afa
Action for AIDS
SINGAPORE

ANNUAL REPORT 2021

33
YEARS

**of love,
action and
change**

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President's Message

PROFESSOR ROY CHAN
President, AfA Singapore

2021 will be remembered for a few significant events.

The first is the continued drop in HIV cases diagnosed in Singapore. This follows the trend that started in 2016. There is no doubt that one of the reasons for the drop is the impact of the COVID-19 pandemic on decreasing sexual activity domestically as well as when travelling overseas (a real decrease), and also the impact of Circuit Breaker and Heightened Alert measures on voluntary testing (an apparent decrease). Now that the COVID-19 pandemic is under control and borders open, we predict that the 'honeymoon' period is over and that infection rates are likely to increase again. So, as they say, never let a good crisis go to waste; we must seize this opportunity to re-energise our prevention programmes and introduce better and more effective ways of working and improving access to counselling, testing, and prevention. We have learnt to increase and expand access to key populations through social media and electronic communications during the COVID period, and we should build on what we have learnt to streamline our programmes. We have had to learn to adjust to new ways of working, to review the needs of office space to adjust to new realities in the face of the reduction in programmatic and other funding.

Another factor that has played a part in the drop in HIV infections is the adoption of PrEP. At the most recent Community Seroprevalence survey in 2021, almost 1 in 4 of the MSM surveyed had ever used or were using PrEP. This is quite a remarkable statistic, especially because it is still not endorsed or supported by the local health authorities. Instead, members of the gay community have taken matters into their own hands, many have made arrangements to obtain medications from overseas, local prescribers have made arrangements to ensure affordable medications are made available through online sites. This relatively high proportion of persons on PrEP has had a positive impact on the HIV infection rates among MSM. In the same period, our surveys have shown that condom use has remained largely the same in MSM, so the drop cannot be ascribed to increasing condom use. We look forward to the day when the PrEP programme can be properly funded so that everyone who needs it can access it.

In 2021 AfA received a significant legacy donation from the estate of the late Mr Lioh Chin Bok. This donation came as a big surprise to us and was completely unexpected. We are humbled by the generosity of the donation and have set aside some of it for patient care, and the rest for general operations. The donation is most timely as there has been significant drop in programmatic funding these last 2 years, when outreach programmes were stymied, and test-sites were closed or curtailed. This legacy donation is a wonderful signal and a timely reassurance of the work that AfA has been doing for over 30 years. We were able to meet the executors of the estate, Mr Terrence Goh and Ms. Janis Lioh, to express our thanks and gratitude directly.

In 2021 we had to cancel our fund-raising gala event, 2020LOVE. This was initially scheduled for March 2020 but had to be postponed twice because of COVID-19. Eventually the Board of Trustees and Organising Committee decided with heavy hearts to cancel the event as it was impossible to hold social gatherings. Refunds were offered to our sponsors. We are grateful that none of them asked for their donations and sponsorships to be returned.

In 2021 we also released 2 short films produced under the guidance and financial support of the Fund for the Arts Committee. These 2 short films addressed HIV-related stigma and discrimination in moving and creative ways. They will be used in our awareness and fund-raising events, educational programmes and so on. We look forward to greater collaboration with the creative community to present HIV related issues in fresh and novel ways. On World AIDS Day 1st of December 2022, we released a statement of HIV discrimination and the proposed anti-discrimination law, the full statement is reproduced below.

We are slowly but surely emerging from the COVID-19 epidemic and our programmes and activities are resuming. I am very grateful for the work, the resourcefulness and cohesion of our wonderful staff who have kept our programmes and activities running as best they could against all odds. I am so grateful for the active support of members of the Executive Committee who have ensured that AfA is well looked after. I am very thankful for the wisdom of the Board of Trustees for keeping a close watch on AfA's reserves in the Endowment Fund. A big thank you to all of you, and let's hope that things will improve this year.

World AIDS Day Dec 1, 2021

AfA Statement on an Anti-Discrimination in the Workplace Law

1. On 29 August 2021, Prime Minister Lee Hsien Loong announced that the Government will enact new laws to formally enshrine the Tripartite Guidelines on Fair Employment Practices into statute. The TAFEP Guidelines are principally guided by five principles of Fair Employment Practices:
   - Recruit and select employees on the basis of merit (such as skills, experience, or ability to perform the job), regardless of age, race, gender, religion, marital status and family responsibilities, or disability.
   - Treat employees fairly and with respect and implement progressive human resource management systems.
   - Provide employees with equal opportunity to be considered for training and development based on their strengths and needs to help them achieve their full potential.
   - Reward employees fairly based on their ability, performance, contribution, and experience.
   - Abide by labour laws and adopt the Tripartite Guidelines on Fair Employment Practices.
2. The World AIDS Day theme adopted by UNAIDS in 2021 is 'End Inequalities, End AIDS, End Pandemics'. Despite major advances in HIV treatment and prevention, HIV related inequalities that perpetuate stigma and discrimination against Persons Living with HIV (PLHIV) and key populations affected by HIV continue to pose a major barrier in accessing the latest HIV prevention, testing and treatment services.
3. Workplaces can play a crucial role to end discrimination against PLHIV in Singapore. HIV is an important yet under-appreciated workplace issue. Increasing awareness of HIV among employees and the acceptance of PLHIVs in the workplace must be part of a company's wider framework of diversity and inclusion.
4. Discriminatory hiring practices such as unnecessary and inappropriate pre-employment HIV screening, unlawful termination, unjustified transfer to other work positions (side-tracking) and hindered promotion continue to plague PLHIV. There is no formal legislation to protect PLHIV against workplace discrimination based on their HIV status. The employment and industrial relations issues arising from HIV/AIDS at work are subject to contractual terms agreed between the employer and the employee, and the general legal regime established under common law and statutes such as the Employment Act and the Industrial Relations[1].
5. Most insurance companies do not cover HIV/AIDS in medical benefits offered to employees. Screening for HIV/AIDS may also be required for insurance policies. This allows Human Resource to access confidential medical information when applications for insurance coverage are rejected based on the HIV result. This has repercussions on employment and exacerbates the stigma felt by PLHIV.
6. The challenge of being gainfully employed without the fear of discrimination because of HIV status must be solved if we are to effectively control HIV in Singapore. HIV infection is a chronic manageable condition and should not be a basis for discrimination. Workplaces must recognize that PLHIV who are on effective treatment can perform their work as well as any other employee. The fact is that PLHIV who are on anti-retroviral treatment and have suppressed or undetectable viral loads cannot transmit the virus to their sexual partners. Employers and business owners need to stay in touch with medical advances and update human resource policies and practices that relate to HIV/AIDS.
7. AfA welcomes the Government's plans for an Anti-Discrimination Workplace Law in the workplace that would include age, race, religion, gender, marital status and family responsibilities, or disability. However, it does not go far enough.
8. We urge all employers including the Government to go a step further and make this law inclusive of HIV, other health conditions, disabilities, and stigmatised persons, particularly where they neither impact the individual's ability to work, nor do they affect the wellbeing and health of the workplace and other workers. An inclusive Anti-Discrimination Workplace Law will send a clear message that meritocracy, skills and work ethic are valued more than anything else. Such an Anti-Discrimination Workplace Law will go a long way to support our objective to eliminate HIV in Singapore. ■

[1]SNEF Guidelines on Managing HIV/AIDS at the Workplace

Executive Director's Message

Ms. SUMITA BANERJEE
Executive Director, AfA Singapore

2021 was the second year into the COVID-19 pandemic and though it made us more resilient and agile to respond quickly to changing situations and circumstances, nevertheless we continued to face challenges with reaching out to clients with essential sexual health information and services. Moving ahead we hope to circumvent these disruptions and significantly increase our efforts on outreach and testing.

In 2021, our HIV and STI prevention outreach programmes started steadily taking pace keeping in-line with prevalent safety measures. Despite hiccups such as a spike in COVID-19 cases fuelled by the Delta variant leading the government to put into place heightened alert measures, the Heterosexual Outreach (HSO) programme was able to reach 86, 169 individuals with information on HIV and STI prevention and testing. With border closures and many venue-based outreach activities remaining out of bounds, the HSO programme focused its outreach efforts at coffeeshops and food and beverage outlets targeting educating high-risk heterosexual males with multiple partners. Further in the absence of Getai events, 4 online 'live' Facebook shows were organised that were viewed by 20,249 persons. A total of 2009 heterosexual men tested at the ATS and MTS.

The other key population that AfA reaches out to are men who have sex with men (MSM). With restrictions on clubs, many of AfA's outreach programmes at these venues had to be halted. As a result, there was even a further reduction in the number of collaterals and condoms that were distributed to MSM through these venues in 2021 compared to 2020 which fell from 36500 to 26080. Despite these challenges, AfA continued to reach out to the community with prevention and testing information through the gayhealth.sg social media platforms with over 30 creative infographics on various topics ranging from PrEP to regular testing being offered through these platforms. The total views through these channels reached 74313 in 2021 compared to 24890 in 2020. Another critical intervention provided by the programme is a bespoke service at the ATS, called the Pink Carpet Service which provides counselling and testing services to MSM in a safe environment with service providers being from the community themselves. In 2021, the programme saw a slight increase of 2867 MSM clients as opposed to 1880 in 2020 accounting for 70% of total clients at the ATS.

There were also some other important initiatives that were launched in 2021. After a successful pilot, the ATS started offering Gonorrhoea and Chlamydia (GC) tests with a total of 252 MSM testing with linkage to treatment through a referral service to the DSC clinic being provided. Additionally, the 9th round of the MSM seroprevalence study was also completed in 2021. A total of 1187 MSM participated in the study which collects important parameters on MSM sexual health behaviors. For the first time rapid HIV testing through finger prick was offered as was also Syphilis testing. Further recruitment was expanded from clubs and saunas to include dating apps keeping with the changing times. The HIV positivity rate was 0.67%, similar to national figures while that for syphilis was 1.11%. Majority of those who had not taken an HIV test previously were from the saunas, highlighting the importance of continued outreach at these venues.

The MSM programme also continued to reach out to young MSM with sexual health information, commodities, and free testing through its Pink Carpet Youth (PCY) drop-in sessions. In 2021, 124 young MSM attended the bi-monthly PCY sessions as compared to 99 in 2020. In 2021, 1777 HIV tests were done, and 979 for Syphilis were also completed as compared to 928 HIV tests and 521 Syphilis tests in 2020.

Closely aligned to its prevention outreach work are AfA's anonymous testing services. HIV testing is critical for the control of HIV infection and to end HIV in Singapore. While AfA prides itself on running the oldest and largest anonymous HIV testing service in Singapore, voluntary testing rates continue to be low in Singapore and more

efforts need to be mobilised to bolster these numbers. After a big drop in testing numbers due to COVID-19 in 2020, the numbers slowly started to climb up in 2021. In 2021, the ATS saw a total of 4084 clients compared to 3055 clients in 2020, marking a 34% increase from the previous year. There were 30 positive cases accounting for a positivity rate of 0.73% all of whom were successfully linked to care. The MTS also saw an uptick in the number of clients in 2021. 1810 clients were seen through the MTS in 2021 as opposed to 1058 clients in 2020 marking an almost 70% increase. A key highlight in 2021 was the continuation of the university outreach at Yale NUS where 57 young adults were tested. The service also continued to be offered to community partners like Project X for testing of sex workers.

In addition to all the programmes that we offer, AfA remains deeply aware of the many barriers that PLHIVs face in accessing treatment. Among these, financial challenges continue to remain a key factor. To offset some of the costs associated with living with HIV, AfA dispensed a total of $47,880 in 2021 as opposed to $39,550 in 2020 in financial assistance to PLHIVs. AfA also continued to run Revive, its empowerment programme for newly diagnosed persons to provide emotional support and other relevant information as they come to terms with their diagnosis and by linking them to a support network.

Though the last year was a challenging one, it nevertheless pushed us to think of newer ways to deliver our programmes. Towards this, AfA embarked on digitalising some of its offerings to make our programmes more resilient and COVID-proof in addition to embarking work on upgrading the website. We expect to launch a new website in 2022. Towards this push, AfA revamped and reenergised its social media channels and played live several programmes on these. These included 'live' Facebook programmes promoting HIV prevention and testing, and a full World AIDS Day video aligned to UNAIDS's World AIDS Day call to 'End Inequalities, End AIDS, End Pandemics'. The video featured a prominent Singaporean content creator who dispelled myths surrounding HIV in a fun and light manner, reinforcement of the Undetectable=Untransmissible message by HIV physician Dr Wong Chen Seong, messages of support for PLHIV by prominent local celebrities, among others. The videos had a combined 26,000 views across all social media channels.

On World AIDS Day, AfA also launched the screening of two poignant and moving films – "The Note" by Pilgrim Pictures and "Sam" by Optical Films, that were supported by the AfA Fund for the Arts to break the stigma and silence around HIV and populations affected by it. The films were screened at a private event and will be used by AfA in its education and awareness raising efforts. Additionally, AfA also offered free HIV tests throughout the month of December to mark the event.

Last but not the least, in 2021 AfA received a significant legacy donation from the estate of the Late Mr. Lioh Chin Bok. The donation was a humble reminder and recognition of the work that AfA does in the community. We remain grateful to the donor and the executors of the will which was extremely timely given the funding crunches that the sector continues to face in the aftermath of the COVID pandemic. We also remain grateful to all our other donors, corporate partners and supporters who have continued to support our programmes and services. I would also like to take the opportunity to thank AfA's Board of Directors for their guidance and to all AfA staff and volunteers for their hard work and commitment which is vital towards achieving our vision of ending HIV and AIDS. ■

About Action for AIDS

Action for AIDS (AfA) is Singapore's Leading Independent Organisation of HIV & Sexual Health Experts and Advocates

AfA is a non-governmental organisation dedicated to fighting HIV infection and AIDS in Singapore. It draws upon a network of healthcare professionals, advocates, educators and volunteers, to implement educational, testing, treatment and welfare programmes.

AfA was formed in 1988 in response to the global and local spread of HIV infection. It is a registered Social Service agency and has been recognised as an Institution of Public Character (IPC) since 2004. It has introduced numerous innovative projects and runs a broad range of educational outreach, HIV and STI testing, support and welfare programmes. The society's programmes are managed and implemented by staff with the support of volunteers. The organisation is governed by a volunteer Board of Directors and funded through grants from government agencies, foundations and corporate partners. Additionally, AfA receives donations from both private individuals and businesses. The AfA Endowment Fund is managed by a volunteer Board of Trustees.

Our Vision

Ending HIV in Singapore by 2030

- Zero New HIV Infections
- Zero AIDS Deaths
- Zero AIDS-related Stigma and Discrimination

Our Mission

We are committed to...

- Prevent HIV transmission through promotion of behavioural and biomedical strategies;
- Reduce the impact of HIV and AIDS by working towards universal access to prevention, treatment and care;
- Advocate for policies and programmes that will reduce HIV-related stigma and discrimination in Singapore.
- Respond to syndemics of sexually-transmitted infections, mental health and substance use.

How We Work

- Apply expertise and deliver results
- Engage communities and key populations
- 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 Foundations

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 and AIDS with the two most at-risk communities in Singapore through targeted outreach activities, namely:

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

Additionally, AfA implements educational programmes targeting women and youth.

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

Our Committees

Executive Committee

President
Prof. Roy Chan

Vice President
A/Prof. David Lye

Honorary Treasurer
Ms. Cheryl Yeo

Assistant Honorary Secretary
Mr. Thomas Ng

Honorary Treasurer
Mr. Terence Ng

Committee Members
Dr. Wong Chen Seong
Dr. Benson Yeo
Prof. Paul Ananth Tambyah
Ms. Dawn Mok
A/Prof. Lee Cheng Chuan
Mr. Benedict Thambiah
Mr. Saxone Woon

Auditors

Unity Assurance PAC

Board of Trustees

Mr. Nicholas Chan
Mrs. E-len Fu
Mr. Goh Eck Meng
Mr. David Heng
Ms. Jacqui Khoo
Mr. Lee Yang Soon
Mr. Howie Leong

Sub-Committees

Programmes
Prof. Roy Chan (Chair)
Prof. Paul Ananth Tambyah
Ms. Sumita Banerjee
Mr. Terry Lim
Mr. Chronos Kwok

Fundraising
Prof. Roy Chan (Chair)
Mr. Saxone Woon
Mr. Anwar Hashim

Communications and Digital Engagement
Mr. Saxone Woon (Chair)
Mr. Benedict Thambiah
Ms. Dawn Mok
Ms. Sumita Banerjee

Human Resources
A/Prof. Lee Cheng Chuan (Chair)
Ms. Dawn Mok
Mr. Benedict Thambiah
Dr. Wong Chen Seong
Ms. Sumita Banerjee

Finance and Audit
Mr. Terence Ng (Chair of Finance)
A/Prof. David Lye (Chair of Audit)
Ms. Cheryl Yeo
Mr. Thomas Ng
Dr. Benson Yeo

Mailing and Contact Information

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

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facebook.com/afa.singapore
instagram.com/afa.singapore
twitter.com/afa_singapore

Name of Organisation
Action for AIDS (Singapore)
UEN: S88SS0126A
IPC No: HEF0006/G

Date of Charity Registration:
7 October 1994

Declarations

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

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

Members, staff and volunteers are expected to avoid actual and perceived conflicts of interest. Where individuals have personal interest in business transactions or contracts that AfA may enter into, or have vested interest in other organisations that AfA has dealings with or is considering to enter into joint ventures with, they are expected to declare such interests and the conflict of interest form is to be signed each year by members of the exco and staff as soon as possible and abstain from discussion and decision-making on the matter. Where such conflicts exist, the Board will evaluate whether any potential conflicts of interest will affect the continuing independence and whether it is appropriate for the individual to continue to remain with the organisation.

Our Team

Sumita Banerjee
Executive Director

Terry Lim
Senior Divisional Manager
Outreach Education and Testing

Thomas Nah
Senior Coordinator
HSO Outreach Programme

Chronos Kwok
Senior Manager
MSM Outreach Programme

Calvin Tan
Senior Coordinator
MSM Outreach Programme

Fikri Alkhatib
Manager
Anonymous Testing Service (ATS)
and Community Research

Adrian Tyler
Senior Coordinator
Anonymous Testing Service (ATS)
and Youth Programme

Ong Hui Min
Executive
Mobile Testing Service (MTS)

Anwar Hashim
Senior Manager
Coordinated Care, Volunteer
and Donor Management

Ben Leong
Executive
Coordinated Care, Volunteer
and Donor Management

Melvin Tan
Senior Executive
Partnerships and Communications

Charo Zerda
Office 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

By Terry Lim and Thomas Nah

2021 continued to be a very challenging year as we saw the arrival of the new COVID-19 Delta variant. This caused a lot of uncertainty and resulted in many changes in government policies and our way of life.

These changes affected our outreach work immensely with many interruptions due to the enhanced restrictions. However, that did not stop us from rolling out our sexual health education work to the community, albeit it in a different way.

Our work was deemed necessary as there were many high-risk activities that continued under the authorities' radars despite stricter restrictions, for example, the illegal gathering of indirect sex workers and their clients.

We continued our outreach to coffeeshops and F&B establishments cautiously but with some hiccups caused by the COVID-19 virus.

Fig. 1 and 2 shows the comparison by reach over the years and by programme.

Terry Lim
Senior Divisional Manager
Outreach Education and Testing

THOMAS NAH
Senior Coordinator
HSO Outreach Programme

Figure 1

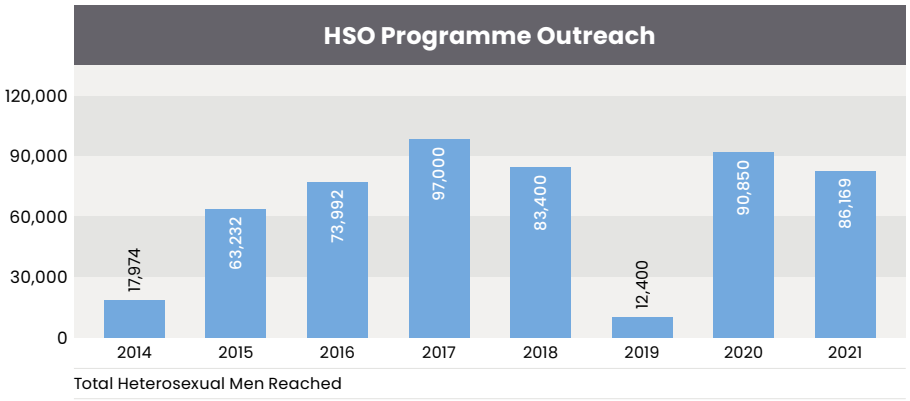
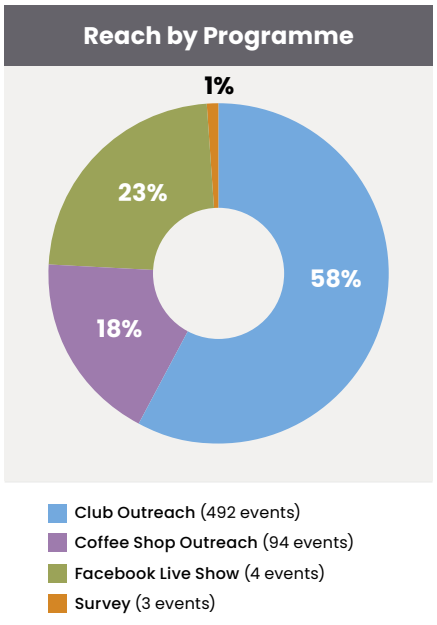
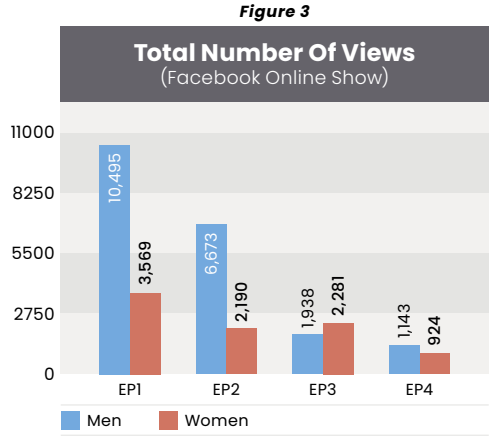


Figure 2



In 2021, 86,169 high-risk men were reached through 470 outreach events, and we surveyed 750 heterosexual men. A total of 2,009 heterosexual men tested at ATS and MTS.

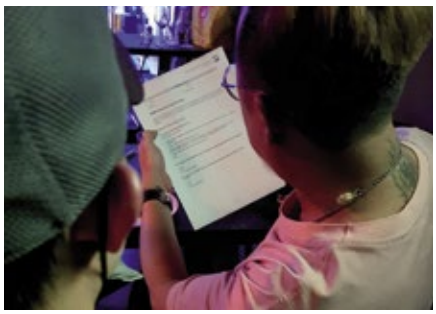
Figure 3



AfA volunteer engaging during coffeeshop

HSO Facebook Live Show

HSO Club Outreach at Middle Road ▲ and Chinatown ▼



Post Survey at Sembawang Road

Figure 4

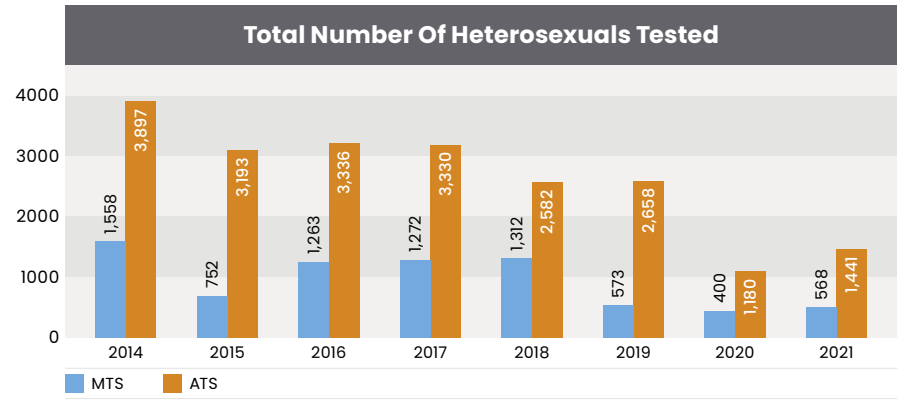
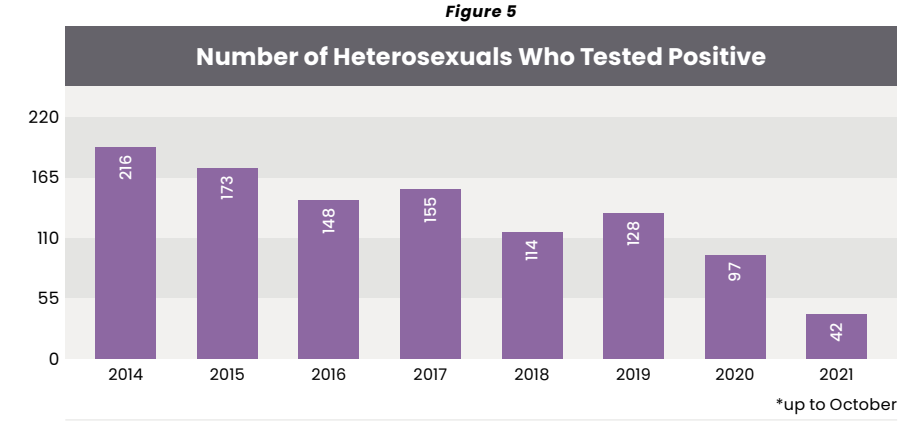


Figure 5



During this difficult period, rather than waiting to see how things pan out, we decided to pivot and go ahead to organise online Getai shows, and we managed to host four shows with outstanding results (Fig 3).

We also conducted 750 pre and post surveys during the year to prepare our programmes for when things are back to pre-pandemic times.

Overall voluntary testing numbers fell due to movement restrictions as well as the fear of contracting COVID-19. However, we see that high-risk behaviour is on the rise as compared to when the pandemic first started as the COVID-19 situation in Singapore starts to improve.

We will continue to stay positive as we transition towards an endemic COVID situation and continue to drive our preventive work forward to meet all our targets. We are thankful that all our staff, volunteers and area I/Cs got through this year safe and sound and as always, we are very appreciative of their contribution to our cause. ■

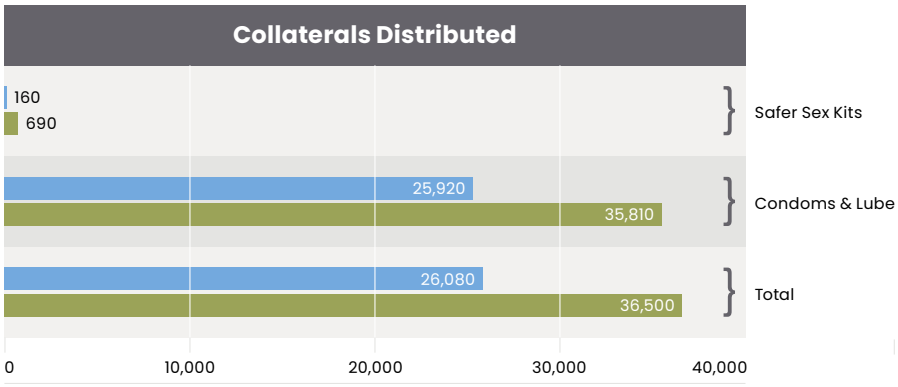
Men Who Have Sex With Men Outreach Programme

By Chronos Kwok, Calvin Tan and Adrian Tyler

Impact of COVID-19 on MSM outreach activities

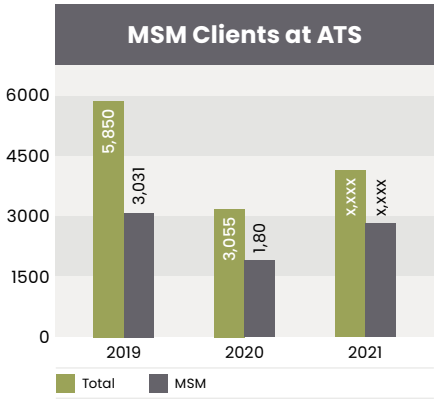
The Covid-19 pandemic greatly impacted the overall reach of the MSM outreach programme. This is in part due to the changing safe distancing measures that took place throughout 2021 which resulted in the suspension of activities during certain periods. Responding to the prevailing social distancing regulations, outreach activities were constantly modified to ensure that we keep to the maximum group capacity. During the periods of heightened alert, MSM frequented venues were shut down temporarily and some even had to close permanently as they could no longer sustain their business. As a result, 2021 saw a further reduction in the number of collaterals and condoms that were distributed to MSM through these venues compared to 2020 (Fig 1).

Figure 1



Although we were still not able to hold any face-to-face engagements through club shows, we managed to maintain our presence in the community through our outreach testing events. We also continued to focus on using social media to engage MSM and managed to encourage more voluntary testing through the 'Be Tested Anonymously' campaign, contributing to an increase in MSM clients at our anonymous testing services. The proportion of MSM clients who attended ATS have been steadily increasing over the past 3 years (Fig 2). Out of a total of 4084 clients that attend ATS in 2021, 2867 or 70.1% were MSM - this was an increase of 9% over the previous year.

Figure 2



As restrictions begin to ease in 2022 with the stabilising of the Covid situation, we are expecting our outreach activities to revert to normal and are looking forward to engagement numbers picking up again.

CHRONOS KWOK
Senior Manager
MSM Outreach Programme

CALVIN TAN
Senior Coordinator
MSM Outreach Programme

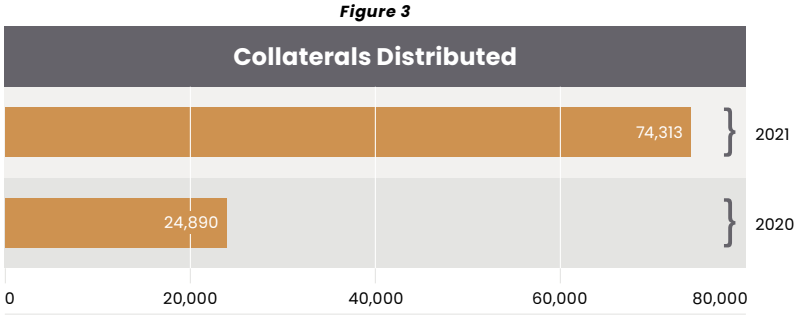
ADRIAN TYLER
Senior Coordinator
Anonymous Testing Service (ATS) and Youth Programme

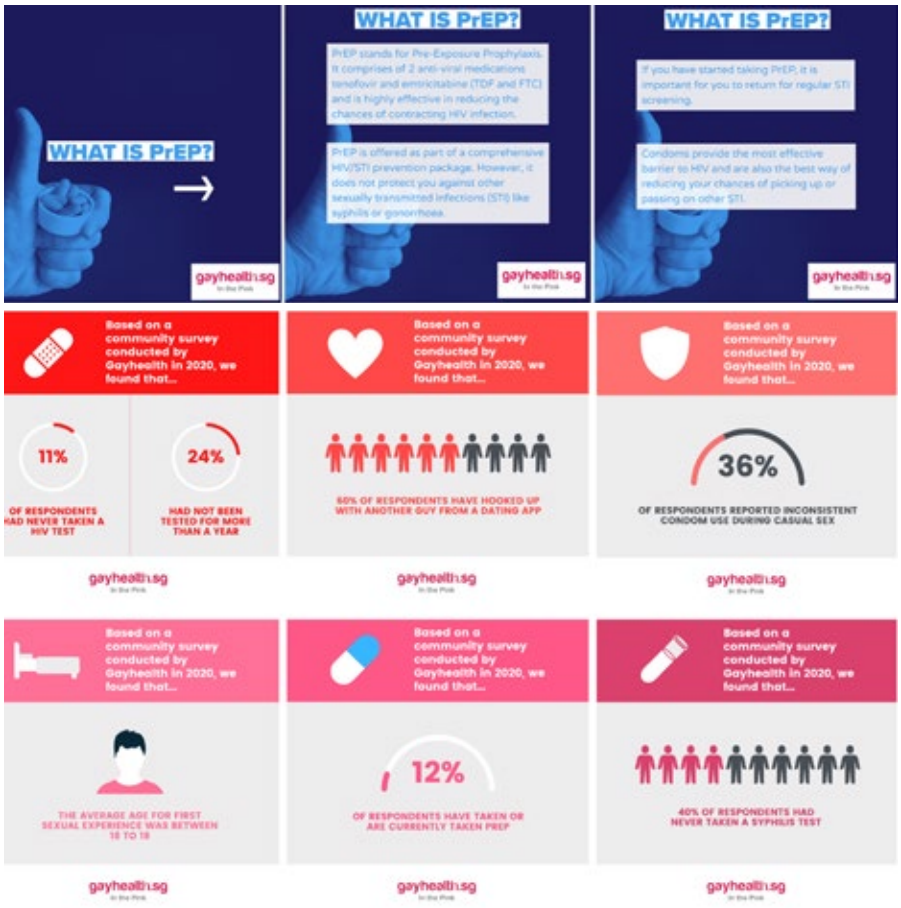
Engaging MSM through Social Media and Online Campaigns

Across our Gayhealth.sg social media platforms, over 30 infographics were curated throughout the year covering a wide variety of sexual health topic ranging from PrEP and PEP to STI prevention, and the importance of regular HIV tests. On Instagram, we concluded our Queen Size Kiki campaign with video interviews held in Instagram Live. We also used the platforms to publicise our upcoming outreach events and free tests. Our total engagement (views, likes, comments, shares, and saves) in 2021 on both Facebook and Instagram reached 74,313 (Fig 3).

Impact of COVID-19 on MSM outreach activities

Figure 3





In October 2021, AfA launched the Be Tested Anonymously (BTA) campaign on social media. Through a series of eye-catching posts, we urged the public to come forward and get a free HIV test at our ATS and MTS services. To claim their free HIV test, all they needed to do was to show a screenshot of the post on their phones. Although not specifically targeted to MSM, this campaign was widely shared among the MSM community and during the last quarter of the year, over 897 MSM received their free test through the BTA campaign. The campaign will continue to run till March of 2022.

Providing Gonorrhoea and Chlamydia tests for MSM at the ATS

We started to offer Gonorrhoea and Chlamydia (GC) tests at the ATS from July 2021. Since then, till the end of the year, a total of 252 MSM got tested for GC. Out of the 252 MSM, we conducted 236 throat swabs and 107 rectal swabs. The total positivity rate was 8.3% with the highest concentration among them being positive for rectal Chlamydia (59.4%). All clients with positive results were subsequently linked to treatment at either DSC Clinic or at their own private doctors. We are expecting to see an increase in MSM clients coming forward to take the GC tests at ATS as we continue to create awareness among the community.

Summary of MSM clients (Fig 4) who took GC tests at ATS from July to Dec 2021

Figure 4

MSM clients	252
Throat swabs	274
Rectal swabs	109
Gonorrhoea throat positive	2
Gonorrhoea rectal positive	8
Chlamydia throat positive	3
Chlamydia rectal positive	19

Providing Gonorrhoea and Chlamydia Tests for MSM at the ATS

MSM Seroprevelance Study

The 9th round of the MSM Seroprevelance Study was conducted from December 2020 to July 2021. A total of 1187 MSM participated. Of these 449 were recruited at bars and clubs, 554 from saunas and 184 took the test at ATS through the Jack'd dating app campaign (Fig 5). In terms of age distribution, 40% of the participants were 29 years old and below and 37% between 30 to 39 (Fig 6).

We recorded 8 reactive HIV test results, giving us a positivity rate of 0.67%. For the first time the study included Syphilis tests and 1081 tests were conducted. 12 participants had reactive test results, giving us a positivity rate of 1.11%. We found that 10% of the participants had not taken a HIV test before with more than half of those being from the saunas. The study underscores the importance of our education and outreach efforts as well as having free testing services easily assessable to MSM.

Figure 5

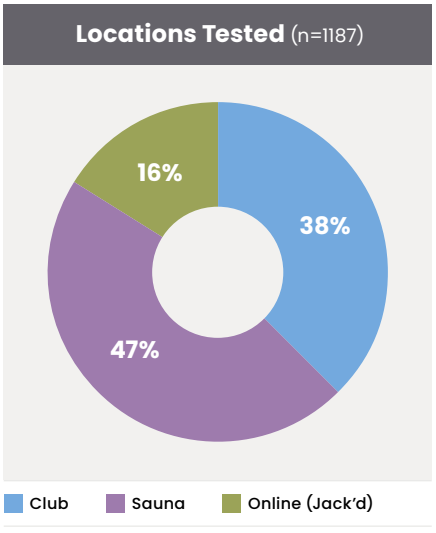
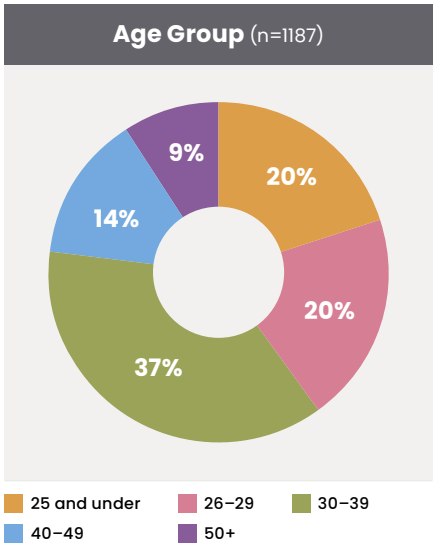


Figure 6



Pink Carpet Youth (PCY) Programme for Young MSM - Yale NUS outreach.

PCY (Pink Carpet Youth) continues to provide sexual health education and support, and HIV and STI testing to young MSM 18–29 years old. We continued to stay connected and conduct PCY sessions on Zoom.

In 2021, 124 young MSM attended the biweekly PCY sessions as compared to 99 in 2020. In 2021, 1777 HIV tests were done, and 979 Syphilis tests were also completed as compared to 928 HIV tests and 521 Syphilis tests in 2020. Despite the COVID-19 restrictions, we were still able to conduct mobile testing outreach at the National University of Singapore (NUS) where 57 clients tested.

Figure 7

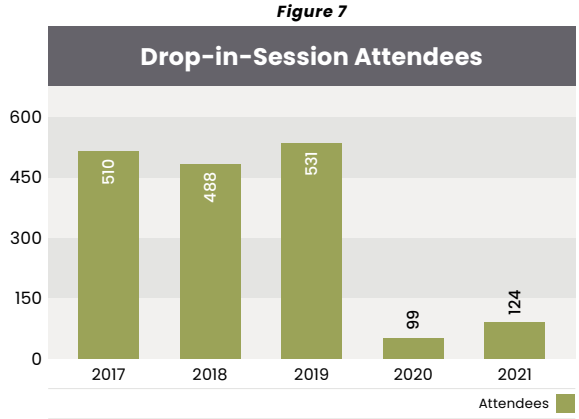
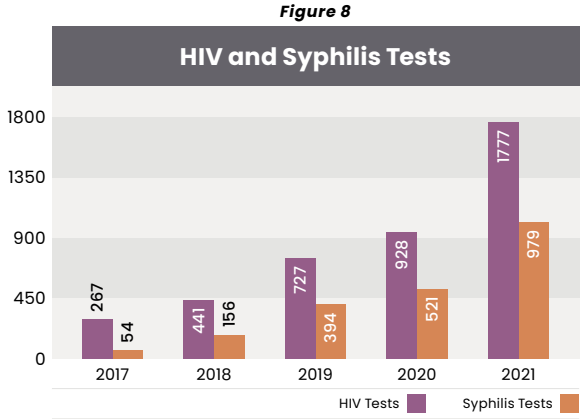


Figure 8



In 2022, PCY will be working with Nanyang Technological University (NTU) to conduct sexual health talks and mobile testing outreach for youths. PCY will also be doing a PrEP study with NCID and DSC. We hope this will increase PrEP usage among young MSM. ■

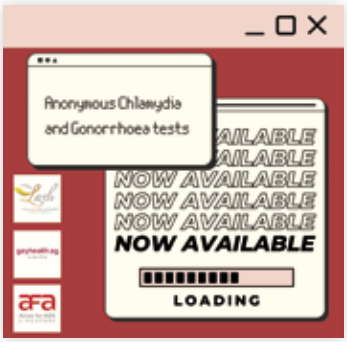
SUPPORT AND CARE

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

By Chronos Kwok and Adrian Tyler

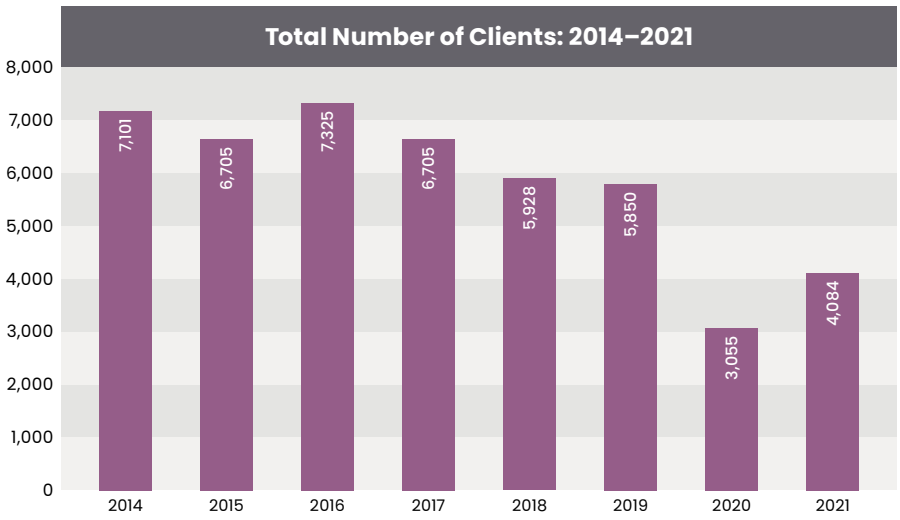


Operating the Anonymous Testing Service in the second year of the COVID-19 pandemic

2021 continued to be challenging for the ATS as the COVID-19 pandemic rages on. With the onset of new COVID variants, safe distancing measures were changed frequently and at the ATS, we needed to respond accordingly.

As the safety for our staff, volunteers and clients are of utmost priority, we implemented a twice weekly compulsory ART test for all clinical staff. Volunteers were required to show a negative ART test result before the start of their shift at the ATS. This stringent process of testing has enabled ATS to mostly remain operational throughout 2021.

Despite these difficult situations, client numbers started to rebound and climb back up slowly, especially during the last quarter of the year.



Gonorrhoea and Chlamydia Tests made available at ATS

Following the success of the pilot Gonorrhoea and Chlamydia test programme last year, it was determined that there was a need and demand for these tests. Hence in July 2021, the Gonorrhoea and Chlamydia (throat and rectal swab) tests were added to the existing HIV and Syphilis tests at ATS. From July to December a total of 290 clients took the tests at the ATS and had 383 swabs done. The overall positivity rate was 7.3% with high concentration of rectal Chlamydia (65%). 27 out of 28 clients who had positive results were linked to treatment at DSC.

Key statistics

With the easing of restrictions in parts of 2021, ATS saw the total number of clients increasing to 4084. This was a 34% increase as compared to the 3055 clients that were seen in 2020. It is however still significantly lower than the pre-COVID numbers which averaged around 6,000 per year. (Fig 1 and 2)

Among all the clients who visited the ATS (Fig 3), 91% of them were men and 70.1% of them identified as men who have sex with men (MSM). The number of MSM clients coming to ATS has been increasing steadily over the years which is a testament to our outreach efforts to encourage voluntary testing among the MSM community.

A total of 30 clients tested positive in 2021 (Fig 4) giving a positivity rate of 0.73%. This was also an increase over the 0.52% positivity rate in 2020. 11 out of 1851 clients tested positive for Syphilis with a positivity rate of 0.59% (Figure 5). Out of the 30 clients who tested positive for HIV, 23 proceeded with the Western Blot test to confirm their serostatus and 18 of them were successfully linked to local hospitals for treatment. Those that did not opt for the Western Blot tests were foreigners who were subsequently directed to care services back in their home countries. As travel restrictions started to ease towards the last quarter of the year, a small number of clients decided to use the opportunity to seek treatment overseas. Overall, we still achieved 100% linkage to care for all the clients who tested positive with us. (Fig 6)

Figure 1

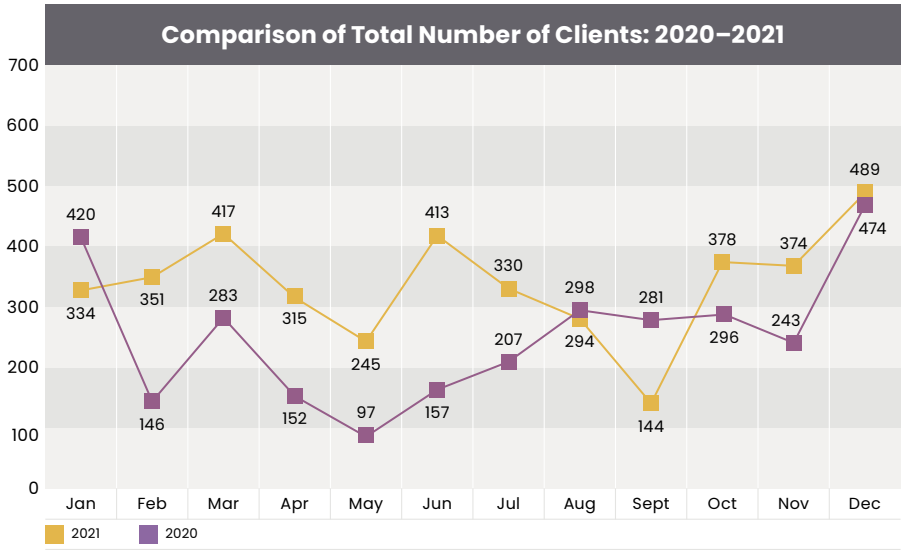


Figure 2

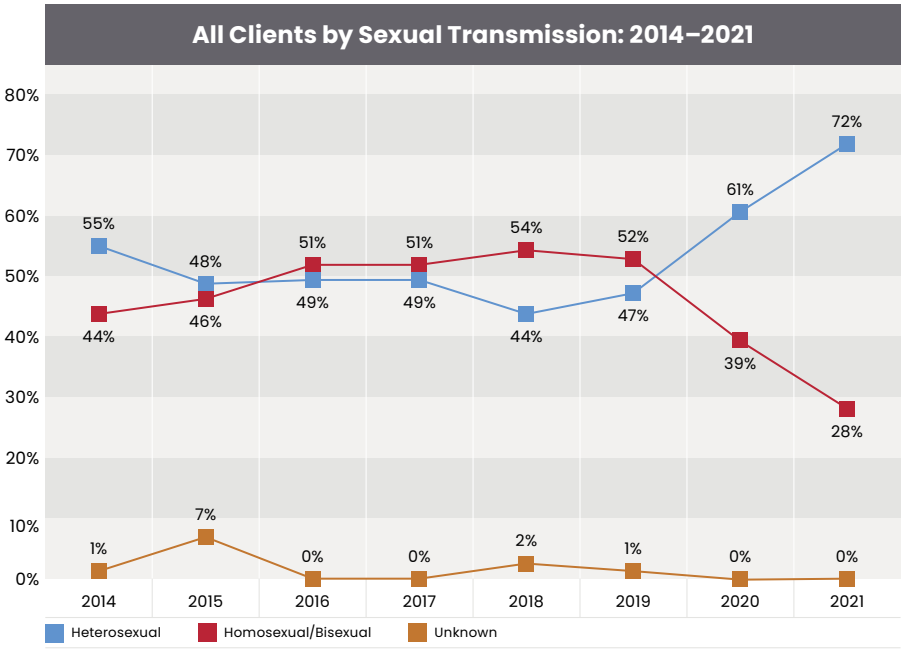


Figure 3

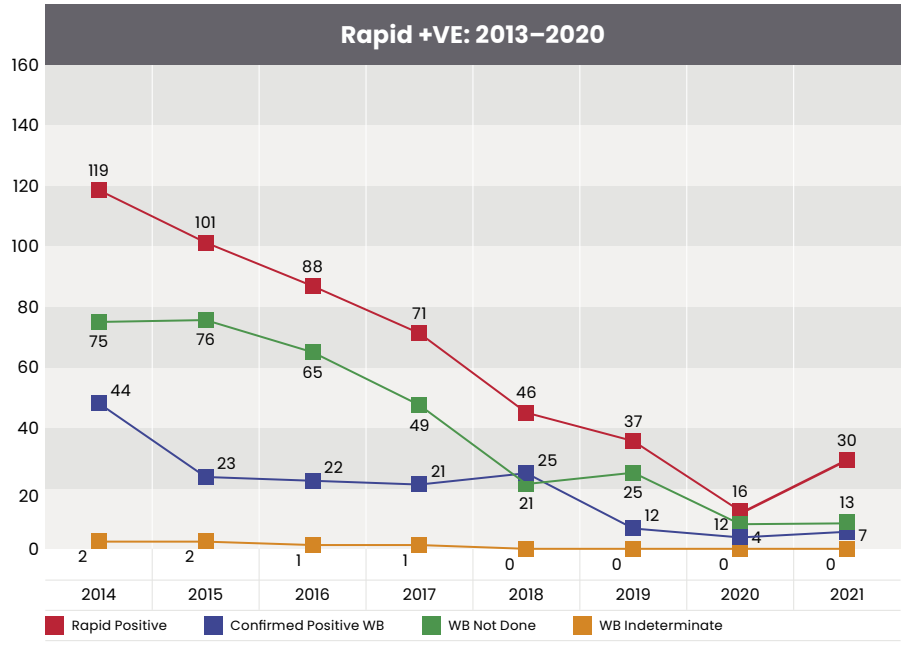


Figure 4

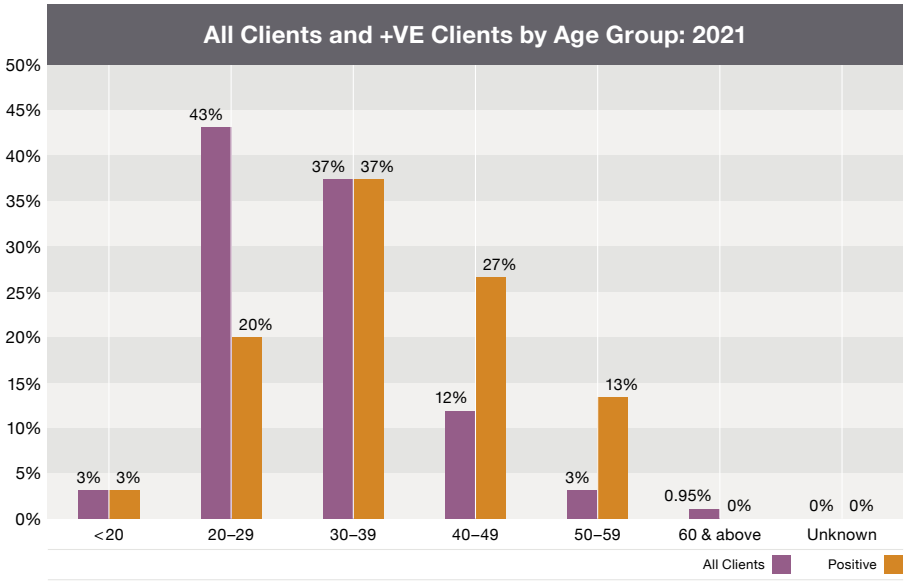
Syphilis Rapid Test Results: 2014–2021	2014	2015	2016	2017	2018	2019	2020	2021
# of Syphilis Tests Done	1923	2266	2615	2663	3087	2998	1524	1851
Rapid Syphilis +ve	6	23	56	37	52	56	13	11
Rapid Syphilis +ve and Rapid HIV +ve	2	4	7	3	2	5	1	2
Positivity (Syphilis)	0.3	1.0	2.1	1.39	1.68	1.87	0.85	0.59

*Syphilis test was introduced in 2006

Figure 5

Linkage to Care Referrals: 2014–2021	2014	2015	2016	2017	2018	2019	2020	2021
HIV Rapid Test Positive	119	101	88	71	46	37	16	16
Western Blot Positive	73	76	65	49	23	25	12	12
Linkage to Care via AfA	43	40	49	37	16	12	11	11
Linkage to Care via Self-arrangment	3	12	12	1	1	5	0	0
Linkage to Care Overseas	21	14	2	8	6	8	1	1
Successful Linkage to Care	**91.7%**	**86.8%**	**97%**	**93.9%**	**100%**	**100%**	**100%**	**100%**

Figure 6



Normalisation of ATS in 2022

As more COVID-19 related safe distancing measures start to be removed in 2022, we hope to see the number of clients coming to ATS increase slowly back to pre-COVID levels. In addition, with the easing of social and travel restrictions, there is going to be an increase in sexual activity. As a result, there will be an increase in demand for HIV/STI testing services. It would be timely to roll out the HIV self-testing programme in Singapore so that we move closer to also hitting the first 90 in the UNAIDS 90-90-90 targets. ■

Mobile Testing Service

By Ong Hui Min

ONG HUI MIN
Executive
Mobile Testing Service

MTS saw 1810 clients in 2021, as opposed to 1058 in 2020 (Fig 1 and 1A). This was a 70% increase in the number of clients against the numbers in 2020. One reason for the increase was due to some easing of COVID-19 restrictions and the free testing campaign, 'Be Tested Anonymously (BTA)', which attracted a lot of clients to get tested. To ensure safe management practices and to prevent crowding, the queue system from 2020 continued to be used throughout 2021. Outreach events such as sex worker outreach and university outreach were conducted as well. Sex worker outreach events were done with Project X and DSC clinic. University outreach events were done at NUS this year. The number of Syphilis tests has increased each year, indicating that the effort of encouraging Syphilis testing is constantly showing progress. In 2021, the Syphilis testing increased by 40% compared to 2020.

Figure 1

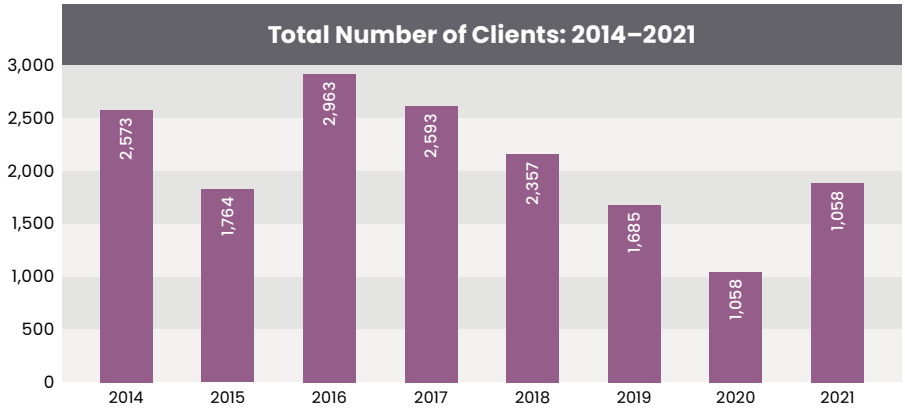
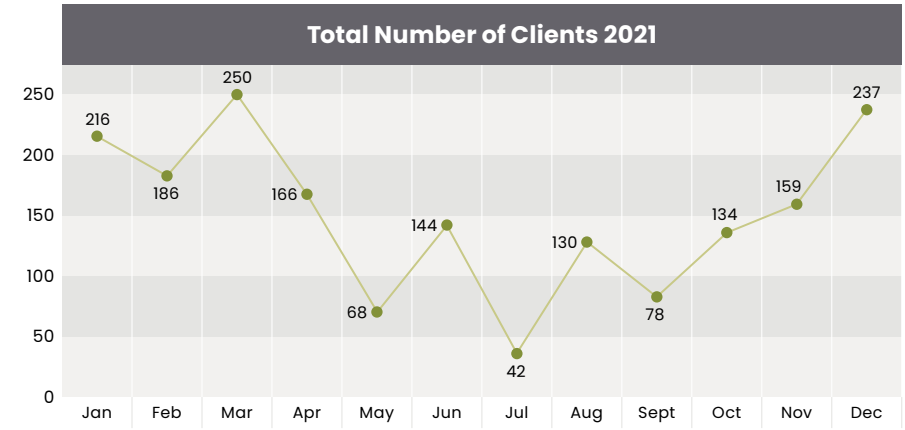


Figure 2

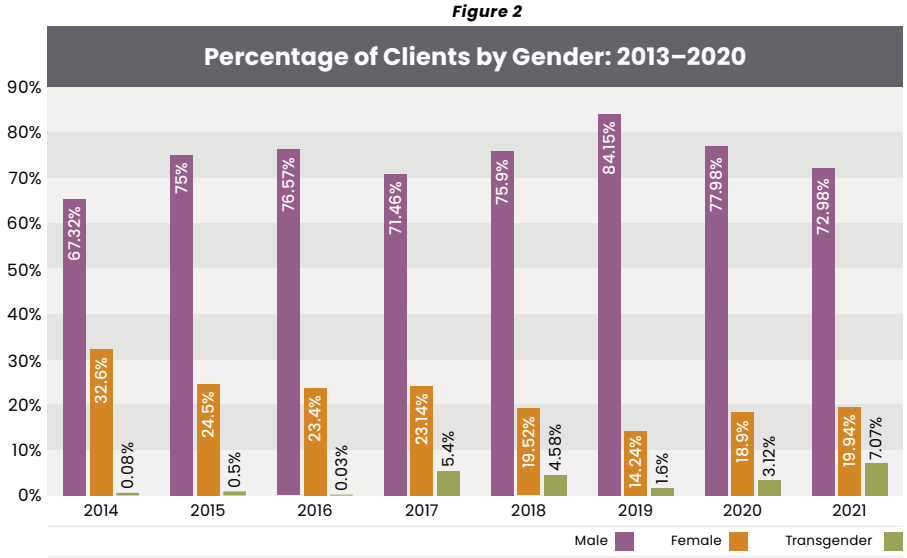


In 2021, MTS was once again invited to do anonymous HIV testing at Yale-NUS and a total of 57 young adults tested for HIV. However, we were only able to do the outreach in March 2021, in contrast to twice a year that is done usually. In 2021, we failed to do outreach in SMU due to the

COVID-19 restrictions on campus. We hope such collaborations can be ongoing in the future and done regularly.

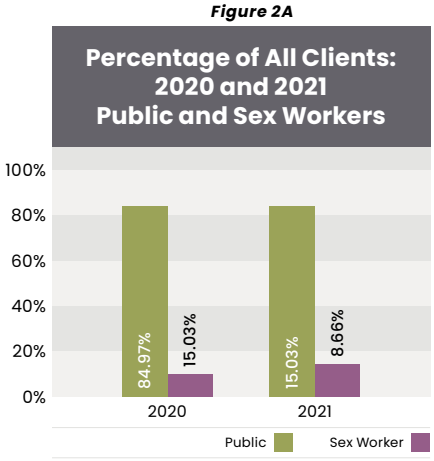
The number of male clients testing continued to outnumber female clients as in previous years with 72.98% of male clients and 19.94% of female clients (See Fig 2). To address this issue, MTS will look at ways to make testing more comfortable for women and encourage them to come for testing, by having female counsellors on-site for peer counselling. A point to note regarding the low rate of female clients is the fact that female clients feel more inclined to test at the ATS on ladies' night, where free tests are provided, and female counsellors will counsel them to make them more comfortable.

Figure 2



MTS continued to collaborate with Project X and DSC clinic to provide free testing for sex workers in 2021. We reached out to 500 sex workers, compared to 159 in 2020, a huge increase from the previous year (See Fig 2A). We hope to continue reaching out to more sex workers as they are a hidden population with a higher risk of HIV and Syphilis, especially during the COVID-19 pandemic where sex work has moved underground.

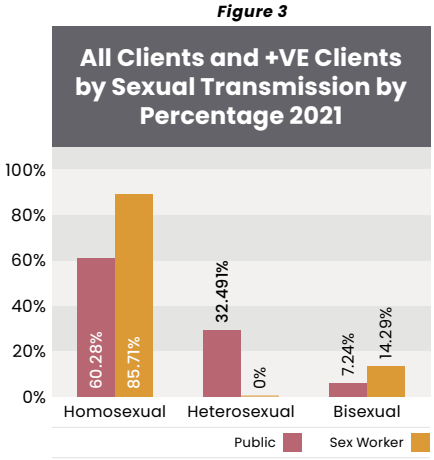
Figure 2A



HIV Positivity statistics

In 2021, there were 7 reactive results as compared to 6 in 2020. However, considering the total number of clients this year, the percentage of reactive results continues to go down. 71.43% of the cases were successfully linked to treatment. The decrease in reactivity is a positive sign which shows that we are on the right track in reducing new infections through our prevention and testing programmes. Of the 7 positive cases 6 identified as MSM (See Fig 3 and 5) and 1 case identified as bisexual. 6 cases were in the age range 20 – 39 with 1 case between 50 – 59 years (See Fig 4). A total of 1429 Singaporeans/PR came for testing in 2021, comprising 78.95% of the total clients (See Fig 6).

Figure 3



3 out of the 7 reactive results came back positive for Western Blot test and were linked to treatment by AfA. 2 of the cases chose not to take the Western Blot test and sought their own treatment. 1 of the reactive clients took another test at the Anonymous Testing Site (ATS) and came back negative, hence it was regarded as a false positive, this client mentioned that it was not his first time getting a false positive result. The last reactive client was not contactable. 71.43% of the cases were successfully linked to treatment.

Figure 4

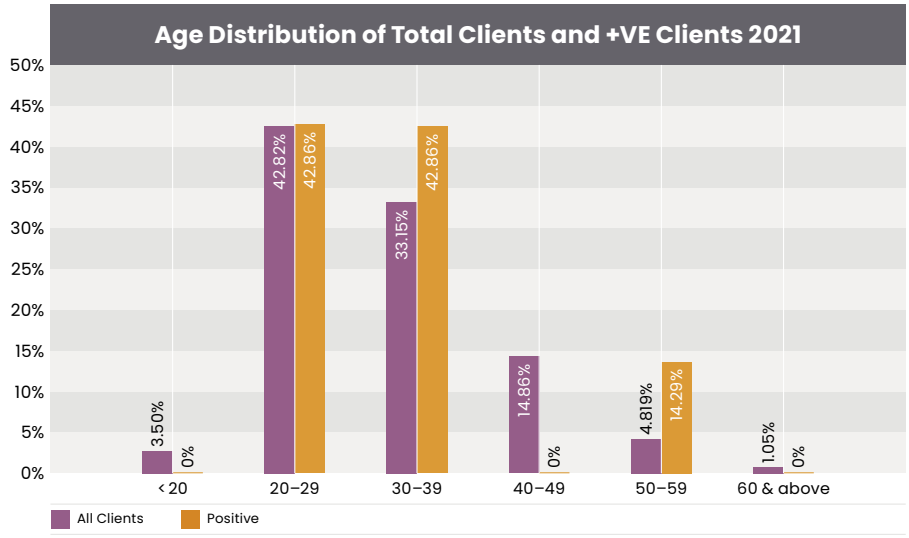


Figure 5

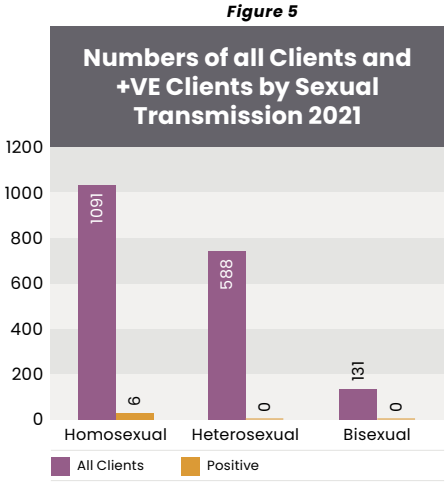
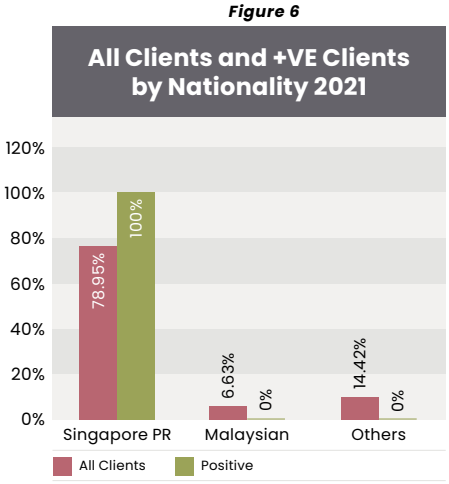


Figure 6



Syphilis Testing

MTS not only educates clients about HIV, but also Syphilis which is common among men and can be asymptomatic. We are seeing more clients who have heard of Syphilis, however most of them have either not tested regularly or have never tested for Syphilis due to lack of information and knowledge. Due to our persistent efforts, there was an increase of 40% in Syphilis testing in 2021 compared to 2020, from 665 to 931 clients who tested for Syphilis and a decrease in positivity for Syphilis, from 2.11% to 0.75% (See Fig 8). All Syphilis reactive clients were successfully linked to treatment at DSC clinic.

Figure 7

Tests Results 2021

	HIV	Syphilis
Total	1801	931
Positive	7	14
%	0.389%	0.752%

Mobile Testing Service Sites

All MTS sites are based on client feedback and are in accessible areas located close to MRT stations. However, it is also important to think of clients who prefer secluded locations, hence there are locations like Jurong Central Park, Bugis and Bukit Gombak. MTS remains open to suggestions on new sites to provide clients with accessibility and the added discreetness of HIV testing. The MTS van will continue to break the barriers to testing and be available on-site where feasible to promote the uptake of HIV testing especially among high-risk persons. ■

Figure 8

Syphilis Rapid Test Results: 2014–2021								
	2014	2015	2016	2017	2018	2019	2020	2021
Number of Syphilis Test Done	422	367	613	337	374	596	665	931
Rapid Syphilis +VE	14	14	24	4	5	3	14	7
Positivity (Syphilis)	3.3	3.8	3.9	1.19	1.34	0.50	2.11	0.75

Figure 9

MTS Linkage to Care: 2014–2021								
	2014	2015	2016	2017	2018	2019	2020	2021
HIV Rapid Test +VE	22	15	19	20*	8	7	6	7
Western Blot Positive	10	14	10	9	2	6	4	3
Linkage to care via AFA	6	9	8	5	1	5	3	3
Linkage to Care via Self-arrangment	0	0	0	1	2	0	2	2
Linkage to Care Overseas	3	4	1	11	4	1	0	0
Successful Linkage to Care	**40.91%**	**86.67%**	**47.37%**	**85%**	**87.5%**	**85.71%**	**83.33%**	**71.43%**

Mobile Testing at Yale NUS College

Coordinated Care

By Anwar Hashim and Ben Leong

ANWAR HASHIM
Senior Manager
Coordinated Care, Volunteer and Donor Management

BEN LEONG
Executive
Coordinated Care, Volunteer and Donor Management

2021 was another difficult year due to COVID-19. A total of $47,880 in direct financial assistance was awarded to help 79 People living with HIV (PLHIV) and their family members to cope with the expenses associated with living with HIV.

The majority of funds were distributed through the Care for Family Fund, which dispensed $23,000 to 29 people. The Fund supports applications from PLHIV and their family members, which are submitted through a Medical Social Worker. The HIV+ Pregnant Mothers programme received one application for a total of $2880. Even though Medishield and Medifund exist to help with access and affordability, there are still people who do not fulfil any of the financing criteria and fall through the gaps in the system.

The Paddy Chew Patient Welfare Fund remained operational, with a total of $16,1100 disbursed to applicants. The fund's eligibility is contingent on members' willingness to participate in HIV prevention and support programmes. Members clocked 760 hours of Greater Involvement of People Living with HIV (GIPA) hours through support group participation and outreach activities.

In 2021, a total of $5,700 was disbursed to 27 people through the Linkage to Care subsidy that links newly HIV diagnosed persons to public treatment centres in Singapore through a referral service.

REVIVE Empowerment Programme

In 2021, 20 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 sessions are conducted over 4 weeks and 12 months of support are extended to them through a closed group chat. Of the 20 participants, 2 of them were referred through AfA's testing sites while 15 were through referrals from medical social workers and walk-ins.

The programme applies GIPA principles 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 participants, and providing critical feedback for services that they access. 5 participants were trained to volunteer on a regular basis at our clinical services and outreach activities.

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 realise the rights and responsibilities of people living with HIV,

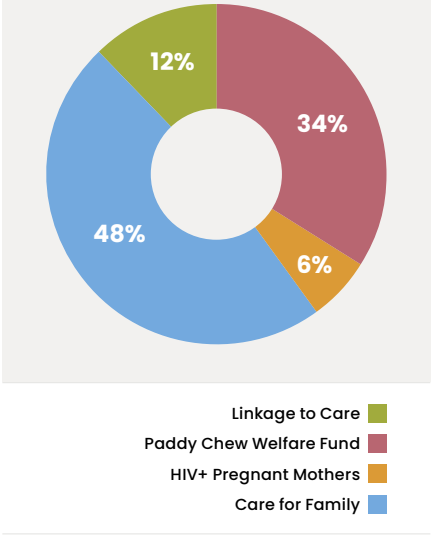
including their right to self-determination and participation in decision-making processes that affect their lives. In these efforts, GIPA also aims to enhance the quality and effectiveness of the AIDS response and is critical to progress and sustainability. (UNAIDS, 2007).

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 conceptualisation and delivery by creating an environment that is conducive to such participation. ■

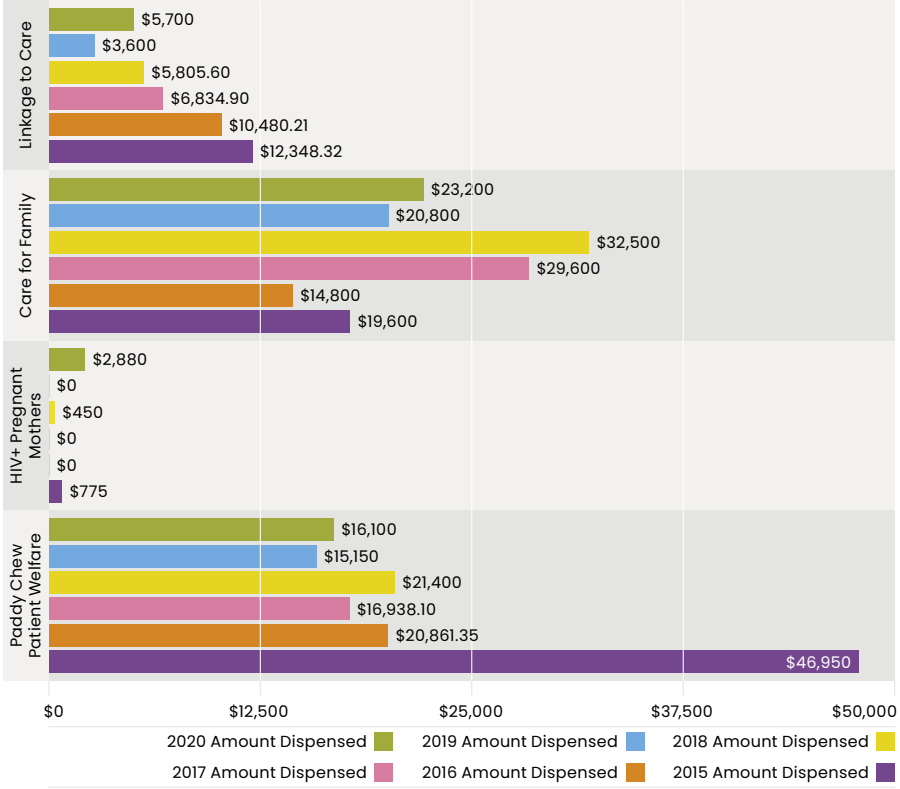
Amount Dispensed Yearly

	2016	2017	2018	2019	2020	2021
Funds Type	Amount Dispensed					
Paddy Chew Patient Welfare	$46,950.00	$20,861.35	$16,938.10	$21,400	$15,150.00	$16,100
Prison Medication	NA	NA	NA	NA	NA	NA
HIV+ Pregnant Mothers	$775	$0	$0	$450	$0	$2880
Care for Family	$19,600	14,800	$29,600	$32,500	$20,800.00	$23,200
Linkage to Care	$12,348.32	$10,480.21	$6,834.90	$5,805.56	$3,600.00	$5,700
Total:	**$79,673.32**	**$46,141.56**	**$53,373**	**$60,155.56**	**$39,550.00**	**$47,880**

Financial Assistance 2021



Financial Assistance from 2016 to 2021



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 we sit on the National HIV/AIDS committee as a Civil Society Organisation (CSO) representative.

Partnerships and Communications

By Melvin Tan

MELVIN TAN
Senior Executive
Partnerships and
Communications

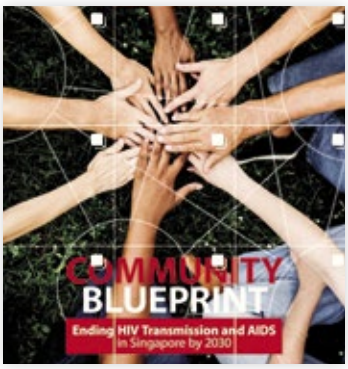
In 2021, AfA embarked on an ambitious Communications strategy which included a full-scale digitisation and social media plan. We also connected with our various partners in the first Partners Meeting which was held online on 11 November 2021.

Digitisation

The digitisation project is supported by the NCSS Tech-and-Go scheme which helps Social Service Agencies (SSAs) and Charities by offering grants, advisory and consultancy.

The first step in our digital revamp was a Technical Advisory consultancy project that was conducted by consultants from Deloitte-Goshen. Throughout the 8-week process, Deloitte-Goshen consultants assessed our digital knowledge, needs and shortcomings and in turn gave us recommendations for digital solutions.

We chose to focus on the Customer Relationship Management (CRM) system for our testing services. During the COVID-19 Circuit Breaker and subsequent Heightened Alert periods, we experienced multiple disruptions to our anonymous testing services. In an ideal situation, we should be able to reduce the amount of human contact time, by moving parts of our testing services online – such as pre-test counselling and post-test counselling. With reduced volunteers and staff on-site, moving processes online will also improve better manpower management and at the same time allow us to continue to see more clients by bringing some processes online.



At the end of the consultancy, the consultants presented a full report and shortlisted three CRM solutions and vendors who provided CRM systems that would best fit our needs and solve our issues.

AfA contacted each of the three vendors for them to propose and quote their project to us. From there, we shortlisted the Salesforce solution which will blend in seamlessly with our Volunteer Management System (VMS) which is also by Salesforce. At the same time, we also worked to submit a proposal with the help of the NCSS team to apply for the Tier 2 Go Digital scheme for this Salesforce CRM project.

We received an approval for the Tier 2 Go Digital scheme in December 2021 and began working with our vendor Interaktiv in January 2022. The CRM project is expected to be completed by Q2 of 2023.

We also applied for the NCSS supported Tier 1 Start Digital scheme to upgrade our corporate website, which saw our last update in 2014. Through this scheme, we worked with NCSS and their list of pre-scoped vendors for website redesign and received their quotes and proposal. We eventually selected a vendor based on their unique donation portal which will save a lot of time when generating tax-exemption receipts.

We received an approval for the Tier 1 Start Digital scheme in July 2021, and the website design project began in August 2021 officially. As of now, the website is in final design stages and should be launched within the Q3 of 2022.

Partnerships

On 11 November 2021, AfA organised a Partners Meeting via Zoom bringing together its corporate supporters, where we presented our plans for 2022 and beyond and outlined possible opportunities for partnership. The meeting aimed to bring together senior leaders from multinational corporations who have an interest in partnering with AfA to deliver various aspects of the Community Blueprint. In total, 21 guests attended the Partners Meeting representing 11 companies. The meeting saw some vibrant interest and discussions on AfA's programmes and strategies around ending HIV in Singapore by 2030 and concluded with a poignant preview of a short film titled 'The Note' by Jen Nee Lim supported by AfA's Fund for the Arts tackling the theme of HIV stigma.

Social Media strategy

In 2021, we embarked on a social media revamp of all our social media channels such as Facebook, Instagram, and Twitter. These popular social media channels reach out to most of our target audience as well as the most captive user base of Millennials and Gen-Z age group.

The aim is to include shareable and bite-sized content that is both educational, interesting as well as aesthetically pleasing.

The response has been largely positive, we have seen a 60% increase in numbers of followers for our channels and have more interactions with non-followers who enquire about testing services.

The social media channels have also been fully verified by the individual social media platforms, which further recognises and attests our work and authenticates our identity.

For World AIDS Day, Twitter Singapore also worked with AfA to launch an ongoing #ThereIsHelp campaign that allows users who are tweeting about HIV related topics and questions, to be directed to AfA Singapore and NCID for verified information on HIV.

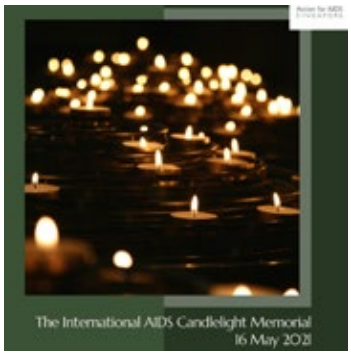
National Campaigns

AfA together with the National HIV Programme, NCID, DSC, HPB, NUH, SGH and SNEF launched the destigmatisation national campaign to promote anonymous HIV testing as well as to normalise the treatment of People Living with HIV (PLHIV). The campaign visuals aim to destigmatise HIV by featuring a young woman born with HIV, who went public on her HIV status. The campaign was also placed on MRT platform screen doors, bus shelter posters and digital ads and was very positively received and praised for the gentle and empathetic approach to normalising PLHIV.

The campaign headline is 'HIV can't stop us. Get tested and treated early.' The campaign tagline is 'With early and effective treatment, people living with HIV can lead lives no different from others.' ■

International AIDS Candlelight Memorial 2021

By Melvin Tan



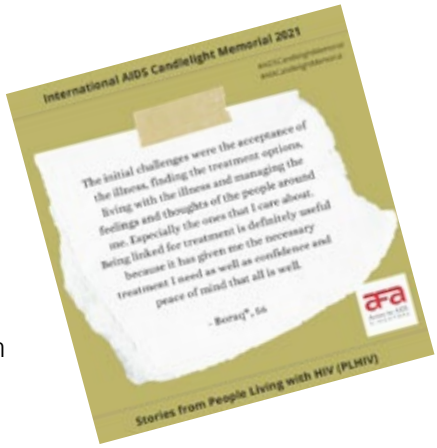
AfA celebrated International AIDS Candlelight Memorial for the fifth year digitally in 2021. The International AIDS Candlelight Memorial is an annual campaign held on the third Sunday in May (16 May 2021) and is a time for all of us to remember the many lives lost to AIDS. It is an opportunity to honour those who dedicated their lives to helping people living with and affected by HIV and continue to mobilise our communities in solidarity. People living with HIV (PLHIV) started the International AIDS Candlelight Memorial in 1983 and since then there have been thousands of events organised across the world by community-based organisations. Such events have helped raise awareness about HIV and more importantly have helped break down stigma within our communities.

We have been marking this event since 1988 and the memorial continues to be a place where loved ones find closure for those who have passed away due to HIV or related illnesses.

With the advances in 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 of HIV within society;
- To reduce HIV-related stigma and discrimination;
- To reduce stigma and discrimination against key populations, including men who have sex with men, people who use drugs, sex workers and young people.



For 2021, we invited our social media followers to share what Candlelight Memorial means to them or use the opportunity to send encouraging messages to PLHIVs by leaving a comment using the hashtags #AIDSCandlelightMemorial #AfACandlelightMemorial.

We gathered the responses into several social media posts, posted in the lead up to the evening of 16 May. A total of 14 touching and personal stories shared by PLHIV was posted about what Candlelight Memorial means to them. We also gathered messages of support and solidarity from the community which includes staff, volunteers and PLHIV.

Overall, the subdued digital celebration was reflective of the general mood for everyone in Singapore as we were going through a COVID-19 Heightened Alert restriction phase. It was still heartfelt, emotional and respectful to remember all the many lives lost to AIDS. ■

World AIDS Day

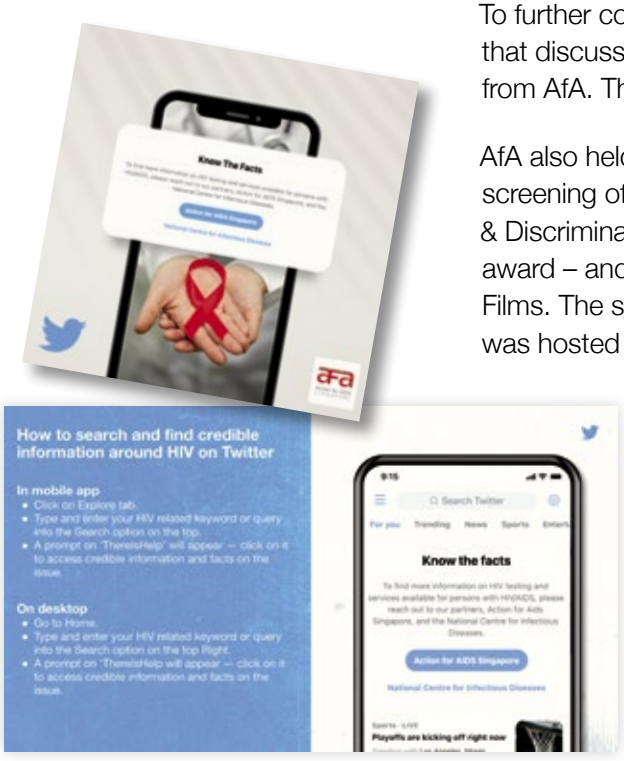
By Melvin Tan

To mark World AIDS Day 2021 and to address the UNAIDS' 2021 call to 'End Inequalities, End AIDS, End Pandemics', AfA planned a series of activities to engage the community both in-person and online.

These activities included the launch of a half hour World AIDS Day 2021 Commemorative Video on YouTube. The video featured messages from AfA President Prof. Roy Chan and Executive Director Ms. Sumita Banerjee; narrated stories by renowned Singapore personalities and long-time supporters Anita Kapoor, Neo Swee Lin and Lim Kay Siu; a reiteration of the Undetectable=Untransmissible message by AfA executive committee member Dr. Wong Cheng Seong; a special "Nobody Asked" clip by well-known social media content-creator Preetipls (Preeti Nair) addressing common HIV/AIDS misconceptions; and performances by Singapore drag queen Victoria Wondersnatch, MediaCorp artiste and AfA Ambassador Chen Tian Wen, and AfA staff members Jing Lin and Ben Leong.

To further community engagement, a Twitter Spaces discussion was held that discussed community efforts to address HIV in Asia with participation from AfA. This is also in support of the Twitter #ThereIsHelp campaign.

AfA also held two in-person World AIDS Day events. The first is the screening of two specially commissioned short films that address Stigma & Discrimination. These films were recipients of the AfA Fund for the Arts award – and are – "The Note" by Pilgrim Pictures and "Sam" by Optical Films. The screening took place at a private event at The Projector X and was hosted by Victoria Wondersnatch.



The second in-person event was HIV testing. Free tests were made available in the month of December at both the Anonymous and Mobile Testing Sites as well as an ongoing outreach at venues serving the MSM community at Neil Road. Both our in-person events were conducted in compliance with prevailing COVID-19 safe management measures.

AfA was also invited by CNA938 radio show for a segment on HIV and AIDS within their programme.

AfA Statement on an Anti-Discrimination in the Workplace Law

Finally, AfA also released a statement against HIV related stigma and discrimination in the workplace as below.

On 29 August 2021, Prime Minister Lee Hsien Loong announced that the Government will enact new laws to formally enshrine the Tripartite Guidelines on Fair Employment Practices into statute. The TAFEP Guidelines are principally guided by five principles of Fair Employment Practices:

- Recruit and select employees on the basis of merit (such as skills, experience, or ability to perform the job), regardless of age, race, gender, religion, marital status and family responsibilities, or disability.
- Treat employees fairly and with respect and implement progressive human resource management systems.
- Provide employees with equal opportunity to be considered for training and development based on their strengths and needs to help them achieve their full potential.
- Reward employees fairly based on their ability, performance, contribution, and experience.
- Abide by labour laws and adopt the Tripartite Guidelines on Fair Employment Practices.

World AIDS Day Instagram Posts

The World AIDS Day theme adopted by UNAIDS in 2021 is 'End Inequalities, End AIDS, End Pandemics'. Despite major advances in HIV treatment and prevention, HIV related inequalities that perpetuate stigma and discrimination against Persons Living with HIV (PLHIV) and key populations affected by HIV continue to pose a major barrier in accessing the latest HIV prevention, testing, and treatment services.

Workplaces can play a crucial role to end discrimination against PLHIV in Singapore. HIV is an important yet under-appreciated workplace issue. Increasing awareness of HIV among employees and the acceptance of PLHIVs in the workplace must be part of a company's wider framework of diversity and inclusion.

Discriminatory hiring practices such as unnecessary and inappropriate pre-employment HIV screening, unlawful termination, unjustified transfer to other work positions (side-tracking) and hindered promotion continue to plague PLHIV. There is no formal legislation to protect PLHIV against workplace discrimination based on their HIV status. The employment and industrial relations issues arising from HIV/AIDS at work are subject to contractual terms agreed between the employer and the employee, and the general legal regime established under common law and statutes such as the Employment Act and the Industrial Relations.

Most insurance companies do not cover HIV/AIDS in medical benefits offered to employees. Screening for HIV/AIDS may also be required for insurance policies. This allows Human Resource to access confidential medical information when applications for insurance coverage are rejected based on the HIV result. This has repercussions on employment and exacerbates the stigma felt by PLHIV.

The challenge of being gainfully employed without the fear of discrimination because of HIV status must be solved if we are to effectively control HIV in Singapore. HIV infection is a chronic manageable condition and should not be a basis for discrimination. Workplaces must recognise that PLHIV who are on effective treatment can perform their work as well as any other employee. The fact is that PLHIV who are on anti-retroviral treatment and have suppressed or undetectable viral loads cannot transmit the virus to their sexual partners. Employers and business owners need to stay in touch with medical advances and update human resource policies and practices that relate to HIV/AIDS.

AfA welcomes the Government's plans for an Anti-Discrimination Workplace Law in the workplace that would include age, race, religion, gender, marital status and family responsibilities, or disability. However, it does not go far enough.

We urge all employers including the Government to go a step further and make this law inclusive of HIV, other health conditions, disabilities, and stigmatised persons, particularly where they neither impact the individual's ability to work, nor do they affect the wellbeing and health of the workplace and other workers. An inclusive Anti-Discrimination Workplace Law will send a clear message that meritocracy, skills and work ethic are valued more than anything else. Such an Anti-Discrimination Workplace Law will go a long way to support our objective to eliminate HIV in Singapore. ■

Fundraising Efforts

By Anwar Hashim and Ben Leong

Our sincere thanks to 521 individuals and 22 organisations who strongly believed in our work and mission to end HIV by 2030. In 2021we received slightly over One Million dollars in donations despite a volatile year due to the COVID-19 situation We would like to express our special thanks for a Legacy Donation bequeathed to AfA by the late Mr Lioh Chin Bok, amounting to $880,000.

The second year of COVID-19 related restrictions made it a challenging year for fundraising. Given the circumstances, we continued our fundraising efforts through the online donation portals. We collaborated on a digital campaign with Give Asia, which garnered slightly over $4000.

In 2021, two awardees of the Fund for Arts grant completed their short films that addressed stigma and the ensuing discrimination faced by PLHIVs and affected communities. These films — "The Note" by Pilgrim Pictures and "Sam" by Optical Films were launched at a special screening on World AIDS Day for our Fund for the Arts donors. The event was hosted by Victoria Wondersnatch and was followed by a Q&A session with the filmmakers Yiqin Ng, Leon Cheo and Jen Nee Lim.

This physical event complied with prevailing COVID-19 safe-management measures. ■

Volunteering with AfA

By Anwar Hashim and Ben Leong

Due to the COVID-19 situation in 2021, restrictions on group events remained in place. To minimise disruptions to our volunteer training schedule, we continued to adapt our training sessions to be held online. A total of 270 participants attended our training sessions in 2021, consisting of five Online Volunteer Induction Programmes and five Sexual Health 101 Online workshops.

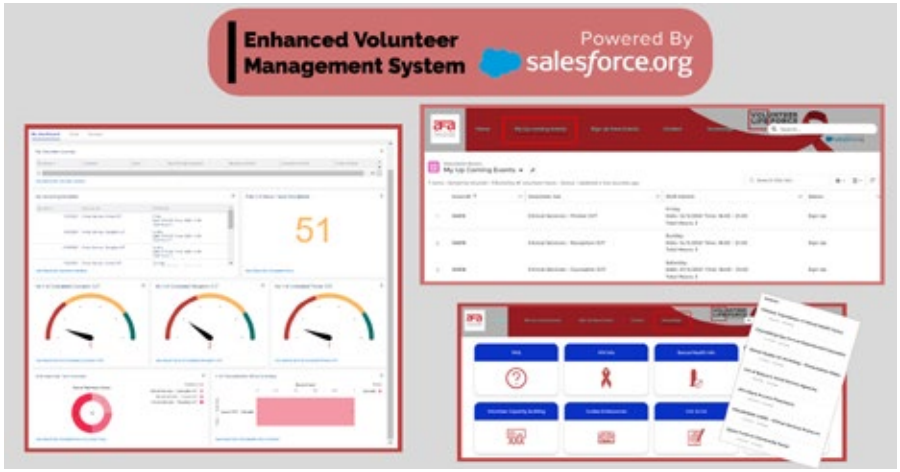
138 participants joined our Online Volunteer Induction Programmes, where they were introduced to the mission, objectives, history, and programmes of AfA. They also engaged in interactive activities and discussions to break the ice with other volunteers and gain relevant volunteering skills. The follow-up Sexual Health 101 Online Workshops were attended by 132 participants who were further trained on HIV/AIDS, STDs, counselling techniques, and volunteer skills. After completing these sessions, volunteers were able to embark on their direct volunteering journey and sign up for volunteer roles through our revamped online Community Portal.

With the online arrangements, AfA continued its practice to conduct the induction programme every ten 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 12 months.

Though the COVID-19 situation continued to impact life in 2021, our volunteers were not deterred. They remained committed to providing their time serving in our various programmes and activities, clocking a total of 4,031 manhours of volunteer service in 2021. We remain immensely grateful for their dedication and efforts.

Community Portal

In 2021, our volunteer management system was overhauled. Teaming up with Salesforce, AfA introduced the Community Portal to provide volunteers with customised tools for managing their volunteering journey. The upgraded system provides volunteers with a better user interface to track their volunteer progress, conveniently register for available volunteer shifts, and view or cancel shifts they have previously signed up for.



Volunteers can also access resources and information through the Knowledge section that's augmented by Salesforce Chatter features.The Knowledge section is a convenient online repository of facts, answers, and information that volunteers can quickly access and find what they need.

Development of the Community Portal was assisted by volunteers who participated in heavy testing of the system before launch, providing feedback to Salesforce developers as they worked tirelessly in setting the system up. With the Community Portal deployed, volunteers now have more user-friendly tools to take charge of their volunteer journeys at AfA.

AfA Volunteer Handbook

AfA Volunteer Handbook

After long planning and collaboration, the AfA Volunteer Handbook was released in 2021. It is an extensive handbook containing guides on medical information, counselling skills, technical processes, practice scripts, references, and other valuable knowledge for any volunteer at AfA.

With nominal involvement from AfA staff, the Handbook was developed by volunteers for volunteers. The Handbook is practical for persons of all experience levels in developing their skills and being further equipped with resources useful for their volunteering experience.

The creation of the Handbook is testament to the passion, commitment, and dedication of the volunteers in serving the community. It was made possible by Alan, Chester, Daniel, Devane, Hans, Hetty, Jan, Jiayi, Khai, Maximus, Rayner, Tom, and other volunteers who have all given their time and skills for the cause. A big thank you to all of them! ■

Governance

The AfA Board's role is to provide strategic direction and oversight of AfA's programmes and objectives and to steer it towards fulfilling its vision and mission through good governance.

As part of its role, the following matters require Board's approval

- Approve budget for the financial year and monitor expenditure against budget.
- Review and approve quarterly financial statements.
- Regularly monitor the progress of the charity's programmes.

Term limit of Board

The following Board members have served more than 10 consecutive years:

Name	Reason
Prof. Roy Chan	He has significant local and international experience, extensive technical knowledge and extensive connections with stakeholders, policy makers and funders.
Prof. Paul Ananth Tambyah	He is a senior ID physician in NUH. He brings to the Exco his invaluable experience in HIV care as well as advocacy and governance.
A/Prof. Lee Cheng Chuan	He brings to the Exco his knowledge as an ID physician at TTSH with many years of experience in HIV care programmes including overseeing the Patient Care Centre.
Mr. Thomas Ng	He is a lawyer with long-standing experience in laws and policies that affect persons living with HIV. It is critical to have someone with that knowledge who can support and provide legal advice to our beneficiaries, as well as legal advice to AfA.
Ms. Dawn Mok	Dawn Mok is a champion of staff welfare and well-being. She is a valuable member of the HR committee as she knows and understands staff very well. She plays an important role in interpersonal relations.

BOARD MEETINGS AND ATTENDANCE: A total of four Board meetings and one AGM were held during the financial year. The following sets out the individual Board member's attendance at the meetings:

Name	Position On Board	ATTENDANCE (TOTAL 4 Board Meeting + AGM)
ROY CHAN	President	4/4 + AGM
DAVID LYE	Vice President	2/4+ AGM
TERENCE NG	Treasurer	3/4+ AGM
CHERYL YEO	Hon. Secretary	4/4 + AGM
THOMAS NG	Hon. Asst. Secretary	4/4 + AGM
LEE CHENG CHUAN	Member	3/4 + AGM
DAWN MOK	Member	2/4+ AGM
PAUL ANANTH TAMBYAH	Member	4/4+ AGM
BENEDICT THAMBIAH	Member	3/4 + AGM
WONG CHEN SEONG	Member	4/4+ AGM
BENSON YEO	Member	4/4+ AGM
SAXONE WOON	Member	4/4+ AGM

DISCLOSURE OF REMUNERATION AND BENEFITS RECEIVED BY BOARD MEMBERS: No Board members were remunerated for their Board services in the financial year.

DISCLOSURE OF REMUNERATION OF PAID STAFF: Only one staff was paid over $100,000 in FY21
None of the staff (including the above) serve in the Board of the charity.
The charity has no paid staff, who are close members of the family of the Executive Head or Board members.

Conflict of Interest Policy

All Board members and staff are required to comply with AfA's conflict of interest policy. The Board has put in place documented procedures for Board members and staff to declare actual or potential conflicts of interests on a regular and need-to basis. Board members also abstain and do not participate in decision-making on matters where they have a conflict of interest.

Whistle Blowing Policy

AfA has in place, a whistle-blowing policy to address concerns about possible wrongdoing or improprieties in financial or other matters within the charity.

Reserves Policy

See Audited Financial Statements Section

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 SGGives
please visit our website at www.afa.org.sg/donate

Cheque Donations
Kindly issue a crossed cheque payable to "Action for AIDS Singapore" and mail 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

Mailing Address
9 Kelantan Lane #03-01
Singapore 208628

Contact Information
Tel: (65) 6254 0212
Email: info@afa.org.sg

Social Media
facebook.com/afa.singapore
instagram.com/afa.singapore
twitter.com/afa_singapore

Name of Organisation
Action for AIDS (Singapore)

UEN: S88SS0126A

IPC No: HEF0006/G

Date of Charity Registration:
7 October 1994

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

ACTION FOR AIDS (SINGAPORE)

(REGISTRATION NO. : S88SS0126A)

ANNUAL FINANCIAL STATEMENTS
31 DECEMBER 2021

UNITY ASSURANCE PAC
PUBLIC ACCOUNTANTS AND
CHARTERED ACCOUNTANTS

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GENERAL INFORMATION
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021

The Society is a non-profit organisation. The principal activities of the Society are to prevent transmission of human immunodeficiency viruses (HIV) or acquired immunodeficiency syndromes (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 Living with HIV (PLHIV), caregivers and volunteers.

Address
9 Kelantan Lane
#03-01
Singapore 208628

Action for AIDS (Singapore) Executive Committee

Professor Roy Chan	- President
Associate Professor David Lye	- Vice President
Mr. Terence Ng	- Honorary Treasurer
Ms. Cheryl Yeo	- Honorary Secretary
Mr. Thomas Ng	- Assistant Honorary Secretary
Professor Paul Anantharajah Tambyah	- Committee Member
Associate Professor Lee Cheng Chuan	- Committee Member
Dr. Benson Yeo	- Committee Member
Dr. Wong Chen Seong	- Committee Member
Mr. Benedict Thambiah	- Committee Member
Ms. Dawn Mok	- Committee Member
Mr. Saxone Woon	- Committee Member

Auditor
Unity Assurance PAC

STATEMENT BY EXECUTIVE COMMITTEE
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021

In our opinion:

(a) the accompanying financial statements are drawn up so as to give a true and fair view of the financial position of Action for AIDS (Singapore) (the "Society") as at 31 December 2021 and the financial performance, changes in accumulated funds and cash flows of the Society for the year ended on that date in accordance with the provisions of the Societies Act 1966, the Charities Act 1994 and other relevant regulations and Financial Reporting Standards in Singapore; 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

Ms. Cheryl Yeo
Honorary Secretary

Singapore
8 June 2022

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

Report on the Audit of the 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 2021, and the statement of income, expenditure and 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 1966 (the "Societies Act"), the Charities Act 1994 and other relevant regulations (the "Charities Act and Regulations") and Financial Reporting Standards in Singapore ("FRSs") so as to present fairly, in all materials respects, the state of affairs of the Society as at 31 December 2021 and the results, changes in 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 Auditors' 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 General Information and Statement by Executive Committee but does not include the financial statements and our auditors' report thereon.

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

Other Information (cont'd)

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.

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

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with the provisions of the Societies Act, the Charities Act and Regulations and FRSs, and for such internal controls as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or 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 are responsible for overseeing the Society's financial reporting process.

Auditors' 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 auditors' 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.

Auditors' Responsibilities for the Audit of the Financial Statements (cont'd)

- 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.

- 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 auditors' 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 auditors' 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 those charged with governance 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.

INDEPENDENT AUDITORS' REPORT
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021

Report on Other Legal and Regulatory Requirements

In our opinion:

(a) 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

(b) The fund-raisings 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:

(a) 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

(b) the Society has not complied with the requirements of Regulation 15 of the Charities (Institutions of a Public Character) Regulations.

Unity Assurance PAC

Unity Assurance PAC
Public Accountants and
Chartered Accountants

Singapore
8 June 2022

STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2021

	Note	2021 $	2020 $
Assets			
Non-current assets			
Plant and equipment	4	19,056	40,347
Right-of-use assets	5	3,449	85,874
Intangible asset	6	29,939	-
Trade and other receivables	7	-	14,200
		52,444	140,421
Current assets			
Other investments	8	1,084,206	1,079,019
Grant receivables		202,960	244,001
Trade and other receivables	7	64,037	92,379
Cash and cash equivalents	9	5,722,087	5,259,202
		7,073,290	6,674,601
Total assets		7,125,734	6,815,022
Liabilities			
Current liabilities			
Other payables	10	112,129	133,371
Lease liabilities	11	3,527	83,638
		115,656	217,009
Non-current liability			
Lease liabilities	11	-	3,527
		-	3,527
Total liabilities		115,656	220,536
Funds			
Unrestricted funds		3,924,262	3,569,456
		3,924,262	3,569,456
Restricted funds			
Endowment fund		2,864,124	2,845,094
Trust funds		221,692	179,936
	12	3,085,816	3,025,030
Total funds		7,010,078	6,594,486
Total liabilities and funds		7,125,734	6,815,022

The accompanying notes form an integral part of these financial statements.

STATEMENT OF INCOME, EXPENDITURE AND COMPREHENSIVE INCOME
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021

	Note	2021 Unrestricted funds $	2021 Restricted funds $	2021 Total $	2020 Unrestricted funds $	2020 Restricted funds $	2020 Total $
Income							
Anonymous blood testing income	14	120,990	-	120,990	77,032	-	77,032
Bicentennial community fund		-	-	-	400,000	-	400,000
Care for family fund		-	111,000	111,000	-	-	-
Donations and sponsorships	15	874,936	-	874,936	672,888	-	672,888
Endowment fund income		-	23,909	23,909	-	161,344	161,344
Fund for the arts		-	4,826	4,826	-	600	600
Grant income	16	638,491	-	638,491	557,902	-	557,902
HIV/AIDS workshop/conference income		-	-	-	50,000	-	50,000
Mobile testing site income	14	87,526	-	87,526	39,336	-	39,336
Sero Prevalence Project	17	57,099	-	57,099	-	-	-
Paddy Chew medical subsidy fund		-	1,000	1,000	-	250	250
PLHIV emergency fund		-	-	-	-	10,000	10,000
World AIDS Day		8,200	-	8,200	2,660	-	2,660
Other income	18	39,230	-	39,230	152,045	-	152,045
		1,826,472	140,735	1,967,207	1,951,863	172,194	2,124,057

The accompanying notes form an integral part of these financial statements.

STATEMENT OF INCOME, EXPENDITURE AND COMPREHENSIVE INCOME
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021

	Note	2021 Unrestricted funds $	2021 Restricted funds $	2021 Total $	2020 Unrestricted funds $	2020 Restricted funds $	2020 Total $
Expenses							
Administrative expenses	19	(1,058,466)	-	(1,058,466)	(984,300)	-	(984,300)
Endowment expenses		-	(4,879)	(4,879)	-	(10,941)	(10,941)
Project and programme expenses	20	(412,466)	(75,070)	(487,536)	(318,827)	(44,950)	(363,777)
Finance costs	21	(734)	-	(734)	(1,978)	-	(1,978)
		(1,471,666)	(79,949)	(1,551,615)	(1,305,105)	(55,891)	(1,360,996)
Surplus before tax		354,806	60,786	415,592	646,758	116,303	763,061
Tax expense	22	-	-	-	-	-	-
Surplus for the year representing total comprehensive income for the year		354,806	60,786	415,592	646,758	116,303	763,061

The accompanying notes form an integral part of these financial statements.

STATEMENT OF CHANGES IN FUNDS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021

	Unrestricted funds $	Restricted funds $	Total $
At 1 January 2020	2,922,698	2,908,727	5,831,425
Surplus for the year, representing total comprehensive income for the year	646,758	116,303	763,061
At 31 December 2020	3,569,456	3,025,030	6,594,486
Surplus for the year, representing total comprehensive income for the year	354,806	60,786	415,592
At 31 December 2021	3,924,262	3,085,816	7,010,078

The accompanying notes form an integral part of these financial statements.

STATEMENT OF CASH FLOWS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021

	Note	2021 $	2020 $
Cash flows from operating activities			
Surplus before tax		415,592	763,061
Adjustments for:			
Depreciation of plant and equipment	4	21,291	32,496
Depreciation of right-of-use assets	5	82,425	82,426
Net fair value loss/(gains) on other investments		396	(8,376)
Net loss on disposal of other investments		-	74,542
Dividend income		(13,115)	(34,533)
Interest income		(9,789)	(18,734)
Provision for unconsumed leave made		1,612	7,910
Rent concessions		-	(7,062)
Finance costs	21	734	1,978
		499,146	893,708
Changes in working capital:			
Grant receivables		41,041	(114,637)
Trade and other receivables		42,542	(42,110)
Other payables		(22,854)	(143,947)
Net cash generated from operating activities		559,875	593,014
Cash flows from investing activities			
Acquisition of plant and equipment	4	-	(46,013)
Acquisition of intangible asset	6	(29,939)	-
Acquisition of other investments		(5,583)	-
Dividends received		13,115	34,533
Proceeds from disposal of other investments		-	281,119
Interest received		9,789	18,734
Net cash (used in)/generated from investing activities		(12,618)	288,373
Cash flows from financing activity			
Repayment of lease liabilities		(84,372)	(77,310)
Net cash used in financing activity		(84,372)	(77,310)
Net increase in cash and cash equivalents		462,885	804,077
Cash and cash equivalents at beginning of the year		5,259,202	4,455,125
Cash and cash equivalents at end of the year	9	5,722,087	5,259,202

The accompanying notes form an integral part of these financial statements.

STATEMENT OF CASH FLOWS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021

Reconciliation of liability arising from financing activity

	2020	Financing cash flows	Non-cash changes: Interests	2021
	$	$	$	$
Lease liabilities	87,165	(84,372)	734	3,527

	2019	Financing cash flows	Non-cash changes: Interests	Non-cash changes: Rent concessions	2020
	$	$	$	$	$
Lease liabilities	169,559	(77,310)	1,978	(7,062)	87,165

The accompanying notes form an integral part of these financial statements.

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 incorporated and domiciled in Singapore with its registered office and principal place of business at 9 Kelantan Lane #03-01 Singapore 208628.

The principal activities of the Society are to prevent transmission of human immunodeficiency viruses (HIV) or acquired immunodeficiency syndromes (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 Living with HIV (PLHIV), caregivers and volunteers. There have not been significant changes in the nature of these activities during the financial year.

The Society has been registered as a charity (Charity Registration no: 1050) under Charities Act 1994 since 7 October 1994. It is an Institution of a Public Character ("IPC") until 29 December 2024, subject to renewal.

2. Summary of significant accounting policies

2.1 Basis of preparation

The financial statements of the Society have been drawn up in accordance with Financial Reporting Standards in Singapore ("FRSs"). 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 dollar ($), which is the Society's functional currency.

2.2 Adoption of new and amended standards and interpretations

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 2021. The adoption of these standards did not have any material effect on the financial performance or position of the Society.

2. Summary of significant accounting policies (cont'd)

2.3 Standards issued but not yet effective

The Society has not adopted the following standards applicable to the Society that have been issued but not yet effective:

Description	Effective for annual period beginning on or after
Amendments to FRS 16 *Property, Plant and Equipment: Proceeds before Intended Use*	1 January 2022
Amendments to FRS 37 *Provisions, Contingent Liabilities and Contingent Assets: Onerous Contracts — Cost of Fulfilling a Contract*	1 January 2022
Annual Improvements to FRSs 2018-2020	1 January 2022
Amendments to FRS 1 *Presentation of Financial Statements: Classification of Liabilities as Current or Non-current*	1 January 2023
Amendments to FRS 1 *Presentation of Financial Statements* and FRS Practice Statement 2*: Disclosure of Accounting Policies*	1 January 2023
Amendments to FRS 8 *Accounting Policies, Changes in Accounting Estimates and Errors: Definition of Accounting Estimates*	1 January 2023
Amendments to FRS 12 *Income Taxes: Deferred Tax related to Assets and Liabilities arising from a Single Transaction*	1 January 2023
Amendments to FRS 110 *Consolidated Financial Statements* and FRS 28 *Investments in Associates and Joint Ventures: Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*	Date to be determined

The Executive Committee expects that the adoption of the standards above will have no material impact on the financial statements in the year of initial application.

2. Summary of significant accounting policies (cont'd)

2.4 Foreign currency transactions and balances

Transactions in foreign currencies are measured in the functional currency of the Society and are recorded on initial recognition in the functional currency at exchange rates approximating those ruling at the transaction dates. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the reporting date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rates as at the dates of the initial transactions.

Exchange differences arising on the settlement of monetary items or on translating monetary items at the reporting date are recognised in statement of income, expenditure and comprehensive income.

2.5 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:

	Useful lives
Computers	3 years
Furniture and fittings	3 years
Motor vehicle	10 years
Renovation	2 years

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

2. Summary of significant accounting policies (cont'd)

2.5 Plant and equipment (cont'd)

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 derecognition of the asset is included in statement of income, expenditure and comprehensive income in the year the asset is derecognised.

Fully depreciated plant and equipment are retained in the financial statements until they are no longer in use.

2.6 Intangible assets

Acquired intangible assets

Acquired intangible assets are measured initially at cost. The cost of intangible assets acquired in a business combination is their fair value at the acquisition date. Subsequent to initial recognition, the intangible assets are reported at cost less accumulated amortisation and accumulated impairment losses.

Acquired intangible assets have either finite or indefinite useful life.

Intangible assets with finite useful life are amortised over its useful life, using its straight-line method, over the following basis:

	Useful life
Software under development	3 years

The amortisation charge is recognised in profit or loss and is assessed for impairment when there is an indication that the intangible asset may be impaired. The estimated amortisation period and amortisation methods are reviewed, and adjusted as appropriate, at the end of each reporting date. No amortisation is provided for intangible asset under development.

Intangible assets with indefinite useful life are not amortised, but tested for impairment annually, and whenever there is an indication that the intangible asset may be impaired. The indefinite useful life of an intangible asset is reviewed at the end of each financial year and where events and circumstances do not continue to support the indefinite useful life assessment for that asset, a change from indefinite to finite useful life is accounted for as a change in accounting estimate and adjusted prospectively.

2. Summary of significant accounting policies (cont'd)

2.6 Intangible assets (cont'd)

Acquired intangible assets (cont'd)

The intangible asset is derecognised upon disposal or when no future economic benefits are expected from its use or disposal, with any gain or loss arising from the derecognition of an intangible asset, being the difference between the net disposal proceeds and the carrying amount of the asset, recognised in profit or loss.

2.7 Impairment of non-financial assets

The Society assesses at each reporting date whether there is an indication that an asset may be impaired. If any indication exists, (or, where applicable, 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 statement of income, expenditure and comprehensive income.

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 statement of income, expenditure and comprehensive income.

2. Summary of significant accounting policies (cont'd)

2.8 Financial instruments

(a) Financial assets

Initial recognition and measurement

Financial assets are recognised when, and only when the entity becomes party to the contractual provisions of the instruments.

At initial recognition, the Society measures a financial asset at its fair value plus, in the case of a financial asset not at fair value through statement of income, expenditure and comprehensive income ("FVPL"), transaction costs that are directly attributable to the acquisition of the financial asset. Transaction costs of financial assets carried at FVPL are expensed in statement of income, expenditure and comprehensive income.

Subsequent measurement

Investments in debt instruments

Subsequent measurement of debt instruments depends on the Society's business model for managing the asset and the contractual cash flow characteristics of the asset. The three measurement categories for classification of debt instruments are amortised cost, fair value through other comprehensive income ("FVOCI") and FVPL. The Society only has debt instruments at amortised cost.

Financial assets that are held for the collection of contractual cash flows where those cash flows represent solely payments of principal and interest are measured at amortised cost. Financial assets are measured at amortised cost using the effective interest method, less impairment. Gains and losses are recognised in statement of income, expenditure and comprehensive income when the assets are derecognised or impaired, and through the amortisation process.

2. Summary of significant accounting policies (cont'd)

2.8 Financial instruments (cont'd)

(a) Financial assets (cont'd)

Subsequent measurement (cont'd)

Investment in equity instrument

On initial recognition of an investment in equity instrument that is not held for trading, the Society may irrevocably elect to present subsequent changes in fair value in other comprehensive income which will not be reclassified subsequently to statement of income, expenditure and comprehensive income. Dividends from such investments are to be recognised in statement of income, expenditure and comprehensive income when the Society's right to receive payments is established. For investments in equity instruments which the Society has not elected to present subsequent changes in fair value in other comprehensive income, changes in fair value are recognised in statement of income, expenditure and comprehensive income.

Derecognition

A financial asset is derecognised where the contractual right to receive cash flows from the asset has expired. On derecognition of a financial asset in its entirety, the difference between the carrying amount and the sum of the consideration received and any cumulative gain or loss that had been recognised in other comprehensive income for debt instruments is recognised in statement of income, expenditure and comprehensive income.

(b) Financial liabilities

Initial recognition and measurement

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

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

2. Summary of significant accounting policies (cont'd)

2.8 Financial instruments (cont'd)

(b) Financial liabilities (cont'd)

Subsequent measurement

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 statement of income, expenditure and comprehensive income when the liabilities are derecognised, and through the amortisation process.

Derecognition

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 statement of income, expenditure and comprehensive income.

2.9 Impairment of financial assets

The Society recognises an allowance for expected credit losses ("ECLs") for all debt instruments not held at FVPL. 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.

ECLs are recognised in two stages. For credit exposures for which there has not been a significant increase in credit risk since initial recognition, ECLs are provided for credit losses that result from default events that are possible within the next 12-months (a 12-month ECL). For those credit exposures for which there has been a significant increase in credit risk since initial recognition, a loss allowance is recognised for credit losses expected over the remaining life of the exposure, irrespective of timing of the default (a lifetime ECL).

2. Summary of significant accounting policies (cont'd)

2.9 Impairment of financial assets (cont'd)

The Society considers a financial asset in default when contractual payments are 60 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.

2.10 Cash and cash equivalents

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

2.11 Leases

The Society assesses at contract inception whether a contract is, or contains, a lease. That is, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

As lessee

The Society applies a single recognition and measurement approach for all leases, except for short-term leases and leases of low-value assets. The Society recognises lease liabilities representing the obligations to make lease payments and right-of-use assets representing the right to use the underlying leased assets.

2. Summary of significant accounting policies (cont'd)

2.11 Leases (cont'd)

As lessee (cont'd)

Right-of-use assets

The Society recognises right-of-use assets at the commencement date of the lease (i.e. the date the underlying asset is available for use). Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, and lease payments made at or before the commencement date less any lease incentives received. Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets. The estimated useful lives are as follows:

	Useful lives
Office premises	2 to 3 years

If ownership of the leased asset transfers to the Society at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset. The right-of-use assets are also subject to impairment. The accounting policy for impairment is disclosed in Note 2.7.

The Society's right-of-use assets are presented in Note 5.

Lease liabilities

At the commencement date of the lease, the Society recognises lease liabilities measured at the present value of lease payments to be made over the lease term. The lease payments include fixed payments (including in-substance fixed payments) less any lease incentives receivable, variable lease payments that depend on an index or a rate, and amounts expected to be paid under residual value guarantees. The lease payments also include the exercise price of a purchase option reasonably certain to be exercised by the Society and payments of penalties for terminating the lease, if the lease term reflects the Society exercising the option to terminate. Variable lease payments that do not depend on an index or a rate are recognised as expenses (unless they are incurred to produce inventories) in the period in which the event or condition that triggers the payment occurs.

2. Summary of significant accounting policies (cont'd)

2.11 Leases (cont'd)

As lessee (cont'd)

Lease liabilities (cont'd)

In calculating the present value of lease payments, the Society uses its incremental borrowing rate at the lease commencement date because the interest rate implicit in the lease is not readily determinable. After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made. In addition, the carrying amount of lease liabilities is remeasured if there is a modification, a change in the lease term, a change in the lease payments (e.g. changes to future payments resulting from a change in an index or rate used to determine such lease payments) or a change in the assessment of an option to purchase the underlying asset.

The Society's lease liabilities are presented in Note 11.

Low-value assets

The Society applies the low-value assets recognition exemption to leases of office equipment that are considered to be low value. Lease payments on low-value assets are recognised as expense on a straight-line basis over the lease term.

2.12 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 date 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. Summary of significant accounting policies (cont'd)

2.13 Unrestricted funds

These represent funds received by the Society that are expandable for any activities within the Society at the discretion of the Executive Committee in the furtherance of the Society's charitable objectives.

2.14 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 the fund. Common expense if any are allocated on a reasonable basis to the funds based on a method most suitable to that common expense.

2.15 Revenue

Revenue is measured based on the consideration to which the Society expects to be entitled in exchange for transferring promised goods or services to a customer, excluding amounts collected on behalf of third parties.

Revenue is recognised when the Society satisfies a performance obligation by transferring a promised good or service to the customer, which is when the customer obtains control of the good or service. A performance obligation may be satisfied at a point in time or over time. The amount of revenue recognised is the amount allocated to the satisfied performance obligation.

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

Revenue from services is recognised at a point in time when the Society satisfies the performance obligation generally when the significant acts have been completed.

(b) 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.

2. Summary of significant accounting policies (cont'd)

2.15 Revenue (cont'd)

(c) Government grants

Government grants are recognised at fair value when there is reasonable assurance that all attaching conditions will be complied with and that the grant will be received. Grants in recognition of specific expenses are recognised in statement of income, expenditure and comprehensive income 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 statement of income, expenditure and comprehensive income on a systematic basis over the useful life of the asset and in the proportions in which depreciation expense on those assets is recognised.

(d) Interest and dividend income

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

(e) Other income

Other income is recognised upon receipts.

2.16 Borrowing costs

All borrowing costs that are not directly attributable to the acquisition, construction or production of a qualifying asset are recognised in statement of income, expenditure and comprehensive income in the period in which they are incurred.

2.17 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 (cont'd)

2.17 Employee benefits (cont'd)

(b) Short-term employee 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.

(c) Employee leave entitlement

Employee entitlements to annual leave are recognised when they accrue to employees. A provision is made for the estimated liability for leave as a result of services rendered by employees up to the reporting date.

3. Significant accounting judgements and estimates

The preparation of the Society's financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities at each reporting date. 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.

3.1 Judgements made in applying accounting policies

Determination of lease term of contracts with extension options

The Society determines the lease term as the non-cancellable term of the lease, together with any periods covered by an option to extend the lease if it is reasonably certain to be exercised, or any periods covered by an option to terminate the lease, if it is reasonably certain not to be exercised.

The Society has several lease contracts that include extension options. The Society applies judgement in evaluating whether it is reasonably certain whether or not to exercise the option to extend the lease. That is, it considers all relevant factors that create an economic incentive for it to exercise the extension. After the commencement date, the Society reassesses the lease term whether there is a significant event or change in circumstances that is within its control and affects its ability to exercise or not to exercise the option to extend (e.g. construction of significant leasehold improvements or significant customisation to the leased asset).

3. Significant accounting judgements and estimates (cont'd)

3.1 Judgements made in applying accounting policies (cont'd)

Determination of lease term of contracts with extension options (cont'd)

The Society included the extension option in the lease term for leases of office premises because of the leasehold improvements made and the significant costs that would arise to replace the assets.

3.2 Key sources of estimation uncertainty

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date are discussed below. The Society based its assumptions and estimates on parameters available when the financial statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising beyond the control of the Society. Such changes are reflected in the assumptions when they occur.

(a) Estimated useful lives of plant and equipment

The useful life of an item of plant and equipment is estimated at the time the asset is acquired and is based on historical experience with similar assets and takes into account anticipated technological or other changes. If changes occur more rapidly than anticipated or the asset experiences unexpected level of wear and tear, the useful lives will be adjusted accordingly. The carrying amount of the Society's plant and equipment as at the reporting date is disclosed in Note 4.

(b) Estimated useful life of intangible asset

The Society reviews the carrying amounts of its intangible assets as at each reporting date to assess for any indication of impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the Society estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Irrespective of whether there is any indication of impairment, the Society also tests its intangible assets not yet available for use for impairment annually by comparing their respective carrying amounts with their corresponding recoverable amounts.

3. Significant accounting judgements and estimates (cont'd)

3.2 Key sources of estimation uncertainty (cont'd)

(b) Estimated useful lives of intangible assets (cont'd)

The recoverable amount of an asset or cash-generating unit is the higher of its fair value less costs to sell and its value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset.

An impairment loss for the amount by which the asset's carrying amount exceeds the recoverable amount is recognised immediately in profit or loss, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Where an impairment loss subsequently reverses, the carrying amount of the asset (cash-generating unit) is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (cash-generating unit) in prior years. A reversal of an impairment loss is recognised immediately in profit or loss, unless the relevant asset is carried at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

The carrying amount of the Society's intangible asset as at the reporting dates is as disclosed in Note 6.

(c) Leases – estimating the incremental borrowing rate

The Society cannot readily determine the interest rate implicit in the lease, therefore, it uses its incremental borrowing rate to measure lease liabilities. The incremental borrowing rate is the rate of interest that the Society would have to pay to borrow over a similar term, and with a similar security, the funds necessary to obtain an asset of a similar value to the right-of-use asset in a similar economic environment. The incremental borrowing rate therefore reflects what the Society 'would have to pay', which requires estimation when no observable rates are available or when they need to be adjusted to reflect the terms and conditions of the lease. The Society estimates the incremental borrowing rate using observable inputs (such as market interest rates) when available and is required to make certain entity-specific estimates.

4. Plant and equipment

	Computers $	Furniture and fittings $	Motor vehicle $	Renovation $	Total $
Cost					
At 1 January 2020	61,807	17,942	72,865	154,374	306,988
Additions	45,736	277	-	-	46,013
Write-offs	(22,210)	(320)	-	-	(22,530)
At 31 December 2020 and 31 December 2021	85,333	17,899	72,865	154,374	330,471
Accumulated depreciation					
At 1 January 2020	58,963	17,182	61,187	142,826	280,158
Depreciation for the year	13,196	466	7,286	11,548	32,496
Write-offs	(22,210)	(320)	-	-	(22,530)
At 31 December 2020	49,949	17,328	68,473	154,374	290,124
Depreciation for the year	16,328	571	4,392	-	21,291
At 31 December 2021	66,277	17,899	72,865	154,374	311,415
Carrying amount					
At 31 December 2020	35,384	571	4,392	-	40,347
At 31 December 2021	19,056	-	-	-	19,056

5. Right-of-use assets

	Office premises $
Cost	
At 1 January 2020, 31 December 2020 and 31 December 2021	250,726
Accumulated depreciation	
At 1 January 2020	82,426
Depreciation for the year	82,426
At 31 December 2020	164,852
Depreciation for the year	82,425
At 31 December 2021	247,277
Carrying amount	
At 31 December 2020	85,874
At 31 December 2021	3,449

6. Intangible asset

	Software under development $
Cost	
At 1 January 2020 and 31 December 2020	-
Addition	29,939
At 31 December 2021	29,939
Accumulated amortisation	
At 1 January 2020, 31 December 2020 and 31 December 2021	-
Carrying amount	
At 31 December 2020	-
At 31 December 2021	29,939

7. Trade and other receivables

	2021 $	2020 $
Current		
Trade receivables	4,256	-
Other receivables	18,978	62,696
Grant receivable	22,155	15,415
Prepayments	3,678	13,478
Deposits	14,970	790
Total current trade and other receivables	64,037	92,379
Non-current		
Deposits	-	14,200
Total non-current trade and other receivables	-	14,200
Total trade and other receivables	64,037	106,579

In the previous financial year, grant receivable relates to Jobs Support Scheme meant to provide wage support to employers to help them retain their local employees. In the current financial year, grant receivable relates to Invictus Fund due from National Council of Social Service meant to reimburse digitisation cost.

8. Other investments

	2021 $	2020 $
Financial assets		
Quoted bonds at fair value through statement of income, expenditure and comprehensive income		
- 3.15% per annum bond	250,703	257,494
	250,703	257,494
Quoted equity securities at fair value through statement of income, expenditure and comprehensive income	833,503	821,525
	1,084,206	1,079,019

8. Other investments (cont'd)

	2021 $	2020 $
Movement in financial assets		
At beginning of the year	1,079,019	1,426,304
Additions	5,583	-
Fair value changes	(396)	8,376
Disposals	-	(355,661)
At end of the year	1,084,206	1,079,019

The Society has elected to measure these quoted bonds and quoted equity securities at fair value through statement of income, expenditure and comprehensive income due to the Society's intention to dispose these investments for funding purposes as and when necessary.

The Society's other investments are denominated in the following currencies:

	2021 $	2020 $
Singapore dollar	539,268	544,869
Hong Kong dollar	283,630	342,530
United States dollar	261,308	191,620
	1,084,206	1,079,019

9. Cash and cash equivalents

The Society's cash and cash equivalents are denominated in the following currencies:

	2021 $	2020 $
Singapore dollar	5,719,472	5,259,199
Hong Kong dollar	2,076	-
United States dollar	539	3
	5,722,087	5,259,202

10. Other payables

	2021 $	2020 $
Other payables	7,873	15,684
Accruals	59,956	81,739
Deferred grant income	22,155	15,415
Provision for unconsumed leave	22,145	20,533
	112,129	133,371

In the previous financial year, deferred grant income relates to Jobs Support Scheme meant to provide wage support to employers to help them retain their local employees. In the current financial year, Invictus Fund due from National Council of Social Service meant to reimburse digitisation cost.

The following table shows how much of the revenue recognised in the current reporting period relates to brought–forward contract liabilities. There was no revenue recognised in the current reporting period that relates to performance obligations that were satisfied in a prior year.

	2021 $	2020 $
Amounts received in advance for promoting HIV prevention, testing and advances for charity dinner	-	206,720

11. Lease liabilities

	2021 $	2020 $
Maturity analysis:		
Within one year	3,531	84,372
After one year but within five years	-	3,531
	3,531	87,903
Less: Unearned interest	(4)	(738)
	3,527	87,165
Analysed as:		
Current	3,527	83,638
Non-current	-	3,527
	3,527	87,165

The Society had total cash outflows for leases during the financial year of $88,866 (2020: $81,804).

12. Restricted funds

	Balance at 1 January $	Income $	Expenditure $	Net income/ (expenditure) $	Balance at 31 December $
2021					
Endowment fund	2,845,094	23,909	(4,879)	19,030	2,864,124
Trust funds					
- Care for Family Fund	277	111,000	(23,200)	87,800	88,077
- Fund for the Arts	69,776	4,826	(32,750)	(27,924)	41,852
- Paddy Chew Medical Subsidy	50,762	1,000	(16,600)	(15,600)	35,162
- PLHIV Emergency Fund	10,000	-	-	-	10,000
- Pre-Exposure Prophylaxis Fund	31,801	-	-	-	31,801
- Pregnant Mother's Fund[1]	3,000	-	(2,520)	(2,520)	480
- Prison Medication Fund	14,320	-	-	-	14,320
	179,936	116,826	(75,070)	41,756	221,692
	3,025,030	140,735	(79,949)	60,786	3,085,816

12. Restricted funds (cont'd)

	Balance at 1 January $	Income $	Expenditure $	Net income/ (expenditure) $	Balance at 31 December $
2020					
Endowment fund	2,694,691	161,344	(10,941)	150,403	2,845,094
Trust funds					
- Care for Family Fund[1]	11,282	9,795	(20,800)	(11,005)	277
- Fund for the Arts	78,176	600	(9,000)	(8,400)	69,776
- Paddy Chew Medical Subsidy	65,662	250	(15,150)	(14,900)	50,762
- PLHIV Emergency Fund	-	10,000	-	10,000	10,000
- Pre-Exposure Prophylaxis Fund	31,801	-	-	-	31,801
- Pregnant Mother's Fund[1]	12,795	(9,795)	-	(9,795)	3,000
- Prison Medication Fund	14,320	-	-	-	14,320
	214,036	10,850	(44,950)	(34,100)	179,936
	2,908,727	172,194	(55,891)	116,303	3,025,030

[1]Pregnant Mother's Fund was transferred to the Care for Family Fund in the previous financial year since there has been no utilisation for the past 3 years. $3,000 was kept for emergency purpose and the remaining amount was transferred to Care for Family Fund.

The purposes 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 through profit and loss under the endowment fund comprise of quoted bonds and quoted equity securities that are managed by The Board of Trustees of the AFA Endowment Fund.

12. Restricted funds (cont'd)

(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 positive 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.

During the financial year, the Society has received a total of $111,000 (2020: Nil) fund from the donors, of which $100,000 would be disbursed over a period of three years and the remaining $11,000 over a period of two years. The Society has disbursed $23,200 (2020: $20,800) from the fund.

Fund for the 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.

The Fund was raised from a fundraising event which hold in financial year 2018. In year 2019, the Society has received fund of $46,500 under restricted fund. During the financial year, the Society has received $4,826 (2020: $600) of donation and utilised $32,750 (2020: $9,000) from the fund.

12. Restricted funds (cont'd)

(b) Trust funds (cont'd)

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 utilising their skill sets. The recipient of this subsidy must be active participants in the Society in rolling out the programmes and activities. The fund is disbursed based on the participation level of the individual at each quarter. 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.

During the financial year, the Society has received $1,000 (2020: $250) of donation and $16,600 (2020: $15,150) was disbursed based on the participation level of the individual at each quarter for Paddy Chew Medical Subsidy. As at reporting date, there is no fund received and/or utilised for Pre-Exposure Prophylaxis Fund.

PLHIV Emergency Fund

The PLHIV Emergency Fund was set up in 2017 to support HIV positive persons below 30 years old who lost their employment due to their HIV status. In year 2019, due to a data leak, this was expanded to include all PLHIV who may have faced actual workplace discrimination. The fund manager undertakes extensive review of cases who apply to the fund, engage in discussions with employers, offer to mediate and understand if employee's HIV status was the sole reason for dismissal. The fund dispenses a subsidy of $400 a month for up to 3 months to eligible applicants until they are able to find employment. The subsidy aims to cover some of the costs associated with HIV treatments and other expenses to ensure that the individual does not fall off their treatment. The Society requires documentation to show that the person is continuing on treatment before the next payment is made. In year 2020, $10,000 from the Levi Strauss Foundation grant has been put into this trust fund for future claims. There were no claimants in year 2020 and 2021.

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.

12. Restricted funds (cont'd)

(b) Trust funds (cont'd)

Pregnant Mother's Fund (cont'd)

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. During the financial year, $2,520 (2020: Nil) was utilised for the supply of medication to applicant.

Prison Medication Fund

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

13. Tax exempt receipts

The Society enjoys a concessionary tax treatment whereby qualifying donors are granted 2.5 times tax deduction for the donations made to the Society. During the financial year, the Society issued tax-exempt receipts for donations collected amounting to $995,971 (2020: $388,350).

14. Anonymous blood testing and mobile testing site income

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

15. Donations and sponsorships

	2021 $	2020 $
Donations from fundraising events	17,420	546,915
General donations	857,516	125,973
	874,936	672,888

16. Grant income

	2021 $	2020 $
Health Promotion Board		
- Heterosexual Male (HSO) outreach programme	622,166	233,981
- Men who have Sex with Men (MSM) outreach programme	33,743	202,467
Ministry of Social and Family Development		
- Youth Sexual Health	(27,556)	111,785
Others	10,138	9,669
	638,491	557,902

17. Sero Prevalence Project

The Sero Prevalence project is a community-based project to increase HIV testing amongst men-who-have-sex-with-men (MSM) aged 18 years old and above. It utilises a multi-pronged approach to educate and encourage the target audience to partake in the research. The project addresses the important strategy of HIV testing in the target audience and provides support and Linkage to Care for those found to be HIV infected.

18. Other income

	2021 $	2020 $
Government grants	38,894	151,946
Miscellaneous income	336	99
	39,230	152,045

19. Administrative expenses

The following items have been included in arriving at surplus before tax:

	2021 $	2020 $
Accounting fee	24,255	24,255
Depreciation of plant and equipment	21,291	32,496
Depreciation of right-of-use assets	82,425	82,426
Employee benefits expenses (Note 19a)	857,956	776,205
Low-value asset lease expenses	4,494	4,494
Travelling and transport expenses	8,451	4,793
Other administrative expenses	59,594	59,631
	1,058,466	984,300

(a) Employee benefits expenses

	2021 $	2020 $
Staff salaries and wages	755,326	677,676
Central provident fund contributions	96,926	88,489
Others	5,704	10,040
	857,956	776,205

Key management personnel compensation is as follows:

	2021 Number	2020 Number
$100,000 to $200,000	1	1

Key management personnel compensation comprises amounts paid to other key management personnel.

The Executive Committee members of the Society are not remunerated.

20. Project and programme expenses

	2021 $	2020 $
Unrestricted funds		
Anonymous testing expenses	72,764	51,480
Heterosexual male outreach programme	248,115	151,464
Mobile testing expenses	43,412	42,147
Men who have Sex with Men project	8,543	46,732
Sero Prevalence Project	16,122	-
Other project and programme expenses	23,510	27,004
	412,466	318,827
Restricted funds		
Care for Family Fund	23,200	20,800
Fund for the Arts	32,750	9,000
Paddy Chew Medical Subsidy	16,600	15,150
Pregnant's Mother Fund	2,520	-
	75,070	44,950
	487,536	363,777

21. Finance costs

	2021 $	2020 $
Interest expense on lease liabilities	734	1,978

22. 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.

23. Commitments

Lease commitments – where the Society is a lessee

	2021 $	2020 $
Within one year	6,996	4,494
After one year but within five years	-	6,996
	6,996	11,490

The lease commitments relate to committed lease that are low-value assets.

As at the reporting date, the Society leases office equipment from non-related parties under non-cancellable operating lease agreements. The leases have varying terms, escalation clauses and renewal rights.

24. Fair value of assets and liabilities

(a) Fair value hierarchy

The table below analyses financial instruments measured and carried at fair value and classified by level of the following fair value measurement hierarchy:

- Level 1 : quoted prices (unadjusted) in active markets for identical assets or liabilities that the Society can access at the measurement date;
- 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 : unobservable inputs for the asset or liability.

Fair value measurements that use inputs of different hierarchy levels are categorised in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement.

24. Fair value of assets and liabilities (cont'd)

(b) Assets measured at fair value

The following table shows an analysis of each class of assets measured at fair value at the reporting date:

	Fair value measurements at the reporting date using			
	Quoted prices in active market for identical instruments (Level 1)	Significant observable input other than quoted prices (Level 2)	Significant unobservable inputs (Level 3)	Total
	$	$	$	$
2021				
Financial assets				
Quoted bonds	250,703	-	-	-
Quoted equity securities	833,503	-	-	-
Financial assets at 31 December 2021	1,084,206	-	-	-
2020				
Financial assets				
Quoted bonds	257,494	-	-	-
Quoted equity securities	821,525	-	-	-
Financial assets at 31 December 2020	1,079,019	-	-	-

(c) Assets and liabilities not measured at fair value

Cash and cash equivalents, grant receivables, other receivables and other payables

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

Trade receivables

The carrying amounts of these receivables approximate their fair values as they are subject to normal trade credit terms.

25. Financial instruments by category

At the reporting date, the aggregate carrying amounts of financial assets at amortised cost and financial liabilities at amortised cost are as follows:

	2021	2020
	$	$
Financial assets measured at amortised cost		
Grant receivables	202,960	244,001
Trade and other receivables	38,204	77,686
Cash and cash equivalents	5,722,087	5,259,202
Total financial assets measured at amortised cost	5,963,251	5,580,889
Financial liabilities measured at amortised cost		
Other payables	(67,829)	(97,423)
Lease liabilities	(3,527)	(87,165)
Total financial liabilities measured at amortised cost	(71,356)	(184,588)

26. Financial risk management

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

The Executive Committee of the Society reviews and agree 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 abovementioned 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.

26. Financial risk management (cont'd)

(a) 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's exposure to credit risk arises primarily from trade and other receivables. For other financial assets (including investment securities and cash), the Society minimises credit risk by dealing exclusively with high credit rating counterparties.

The Society has adopted a policy of only dealing with creditworthy counterparties. The Society performs ongoing credit evaluation of its counterparties' financial condition and generally do not require a collateral.

The Society considers the probability of default upon initial recognition of asset and whether there has been a significant increase in credit risk on an ongoing basis throughout each reporting period.

The Society has determined the default event on a financial asset to be when internal and/or external information indicates that the financial asset is unlikely to be received, which could include default of contractual payments due for more than 60 days or there is significant difficulty of the counterparty.

To minimise credit risk, the Society has developed and maintained the Society's credit risk gradings to categorise exposures according to their degree of risk of default. The credit rating information is supplied by publicly available financial information and the Society's own trading records to rate its major customers and other debtors. The Society considers available reasonable and supportive forward-looking information which includes the following indicators:

- Internal credit rating
- External credit rating
- Actual or expected significant adverse changes in business, financial or economic conditions that are expected to cause a significant change to the debtor's ability to meet its obligations
- Actual or expected significant changes in the operating results of the debtor
- Significant increases in credit risk on other financial instruments of the same debtor
- Significant changes in the expected performance and behaviour of the debtor, including changes in the payment status of debtors in the group and changes in the operating results of the debtor.

26. Financial risk management (cont'd)

(a) Credit risk (cont'd)

Regardless of the analysis above, a significant increase in credit risk is presumed if a debtor is more than 30 days past due in making contractual payment.

The Society determined that its financial assets are credit-impaired when:

- There is significant difficulty of the debtor
- A breach of contract, such as a default or past due event
- It is becoming probable that the debtor will enter bankruptcy or other financial reorganisation
- There is a disappearance of an active market for that financial asset because of financial difficulty

The Society categorises a receivable for potential write-off when a debtor fails to make contractual payments more than 120 days past due. Financial assets are written off when there is evidence indicating that the debtor is in severe financial difficulty and the debtor has no realistic prospect of recovery.

The Society's current credit risk grading framework comprises the following categories:

Category	Definition of category	Basis for recognising expected credit losses
I	Counterparty has a low risk of default and does not have any past-due amounts.	12-month ECL
II	Amount is >30 days past due or there has been a significant increase in credit risk since initial recognition.	Lifetime ECL – not credit-impaired
III	Amount is >60 days past due or there is evidence indicating the asset is credit-impaired (in default).	Lifetime ECL– credit-impaired
IV	There is evidence indicating that the debtor is in severe financial difficulty and the debtor has no realistic prospect of recovery.	Amount is written off

26. Financial risk management (cont'd)

(a) Credit risk (cont'd)

Trade receivables

For trade receivables, the Society has applied the simplified approach in FRS 109 to measure the credit loss allowances at lifetime ECL. The Society determines the ECL by using a provision matrix, estimated based on historical credit loss experience based on the past due status of the debtors, adjusted as appropriate to reflect current conditions and estimates of future economic conditions.

The following table provides information about the credit risk exposure on the Society's trade receivables using a provision matrix:

	2021 $	2020 $
Past due 1 to 30 days	-	-
Past due 31 to 60 days	2,010	-
Past due more than 60 days	2,246	-
	4,256	-

Trade receivables are non-interest bearing and are generally on cash on delivery terms.

The management is of opinion that there is no exposure to ECL for trade receivables since the outstanding amounts have been subsequently received.

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.

Other receivables

The Society assessed the latest performance and financial position of the counterparties, adjusted for the future outlook of the industry in which the counterparties operate in, and concluded that there has been no significant increase in the credit risk since the initial recognition of the financial assets. Accordingly, the Society measured the credit loss allowance using 12-month ECL and determined that the ECL is insignificant.

26. Financial risk management (cont'd)

(b) 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 objective is to maintain a balance between continuity of funding and flexibility through the use of standby credit facilities. The Society finances its working capital requirements through a combination of funds generated from operations, grants and donations. The Executive Committee of the Society are satisfied that funds are available to finance the operations of the Society.

Analysis of financial instruments by remaining contractual maturities

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

	2021				
	Carrying amount $	Contractual cash flows $	One year or less $	One to five years $	More than five years $
Financial assets					
Grant receivables	202,960	202,960	202,960	-	-
Trade and other receivables	38,204	38,204	38,204	-	-
Cash and cash equivalents	5,722,087	5,722,087	5,722,087	-	-
Total undiscounted financial assets	5,963,251	5,963,251	5,963,251	-	-
Financial liabilities					
Other payables	(67,829)	(67,829)	(67,829)	-	-
Lease liabilities	(3,527)	(3,531)	(3,531)	-	-
Total undiscounted financial liabilities	(71,356)	(71,360)	(71,360)	-	-
Total net undiscounted financial assets	5,891,895	5,891,891	5,891,891	-	-

26. Financial risk management (cont'd)

(b) Liquidity risk (cont'd)

	2020				
	Carrying amount $	Contractual cash flows $	One year or less $	One to five years $	More than five years $
Financial assets					
Grant receivables	244,001	244,001	244,001	-	-
Trade and other receivables	77,686	77,686	63,486	14,200	-
Cash and cash equivalents	5,259,202	5,259,202	5,259,202	-	-
Total undiscounted financial assets	5,580,889	5,580,889	5,566,689	14,200	-
Financial liabilities					
Other payables	(97,423)	(97,423)	(97,423)	-	-
Lease liabilities	(87,165)	(87,903)	(84,372)	(3,531)	-
Total undiscounted financial liabilities	(184,588)	(185,326)	(181,795)	(3,531)	-
Total net undiscounted financial assets	5,396,301	5,395,563	5,384,894	10,669	-

(c) 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 the variable rate instruments.

The Society does not expect any significant effect on the Society's statement of income, expenditure and comprehensive income arising from the effects of reasonably possible changes to interest rates on interest bearing financial instruments at the end of the financial year.

26. Financial risk management (cont'd)

(c) Market risk (cont'd)

(i) Interest rate risk (cont'd)

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

	2021	2020
	$	$
Fixed rate instruments		
Other investments – Quoted bonds	250,703	257,494
Lease liabilities	(3,527)	(87,165)
	247,176	170,329

The Society's fixed rate instruments are not expected to have significant impact on the statement of income, expenditure and comprehensive income of the Society.

(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 certain transactions and assets that are denominated in a currency other than the functional currency of the Society, primarily Hong Kong dollar ("HKD") and United States dollar ("USD").

26. Financial risk management (cont'd)

(c) Market risk (cont'd)

(ii) Foreign currency risk (cont'd)

The Society's currency exposures to foreign currencies at the reporting date were as follows:

	HKD $	USD $
2021		
Assets		
Other investments	283,630	261,308
Cash and cash equivalents	2,076	539
Net exposures	285,706	261,847
2020		
Assets		
Other investments	342,530	191,620
Cash and cash equivalents	-	3
Net exposures	342,530	191,623

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

	2021 $	2020 $
Hong Kong dollar	(28,571)	(34,253)
United States dollar	(26,185)	(19,162)

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

27. Reserve policy

	2021 $	2020 $
Unrestricted fund	3,924,262	3,569,456
Ratio of reserves to annual operating expenditure	2.67	2.73

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 the reserve regularly for the Society's continuing obligations.

28. Significant event

COVID-19 outbreak has brought about an unprecedented challenge for many entities, with increased uncertainty in the global economy. As the situation is still evolving, the full effect of the outbreak is still uncertain and the Society is therefore unable to provide a quantitative estimate of the potential impact of this outbreak on the Society. The Society continues to monitor and evaluate any possible impact on the Society 's business and will consider implementation of various measures to mitigate the effects arising from the COVID-19 situation. Based on management's latest assessment, there is no indicator that the going concern assumption used by the Society in preparing the financial statement is inappropriate.

29. Authorisation of financial statements for issue

The financial statements for the financial year ended 31 December 2021 were authorised for issue by Executive Committee of the Society on 8 June 2022.

DETAILED INCOME AND EXPENDITURE STATEMENT
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021

	2021 $	2020 $
Income		
Anonymous blood testing income	120,990	77,032
Bicentennial community fund	-	400,000
Care for family fund	111,000	-
Donations and sponsorships	874,936	672,888
Endowment fund income	23,909	161,344
Fund for the arts	4,826	600
Grant income	638,491	557,902
HIV/AIDS workshop/conference income	-	50,000
Mobile testing site income	87,526	39,336
Sero Prevalence Project	57,099	-
Paddy Chew medical subsidy fund	1,000	250
PLHIV emergency fund	-	10,000
World AIDS Day	8,200	2,660
Other income	39,230	152,045
Total income	1,967,207	2,124,057

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DETAILED INCOME AND EXPENDITURE STATEMENT
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021

	2021	2020
	$	$
Administrative expenses		
Accounting fee	24,255	24,255
Administrative service fee	8,580	7,150
AGM expenses	2,487	2,626
Appreciation dinner expenses	-	3,303
Audit fee	8,346	9,245
Bank charges	632	771
CPF contributions	96,926	88,489
Conference fee	-	2,814
Depreciation of plant and equipment	21,291	32,496
Depreciation of right-of-use assets	82,425	82,426
FWL and SDL	1,353	1,255
General expenses	730	209
Insurance	4,166	1,011
Medical expenses	1,127	876
Merchant fee	553	864
Office cleaning expense	8,012	7,344
Office supplies	1,243	837
Outsource fee	2,220	2,100
Penalty	27	-
Postages and courier	140	168
Printing and stationery	2,625	2,481
Provision for unconsumed leave	1,612	7,910
Refreshments	289	501
Rental of office equipment	4,494	4,494
Repair and maintenance	2,330	3,261
Staff salaries	755,326	671,115
Staff wages	-	6,560
Staff welfare	1,612	-
Telecommunications expenses	7,302	6,406
Training and seminar expenses	406	230
Travelling and transport expenses	8,451	4,793
Utilities	5,965	5,985
Website maintenance	3,541	2,325
Total administrative expenses	1,058,466	984,300

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DETAILED INCOME AND EXPENDITURE STATEMENT
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021

	2021 $	2020 $
Project and Programmes expenses		
Anonymous testing expenses	72,764	51,480
Care for family fund	23,200	20,800
Community blueprint	3,189	-
Condom distribution	323	-
Fund for the arts	32,750	9,000
General programmes	-	18,436
Heterosexual male outreach programme	248,115	151,464
Linkage to care subsidiary	4,411	3,600
Men who have Sex with Men Project	8,543	46,732
Mobile testing site expenses	43,412	42,147
Sero Prevalence Project	16,122	-
Paddy Chew medical subsidy	16,600	15,150
Pregnant Mother's fund	2,520	-
Western Blot Confirmatory Test	210	1,482
Women's Outreach Programme (LASH)	915	-
World AIDS day	7,050	-
Youth Sexual Health	3,500	-
Others	3,912	3,486
Total project and programmes expenses	487,536	363,777

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