



**DOWN SYNDROME ASSOCIATION**

**( S I N G A P O R E )**

**20<sup>TH</sup>**  
**ANNUAL REPORT**  
**2015/2016**



*WDSD National Seminar  
March 2016*



*CNY Party with Victory Family Centre  
February 2016*



*L'Oreal Citizen Day - June 2016*



*DSA's 20th Anniversary Launch Event - February 2016*





## *Our Vision*

To be the Centre of Excellence for individuals with Down syndrome, their families and the community

## *Our Mission*

Develop individuals with Down syndrome through life long learning and social integration

Support families through specialist services, information and education

Advocate for equal opportunities, quality of life and their contribution to society

## *Our Shared Values*

<b>Commitment</b>	We demonstrate strong belief in and dedication to our shared vision and core values
<b>Integrity</b>	We uphold ethics and moral principles in all our conduct
<b>Professionalism</b>	We aim to excel in all that we do with positive attitudes, openness and knowledge
<b>Teamwork</b>	We achieve our goals through camaraderie, synergy and partnership for the benefit of our stakeholders



Front Cover Artwork by  
DSA(S) artist: Ryan Lim



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# *Key Appointment Holders & Board of Management*

**PATRON**

Mr. Tan Soo Khoon

**ADVISORS**

Dr. S. Vasoo

Dr. Balbir Singh (PBM)

**BOARD OF MANAGEMENT****Chairperson**

Mr. Roderick Tan Tiong Own

**Deputy Chairperson**

Ms. Li Shu Yun

**Honorary Secretary**

Ms. Monica Kan Lai Lai

**Honorary Treasurer**

Mr. Gerard Lim

**Member**

Mr. Alex Yan

**Member**

Mr. Benjamin Cavalli

**Member**

Ms. Kristin Van Burm

**Member**

Mr. Ratnasabapathy Sivanandam

**Member**

Ms. Stella Fan Yu Fei

**SPECIALIST ADVISORY BOARD****Medical Advisor**

Dr. Bhavani Sriram

**Legal Advisor**

Mrs. Christine Sekhon

**AFFILIATIONS / MEMBERSHIPS**

- |                                                                                    |                                                  |
|------------------------------------------------------------------------------------|--------------------------------------------------|
| 1. National Council of Social Services                                             | 6. Asia Pacific Down Syndrome Federation         |
| 2. National Down Syndrome Society                                                  | 7. Down Syndrome Education International         |
| 3. Special Olympics (Singapore)                                                    | 8. Singapore Disability Sports Council           |
| 4. Down Syndrome International                                                     | 9. Asian Federation on Intellectual Disabilities |
| 5. International Association for the Scientific Study of Intellectual Disabilities |                                                  |

Dr. Balbir Singh (PBM), Advisor to DSA (Singapore) is also represented in the following Committees and Organisations:

- 1) Member, Enabling Master Plan Implementation Committee, MSF
- 2) Director / Trustee, Down Syndrome International
- 3) Co-ordinator, Asia Pacific Down Syndrome Federation
- 4) Director, Special Needs Trust Company, Singapore
- 5) Chairperson, World Down Syndrome Day Committee, Down Syndrome International
- 6) Co-Chair, Working Group, Access to Healthcare for Persons with Disabilities (PWDs), MSF
- 7) Champion for United Nations Convention on the Rights of Persons with Disabilities (UNCRPD), NCSS

## *Message from the Chairperson* *Roderick Tan*

It is my pleasure to present the 20th Annual Report of Down Syndrome Association (Singapore)[DSA] (S) for the period from 1st July 2015 to 30th June 2016.

As we earnestly prepared for the 20th Anniversary celebrations at the beginning of this financial year 2015/2016 in mid-2015, we were humbled by the support and contributions from everyone in wanting to make the celebrations a great success. The 20th Anniversary celebrations kicked off with a fantastic launch event on 27th February 2016 at Bishan-Ang Mo Kio Park in collaboration with the Singapore Kite Association, making it one of the largest turnout event that we ever had in years.

The World Down Syndrome Day celebrations saw the inaugural hosting of the National Seminar where both foreign and local speakers spoke on enabling and enhancing caregiving of persons with intellectual disabilities. DSA(S) also took the opportunity to hold a National Alliance Forum (NAF) for adults with an intellectual or learning disability where the primary objective aims to develop a consensus statement based on the voices of what these adults with a disability want for their future in Singapore.

With strong support put forth by a group of title sponsors, the DSA Charity Bowl saw a full house participation of DSA(S) bowlers and corporate sponsors, making it the highest participation for this event so far.

Amidst the many celebratory activities, new programmes like the Infant Toddler Programme, Akido Class and Singing & Friends were launched with a good start. With the engagement of Centre for Disability Studies (CDS), our teacher and training staff are better equipped to further develop the potential of our adults and children with Down syndrome while achieving higher standards in service delivery.

DSA(S) strives to continue engaging our various stakeholders through the use of new platforms. In conjunction with the 20th Anniversary celebrations, we have launched our Facebook page in January 2016. To-date, it has garnered more than 500 "Likes". This has given the team an effective and quicker platform to disseminate information to our supporters or create "Call for Action" initiatives. The other newly commissioned I.T. systems like the Data Management System (DOVE) and website have helped increase staff productivity in service delivery and engagement.

As our existing programmes expand and new programmes are introduced to benefit more families and persons with Down syndrome in Singapore, it has become increasingly challenging to raise funds. We sincerely hope more can come forward to support our cause through our fundraising initiatives.

The number of active members as of 30th June 2016 stands at 683. There was also a 15% increase in membership of persons with Down syndrome during this period.

I would like to extend my utmost appreciation to all donors, sponsors, volunteers, DSA members and their families, staff and fellow Board Members for your generosity, precious time, support and valuable contributions towards our cause and making our community a more gracious and inclusive society for our persons with Down syndrome.

Thank you very much for joining us on this fruitful journey.

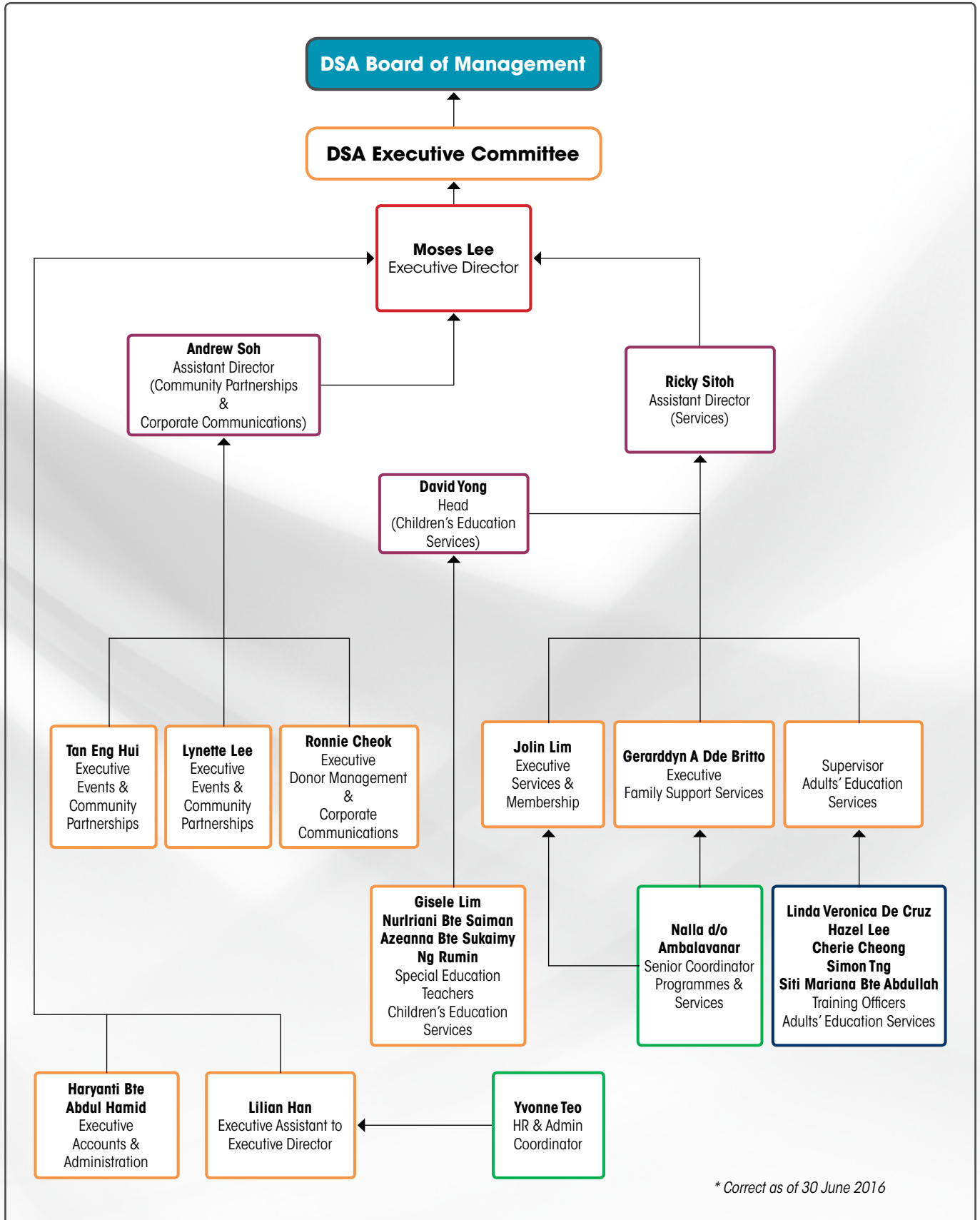
Happy 20th Anniversary DSA(S)!



**RODERICK TAN**



# Organisation Chart



## *Committees 2015/2016*

### **ADMINISTRATIVE**

Roderick Tan - *Chairperson*  
Li Shu Yun - *Vice-Chairperson*  
Gerard Lim  
Monica Kan

### **NOMINATION**

Benjamin Cavalli - *Chairperson*  
Kristin Van Burm

### **HUMAN RESOURCE**

Kristin Van Burm - *Chairperson*  
Timothy Koh  
Lilian Han  
Yvonne Teo

### **AUDIT**

Alex Yan - *Chairperson*  
Patricia Han  
Khairul Alam Zain  
Haryanti Bte Abdul Hamid  
Lilian Han

### **FUND DEVELOPMENT**

Ratnasabapathy Sivanandam - *Chairperson*  
Roderick Tan  
Gerard Lim  
Benjamin Cavalli  
Gopalan P. Nair  
Andrew Soh  
Ronnie Cheok  
Lynette Lee  
Tan Eng Hui

### **PUBLIC RELATIONS & PUBLICATIONS**

Ratnasabapathy Sivanandam - *Chairperson*  
Andrew Soh  
Ronnie Cheok

### **SERVICES**

Li Shu Yun - *Chairperson*  
Monica Kan  
Stella Fan  
Ricky Sitoh  
David Yong

### **ADULTS' EDUCATION SERVICES - SUB COMMITTEE**

Monica Kan - *Chairperson*  
Ong Chin Wah  
Ricky Sitoh  
Cherie Cheong  
Hazel Lee  
Linda Veronica de Cruz  
Simon Tng  
Siti Mariana Bte Abdullah

### **CHILDREN'S EDUCATION SERVICES - SUB COMMITTEE**

Stella Fan - *Chairperson*  
Kristin Van Burm  
Ricky Sitoh  
David Yong  
Azeanna Bte Sukaimy  
Gisele Lim  
Ng Rumin  
Nur Iriani Bte Saiman

### **RESEARCH - SUB COMMITTEE**

Li Shu Yun - *Chairperson*  
Ricky Sitoh

### **EDUCATION COMMITTEE**

Roderick Tan - *Chairperson*  
Ricky Sitoh

# *Instructors & Trainers*

## **INSTRUCTORS / TRAINERS**

### ***Creative Dance & Fusion Dance***

Shahrin Johry, Samantha Teo  
- Aspara Asia Pte Ltd

### ***Speech & Drama***

Jean Ng & Julius Foo

### ***Visual Arts***

May Tang, Susan Van Der Floodt, Madhuri Wagle (Volunteer) & Kim GS Khoo (Volunteer)

### ***Bowling***

Richard Tan, Daniel Chang (Volunteer), Ong Chin Wah (Parent Volunteer),  
& Tan Kim Joo (Parent Volunteer)

### ***Drums & Percussion and Puppet Making***

Shamroz Khan & Sivaranjini Moorthy  
- Shi Sha Production

### ***Swimming***

Speediswim Aquatic Centre

### ***Yoga***

Adrienne Low

### ***Computer Maths***

Pavani Arora (Volunteer), Anchit Malhotra (Volunteer), Shalini Sukumar (Volunteer),  
Li Lai Cai Benjamin (Volunteer), Shimul Jennifer Noor (Volunteer)

### ***Singing and Friends***

Cheryl Bains (Volunteer) &  
7 student volunteers from UWCSEA East

### ***Gymnastics***

GIM Sports International Pte Ltd

### ***Flower Arrangement***

Felicia Toi

### ***Akido***

Patrick Chan & Shamus Chan

### ***KidsREAD***

Lynda Walter (Parent Volunteer), & Cynthia Sim (Parent Volunteer)



# *Services*

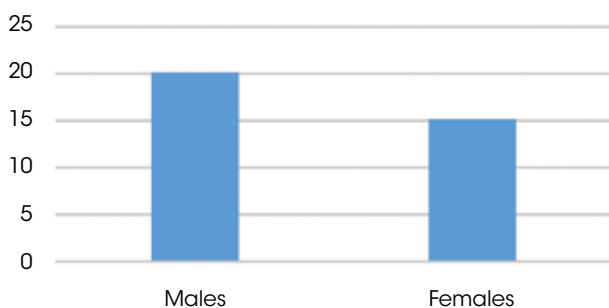
The DSA(S) provides a wide range of services in four main areas, namely, **Adults' Education Services, Children's Education Services, Enrichment Programmes** and **Family Support Service** for families, caregivers, and people with Down syndrome. Aligned with the Association's vision to be the Centre of Excellence for individuals with Down syndrome, their families and the community, DSA(S)'s services aims to develop individuals with Down syndrome through lifelong learning and social integration, support families through specialists' services, provide information and education, and advocate for equitable opportunities, quality of life and the meaningful contribution to society by all persons with Down syndrome.

## *Adults' Education Services*

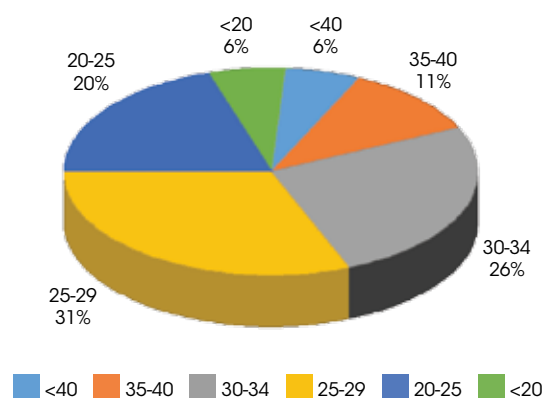
**“ In the end, it's not the years in your life that count.  
It's the life in your years. ”**

- Abraham Lincoln

**Number of AEP Learners**



**Age profile of AEP Learners**



### *Adult Enhancement Programme (AEP)*

AEP has a current enrolment of 35 adult learners.

It is designed to provide an extra avenue in which adults with Down syndrome can learn new skills to give them an added advantage and to increase the opportunities to improve their quality of life. Through learning these skills, several things happen. Not only do the members learn new skills to become more independent, they become more confident and their sense of worth increases. Henceforth with this added confidence, they develop a desire to learn more, thus making learning much more enjoyable.



*AEP learners bonding during lunch time!*



*Learners playing "Don't Drop The Ball" where they need to work as a team and bounce the ball without dropping it on the ground.*



## Adults' Education Services

AEP has several components which help to increase the learners' skill-set, knowledge, and level of independence. The first is Food Preparation Training. This component provides the learners with all the basic cooking skills needed to help them be more self-sufficient. Through hands-on cooking classes, they learn many methods of preparing a meal, along with all the necessary safety measures.

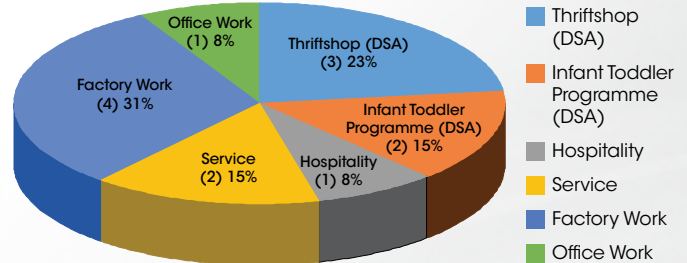


AEP learner, Mark, who is Chef of the month, demonstrating to his peers the steps of food preparation.



On-the-job training can lead to open employment thus taking the next step in transforming their lives.

Two more aspects of AEP are Work Readiness and Open Employment. These are reinforced through various means, such as teaching the learners commuting skills and involving them with on-the-job-training at DSA's Thriftshop. Through practices and hard work, the learners are poised to make the next step in transforming their lives.



### Thriftshop@DSA21

As part of the AEP work hardening programme, Thriftshop@DSA21 serves as a training ground for selected learners to build work skills and attitudes that will enable them to thrive in open employment. At the thriftshop, the clients are given hands-on learning opportunities to practise their work readiness skills. These skills include merchandising, customer service, social skills and working as a team. Through the programme at the thriftshop, the learners take pride and develop a sense of achievement to be able to raise funds through sale of the donated items.



AEP learner, Jaspreet manning the Thriftshop.



## *Adults' Education Services*

### *Outside Employment*

Job support undertakes a thorough and quality-tested process to match person with Down syndrome to a job that is right for him or her. We emphasized in the learner's self development such as vocational, social and life skills and successfully trained and integrated them into Open Employment. Support Employment is all about finding the best job that fit the interests and skills of the learner and meet the needs of the employer, initial one-to-one-the-job training for several weeks and ongoing support is necessary for our learners to maintain and succeed in employment.

### *Planning Alternative Tomorrows with Hope (PATH)*

To enhance the quality of life of the AEP learners, AEP has adopted a person centered planning and goal setting tool, PATH, that uses graphic facilitation to map out a vision of a desirable future for the individual.

A PATH is completed with every AEP learner and supported by their families and community partners. Through the discussions with the AEP learners and their families, they develop a vision of a positive future for themselves and plan personalised supports and services. Goals are set and actions to achieve these goals are recorded. PATH was designed to facilitate change to individuals, families, organisations, as well as to assist in planning around complex issues. It provides direction for the AEP learners and their family towards social inclusion with a visual reminder of the stepping stones required to reach their goals.

**Social Integration training** is another part of the curriculum at AEP. This is inculcated through a variety of lessons that set out to teach the social skills needed to be an independent adult. Social Integration is also reinforced through their active participation in all of the programs. Interacting with their friends and coaches gives the learners many opportunities to learn and practise their social skills.

Encouragement plays a huge part in the likelihood of one's success. The learners at AEP will try harder at a task when they are encouraged and given words of hope, such as "you can do it" or "good job".

Such simple words of encouragement make more of a difference than one might think. When you tell someone you care about something positive, it makes a difference in their behavior.

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*Lessons on Motor Skills, Emotional Readiness Skills, General Communication Skills & Social Skills.*





## *Adults' Education Services*



*Assembly line for Push Pop Cake at Shangri-La Hotel.*



*Gabriella with her unique marbled Tea Vase.*

The main objective of AEP is to foster independence. Independence is a word that most people take for granted, but for our learners, it is something that is much appreciated. They aspire to be independent, productive citizens who will contribute to our society. Their will to succeed exceeds that of most people, but unfortunately, the society has limited them. Many people assume that they have too many limitations to succeed. People with special needs simply need the society to give them the chance to prove themselves. If we consider the fact that a person's will and desire contribute to the increased likelihood of success, then there is no reason not to give them a chance.

The learners who participate in AEP have a wide range of abilities. Some are artistic and some have good administrative skills, while others have an amazing knack for having just the right thing to say when a friend is feeling down. They all have unique attributes and they all have something to contribute to our society.

### *AEP Camp July 2015*

AEP conducted a 3-day-2-night camp at the Girl's Brigade Centre from 29th-31st July 2015. The camp aims to stimulate an independent living condition for the learners and instill a sense of independence and personal responsibility in them. At the camp, the learners learned to work as a team to complete tasks, as well as planning and preparing for the stay on their own.



*The ladies were putting on new bed sheets and pillow covers in the dormitories on their first day of AEP Camp.*

## *Children's Education Services*

**“ Infancy/toddlerhood is the time when the foundations of school readiness begin. The foundations of school readiness develop during the period from birth to age 3. ”**

- OPRE report 2016-07 Feb 2016



Children's Education Services aims to provide a range of holistic developmental support services and programmes for our young members.

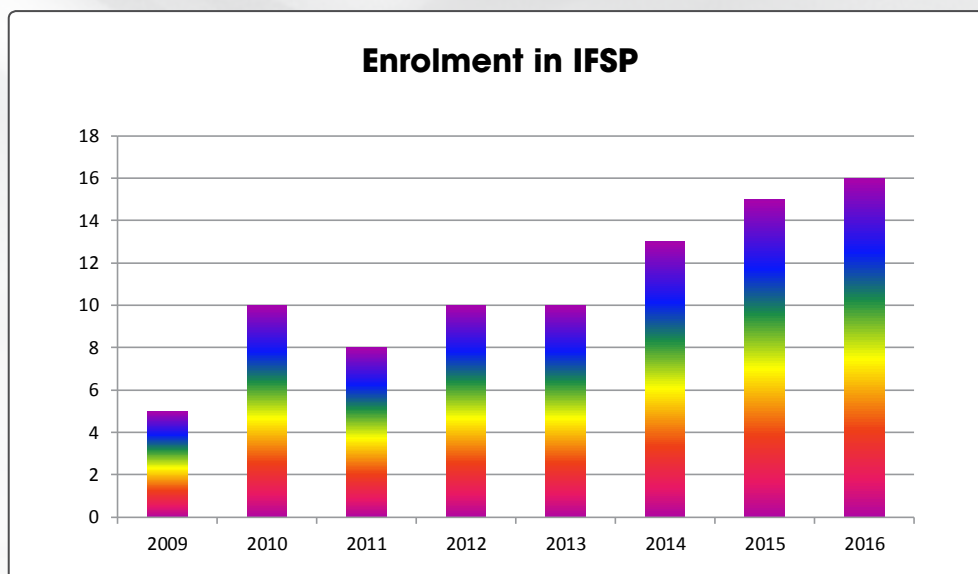
Children's Education Services runs

- Integration Facilitation Support Programme (IFSP)
- Infants and Toddlers Programme (ITP)
- Education Enrichment Programme (EEP)
- Educational and Life Planning Meetings (ELPM)

### *Integration Facilitation Support Programme (IFSP)*

Since 2009, the number of children supported by IFSP has increased from 4 to 16. The number of children to be supported is likely to increase to 20 and more as there are 12 children on the wait list. The programme has served a total of 42 children over the past seven years.

The service has also expanded to serve younger children, from age 3, who are attending Nursery Level in early childhood education centres. This provides a seamless transition of children from the Infants and Toddlers Programme. Since January 2016, the service also supports children in secondary school.





## *Children's Education Services*



Lee Zhuo Ying studied at Fuhua Primary School from 2009 and passed the Primary School Leaving Examination in 2015 and is currently studying in Crest Secondary School and continues to receive IFSP support.



Nur Alyssa (Kindergarten 2) at PCF@Kampong Chai Chee 135, designing a birthday cake reflecting her age.



Nichelle Lim (Kindergarten 1) at Raffles Early Learning Centre after completing assigned task independently.



Gladys Chin (Kindergarten) at The Little Skool-house International brainstorming words and labelling.



Phoebe Lew (Nursery) at PCF@Punggol South 542 matching objects with their shadows.



Lecia Lim (Kindergarten 1) at PCF@Fengshan 126 using tongs to pick up objects.

## Children's Education Services



Vanessa Teo (Primary 1) at St Anthony Canossian Primary School, buying food independently at the school canteen.



Grace Gan (Primary 5) at Evergreen Primary School sharing her portfolio with her classmates.

IFSP adopts a tri-partite collaborative model in which DSA(S) seeks to work with parents and the schools/kindergarten within a child-centred approach.

### Enabling the Child with Down Syndrome in Primary School and Kindergarten through Collaborative Stakeholders.

#### Family

- encourages and works with child to achieve learning and behaviour goals.
- expects child to perform independently or with least guidance.
- implements a support system at home by various family members.
- communicates regularly with teachers and IFSP officer.

#### School led by Principal

- accepts, integrates and encourages the child.
- maintains similar expectations of the child as with other pupils.
- makes accommodations where appropriate and necessary.



*"A key step towards preparing pupils with Down Syndrome to become full and contributing members of Singapore"*

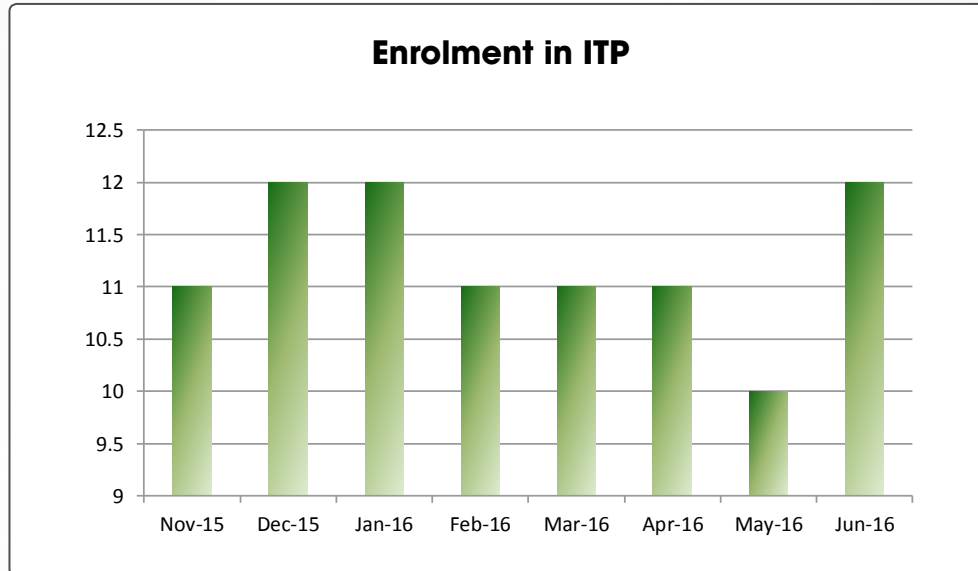
#### DSA(S) – IFSP (in-school services)

- monitors the child's work and provides remediation.
- observes and supports the child in the classroom.
- collaborates with teachers on academic and behaviour management.
- communicates regularly with parents and teachers.
- promotes awareness of disability and special needs.

DSA(S) : Down Syndrome Association (Singapore)  
IFSP : Integration Facilitation Support Programme



## *Children's Education Services*



### *Infants And Toddlers Programme (ITP)*

Aligned with DSA(S) mission in developing individuals with Down syndrome through lifelong learning and social integration, the Children Education Services started an early intervention service for infants and toddlers aged birth to three to support their early social/emotional development and physical health thus providing the foundation upon which cognitive and language skills develop. The Infants and Toddlers Programme (ITP) mentors parents to be confident nurturers of their children. It further supports and transitions children into mainstream early childhood education settings which are presently supported by the Integration Facilitation Support Programme (IFSP).

In November 2015, DSA(S) started the Infants and Toddlers Programme (ITP) with the support of the Centre for Disability Studies, Sydney Australia through Ms Maureen Corby. The Activity- and Routine-based Early Intervention programme provides both centre-based and home-based intervention sessions. Staffed by one Early Intervention Teacher, the programme had an average enrolment of 11 families. Staff coaches and supports parents to be effective and confident nurturers in raising their children with Down syndrome.

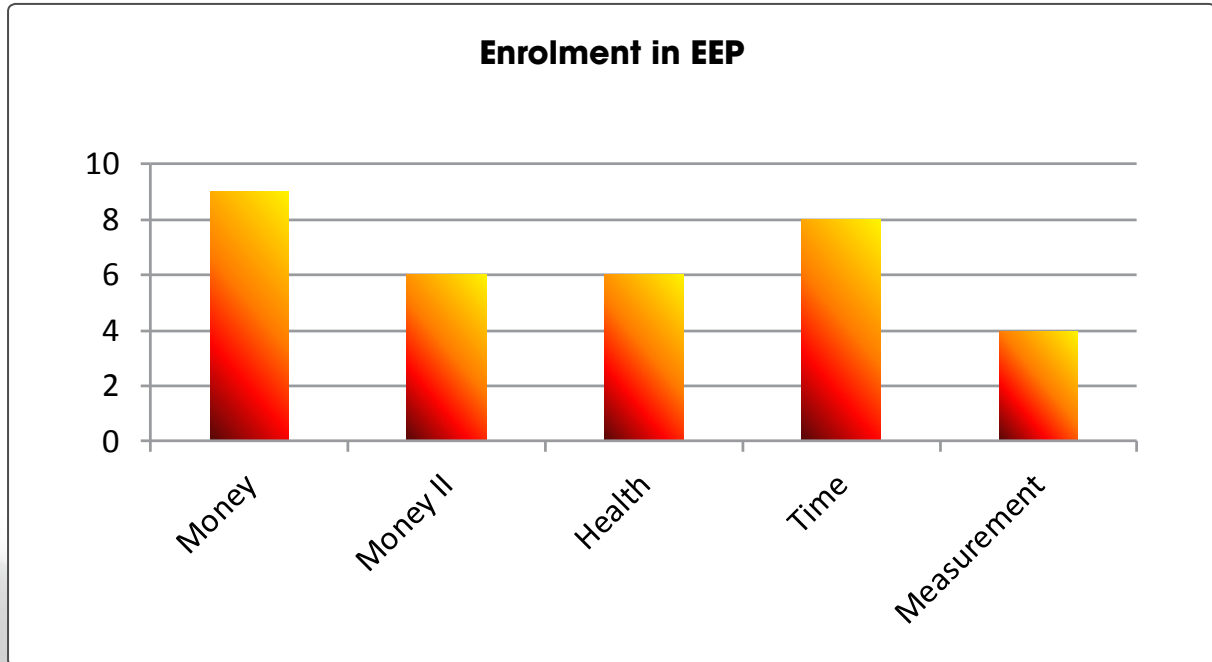


Ms Maureen Corby conducting the third parent education session.



Maureen working with a child from the programme.

## *Children's Education Services*



### *Education Enrichment Programme (EEP)*

The programme re-started in August 2015. Ms Shobana Nair conducted 5 modules during the school terms and December school holidays. 33 children, aged 7 to 18, learn functional literacy and numeracy skills through fun activities relevant to life-skills.



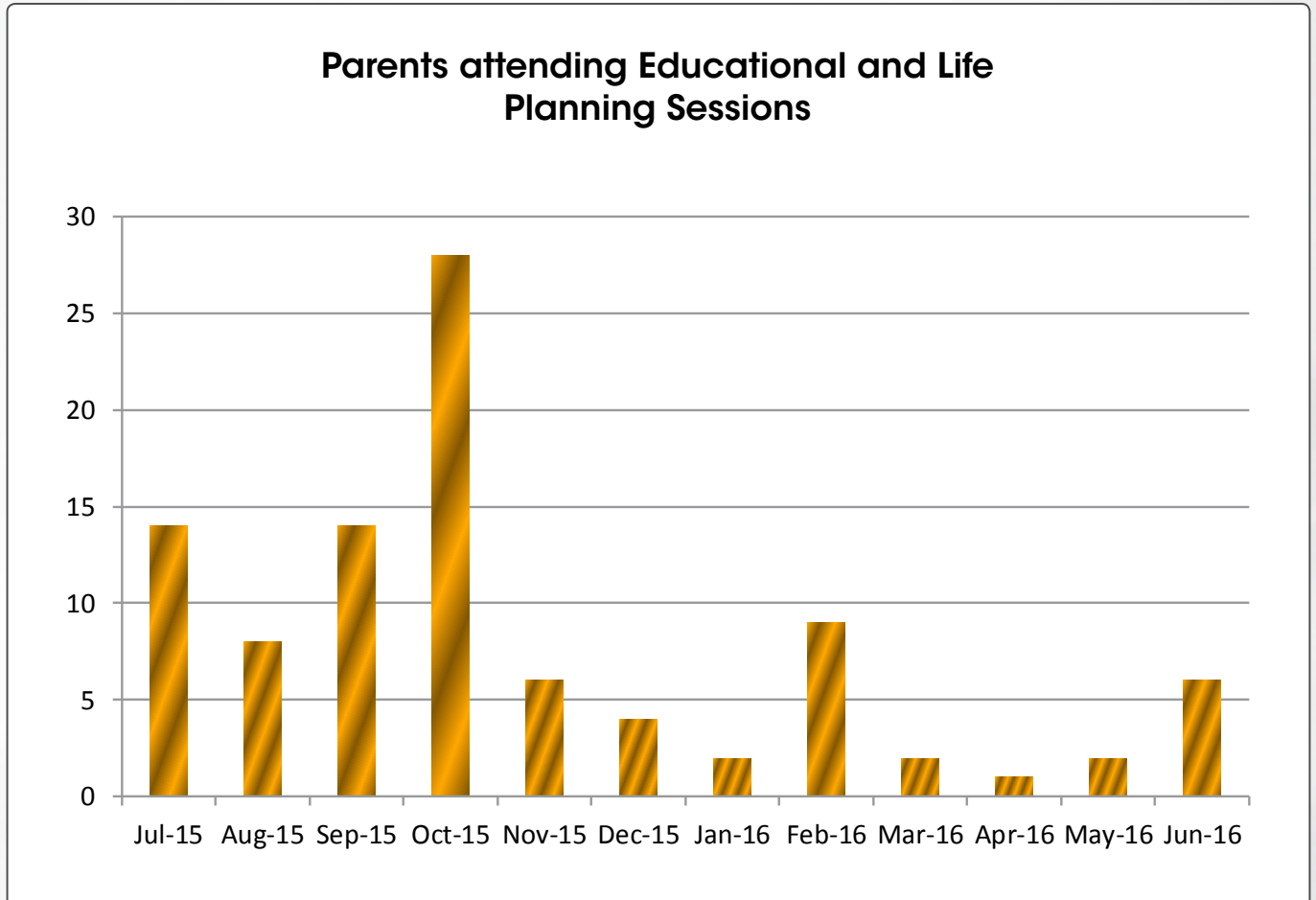
Money: Identifying the value of the different coin denominations.



Money: Comparing prices for items on the shopping list.



## *Children's Education Services*



### *Educational And Life Planning Meetings (ELPM)*

A total of 78 parents of 40 children, aged from birth to 12 participated in educational and/or life planning sessions conducted by the Children's Education Services.

The purpose of the ELPM is to engage with parents in planning their children's educational development as well as envisioning desired long-term outcomes. DSA seeks to educate parents on the possible educational pathways for their children with Down syndrome that leads towards employment and social integration of their children.

## Enrichment Programmes

**“Life is not a problem to be solved, but a reality to be experienced.”**

- Soren Kierkegaard



### Enrichment Programmes

DSA(S) provides a wide spectrum of activities to engage our members meaningfully. Each programme is specifically tailored according to the members' needs and interests. This not only raises the members' confidence, they also develop their strengths and skills to their fullest potential. Most importantly, the members pick up a new interest and look forward to these enrichment programmes every week.

The number of unique participants in Enrichment Programmes has increased from 125 in FY2014/2015 to 135 in FY2015/2016 as shown in Figure 1.

Figure 2 shows the average number of participants in each Enrichment Programme in FY2015/2016.

### The Performing Arts

The Performing Arts programmes strive towards achieving the goals of growth and rejuvenation. Performing in groups provides a sense of belonging and social relatedness especially for persons with intellectual disability.

#### Fusion & Creative Dance

Through the various dance techniques from both traditional and contemporary dance genres, members in our dance classes acquire the art of communication

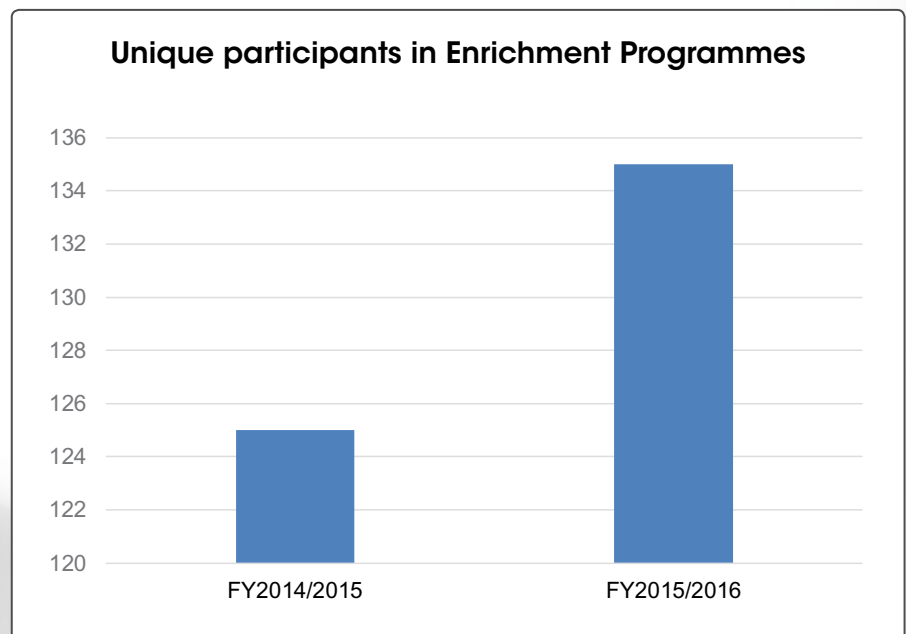


Figure 1

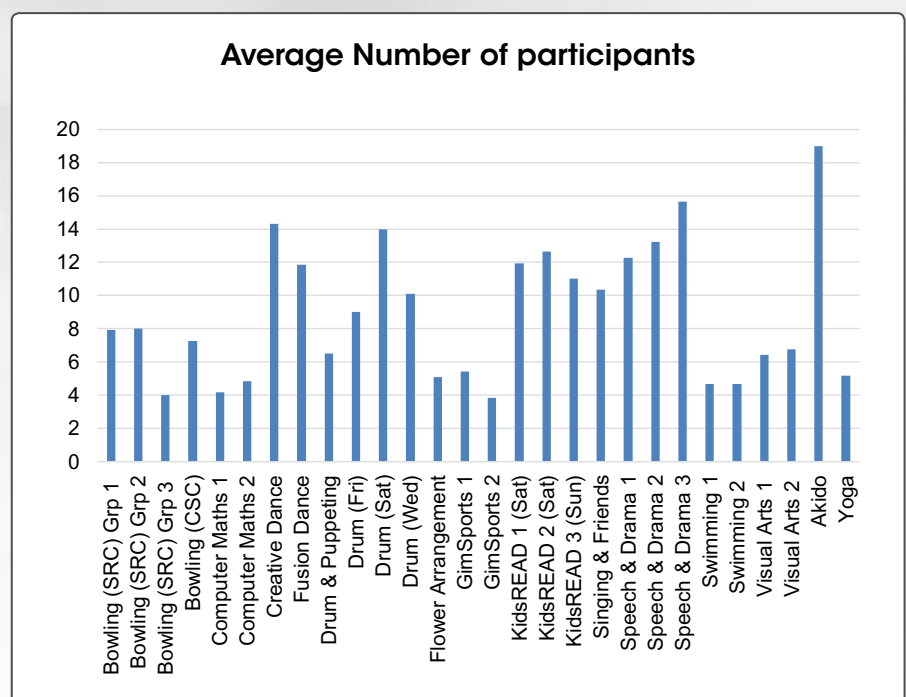


Figure 2



## Enrichment Programmes

via body language. Moreover, it works on their coordination and balance, gross motor skills, flexibility, spatial awareness and synergy.

DSA(S) conducts two classes: a Creative Dance class for beginners (12-18 years old) and a Fusion Dance class (18 years old and above) for advanced learners.



DSA(S) Charity Gala Dinner Mystique IX 2015.

### Dance Performance Highlights (July 2015 - June 2016):

- DSA Charity Gala Dinner Mystique IX at Shangri-La Hotel – 2015
- Dance Workshop of Singapore organised by Maya Dance Theatre – 2015
- Purple Parade (Hong Lim Park) – 2015
- DSA's 20th Anniversary Launch Event – Kite Flying Family Carnival
- St Patrick's Day Celebration – 2016



DSA Fusion Dance performing at The Purple Parade on 31 October 2015.



## Enrichment Programmes

### Drumming

Drumming allows the expression of one's emotions and has a calming effect which results in a release of stress and anxiety. For persons with Down syndrome, drumming works on fostering coordination, concentration, and discipline. Motor planning and cognition is associated with the numerical rhythm and staying with the beats.

DSA(S) runs four Drumming classes, three under Drums & Percussion category for the 13 years old and above, and one under Drums & Puppeting category for the 5 to 13 years old.



Volunteer guiding our DSA(S) Drummers at a drumming class.

#### Drum Performance Highlights (July 2015 - June 2016):

- ICSD 2015 Conference @ UniSim
- National Senior Volunteers Month 2015 at Toa Payoh Hub
- DSA Charity Gala Dinner Mystique IX at Shangri-La Hotel - 2015
- Purple Parade (Hong Lim Park) - 2015
- DSA 's 20th Anniversary Launch Event (Kite Flying Family Carnival) - 2016
- World Down Syndrome Day National Seminar - 2016
- Drum Performance at DSA Centre with the Indonesian Drum Team - 2016

### Speech and Drama

Speech and Drama creates a safe and comfortable platform for members to communicate and express themselves in a fun and creative manner. The programme aims to develop the self-esteem of members and enabling speech, while inculcating moral values. This programme includes movement exercises, speech and vocal exercises, drama games, music, role play, storytelling, puppetry, mime, and text work such as poetry, readers' theatre, and other drama texts. There are three classes currently being run in DSA.



DSA(S) members attending the Speech and Drama lesson.



## Enrichment Programmes

### *Singing*

Singing and Friends class enables our members to sing and bond in a friendly environment. It is run by student volunteers from United World College South East Asia (UWCSEA). Members are guided by student volunteers on the various singing techniques with popular songs. Occasionally, the student volunteers will play musical instruments such as guitar and keyboard as accompaniment. There is a class running every week.



Student volunteers from United World College South East Asia (UWCSEA) conducting the singing programme at DSA centre.



Tom Dhaynaut, our DSA(S) member, doing coloring at Visual Art lesson.

### *Flower Arrangement*

The Flower Arrangement class is specially designed for young adults and allows members to better appreciate and understand artistic expressions of flowers. With the main goal of creating an exquisite floral pattern, members are taught to arrange different species of flowers, their textures, colours and combinations. This creates opportunities for members to engage in exploration and decision making which provokes their cognitive and sensory systems. The class is run weekly at DSA centre.



DSA(S) Flower Arrangement workshop conducted during the World Down Syndrome Day 2016 at the Enabling Village.

### *The Visual Arts*

The Visual Arts classes allow our members to explore self-expression, ignite imagination, comprehend visual patterns, and develop fine motor skills. During classes, members are exposed to painting through the use of a variety of paints including water-colour and acrylic on mediums such as paper, canvas, and cloth. Currently, two Visual Arts classes are run weekly.



## Enrichment Programmes

### *Sports*

#### **BOWLING**

Bowling is a fitness sport which entails balance, coordination and motor skills. The benefits of bowling include developing good muscle tone and nurturing social skills. Each game promotes turn-taking, socializing in a group and sharing of successes and failures. It incorporates values such as interpersonal relationships, teamwork, turn-taking, sportsmanship, patience and behavioral control.

We have two classes, an Advanced class held at the Singapore Recreational Club, and a Beginners class held at the Civil Service Club at Tessensohn Road.

Volunteer coaching our DSA (S) member during the bowling programme.



*Volunteer coaching our DSA (S) member during the bowling programme.*

#### **GYMNASTICS**

Through working their bodies in a scientific and well-guided approach, gymnastics enables persons with Down syndrome to improve their motor control, coordination, balance, spatial orientation and cognitive responses.

There are two classes under this programme, the first for children aged 4-10 years old, and the second, for those aged 12 years old and above where the classes are currently conducted at GIM Sports, Turf City.



*DSA's swimming lesson held at Speediswim Aquatic Centre.*

#### **SWIMMING**

Swimming is a wonderful full-body workout. In spite of being a low impact pressure exercise, it keeps the heart rate up and targets the working of low muscle tone. The water provides resistance, which improve muscle strength and tone. Besides that, swimming also allows members to maintain healthy weight, heart, and lungs. DSA(S) currently runs two swimming classes weekly.



## Enrichment Programmes

### Other Programmes

#### YOGA

Yoga tones the muscles and regulates the breathing which results in strengthening of the body and soothing of the mind respectively. Besides triggering the internal organs, it also works on memory, attention, and helps regulate sleep and promote body and spatial mindfulness. This programme creates opportunity for parent-child bonding as the caregivers are encouraged to participate in the programme and support the child.

#### KidsREAD

KidsREAD is a programme that cultivates the passion and habit of reading. Dynamic reading activities are conducted during the programme to keep the participants engaged in stories. This programme aims to develop reading abilities, creativity and imagination, while working on pronunciation, verbalization and social communication.

DSA(S) currently runs three classes on the weekends: two on Saturdays and one on Sundays to allow more children in the schooling ages to attend.



Jahnavi Tagarampudi, our DSA(S) member, at a yoga class.



DSA(S) members attending KidsREAD lesson at DSA centre.

#### COMPUTER MATHS

Visual aids allow persons with learning disabilities to learn faster and in a more enjoyable way. Through the use of software to teach maths, Computer Maths helps to remove the difficulties involve in solving math problems. During lessons, participants work on their individual laptop to overcome numerous number blocks. There are currently two classes under this programme which is supported by a group of volunteers.

## Enrichment Programmes

### Holiday Programmes

Besides the regular enrichment programmes that are held weekly, DSA(S) also organises Holiday Programmes during school holidays such as Aspiration Camp, Clay Art and FunFit. This is to occupy the members meaningfully during their school holidays. Figure 3 shows the number of participants in the November-December 2015 Holiday Programmes while Figure 4 shows the number of participants in June 2016 Holiday Programmes.

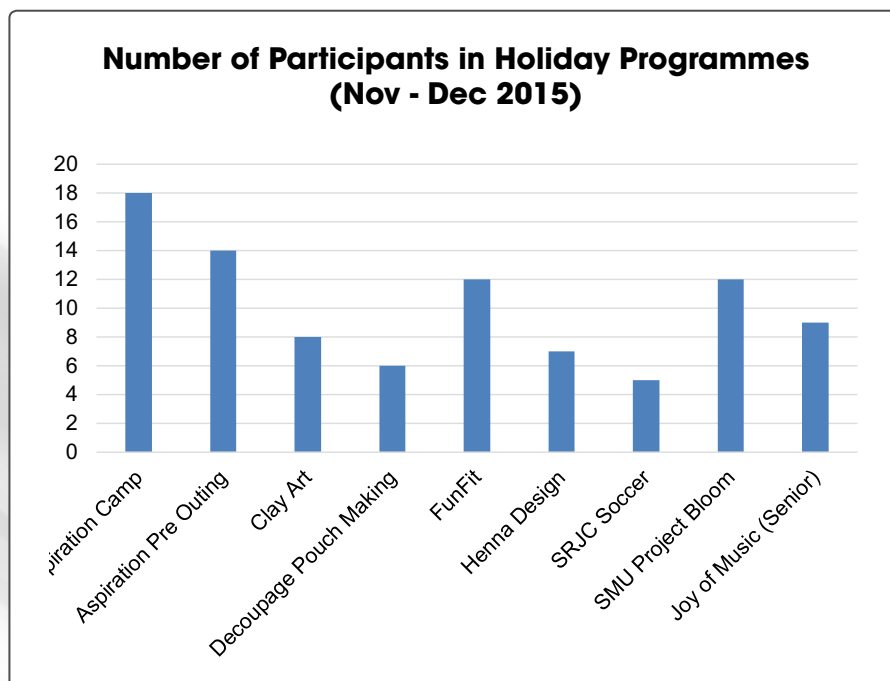


Figure 3

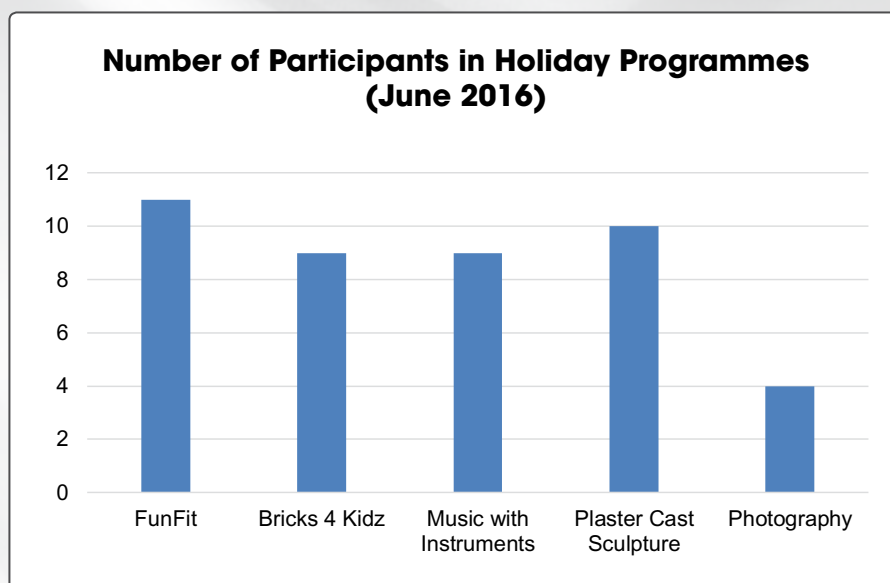


Figure 4

**ADELINE SOH, mother of Cheng Ching Kang, aged 18:**

"KidsREAD has benefitted my child in terms of reading, learning new words and gaining exposure to new things. He is engaged in different activities such as writing and coloring. I am pleased that he gets the chance to interact with his peers and teachers."

"Dance and Drumming has promoted my child's coordination, teamwork and social skills. These practices and performances have trained my child to listen and follow instructions, and to exhibit the appropriate social behavior in public."

**CAROL, mother of Ng Kai Li, aged 15:**

"Drumming has helped Kai Li to overcome her fear of loud noises such as lion dance. Kai Li not only has gained confidence, she has also developed her strong passion for drumming. It has also cognitively wired her brain and helped improve her sense of rhythm."

"Speech and Drama brings out the speech in her, empowering her to become more expressive and vocal."

**FLORENCE, mother of Celest Teo, aged 15:**

"Visual Arts helps my child in drawing and coloring better. She feels proud about her artworks as she shares them with me when she reaches home. She and her friends look forward to these enrichment programmes every Saturday."



## *Family Support Services*

**“ Life is 10% what happen to us and 90% how we react to it. ”**

- Denis P. Kimbro



At DSA(S), workshops are regularly conducted for our members (mainly parents and caregivers), through our Family Support Services (FSS), to equip them with new skills and knowledge to better care for their child with Down syndrome. Our workshops are beneficial to members as they are both educational and practical to address their area of concerns, when caring for persons with Down syndrome.

### *Educational Talks*

The following educational experience in the form of talks and workshops were organised for parents/ caregivers from July 2015 to June 2016.

### *Healthcare-Related Talks*

- Growing up with Down syndrome
- Managing Inappropriate Sexual Behaviours in Children & Adolescents with Down Syndrome
- Otolaryngology Issues in Person with Down syndrome

### *Developmental Workshops*

- How Do I Help My Child To Read?- Working on emergent literacy skills to facilitate reading
- Readiness and Toileting Behaviour of Children with Special Needs
- Supporting Sexuality Needs of Persons with Special Needs
- Promoting Positive Behaviour of Children with Down syndrome in the Early Years
- Singapore Police Force and Persons with Special Needs
- Criminal Law and Persons with Special Needs
- What is a Deputy & What are the Responsibilities and Duties of a Deputy-Part 2
- Sexuality Awareness Workshop for Parents of Daughters with Special Needs
- Workshop on Effective Use of Toys for Children with Down syndrome
- Parent Mentor workshop



*Ms Faridah conducting the sexuality awareness workshop.*



*Effective Use of Toys for Children with Down syndrome workshop.*

## *Family Support Services*



SATA Health screening at the DSA(S) Centre.

- Using Oro-Motor Therapy to Facilitate Speech Skill Development
- Using Oro-Motor Therapy for Children With Feeding Issues (Part 1)
- Using Oro-Motor Therapy for Children With Feeding Issues (Part 2)

### *Activity Workshop*

- Embodied Movement Therapy

### *Health Screening Workshop*

- SATA Comprehensive Health Screening with Blood Test

### *Legal Related Workshop*

- Will and Lasting Power of Attorney
- Family Legacy: Pass It On Without Hassle

### *Parent Support Group (PSG)*

#### **Parent Mentoring**

The PSG provides support by sharing information and experiences with fellow parents, especially the new parents. Training workshops were conducted periodically to equip them with knowledge and skills when mentoring.

### *Outreach Programmes*

Acceptance of our persons with Down syndrome into various walks of life can be possible when people learn to understand them better. In alignment with the mission of DSA(S), to create awareness of inclusion and social acceptance, the Family Support Services has connected with various stakeholders with the following talks and outreach initiatives:

### *Outreach and Awareness Talk*

- Understanding Basic Health Insurance – CPF Schemes
- Awareness Talk to NUS Students



## Family Support Services

The various types of workshops and talks conducted are shown in Figure 1. The developmental workshops dominate the main types of education talks with 54.2% of workshops conducted for parents/caregivers.

Healthcare related workshops had 16.7%, health screening, outreach and awareness talks and legal related workshops had a percentage of 8.3% each, and activity workshop with a 4.2%.

Developmental workshops continue to be popular among parents/caregivers as these workshops provide knowledge and skills to help better manage behavioural needs of persons with Down syndrome. In the coming years, more healthcare workshops would be introduced to parents/caregivers to equip them with the necessary knowledge and skills. New topics would also be introduced to create interests for caregivers and parents at DSA(S).

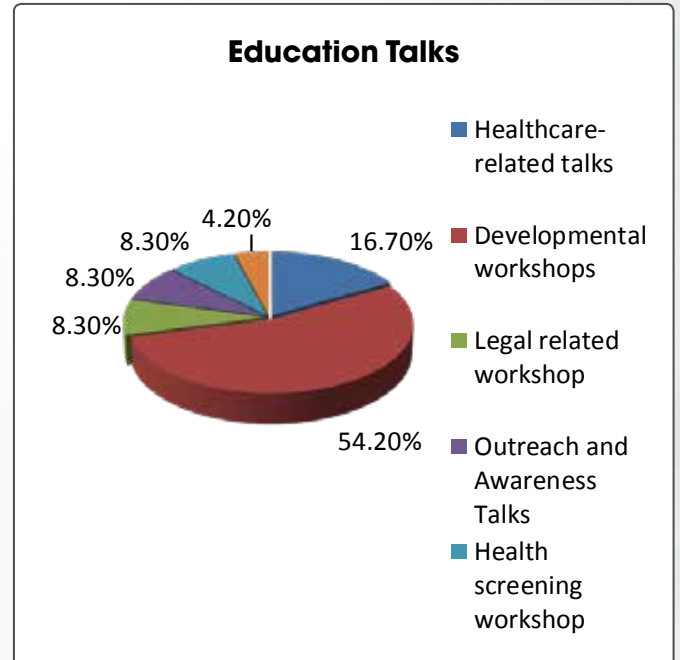


Figure 1

From July 2015 to June 2016, the Family Support Services team has served 573 parents/caregivers through its various engagements. Figure 2 shows the increase as compared to the previous FY.

One main reason for the increase was the SATA healthcare screening and the SATA blood test, which attracted overwhelming responses from our members.

### *Resource and Information Library*

DSA(S) has a collection of books and journals for parents/caregivers to borrow and learn more about Down syndrome. Parents can also borrow toys specifically designed for children with Down syndrome, especially those early intervention toys. Parents would be able to gain access to these useful toys by means of borrowing from our resource library instead of buying on their own.

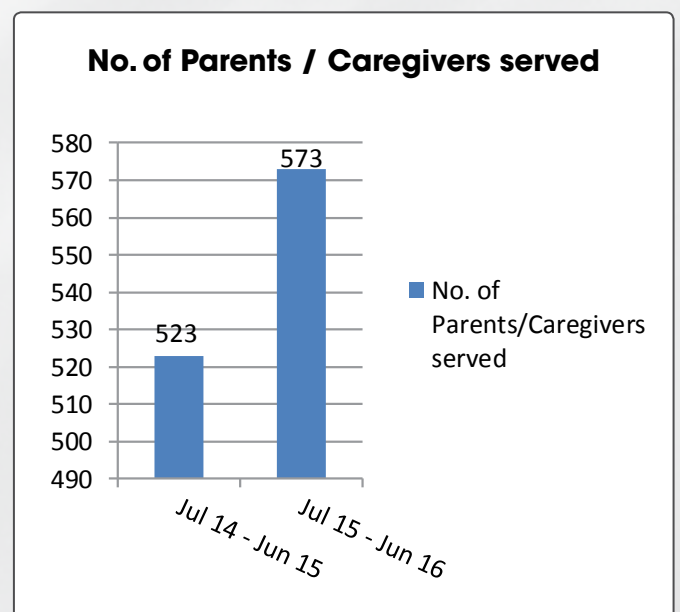


Figure 2

# Family Support Services

## WORKSHOP PHOTOS



## COMMENTS FROM TRAINER & PARENT



Mr Binu conducting a workshop at DSA(S).

I have been conducting training programs for parents at DSA(S) for the last 5 years and it has been a great experience. My programs involve training parents of children with Down syndrome in the areas of feeding, speech and literacy skills. These programs are essential components in the development of children with Down syndrome. Parents find these programs very beneficial and are able to apply the concepts taught in the training program to their children at home.

I'm excited to be part of the training programs offered to parents by DSA(S) and am looking forward to more interactions with parents in the future.

.....  
**“ I benefited from the knowledge sharing during the Parent Mentor workshop. ”**  
 .....

- Mdm Mary Heng  
 Parent of child with Down syndrome

### Parent

- Training parents
- Applying training programme to their children at home

### Children

- Benefits from the training programmes
- Strengthen their development



Mdm Mary Heng sharing information during the ParentMentor workshop.

I benefitted from the knowledge sharing during the Parent Mentor workshop. Some of the information was not new, but they were timely reminders of the challenges and rewards gained from my own caregiving journey. With these skills and knowledge, I am more ready to help and support another parent. There were lots of interaction amongst the participants too and new friendship is found.



## *Community Partnerships & Corporate Communications*

The Community Partnerships & Corporate Communications Team oversees the following areas to continuously engage both our internal and external stakeholders effectively:

### *Fundraising and Donor Management*

These two sectors work hand in hand to ensure that the financial lifelines of the Association are maintained while reaching out to all to identify and support our cause.

### *Corporate Communications*

The main objective is keeping the holistic message of our cause prominent and to bring about greater awareness of Down syndrome among the communities.

### *Volunteers' Engagement*

This is an integral manpower lifeline for the Association. With a credible and engaged volunteer pool, it can bring about sharing of skills, experiences and expertise among our members and staff.

## Community Partnerships & Corporate Communications

**“SUCCESS IS NO ACCIDENT. It is hard work, perseverance, learning, studying, sacrifice and most of all, love of what you are doing.”**

- Pele



The team started the new FY immersing in the midst of the nation's biggest birthday bash – SG 50 with many meaningful participation and contributions by DSA(S); like the packing of the NDP50 funpacks and performances at ASEAN Para Games. At the same time, preparations were underway for our 20th anniversary celebrations.

With the SG 50's Care & Share matching grant and increased in tax exemption have helped in making donating to DSA(S) more meaningful for our donors and supporters. Together with the team's fundraising efforts, the Association has seen many more new corporate and individual supporters.

For the FY closed as at 30th June 2016, funds contributed from our fundraising events amounted to 59 % of total revenue, 3 % from individual donors, 17 % from corporate donors, 5 % from schools and 16% from online donation portals. Other funding sources include Toteboard, Care & Share and MSF. Overall revenue decreased by 13% as compared to the last FY 2014/2015.

### Events

#### DSA Charity Gala Dinner 2015 – Mystique IX

We held our annual DSA Charity Gala Dinner – Mystique IX on 12th September 2015 with the year's theme "Colours of Mystique". This annual dinner event was held at the Tower Ballroom, Shangri-La Hotel Singapore and more than \$300,000 was raised that evening. The evening was filled with wonderful performances put up by our members with Down syndrome and kicked off with the opening act by DSA's Drum Prodigy, welcoming the Guest-of-Honour, Mr Tan Soo Khoon, Patron of DSA(S) as he arrived for the event.

The DSA Fashion Show was back again with a fun and light-hearted catwalk showcasing our members partnering with a member from their family in exquisite dresses designed by Pure Earth and was very well received by the guests.

One of the highlights in the "Live" auction segment was the auctioning of a painting done by DSA(S) artist, Ms Lin Chunru, whose painting was a tribute to Singapore's first Prime Minister, Mr Lee Kuan Yew.

For the final segment of the evening, seven members from the Adult Enhancement Programme worked with Chef Herve and his team from Shangri-La Hotel, to create 300 rainbow push-pop cakes especially for our guests. Mr Tan Soo Khoon, Patron of DSA(S), also launched DSA's 20th Anniversary logo for 2016 by autographing on a kite along with all the Board Members at the grand finale of the event.



Guest-Of-Honour and DSA(S) Patron, Mr Tan Soo Khoon, speaking with DSA(S) members at the gala dinner.



Members walking down the catwalk with their family member in the Fashion Show segment of the programme.



Guests at the dinner all "masked" up and enjoying the performances.



Our Creative Dancers performing a rousing number to the delight of all.



## Community Partnerships & Corporate Communications



Special thanks to everyone's contribution and effort to ensure the success of DSA 20th Anniversary Launch Event.

### 20th Anniversary Launch Event – Kite Flying Family Carnival

As DSA(S) turns 20 this year, more than 2,000 people celebrated our 20th Anniversary launch event – The Kite Flying Family Carnival on 27th February 2016 at Bishan-Ang Mo Kio Park. With everyone's generous support, the celebratory event raised more than \$50,000.

The event was decked out by many food and game carnival stalls from Old Chang Kee, SgEatWithUs home chefs, Uncle Ringo as well as many participating schools. The event also featured wind garden spinners as well as kite making workshops and a kite colouring contest, organised in partnership with the Singapore Kite Association (SKA).

Ms Denise Phua, Mayor for Central Singapore District, graced the event and joined in the record breaking activity of the Most Number of People Assembling Kites Together at the same time. A total of 668 participants from schools, Community Centres as well as park goers joined in. As a result, DSA(S) made it into the Singapore Book of Records for the most number of people assembling kites together.

The entertainment at the event included contributions from the various groups such as a skit by the Ministry of Social and Family Development (MSF) on family violence, singing by SoundCard, a student group from Nanyang Polytechnic, and a Zumba dance from Singapore Cancer Society. As usual, our DSA(S) performers wowed the crowd with their abilities, bringing about enthusiastic applause from all present. In the evening, the kite flyers from SKA showcased their LED kites that created many photo opportunities for the guests.



Mayor Ms. Denise Phua together with everyone at the Singapore Book of Records breaking moment.



A participant of the kite colouring contest showing off her kite at the event.



## Community Partnerships & Corporate Communications



Minister Tan with DSA(S) Board of Management.



Participants at the National Alliance Forum (NAF).



DSA(S) Choir performing with students from UWCSEA at the WDSO 2016 – National Seminar.



DSA(S) Chairperson, Mr. Roderick Tan presenting token of appreciation to GOH, Dr Teo-Koh Sock Miang at the DSA Charity Bowl 2016.

### World Down Syndrome Day (WDSO) 2016 - National Seminar: "Enabling Families & Enhancing Caregiving Together As A Community - Respect, Support & Protection"

As part of DSA's 20th Anniversary celebrations and in conjunction with World Down Syndrome Day (WDSO) on 19th March 2016 at The Enabling Village, we organised a National Seminar - "Enabling families & enhancing caregiving together as a community: Respect, Support & Protection." (The seminar's main objective was to equip caregivers of people with special needs with knowledge and supporting them in their journey). Gracing the event as the event's Guest-of-Honour was Mr. Tan Chuan-Jin, Minister for Social and Family Development.

DSA(S) also took this opportunity to hold a National Alliance Forum (NAF) for adults with an intellectual or learning disability where the primary objective aims to develop a consensus statement based on the 'voices' of what these adults with a disability want for their future in Singapore. During the event, various workshops for persons with Down syndrome were organised, namely, the Infant Toddler Programme (ITP), flower arrangement, puppet making and clay art. For the first time a child minding service was provided so that the caregivers could attend the seminar with a peace of mind.

The seminar was privileged with four distinguished speakers addressing different aspects in caregiving, namely, Prof. Tamar Heller, PhD., Prof. Patricia O'Brien, PhD., Dr Balbir Singh, PBM and Prof. Emeritus Trevor Parmenter, PhD.

### DSA Charity Bowl 2016

More than 130 bowlers, including 35 DSA(S) Members, were in action at the 10th DSA Charity Bowl on 2nd April 2016 at Superbowl, Mount Faber SAFRA. This was by far, our largest turnout for this event and it demonstrated the strong support by our supporters for our persons with Down syndrome and a generous amount of \$100,000 raised for our cause.

Every year, DSA(S) organises the Charity Bowl as another platform for the community to integrate with persons with Down syndrome in a sporting environment.

We were honoured to have Dr Teo-Koh Sock Miang, President of Special Olympics as Guest-of-Honour.



## *Community Partnerships & Corporate Communications*

The event also saw participation of players from S-League's Balestier Khalsa FC and many new sponsors who were joining us for the first time. The Team from Qool Enviro Pte Ltd was once again crowned Champions in the Team Event. The 2 Teams from Trailblazers took 2nd & 3rd place. The teams from Pacific Arena & ESMP put up a close fight and came in 4th and 5th respectively.



DSA(S) bowlers getting ready for actions at the event.



DSA(S) bowler, Ben Lee with his team mates from Choi.

### **DSA Charity Movie 2016**

It was a Father's Day with a difference this year for more than 500 movie goers at our Charity Movie 2016 event on 19th June 2016 at Golden Village, Suntec City. The much acclaimed and anticipated movie, "Finding Dory" – a 3D computer-animated comedy-drama adventure film produced by Pixar Animation Studios and released by Walt Disney was chosen for the screening, its popularity coupled with everyone's support raised close to \$300,000 for this event.

The event and the movie created the perfect platform for families to get together to celebrate Father's Day at the movies while doing it for a charitable cause.



DSA(S) Ambassador, Samantha, together with DSA volunteers handing out goodie bags thanking our guests for their support for the event.



## *Community Partnerships & Corporate Communications*



Moviegoers arriving at DSA's Charity Movie and receiving their goody bags.



Children with their family members excitedly waiting for the start of the movie.

### *Corporate Communications*

As part of the Association's 20th anniversary celebration, the new DSA Official Facebook page was launched officially in January 2016 to allow internal stakeholders to better engage with external stakeholders like volunteers, members, sponsors, donors, partners and the public. To date, the page has garnered 420 "Likes" with most fans in the 25 to 44 years old demographic. The appointment of external creative designers in minting our 20th anniversary logo increased our level of professionalism and branding thus creating more awareness for DSA(S).

At the same time, DSA(S) and its members were also prospected for various media campaigns and publicity, like the NCSS's Disability Awareness Campaign, President Star Charity Show 2015 and many others which were very rewarding with great learning experiences.

The team hopes to continue to look at new platforms while also enhancing current ones to create more buzz in the sector for both the awareness of Down syndrome and also the Association.



Partners' visit at Hypac Packaging Pte Ltd.



Partners' visit at Bengawan Solo.



## *Community Partnerships & Corporate Communications*



Partners' visit at Loyang Tua Pek Kong.



Partners' visit at Courts Singapore.



Gift designed and packaged by AEP for Partners' visit.

### *Donor Engagements*

The outreach to potential donors and sponsors continue to be an integral function for the team and the Association as the current base of donors and sponsors will always be under threat from external forces like competition from other charities or similar causes.

The team endeavours to create new means and opportunities for both existing and new donors to fully execute their CSR, CIP or VIA projects with DSA(\$). Some of the notable examples in FY 2015/2016 were the Shangri-La Hotel lunchtime talk cum pushcart sales, Deutsche Bank lunchtime talk, Boon Lay Secondary School's National Day Bazaar, Canadian Day, Cedar Girls School's Colourful for DSA, Keppel Club's Charity Golf 2015, Loyang Tua Pek Kong Temple Staff Family Day and many more.

The annual partners' visit in end 2015 saw the customisation of tea lights by members from the Adult Enhancement Programme (AEP) as Tokens of Appreciation to our regular corporate donors and sponsors. Members also joined the team in some of these visits to thank these corporate donors and sponsors in person.

## Community Partnerships & Corporate Communications

In the new FY, the team will be looking at more customisable engagements with our long-standing donors and sponsors at our various annual fundraising events through creative enhancements. We look forward to an increase in the number collaborations with all interested parties while fostering a long lasting friendship from supporting a good cause.

### Volunteer Engagement

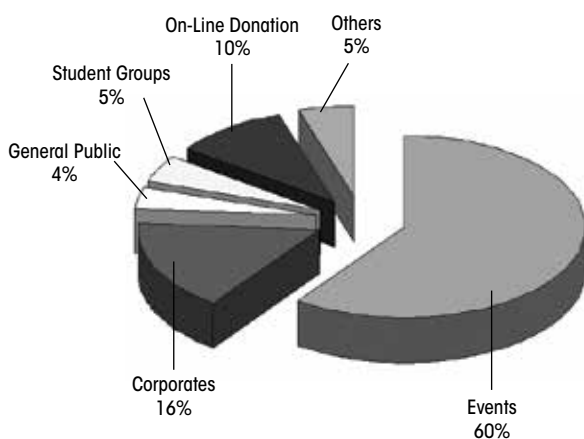
The number of volunteer registrations decreased by 28% from last FY 2015/2016 due to the streamlining of new volunteer management initiatives.

A year after the implementation of the new Volunteer Management Framework, DSA(S) organised the first Volunteers' Appreciation Day on 30 April 2016. This followed on from the first Volunteer Orientation held in June 2015. Every volunteer who had contributed their time in 2015 was presented with a Certificate of Appreciation. Volunteers who have contributed more than 50 hours for 2015 were also presented with a pair of tea lights holder to recognise their contributions.

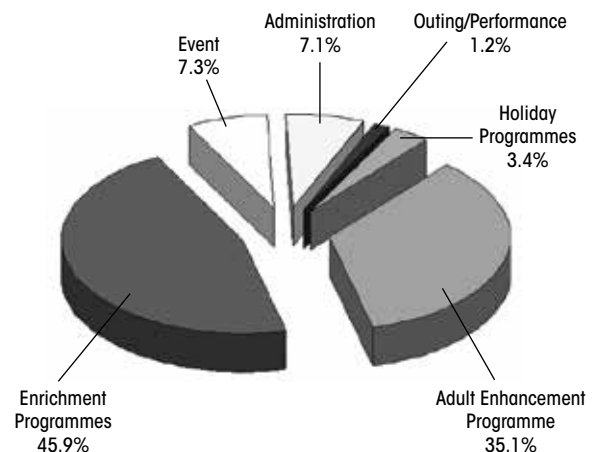
The launch of the Parent Volunteers scheme helped reduce manpower needed from the team for outings and performances while at the same time increasing members' independence. Since its launch in February 2015, there are currently 16 parent volunteers under this scheme.

With the implementations of all the proposed volunteer engagement initiatives in FY 2015/2016, we hope that volunteers find it more meaningful and productive in volunteering with DSA(S). In the upcoming charity gala dinner, the team will be acknowledging the Association's long serving volunteers who have been instrumental to the growth of DSA(S).

**Donor Source**



**Volunteer Hours Contributed**





## *Community Partnerships & Corporate Communications*

The SG50 and DSA's 20th anniversary celebrations has given many opportunities for both the team and our various stakeholders including the community-at-large, opportunities to interact, support and collaborate with each other to bring about greater awareness for Down Syndrome.

We hope that our efforts in creating awareness can create a ripple effect, thus making Singapore a more inclusive society.



Volunteers forming the human chain to unload event logistics.



Volunteer Sande Tang celebrated her birthday with AEP members.



Presentation of Certificate of Appreciation to volunteers at the Volunteer Appreciation on 30 April 2016.



Volunteer Han Shao Yen guiding DSA members in a holiday programme.



Team CPCC for FY 2015/2016.



Volunteers distributing popcorn combo to movie-goers at DSA Charity Movie 2015.



One of the Volunteer Orientations held in FY 2015/2016.

## *Audit Committee's Report*

The Audit Committee which was set up in April 2013 assists the Board of Management in fulfilling its oversight and fiduciary responsibilities as well as maintains the standard of corporate governance for Charities and Institutions of a Public Character.

As part of ongoing efforts to improve internal control system, a second independent internal audit to review the processes of Cash Management, Revenue and Receipts was conducted by Shared Services for Charities Ltd during the period from 15 February 2016 to 15 April 2016, and the findings were submitted to the Audit Committee and the Board of Management for review. DSA(S) has since addressed the findings put forth by the internal auditors to strengthen the internal controls of these processes.

The Audit Committee has recently recommended to DSA(S) to put in place a whistle blowing policy, to provide guidance and a channel for internal staff and external stakeholders to highlight their concerns in relation to actual or suspected wrong doings, as part of DSA(S) constant self-review to strengthen governance. The draft policy is currently under the Board's review for implementation.

As an initiative recommended by the Audit Committee, DSA(S) has also reviewed and will be working towards adopting the disclosure and governance practices as outlined in the new Charity Transparency Framework which was released in June 2015, which primarily aims to encourage charities to enhance their accountability and transparency. This is part of DSA(S) continuous efforts to enhance the accountability and transparency of the association as well as implement good governance practices.

The Audit Committee will continue to advise and work with the Board of Management to improve on the standard of corporate governance and controls in DSA(S).





Registration No. S96SS0170K

Registered office:  
9 Bishan Place, Bishan Junction 8 Office Tower  
#09-01, Singapore 579837

*Annual Report  
for the Year Ended  
30 June 2016*

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# *Report of the Board Members*

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2016

The board members present their report to the members together with the audited financial statements of Down Syndrome Association (Singapore) (the "Association") for the year ended 30 June 2016.

## *Opinion of the board members*

In the opinion of the board members, the financial statements are drawn up so as to give a true and fair view of the financial position of Down Syndrome Association (Singapore) ("Association") as at 30 June 2016 and of the financial performance, changes in funds and statement of cash flows of the Association for the year ended on that date in accordance with the provisions of the Societies Act, Charities Act and Singapore Financial Reporting Standards. There are reasonable grounds to believe that the Association will be able to pay its debts when they fall due.

## *Board members*

The board members of the Association in office at the date of this report are as follows:

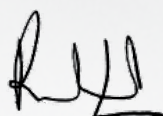
Chairman	Mr. Roderick Tan Tiong Own
Deputy Chairman	Ms. Li Shu Yun
Honorary Secretary	Ms. Monica Kan Lai Lai
Honorary Treasurer	Mr. Gerard Lim
Member	Mr. Ratnasabapathy Sivanandam
Member	Ms. Kristin M W Van Burm
Member	Mr. Benjamin Oliver Cavalli
Member	Mr. Alex Yan
Member	Ms. Fan Yu Fei Stella

## *Independent auditor*

The independent auditor, P G Wee Partnership LLP, has expressed their willingness to accept re-appointment.

The Board Members has, on the date of this statement, authorised these financial statements for issue.

On Behalf of the Board Members,



**Mr. Roderick Tan Tiong Own**  
Chairman



**Mr. Gerard Lim**  
Honorary Treasurer



**Ms. Monica Kan Lai Lai**  
Honorary Secretary

19 August 2016



# *Independent Auditor's Report*

TO THE MEMBERS OF DOWN SYNDROME ASSOCIATION (SINGAPORE)

## *Report on the Financial Statements*

We have audited the financial statements of Down Syndrome Association (Singapore) ("Association") which comprise the statement of financial position as at 30 June 2016, the statement of financial activities, statement of changes in funds and statement of cash flows of the Association for the year then ended, and a summary of significant accounting policies and other explanatory information.

### **Management's Responsibility for the Financial Statements**

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

### **Auditor's Responsibility**

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Opinion**

In our opinion, the financial statements are properly drawn up in accordance with the Singapore Societies Act, Charities Act and Singapore Financial Reporting Standards and so as to give a true and fair view of the financial position of the Association as at 30 June 2016 and of the financial performance, changes in funds and statement of cash flows of the Association for the year ended on that date.

# *Independent Auditor's Report*

TO THE MEMBERS OF DOWN SYNDROME ASSOCIATION (SINGAPORE)

## **Other matters**

The financial statements of Down Syndrome Association (Singapore) as of 30 June 2015 were audited by another auditor whose report dated 20 October 2015 expressed an unqualified opinion.

## *Report on other Legal and Regulatory Requirements*

In our opinion:

- a. The accounting and other records required by the Act to be kept by the Association have been properly kept in accordance with the provision of the Act.
- b. The fund-raising appeal held during the reporting year has been carried out in accordance with regulation 6 of the Societies Regulations issued under the Societies Act Chapter 311 and proper accounts and other records have been kept of the fund-raising appeal.

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

- a. The use of the donation moneys was not in accordance with the objectives of the Association as required under regulation 11 of the Charities (Institutions of a Public Character) Regulation; and
- b. The Association has not complied with the requirements of regulation 15 (Fund-raising expenses) of the Charities (Institutions of a Public Character) Regulations.



**P G Wee Partnership LLP**

Public Accountants and  
Chartered Accountants  
Singapore

19 August 2016



# Statement of Financial Activities

FOR THE YEAR ENDED 30 JUNE 2016

	Note	Restricted Fund SGD	Unrestricted Fund SGD	2016 SGD	2015 SGD
<b>INCOME</b>					
<u>Voluntary Income</u>					
Donations	4	-	301,189	301,189	530,588
Grant from NCSS					
- Tote Board Social Service Funding		161,038	-	161,038	150,191
- Care & Share Fund utilised	21	-	414,650	414,650	158,153
- DSA internal audit		936	8,424	9,360	6,472
- Professional Capability Grant		-	2,043	2,043	-
Grant from Tote Board					
- Charity Movie		-	46,000	46,000	98,623
- Charity Bowl		-	17,220	17,220	-
- Mystique		-	50,000	50,000	50,000
- World Down Syndrome Day		-	-	-	50,000
Grant from MOM					
- Special Employment Credit		-	11,886	11,886	9,195
- Temporary Employment Credit		-	9,132	9,132	-
- Wage Credit Scheme		-	34,783	34,783	21,931
Grant from CDC					
- Fund for Clap! Design & Photography		-	1,474	1,474	-
Grant from Margaret Mary Wearne Charitable Trust		-	21,500	21,500	-
Grant from WDA		-	24,383	24,383	21,995
Grant from The UPS Foundation					
- Fund for Infant & Toddler Program		-	61,020	61,020	-
Grant from President's Challenge		-	67,000	67,000	97,000
Membership fee		-	10,810	10,810	13,047

# Statement of Financial Activities

FOR THE YEAR ENDED 30 JUNE 2016

	Note	Restricted Fund SGD	Unrestricted Fund SGD	2016 SGD	2015 SGD
<hr/>					
<u>Funds Generating Activities</u>					
Fund-raising income	5	-	747,626	747,626	893,395
Income from external events		-	1,569	1,569	1,500
Sales		-	3,109	3,109	16,592
 <u>Charity income</u>					
Programme fees - charitable activities		-	210,898	210,898	168,455
 Interest income		-	16,607	16,607	13,492
 Other income		615	6,287	6,902	4,261
 <b>Total income</b>		<b>162,589</b>	<b>2,067,610</b>	<b>2,230,199</b>	<b>2,304,890</b>
<hr/>					
<b>EXPENDITURE</b>					
 <u>Cost Generating Voluntary Income</u>					
Online Service Fee		-	6,389	6,389	1,869
 <u>Cost of Fund Generating Activities</u>					
Awareness & events activities expenses		-	-	-	4,920
Fund raising expenses	5	1,600	217,430	219,030	180,539



# Statement of Financial Activities

FOR THE YEAR ENDED 30 JUNE 2016

	Note	Restricted Fund SGD	Unrestricted Fund SGD	2016 SGD	2015 SGD
<hr/>					
<u>Cost of Charitable Activities</u>					
Advertisement		-	8,441	8,441	858
Bank charges		-	2,947	2,947	1,907
Contributions to CPF Board		13,731	141,551	155,282	140,816
Depreciation of plant and equipment	7	85,130	103,862	188,992	185,702
Education mentor expense		-	119,736	119,736	43,936
Financial assistance expenses		-	10,159	10,159	7,480
General expenses		190	7,060	7,250	4,413
IT support		1,149	7,672	8,821	7,729
Medical expenses		136	4,742	4,878	5,328
Other office expenses		4	5,581	5,585	1,023
Performance expenses		-	9,339	9,339	5,790
Postage and couriers		11	1,649	1,660	2,087
Printing and stationery		2,082	18,873	20,955	15,862
Programme materials		4,217	21,775	25,992	7,702
Refreshment		338	5,856	6,194	5,533
Renovation expenses		-	1,059	1,059	2,025
Rental of office equipment		353	3,178	3,531	3,531
Rental		18,930	93,166	112,096	103,474
Repairs and maintenance		375	10,954	11,329	14,878
Salaries, bonus and allowances		113,725	986,573	1,100,298	1,098,753
Subscription fees		-	2,361	2,361	7,974
Telecommunication		701	8,183	8,884	7,692
Trainer salary & allowances for programmes		600	147,465	148,065	143,980
Training and developments		2,370	33,106	35,476	59,661
Transport and travel		-	18,345	18,345	16,099
Utilities		1,154	7,086	8,240	9,966
Volunteer expenses		32	1,315	1,347	1,135
Withholding tax		-	6,686	6,686	6,312

# Statement of Financial Activities

FOR THE YEAR ENDED 30 JUNE 2016

	Note	Restricted Fund SGD	Unrestricted Fund SGD	2016 SGD	2015 SGD
<hr/>					
<u>Administration expenses</u>					
Accountancy fees		3,892	34,351	38,243	36,086
Auditor's remuneration		500	8,480	8,980	5,030
Insurance		378	15,104	15,482	14,088
Newspaper and periodicals		-	407	407	255
Professional fees		-	11,832	11,832	12,750
Sponsorship		-	584	584	-
<b>Total Expenditure</b>		<b>251,598</b>	<b>2,083,297</b>	<b>2,334,895</b>	<b>2,167,183</b>
<b>Surplus (deficit) for the year</b>		<b>(89,009)</b>	<b>(15,687)</b>	<b>(104,696)</b>	<b>137,707</b>
<hr/>					
<b>Other financial activities</b>					
Items that may be reclassified subsequent to profit or loss					
Net fair value gains on available-for-sale financial asset		-	11,796	11,796	-
<b>Total surplus (deficit) for the year</b>		<b>(89,009)</b>	<b>(3,891)</b>	<b>(92,900)</b>	<b>137,707</b>
<hr/>					

The accompanying notes form an integral part of these financial statements



# Statement of Financial Position

AS AT 30 JUNE 2016

	Note	2016 SGD	2015 SGD
<b>Assets</b>			
<b>Non-current assets</b>			
Plant and equipment	7	390,045	569,630
Available-for-sale financial Assets	8	1,011,796	-
<b>Total non-current assets</b>		<b>1,401,841</b>	569,630
<b>Current assets</b>			
Trade and other receivables	9	171,134	164,617
Other assets	10	106,478	60,529
Cash and cash equivalents	11	2,099,614	2,599,761
<b>Total current assets</b>		<b>2,377,226</b>	2,824,907
<b>Total assets</b>		<b>3,779,067</b>	3,394,537
<b>Funds and liabilities</b>			
Restricted funds	12	899,990	413,934
Unrestricted funds	13	2,708,267	2,723,954
Fair value adjustment reserve		11,796	-
<b>Total funds and reserve</b>		<b>3,620,053</b>	3,137,888
<b>Current liabilities</b>			
Trade and other payables	22	159,014	256,649
<b>Total current liabilities</b>		<b>159,014</b>	256,649
<b>Total funds and liabilities</b>		<b>3,779,067</b>	3,394,537

The accompanying notes form an integral part of these financial statements

# Statement of Changes in Funds

FOR THE YEAR ENDED 30 JUNE 2016

	RESTRICTED FUNDS						Total Funds SGD
	Total	Project	Family	Financial	Care and	Fair Value	
	Unrestricted	Space Fund	Support	Assistance	Share Fund	Adjustment	
	Funds		Group Fund	Fund		Reserved	
	SGD	SGD	SGD	SGD	SGD	SGD	SGD
<hr/>							
<b>Balance as at 1 July 2015</b>	<b>2,723,954</b>	<b>253,063</b>	<b>6,504</b>	<b>12,520</b>	<b>141,847</b>	<b>-</b>	<b>3,137,888</b>
<b>Total surplus for the year</b>	<b>(15,687)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,796</b>	<b>(3,891)</b>
<b>Amortisation of funds</b>	<b>-</b>	<b>(84,834)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(84,834)</b>
<b>Receipts</b>	<b>-</b>	<b>-</b>	<b>162,589</b>	<b>-</b>	<b>989,715</b>	<b>-</b>	<b>1,152,304</b>
<b>Expenditure</b>	<b>-</b>	<b>-</b>	<b>(166,764)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(166,764)</b>
<b>Fund transfer</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(414,650)</b>	<b>-</b>	<b>(414,650)</b>
<b>Balance as at 30 June 2016</b>	<b>2,708,267</b>	<b>168,229</b>	<b>2,329</b>	<b>12,520</b>	<b>716,912</b>	<b>11,796</b>	<b>3,620,053</b>
<hr/>							
Balance as at 1 July 2014	2,504,865	337,029	3,920	12,520	-	-	2,858,334
Total surplus for the year	219,089	-	-	-	-	-	219,089
Amortisation of funds	-	(83,966)	-	-	-	-	(83,966)
Receipts	-	-	150,925	-	300,000	-	450,925
Expenditure	-	-	(148,341)	-	(158,153)	-	(306,494)
Balance as at 30 June 2015	2,723,954	253,063	6,504	12,520	141,847	-	3,137,888

The accompanying notes form an integral part of these financial statements



# Statement of Cash Flows

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2016

	Note	2016 SGD	2015 SGD
<b>Cash flows from operating activities</b>			
Surplus (deficit) for the year		(15,687)	219,089
Adjustments for:			
Depreciation of plant and equipment		188,992	185,702
Interest income		(16,607)	(13,492)
<b>Operating surplus before working capital changes</b>		<b>156,698</b>	<b>391,299</b>
Changes in Working Capital			
Trade and other receivables		(6,517)	(98,217)
Other assets		(45,949)	14,867
Trade and other payables		(97,635)	105,230
<b>Cash flow (used in) from operations</b>		<b>6,597</b>	<b>413,179</b>
Interest income		16,607	13,492
<b>Net cash flows (used in) from operating activities</b>		<b>23,204</b>	<b>426,671</b>
<b>Cash flows from investing activities</b>			
Purchase of available-for-sale financial assets		(1,000,000)	-
Purchase of plant and equipment		(9,407)	(13,060)
<b>Net cash flows from investing activities</b>		<b>(1,009,407)</b>	<b>(13,060)</b>
<b>Cash flows from financing activities</b>			
Project Space Fund		(84,834)	(83,966)
Family Support Group Fund		(4,175)	2,584
Care and Share Fund		575,065	141,847
<b>Net cash flows from (used in) financing activities</b>		<b>486,056</b>	<b>60,465</b>
Net increase in cash and cash equivalents		(500,147)	474,076
Cash and cash equivalents at beginning of year		2,599,761	2,125,685
<b>Cash and cash equivalents at end of year</b>	11	<b>2,099,614</b>	<b>2,599,761</b>

The accompanying notes form an integral part of these financial statements

# *Notes to the Financial Statements*

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2016

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

## *1. Association's Information*

Down Syndrome Association (Singapore) ("Association") registered office is located at Junction 8 (Office Tower) 9 Bishan Place #09-01 Singapore 579837. The Association was registered as a Charity on 17 January 1997 under the Charities Act, Chapter 37 and has been accorded the status of an Institution of a Public Character (IPC) from 1 April 2015 to 30 September 2017.

The principal activities are to develop individuals with down syndrome through lifelong learning and social integration, support families through specialist services, information and education and advocate for equal opportunities, quality of life and their contribution to society.

## *2. Significant Accounting Policies*

### Basis of Accounting

The financial statements of the Association have been prepared under the historical cost convention and in accordance with the Societies Act, the Singapore Charities Act, Chapter 37 and Singapore Financial Reporting Standards ("FRS").

The financial statements expressed in Singapore Dollar ("SGD") are prepared in accordance with the historical cost convention except as disclosed, where appropriate, in the accounting policies below.

The preparation of financial statements in conformity with FRS requires the use of estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the financial year. Although these estimates are based on management's best knowledge of current events and actions, actual results may ultimately differ from those estimates.

The accounting policies adopted are consistent with those of the previous financial year except in the current financial year, the Association has adopted all the new and revised standards and interpretations of FRS ("INT FRS") that are effective for annual periods beginning on or after 1 July 2015. The adoption of these standards and interpretations did not have any effect on the financial statements.

### Funds

The Association maintains restricted funds and unrestricted funds. Funds set up for specific purposes are classified as restricted funds. All income and expenses other than those attributable to restricted funds and common overheads are recorded in the unrestricted fund's statement of financial activities.

In order to ensure observance of limitations and restrictions placed on the use of resources available to the Association, the financial statements of the Association are maintained substantially in accordance with the principles of "fund accounting" whereby the resources for various purposes are classified for accounting and reporting purposes into specific funds that are in accordance with activities or objectives specified.



# *Notes to the Financial Statements*

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2016

## Functional and Presentation Currency

Items included in the financial statements are measured using the currency of the primary economic environment in which the Association operates ("the functional currency"). The financial statements are presented in Singapore Dollar ("SGD"), which is the Association functional and presentation currency.

All financial information presented are denominated in Singapore Dollar unless otherwise stated.

## Income

### (a) Rendering of Services

Revenue generated from social activities, events and programmes are recognised when services are rendered.

### (b) Donations

General donations, contributions from members and appeal donations are recognised on receipt basis.

### (c) Grants

Grants from government for the purchase of plant and equipment are taken to the Project Space Fund account. Amortisation of funds are recognised on a systematic basis over the periods necessary to match the depreciation of plant and equipment which they are intended to compensate. On disposal of the plant and equipment, the balance of the related grants is recognised in the statement of financial activities to match the net book value of the plant and equipment disposed of.

Grants in respect of the current year's operating expenses are recognised as income in the same year. Grants which are received but not utilised are included in the grants received in fund account.

Grants are accounted for on an accrual basis.

### (d) Interest Income

Interest income is recognised in income and expenditure as the interest accrues using the effective interest rate method, unless collectability is in doubt,

### (e) Membership fee

Membership fee is recognised on an accrual basis.

# *Notes to the Financial Statements*

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2016

## Retirement Benefit Costs

Contributions to defined contribution retirement benefit plans are recorded as an expense as they fall due. Contributions made to government managed retirement benefit plan such as the Central Provident Fund which specifies the employer's obligations are dealt with as defined contribution retirement benefit plans.

## Employee Leave Entitlement

Employee entitlements to annual leave are recognised as a liability when they accrue to the employees. The estimated liability for leave is recognised for services rendered by employees up to the end of the reporting year.

## Operating Leases

Leases of assets in which a significant portion of the risks and rewards of ownership are retained by the lessor are classified as operating leases. Payments made under operating leases (net of any incentives received from the lessor) is recognised as an expense in income and expenditure on a straight-line basis over the period of the lease.

When an operating lease is terminated before the lease period has expired, any payment required to be made to the lessor by way of penalty is recognised as an expense in income and expenditure the period in which termination takes place.

## Income Taxes

The Association is a registered Charity under the Charities Act, Chapter 37 and is exempted from income tax.

## Plant and Equipment

Plant and equipment are stated at cost less accumulated depreciation and impairment losses.

Depreciation is calculated on the straight-line method to write off the cost of the assets over their estimated useful lives. The estimated useful lives have been taken as follows:

Computer, office equipment and IT Laboratory	-	5 years
Furniture and fittings	-	5 years
Renovation	-	5 years
Library books and toys	-	5 years
Donation boxes	-	10 years

The residual values, estimated useful lives and depreciation method are reviewed, and adjusted as appropriate, at end of each reporting year. The effects of any revision are recognised in profit or loss when the changes arise.

Fully depreciated assets are retained in the accounts until they are no longer in use.



# *Notes to the Financial Statements*

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2016

On disposal of an item of plant and equipment, the difference between the net disposal proceeds and its carrying amount is recognised in income and expenditure.

## Impairment of Non-Financial Assets

The Association assesses at each reporting date whether there is an indication that an asset may be impaired. If any such indication exists or when annual impairment assessment for an asset is required, the Association 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 to sell 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. In assessing value in use, the estimated future cash flows expected to be generated by the asset are discounted to their present value. Where the carrying amount of an asset exceeds its recoverable amount, the asset is written down to its recoverable amount.

Impairment losses are recognised in income and expenditure.

An assessment is made at each reporting date as to whether there is any indication that previously recognised impairment losses may no longer exist or may have decreased. 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 income and expenditure.

## Financial Assets

Financial assets are recognised when, and only when, the Association becomes a party to the contractual provisions of the financial instrument.

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

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 the statement of financial activities is recognised in income and expenditure.

All regular way purchases and sales of financial assets are recognised or derecognised on the trade date i.e. the date that the Association commits to purchase or sell the asset. Regular way purchases or sales are purchases or sales of financial assets that require delivery of assets within the period generally established by regulation or convention in the marketplace concerned.

# *Notes to the Financial Statements*

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2016

## *Loans and Receivables*

Financial assets with fixed or determinable payments that are not quoted in an active market are classified as loans and receivables. Subsequent to initial recognition, loans and receivables are measured at amortised cost using the effective interest rate method. Gains and losses are recognised in income and expenditure when the loans and receivables are derecognised or impaired, and through the amortisation process.

## *Available-for-sale financial assets*

Available-for-sale financial assets are financial assets that are not classified in any of the other categories. After initial recognition, available-for-sale financial assets are measured at fair value. Any gains or losses from changes in fair value of the financial asset are recognised directly in the fair value adjustment reserve in equity, except that impairment losses, foreign exchange gains and losses and interest calculated using the effective interest method are recognised in profit or loss. The cumulative gain or loss previously recognised in equity is recognised in profit or loss when the financial asset is derecognised.

Investments in equity instruments that do not have a quoted market price in an active market whose fair value cannot be reliably measured are measured at cost less impairment loss.

## Impairment of Financial Assets

The Association assesses at end of each reporting year whether there is any objective evidence that financial asset is impaired.

## *Assets Carried at Amortised Cost*

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

When the asset becomes uncollectible, the carrying amount of impaired financial assets is reduced directly or if an amount was charged to the allowance account, the amounts charged to the allowance account are written off against the carrying value of the financial asset. To determine whether there is objective evidence that an impairment loss on financial assets has been incurred, the Home considers factors such as the probability of insolvency or significant financial difficulties of the debtor and default or significant delay in payments.

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



# *Notes to the Financial Statements*

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2016

## *Available-for-sale financial assets*

Significant or prolonged decline in fair value below cost, significant financial difficulties of the issuer or obligor, and the disappearance of an active trading market are considerations to determine whether there is objective evidence that investment securities classified as available-for-sale financial assets are impaired.

If an available-for-sale financial asset is impaired, an amount comprising the difference between its cost (net of any principal repayment and amortisation) and its current fair value, less any impairment loss previously recognised in profit or loss, is transferred from other comprehensive income to profit or loss. Reversals of impairment losses in respect of equity instruments are not recognised in profit or loss; increase in their fair value after impairment are recognised directly in other comprehensive income. Reversal of impairment losses on debt instruments are recognised in profit or loss if the increase in fair value of the debt instrument can be objectively related to an event occurring after the impairment loss was intended use or sale are in progress and the expenditures and borrowing costs are being incurred. Borrowing costs are capitalised until the assets are ready for their intended use. If the resulting carrying amount of the asset exceeds its recoverable amount, an impairment loss is recorded.

## Cash and Cash Equivalents

This includes cash on hand and fixed deposits with financial institutions.

## Financial Liabilities

Financial liabilities are recognised when, and only when, the Association becomes a party to the contractual provisions of the financial instrument. Financial liabilities are initially recognised at fair value of the consideration received plus, in the case of a financial liability not at fair value through profit or loss, directly attributable transaction costs and subsequently measured at amortised cost using the effective interest rate method.

Gains and losses are recognised in income and expenditure when the liabilities are derecognised as well as through the amortisation process. The liabilities are derecognised when the obligation under the liability is extinguished.

## Provisions

A provision is recognised when there is a present obligation (legal and constructive) as a result of past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. Provisions are reviewed at end of each reporting year and adjusted to reflect the current best estimate.

## Critical Judgements, Assumptions and Estimation Uncertainties

The preparation of the Association'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 the reporting date. However, uncertainty about these assumptions and estimates could result in outcomes that could require a material adjustment to the carrying amount of the asset or liability affected in the future.

# *Notes to the Financial Statements*

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2016

## *Key Sources of Estimation Uncertainty*

The key assumptions concerning the future and other key sources of estimation uncertainty at the end of the reporting year, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below:

### *Useful Lives of Plant and Equipment*

Plant and equipment are depreciated on a straight-line basis over their estimated useful lives. Management anticipate the useful lives of these property, plant and equipment to be within 5 to 10 years. The carrying amount of the Association's plant and equipment is disclosed in note 7 to the financial statements. Changes in the expected level of usage and technological developments could impact the economic useful lives and the residual values of these assets, therefore future depreciation charges could be revised.

### *Fair value of available-for-sale financial assets*

The fair values of available-for-sale financial assets are determined using market comparable approach based on recent transactions. The inputs of these models are derived from observable market data. The assumptions applied in determination of the valuation of these unquoted available-for-sale financial assets and a sensitivity analysis are described in more detail in note 24.

The carrying amount of the unquoted available-for-sale financial assets as at 30 June 2016 is disclosed in note 8.

### *Impairment of Receivables*

Management reviews its receivables for objective evidence of impairment at least annually. Significant financial difficulties of the debtor, the probability that the debtor will enter bankruptcy, and default significant delay in payments are considered objective evidence that a receivable is impaired. In determining this, management makes judgement as to whether there is observable data indicating that there has been a significant change in the payment ability of the debtor, or whether there have been significant changes with adverse effect in the technological, market, economic or legal environment in which the debtor operates.

Where there is objective evidence of impairment, management makes judgements as to whether an impairment loss should be recorded in income and expenditure. In determining this, management uses estimates based on historical loss experience for assets with similar credit risk characteristics. The methodology and assumptions used for estimating both the amount and timing of future cash flows are reviewed regularly to reduce any differences between the estimated loss and actual loss experience. The carrying amount of the Association's loans and receivables at 30 June 2016 are disclosed in note 9 to the financial statements.

## *3. Related Party Relationships and Transactions*

FRS 24 defines a related party as a person or entity that is related to the reporting entity and it includes (a) A person or a close member of that person's family if that person: (i) has control or joint control over



# Notes to the Financial Statements

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2016

the reporting entity; (ii) has significant influence over the reporting entity; or (iii) is a member of the key partners personnel of the reporting entity or of a parent of the reporting entity. (b) An entity is related to the reporting entity if any of the following conditions apply: (i) The entity and the reporting entity are members of the same group. (ii) One entity is an associate or joint venture of the other entity. (iii) Both entities are joint ventures of the same third party. (iv) One entity is a joint venture of a third entity and the other entity is an associate of the third entity. (v) The entity is a post-employment benefit plan for the benefit of employees of either the reporting entity or an entity related to the reporting entity. (vi) The entity is controlled or jointly controlled by a person identified in (a). (vii) A person identified in (a)(i) has significant influence over the entity or is a member of the key partners personnel of the entity (or of a parent of the entity).

## 3.1 Related parties:

There are transactions and arrangements between the reporting entity and related parties and the effects of these on the basis determined between the parties are reflected in these financial statements. The current related party balances are unsecured, without fixed repayment terms and interest unless stated otherwise.

## 3.2 Key management compensation:

	2016 SGD	2015 SGD
Top executives' annual remuneration (including CPF)		
- Salary range below \$100,000	145,970	172,892
- Salary range \$100,000 to \$150,000	125,820	130,644
No. of key executives		
- Salary range below \$100,000	3	2
- Salary range \$100,000 to \$150,000	1	1

Key management personnel are those chief executive officer and senior officers having authority and responsibility for planning, directing and controlling the activities of the Association, directly or indirectly. The above amounts for key management compensation are for 4 (2015: 3 ) key management personnel.

## 4. Donations

	2016 SGD	2015 SGD
General Donations	181,559	437,082
Online Donations	119,630	93,506
	<b>301,189</b>	<b>530,588</b>

Included in the donations are tax exempt of SGD 182,480 (2015: SGD 350,952)

# Notes to the Financial Statements

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2016

## 5. Fundraising Activities

	2016 SGD	2015 SGD
20th Anniversary 2016	67,708	-
Charity Bowl	86,100	43,850
Charity Movie Preview	230,000	239,857
Donor Management	3,755	-
Greeting cards	13,500	20,400
Keppel Club Charity Golf	90,888	93,102
Mystique	238,244	315,766
NTU Fund Raising Project	-	17,877
NUS Kent Ridge Hall Fund Raising Project	10,148	-
World Down Syndrome Day	7,283	160,906
Other events	-	1,637
	<b>747,626</b>	<b>893,395</b>
Less: Fundraising expenses		
20th Anniversary 2016	88,390	-
Charity Bowl	7,191	4,911
Charity Movie Preview	19,401	28,050
Greeting Cards	9	-
Mystique	88,673	91,949
World Down Syndrome Day	11,996	54,061
Other events	3,370	1,568
	<b>219,030</b>	<b>180,539</b>
Surplus from fundraising activities	<b>528,596</b>	<b>712,856</b>

Included in the fund raising activities are tax exempt receipts amounted to SGD 665,126 (2015: SGD 719,126).

## 6. Income Tax benefit (Expense)

The Association is a registered charity under the Charities Act 1982 and is exempted from income tax under Section 13U of the Income Tax Act.



# Notes to the Financial Statements

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2016

## 7. Plant and Equipment

	Computer, Office Equipment and IT Laboratory	Furniture and Fittings	Renovation	Donation Boxes, Library Books and Toys	Total
	SGD	SGD	SGD	SGD	SGD
<b>Cost</b>					
At 1.7.2014	145,449	32,614	970,799	13,560	1,162,422
Additions	7,015	-	6,045	-	13,060
At 30.6.2015 and 1.7.2015	152,464	32,614	976,844	13,560	1,175,482
Additions	8,156	1,251	-	-	9,407
At 30.6.2016	<b>160,620</b>	<b>33,865</b>	<b>976,844</b>	<b>13,560</b>	<b>1,184,889</b>
<b>Accumulated Depreciation</b>					
At 1.7.2014	116,601	14,062	275,927	13,560	420,150
Depreciation for year	8,314	4,728	172,660	-	185,702
At 30.6.2015 and 1.7.2015	124,915	18,790	448,587	13,560	605,852
Depreciation for year	<b>10,271</b>	<b>4,750</b>	<b>173,971</b>	<b>-</b>	<b>188,992</b>
At 30.6.2016	135,186	23,540	622,558	13,560	794,844
<b>Net Book Value</b>					
At 30.6.2016	<b>25,434</b>	<b>10,325</b>	<b>354,286</b>	<b>-</b>	<b>390,045</b>
At 30.6.2015	27,549	13,824	528,257	-	569,630

2016  
SGD

2015  
SGD

Depreciation for the financial year is as follows:

Depreciation – unrestricted funds	<b>104,158</b>	101,736
Depreciation – restricted funds (note 18)	<b>84,834</b>	83,966
	<b>188,992</b>	185,702

## 8. Available-for-Sale Financial Assets

	2016 SGD	2015 SGD
<i>Unquoted shares at fair value</i>		
Additions	<b>1,000,000</b>	-
Fair value adjustment	<b>11,796</b>	-
At end of year	<b>1,011,796</b>	-

This represents investment in Fullerton Short-Term Interest Rate Fund - Class C.

# Notes to the Financial Statements

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2016

## 9. Trade and Other Receivables

	2016	2015
	SGD	SGD
Trade receivables	4,122	35,561
Grant receivables	163,707	121,578
Interest receivable	1,165	3,652
Cash advance	2,140	3,826
	<b>171,134</b>	<b>164,617</b>

Trade receivables are non-interest bearing and are generally on 30 days' credit term.

### Receivables that are past due but not impaired

The Association has trade receivables amounting to SGD 4,122 (2015: SGD 3,850) that are past due at the end of reporting year but not impaired. These receivables are unsecured and the analysis of the ageing at the end of the reporting year is as follows:

	2016	2015
	SGD	SGD
<i>Trade receivables past due</i>		
Less than 30 days	3,637	-
61 to 90 days	-	365
More than 90 days	485	3,485
	<b>4,122</b>	<b>3,850</b>

## 10. Other Assets

	2016	2015
	SGD	SGD
Deposits paid	49,325	39,127
Prepayments	57,153	21,402
	<b>106,478</b>	<b>60,529</b>



# Notes to the Financial Statements

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2016

## 11. Cash and Cash Equivalents

	2016	2015
	SGD	SGD
Fixed deposits	1,251,880	1,233,003
Cash and bank balances	847,734	1,366,758
	<b>2,099,614</b>	<b>2,599,761</b>

The rate of interest for the cash on interest earning accounts is between 1.50% and 1.55% (2015: 0.30% and 1.45%) per annum.

## 12. Fund and Reserve

	2016	2015
	SGD	SGD
Fair Value Adjustment Reserve	11,796	-
Unrestricted Fund – Accumulated Fund (note 13)	2,708,267	2,723,954
Restricted Fund:		
Project Space Fund (note 18)	168,229	253,063
Family Support Group Fund (note 19)	2,329	6,504
Financial Assistance Fund (note 20)	12,520	12,520
Care and Share Fund (note 21)	716,912	141,847
	<b>899,990</b>	<b>413,934</b>
Total Funds and Reserve	<b>3,620,053</b>	<b>3,137,888</b>
Annual Operating Expenditure	<b>2,083,297</b>	<b>1,934,876</b>
Ratio of Reserves to Annual Operating Expenditure	<b>1.30</b>	<b>1.41</b>

The reserves set aside provide financial stability and the means for the continued development of the Association's activities. The Association intends to maintain the reserves at a level sufficient for its annual operating expenditure. The Board Members review the level of reserves annually to ensure they are adequate to fulfil the Association's continuing obligations.

# Notes to the Financial Statements

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2016

## 13. Unrestricted Funds

	2016 SGD	2015 SGD
General Fund (Accumulated Fund)	<b>5,363,537</b>	4,991,369
Thrift Shop Fund (note 14)	<b>(67,989)</b>	(52,772)
Programme Fund (note 15)	<b>(904,344)</b>	(803,257)
Adult Enhancement Programme Fund (note 16)	<b>(750,700)</b>	(731,160)
Education Fund (note 17)	<b>(932,237)</b>	(680,226)
Total	<b>2,708,267</b>	2,723,954

## 14. Thrift Shop Fund

	2016 SGD	2015 SGD
Balance at beginning of year	<b>(52,772)</b>	(35,671)
Government grant	<b>936</b>	599
Sales	<b>2,889</b>	4,314
Expenditure	<b>(19,042)</b>	(22,014)
Balance at end of year	<b>(67,989)</b>	(52,772)

This represents revenues and expenses into the social enterprise initiative as well as expenses generated from its maintenance.

## 15. Programme Fund

	2016 SGD	2015 SGD
Balance at beginning of year	<b>(803,257)</b>	(608,861)
Programme fees	<b>58,355</b>	56,990
Government grant	<b>936</b>	30,599
Income from external events	<b>1,200</b>	-
Other income	<b>15</b>	130
Transfer from Care and Share Fund	<b>128,971</b>	-
Expenditure	<b>(290,564)</b>	(282,115)
Balance at end of year	<b>(904,344)</b>	(803,257)

This represents fund designated to enrichment programs which provides enrichment services and co-curricular activities for members with down syndrome from all ages and all walks of life which aims to attain productive, meaning and enhanced quality of life according to their interest, aptitude and abilities.



# Notes to the Financial Statements

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2016

## 16. Adult Enhancement Programme Fund

	2016	2015
	SGD	SGD
Balance at beginning of year	<b>(731,160)</b>	(624,338)
Fund raising income – restricted tax exempt	-	25,000
Donations	-	55,000
Programme fees	<b>91,446</b>	89,500
Government grant	<b>7,166</b>	64,615
Income from external events	<b>90</b>	-
Restricted income	<b>33,500</b>	-
Sales	<b>220</b>	412
Transfer from Care and Share Fund	<b>201,927</b>	-
Expenditure	<b>(353,889)</b>	(341,349)
Balance at end of year	<b>(750,700)</b>	(731,160)

This represents fund designated to provide adult enhancement programme.

## 17. Education Fund

	2016	2015
	SGD	SGD
Balance at beginning of year	<b>(680,226)</b>	(414,761)
Donations	<b>19,728</b>	63,000
Fund raising income – restricted tax exempt	-	25,000
Programme fees	<b>61,098</b>	21,965
Government grant	<b>25,319</b>	31,230
Grant	<b>61,020</b>	-
Restricted income	<b>33,500</b>	-
Transfer from Care and Share Fund	<b>63,647</b>	-
Expenditure	<b>(516,323)</b>	(406,660)
Balance at end of year	<b>(932,237)</b>	(680,226)

This represents fund designated to provide education and support services in the aspect of basic literacy skills (writing, reading), daily living, socialization skills and communication skills.

# Notes to the Financial Statements

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2016

## 18. *Restricted Funds – Project Space Fund*

	2016	2015
	SGD	SGD
Balance at beginning of year	253,063	337,029
Amortization of funds (note 7)	(84,834)	(83,966)
Balance at end of year	<b>168,229</b>	253,063

This represents fund designated to provide funding for the renovation and construction of Association's main office. Balance shall be reduced over the useful life of the asset in line with its depreciation.

## 19. *Restricted Funds – Family Support Group Fund*

	2016	2015
	SGD	SGD
Balance at beginning of year	6,504	3,920
Government grant	936	150,790
Tote Board Social Service Funding	161,038	-
Other income	615	135
Expenditure	(166,764)	(148,341)
Balance at end of year	<b>2,329</b>	6,504

This represents fund designated to provide social and emotional support through peer encouragement to enable families to cope with their disabled members.

## 20. *Restricted Funds – Financial Assistance Fund*

This represents fund designated to provide assistance for families who are assessed to be financially challenged to pay for DSA's subsidised programme fees, subject to the Board's approval.



# Notes to the Financial Statements

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2016

## 21. Restricted Funds – Care and Share Fund

	Care and Share Fund	General Fund	Programme Fund	Adult Enhancement Programme Fund	Education Fund	2016 SGD	2015 SGD
Balance at beginning of year	141,847	-	-	-	-	141,847	-
Government grants received	989,715	-	-	-	-	989,715	300,000
Less:							
Charged to financial activities	-	(20,105)	(128,971)	(201,927)	(63,647)	(414,650)	(158,153)
Fund transfer	(414,650)	20,105	128,971	201,927	63,647	-	-
Balance at end of year	716,912	-	-	-	-	716,912	141,847

The Care and Share Matching Grant is provided by the government in celebration SG50 to build capabilities and capacities of the social service sector. The grant matches one dollar for every donation dollar raised by the Association.

## 22. Trade and Other Payables

	2016 SGD	2015 SGD
Accruals	158,511	195,628
Deferred income – Toddler Program	-	61,021
Others	503	-
	<b>159,014</b>	<b>256,649</b>

## 23. Operating Lease Commitments

At the end of the reporting year, the total of future minimum lease payments under non-cancellable operating leases are as follows:

	2016 SGD	2015 SGD
<i>Rental of premise and office equipment</i>		
Not later than one year	96,238	92,707
Later than one year but not later than five years	272,162	363,103
	<b>368,400</b>	<b>455,810</b>

Operating lease payments are for rentals payable for office premise and office equipment. The lease rental terms are negotiated for an average term of four years and rentals are not subject to an escalation clause.

# *Notes to the Financial Statements*

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2016

## *24. Financial Risk Management Objectives and Policies*

The main risks from the Association's financial instruments are credit risk, liquidity risk and market price risk. The policies for managing each of these risks are summarised below.

### Credit Risk

Credit risk arises mainly from the risk on counterparties defaulting on the terms of their agreements. The carrying amounts of cash and cash equivalents, trade debtors, other debtors represent the Association's maximum exposure to credit risk in relation to financial assets.

### *Exposure to Credit Risk*

The Association's exposure to credit risk arises primarily from trade and other receivables. For other financial assets (including cash and cash equivalents), the Home minimises credit risk by dealing exclusively with high credit rating parties.

At the end of the reporting year, the Association's maximum exposure to credit risk is represented by the carrying amount of each class of financial assets recognised in the statement of financial position.

### *Credit Risk Concentration Profile*

The Association has no significant concentration of credit risk.

### *Financial Assets that are Neither Past Due nor Impaired*

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

### *Financial Assets that are Either Past Due or Impaired*

Information regarding financial assets that are either past due or impaired is disclosed in note 9 (trade receivables).

### Liquidity Risk

Liquidity risk is the risk that the Association will not be able to meet its financial obligations as and when they fall due. The management's exposure to liquidity risk arises primarily from mismatches of the maturities of financial assets and liabilities.

The Association reviews its working capital requirements to assess the adequacy of cash and cash equivalents to finance the operations.



# Notes to the Financial Statements

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2016

## Analysis of Financial Instruments by Remaining Contractual Maturities

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

	1 year or less SGD	2016 More than 1 year SGD	Total contractual cash flow SGD	2015 1 year or less SGD	Total contractual cash flow SGD
<i>Financial assets</i>					
Available-for-sale financial assets	-	1,011,796	1,011,796	-	-
Trade and other receivables	171,134	-	171,134	164,617	164,617
Other assets	49,325	-	49,325	39,127	39,127
Cash and cash equivalents	2,099,614	-	2,099,614	2,599,761	2,599,761
	<b>2,320,073</b>	<b>1,011,796</b>	<b>3,331,869</b>	<b>2,803,505</b>	<b>2,803,505</b>
<i>Financial liabilities</i>					
Trade and other payables	158,511	-	158,511	195,628	195,628
Net undiscounted financial assets (liabilities)	<b>2,161,562</b>	<b>1,011,796</b>	<b>3,173,358</b>	<b>2,607,877</b>	<b>2,607,877</b>

## Market Price Risk

The Association is exposed to equity price risk arising from the investments held by the Association which are classified on the statement of financial position as available-for-sale. These investments are listed securities. The Association is not exposed to commodity price risk. To manage its price risk from investments in equity securities, the Association has a diversification policy whereby investments are monitored to minimise concentration and correlation risk.

To manage its price risk arising from investments in equity securities, the Association maintains a consistent policy of taking a prudent and conservative approach in the making of such investment. The management closely monitor and engage in investments at a pace which will not strain the Association's mean and resources in order to avoid any adverse impact on the Association's financial performance.

## Sensitivity Analysis for Equity Price Risk

At the end of reporting year, if the prices for quoted equities had been 2% higher/lower with all other variables held constant, the Association's fair value reserve would increase/decrease by SGD 20,236 higher/lower, arising as a result of an increase/decrease in the fair value of equity instrument classified as available-for-sale.

# Notes to the Financial Statements

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2016

## 25. Fair Value of Financial Assets And Financial Liabilities

The carrying amounts of cash and cash equivalents, trade and other current receivables and payables, provisions and other liabilities and amounts payable approximate their respective fair values due to the relatively short- term maturity of these financial instruments.

## 26. Classification of Financial Assets and Liabilities

	2016 SGD	2015 SGD
Available-for-sale financial assets	1,011,796	-
Loan and receivables (including cash and cash equivalents)	2,320,073	2,803,505
Financial liabilities at amortised cost	158,511	195,628

## 27. Fair Value of Financial Assets and Financial Liabilities

(A) Fair value of financial instruments that are carried at fair value

### Fair value hierarchy

The Association categorises fair value measurement using a fair value hierarchy that is dependent on the valuation inputs used as follows:

- Level 1 – Quoted prices (unadjusted) in active markets for identical assets or liabilities that the Association can assess 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 – Inputs for the asset or liability that are not based on observable market data (unobservable inputs).

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.

### Determination of fair value

	Significant observable inputs other than quoted prices (Level 2)	
	2016 SGD	2015 SGD
Financial assets:		
Available-for-sale financial assets (note 8)	1,011,796	-



# Notes to the Financial Statements

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2016

(B) Level 2 fair value measurements

The following is a description of the valuation techniques and inputs used in the fair value measurement for assets and liabilities that are categories within Level 2 of the fair value hierarchy:

*Available-for-sale financial assets*

The valuation of available-for-sale financial assets are based on comparable market transaction that have been transacted in the open market

(C) Fair value of financial instruments by classes that are not carried at fair value and whose carrying amounts are reasonable approximation of fair value.

The carrying amounts of cash and cash equivalents, trade and other current receivables and payables, provisions and other liabilities and amounts payable approximate their respective fair values due to the relatively short-term maturity of these financial instruments.

## 28. New Accounting Standards and FRSs Interpretations

At the date of authorisation of these financial statements, the following FRSs, INT FRSs and amendments to FRS that are relevant to the Association were issued but not yet effective:

Description	Effective for annual periods beginning on or after
Amendments to FRS 1: Disclosure Initiative	1 January 2016
Amendments to FRS 16: Property, Plant and Equipment	1 January 2016
Amendments to FRS 109: Financial Instruments	1 January 2018
Improvements to FRS 19: Employee Benefits	1 January 2016
Improvements to FRS 107: Financial Instruments: Disclosures	1 January 2016

The board members expect that the adoption of the standards and interpretations above will have no material impact on the financial statements in the period of initial application.

# Notes to the Financial Statements

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2016

## 29. Comparative Figures

- (a) The following comparative figures in the statement of comprehensive income have been reclassified to provide a proper and meaningful presentation.

	Reclassified 2015 SGD	Previously reported 2015 SGD
<b>Voluntary Income</b>		
Grant from President's Challenge	97,000	-
<b>Fund Generating Activities</b>		
Fund-raising Income	-	97,000

- (b) The following comparative figures in the statement of financial position have been reclassified to provide a proper and meaningful presentation of the Association's assets and liabilities.

	Reclassified 2015 SGD	Previously reported 2015 SGD
<b>Current assets</b>		
Trade and Other Receivables	-	39,127
Other Assets	39,127	-
<b>Current liabilities</b>		
Trade and Other Payables	-	141,847
Restricted Fund – Care and Share Fund	141,847	-
Trade and Other Payables	-	12,520
Restricted Fund – Financial Assistance Fund	12,520	-



# *Notes to the Financial Statements*

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2016

- (c) The following comparative figures in the statement of cash flows have been reclassified to provide a proper and meaningful presentation of the Association's cash flows from operating, investing and financing activities.

	<b>Reclassified</b>	Previously reported
	<b>2015</b>	2015
	<b>SGD</b>	SGD
<hr/>		
<b>Cash Flows From Operating Activities</b>		
Surplus for the year	<b>219,089</b>	137,707
Trade and Other Payables	<b>105,230</b>	247,077
<b>Cash Flows From Financing Activities</b>		
Project Space Fund	<b>(83,966)</b>	-
Family Support Group Fund	<b>2,584</b>	-
Care and Share Fund	<b>141,847</b>	-

- (d) The financial statements as of 30 June 2015 were audited by another auditor whose report dated 20 October 2015 expressed an unqualified opinion.

## *30. Authorisation of Financial Statements for Issue*

These financial statements for the year ended 30 June 2016 were authorised for issue by board members on the date shown on Report of the Board Members.

# *Notes*



*NDP at The Float - August 2015*



*Kite Flying at Marina Barrage with NTU Students - October 2015*



*DSA Fusion Dance at Purple Parade  
October 2015*



*Police Heritage Centre Tour with  
Trailblazer Foundation - November 2015*



*Akzo Nobel D&D Drum Performance  
December 2015*



*Drew & Napier Christmas Party  
December 2015*







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