u> \$	<u>HKD</u> \$	<u>USD</u> \$	<u>Others</u> \$	<u>Total</u> \$
Financial assets					
Financial asset through profit or loss	876,375	206,877	120,825	33,032	1,237,109
Grant receivables	222,112	-	-	-	222,112
Other receivables (excluding prepayments)	134,371	-	-	-	134,371
Cash and cash equivalents	2,866,860	1,428	598,090	550	3,466,928
Total financial assets	4,099,718	208,305	718,915	33,582	5,060,520
Financial liabilities					
Other payables (excluding deferred income)	91,278	-	-	-	91,278
Total financial liabilities	91,278	-	-	-	91,278
Net financial assets	4,008,438	208,305	718,915	33,582	4,969,240
Add: Net financial liabilities denominated in the functional currency	(4,008,438)	-	-	-	(4,008,438)
Net foreign currencies exposure	-	208,305	718,915	33,582	960,802

Others comprise of British pound and Euro.

	2017				
	<u>SGD</u> \$	<u>HKD</u> \$	<u>USD</u> \$	<u>Others</u> \$	<u>Total</u> \$
Financial assets					
Financial asset through profit or loss	84,539	285,959	256,234	227,051	853,783
Grant receivables	504,134	-	-	-	504,134
Other receivables (excluding prepayments)	34,639	-	-	-	34,639
Cash and cash equivalents	2,443,869	3,941	923,530	56,369	3,427,709
Total financial assets	3,067,181	289,900	1,179,764	283,420	4,820,265

ACTION FOR AIDS (SINGAPORE)

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2018**

20 Financial risk management (Continued)

Market risk (Continued)

(ii) Foreign currency risk (Continued)

	2017				
	<u>SGD</u> \$	<u>HKD</u> \$	<u>USD</u> \$	<u>Others</u> \$	<u>Total</u> \$
<u>Financial liabilities</u>					
Other payables (excluding deferred income)	136,017	-	-	-	136,017
Total financial liabilities	136,017	-	-	-	136,017
Net financial assets	2,931,164	289,900	1,179,764	283,420	4,684,248
Add: Net financial liabilities denominated in the functional currency	(2,931,164)	-	-	-	(2,931,164)
Net foreign currencies exposure	-	289,900	1,179,764	283,420	1,753,084

Others comprise of Australian dollar, British pound, Euro and Indonesia Rupiah.

Sensitivity analysis for foreign currency risk

A 10% strengthening of Singapore dollar against United States dollar and Hong Kong dollar as at the reporting date would decrease the surplus by the amounts shown below. This analysis assumes that all other variables remain constant.

	Surplus	
	<u>2018</u> \$	<u>2017</u> \$
United States Dollar	71,892	117,976
Hong Kong Dollar	20,831	28,990

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

ACTION FOR AIDS (SINGAPORE)

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2018**

21 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:

	2018			
	<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				
- Quoted equity securities	739,463	-	-	739,463
- Quoted bond	497,646	-	-	497,646
	<u>1,237,109</u>	<u>-</u>	<u>-</u>	<u>1,237,109</u>

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)

	2017			
	<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				
- Quoted equity securities	853,783	-	-	853,783

ACTION FOR AIDS (SINGAPORE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2018

21 Fair value

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.

22 Financial instruments by category

At the reporting date, the aggregate carrying amounts of financial assets at amortised cost and held through profit or loss and financial liabilities at amortised cost were as follows:

	<u>2018</u>	<u>2017</u>
	\$	\$
Fair value through profit or loss		
Financial assets at fair value through profit or loss	<u>1,237,109</u>	<u>853,783</u>
Financial assets at amortised cost		
Grant receivables	222,112	504,134
Other receivables (excluding prepayments)	134,371	34,639
Cash and cash equivalents	<u>3,466,928</u>	<u>3,427,709</u>
Total financial assets measured at amortised cost	<u>3,823,411</u>	<u>3,966,482</u>
Financial liabilities measured at amortised cost		
Other payables (excluding deferred income)	<u>91,278</u>	<u>136,017</u>
Total financial liabilities measured at amortised cost	<u>91,278</u>	<u>136,017</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2018

23 Comparative

During year 2017, the Society has wrongly classified the nature of grant receivables in other receivables. The reclassification was made in current year's financial statements.

Since the amounts are reclassifications between the different asset classes in the statement of financial position in 2017, this reclassification did not have any effect on the financial statements at the beginning of the earliest comparative period.

	<u>As previously stated</u>	<u>2017</u> <u>Reclassifications</u>	<u>As restated</u>
	\$	\$	\$
<u>Statement of financial position</u>			
Grant receivables	-	504,134	504,134
Other receivables	539,806	(504,134)	35,672

24 Authorisation of financial statements for issue

The financial statements for the financial year ended 31 December 2018 were authorised for issue in accordance with a resolution of the Executive Committee of the Society on 23 June 2019.

ACTION FOR AIDS (SINGAPORE)**DETAILED INCOME STATEMENT
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2018**

	<u>2018</u>	<u>2017</u>
	\$	\$
Income		
Anonymous blood testing income	214,550	227,272
Care for Family Fund	6,528	-
Donations and sponsorships	199,492	463,197
Endowment fund income	161,690	191,922
Fund for the Arts	58,250	-
Grant income	965,104	1,100,244
HIV/AIDS workshop/conference income	105,719	-
MOH Sero prevalence project	-	41,129
Mobile testing site income	56,004	59,574
Paddy Chew Medical Subsidy Fund	130,000	-
Pregnant Mother's Fund	1,440	-
Pre-Exposure Prophylaxis Fund	40,000	-
World Aids Day	13,000	-
Other income	28,575	98,424
Total income	<u>1,980,352</u>	<u>2,181,762</u>
Less:		
Administrative expenses (See schedule of administrative expenses)	(982,074)	(904,993)
Endowment fund expenses	(4,449)	(87,166)
Project and programme expenses (See schedule of project and programme expenses)	<u>(635,552)</u>	<u>(747,749)</u>
Surplus after grant income, representing total surplus for the year	<u>358,277</u>	<u>441,854</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 2018**

	<u>2018</u>	<u>2017</u>
	\$	\$
ADMINISTRATIVE EXPENSES		
Accounting fee	22,750	21,000
AGM expenses	-	1,705
Audit fee	8,667	10,807
Administrative service fee	8,450	7,800
Appreciation dinner expenses	9,888	5,179
Bank charges	687	751
Contribution to defined contribution plan	76,615	71,296
Depreciation for plant and equipment	39,607	15,377
Equipment leasing	4,494	5,044
Foreign exchange rate loss	-	91
General expenses	911	2,012
Insurance premium	2,365	2,468
Office cleaning expense	8,461	8,640
Office repair and maintenance	1,447	1,267
Office supplies and materials	408	347
Office printing and stationery	7,529	7,076
Short-term employee benefits	6,847	7,049
Outsource fee - Payroll	2,190	2,540
Recruitment	-	80
Postages and courier services	633	532
Refreshments	1,818	2,099
Rental of office premises expense	84,372	84,372
Road tax	14	-
Staff salaries	645,593	593,279
Staff wages	2,108	-
Staff transport claim	19,520	23,389
Staff travelling expenses	7,858	-
Telecommunications expenses	5,277	5,413
Training and seminar expense	4,312	17,837
Utilities	7,544	6,322
Website maintenance	1,709	1,221
	<u>982,074</u>	<u>904,993</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 2018**

	<u>2018</u>	<u>2017</u>
	\$	\$
PROJECT AND PROGRAMME EXPENSES		
Action for Aids (Singapore) 30 th Anniversary	21,520	-
Anonymous testing expenses	44,327	91,403
Care for family	29,600	12,618
Condom distribution	-	181,377
Donation through online portal	1,475	1,356
Food and beverage	-	587
Funds for the Arts	6,329	-
Gala dinner	-	42,641
Heterosexual male outreach programme	239,883	285,891
HIV Work Emergency fund	500	500
Singapore AIDS conference / International AIDS conference	47,437	6,042
Linkage to care subsidiary	6,835	11,707
Medical subsidy	16,938	15,050
Mobile testing site expenses	13,987	45,124
MOH Sero-Prevalence project	(190)	9,011
Men who have Sex with Men project	204,487	41,333
Pre Exposure Prophylaxis	199	-
Regional Aids Conference	-	926
Western Blot confirmatory test	1,311	1,329
World Aids Day	60	477
Others	854	377
	<u>635,552</u>	<u>747,749</u>

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