

24th ANNUAL REPORT

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ABOUT US

Borne out of love and devotion by a group of parents of children with Down syndrome, Down Syndrome Association (Singapore) is a primarily self-funding, non-profit social service agency established in 1996 to support and educate families, professionals and the public about the genetic condition. The Association is committed to providing holistic support for families and caregivers; facilitating a person with Down syndrome to attain his or her full potential; and enabling them to contribute back to the society.

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 lifelong 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



COMMITMENT

We demonstrate strong belief in and dedication to our shared vision and core values.



INTEGRITY

We uphold ethics and moral principles in all our conduct.



PROFESSIONALISM

We aim to excel in all that we do with positive attitudes, openness and knowledge.



TEAMWORK

We achieve our goals through camaraderie, synergy and partnership for the benefit of our stakeholders.

CHAIRPERSON'S MESSAGE

Greetings from all of us at Down Syndrome Association (DSA)

My term of office commenced when the new Board of Management was elected on 17 November 2018. As the Board of Management had the consensus of its members and approval of the Ministry of Social and Family Development (MSF) to change our financial year (July to June) to calendar year basis (January to December), our term of office was correspondingly realigned.

As the Board of Management was settling in, 2020 ushered in an unprecedented year for Singaporeans and DSA. The DSA Team quickly addressed the changing landscape by providing information and support to our clients thus minimising disruption to some of our services and programs.

During the year, many of our physical events were suspended and we took the opportunity to find alternate avenues in particular digital platforms to raise the much-needed funds to sustain our operations. Despite the challenging fund-raising environment, DSA was able to actively build and preserve its financial resources. DSA did this partly by also exercising prudence in our spending during this period.

As I take stock of the year, I realised it could have been worst if not for the continued support and contributions to our programs and services by our Government, the National Council of Social Service (NCSS), Community Chest, Tote Board Social Service Fund, President's Challenge, Donors, Supporters and Members.

Supporting our Learners and Caregivers

Besides enhancing and scaling up our existing programs and services, DSA implemented home-based learning to minimise disruptions to the learning needs of our learners during the imposition of the Circuit Breaker. Our teachers and trainers took care of our learners and motivated them to assimilate into the remote learning environment and conducted regular virtual sessions with their caregivers to check on their well-being and give them the necessary support. The curriculum at the Independent Living & Training (ILT) Centre was also recalibrated with the evolving needs of our learners and caregivers.

When the physical event for the World Down Syndrome Day could no longer be held under COVID-19, we launched a virtual talent show 'Rock the Stage' in July 2020 which garnered a credible 4,300 viewership. We also suspended the annual Mystique Charity Gala Dinner

in October 2020. In its place, DSA launched 'Platter of Joy' our first meal delivery service. Both of these new fundraising initiatives proved to be highly successful.

Initiatives

During my term, the initiatives taken by my team and I were as follows:

• Information Technology

We prioritised the Association's digital road map by identifying the areas of inefficiency of our current IT infrastructure and sourced for the right technology that could help enable these changes and that could be easily implemented to fit DSA's objectives. This initiative led to the successful migration and implementation of our Association's new email system and the transition of our Association towards cashless payments.

• Good Governance

To provide good governance that DSA's key processes are operating effectively as designed and implemented, we engaged the service of Shared Services for Charities to conduct a preliminary review of our internal controls during the reporting year. The second phase will be conducted in 2021 by Baker Tilly.

• Staff Development

In line with our career development plans for staff, we sponsored full scholarship to two deserving staff who are now trained and certified in Supported Employment and Community Services.

DSA 25th Anniversary

As we enter our 25th year, I volunteered to chair the Anniversary Celebration. We will be commemorating this milestone through the Mystique Charity Gala Dinner on 2nd October 2021 with an edition that is both nostalgic and memorable. We look forward to your support and hope that you, your families and friends will join us then.

In conclusion, I would like to acknowledge our Board Members, our Executive Director and his team for the good outcomes we have achieved during the reporting year. DSA will continue to evolve and adapt to provide innovative solutions to address the needs of persons with Down syndrome and most importantly, to improve their journey through all life stages to the best of our ability.

Please stay safe until we meet again!

Mr. Ratnasabapathy Sivanandam

CORPORATE GOVERNANCE

DSA BOARD OF MANAGEMENT

DSA is governed by a Board of Management comprising 10 elected members and two co-opted members. The members of the Board of Management are volunteers who hold office for a term of two years. The Secretariat for the Board of Management is the Executive Director.

All Board of Management members are independent and do not receive any remuneration for their services to the organisation. Board members are elected, at the Annual General Meeting (AGM) based on their knowledge, skills expertise, experience and ability to contribute to the development of the Association.

The Board of Management conducts its affairs as set out in the DSA Constitution and its Terms of Reference. It provides strategic direction and oversight of its programs, services and objectives, and to steer the charity towards fulfilling its vision and mission through good governance.

To assist the Board of Management in the execution of its duties, the Board of Management has delegated specific functions to various sub-committees. These sub-committees operate within the Terms of Reference approved by the Board of Management and meet regularly, as needed for the schedule of the Board of Management and the meetings are recorded and subsequently tabled at Board meetings. Board members also sit on sub-committees to provide oversight.

BOARD MEETINGS

The Board of Management meets not less than once every two (2) months to review the results and performance of the Association and its plans and programs. A total of six meetings and one AGM were held during the period under review. The following sets out the individual Board member's attendance at the meetings:

FOR THE PERIOD 1 JANUARY 2020 TO 31 DECEMBER 2020

Board Member	Designation for Term 2020	Date of last appointment	Attendance at Board meetings (Committee Meetings)	Reason(s) for serving 10 years or more on the Board
Mr Ratnasabapathy Sivanandam	Chairman	17 November 2018	6/6	A founding member of DSA who provides institutional knowledge and experience, relevant contacts, independent and objective judgement, and integrity
Ms Li Shu Yun	Deputy Chairperson	17 November 2018	6/6	N/A
Ms Monica Kan Lai Lai	Honorary Secretary	17 November 2018	6/6	Provides institutional knowledge and experience, relevant contacts, independent and objective judgement, and integrity

Mr Alex Yan Chun We	Honorary Treasurer	17 November 2018	5/6	N/A
Mr Gerard Lim Ju Boon	Member	17 November 2018	3/6	N/A
Mr Arjun Chandrasekhar	Member	17 November 2018	5/6	N/A
Mr Prabhakaran Gopalan Nair	Member	17 November 2018	6/6	N/A
Ms Tan Peck Joo	Member	17 November 2018	6/6	N/A
Mr Chan Wing Git	Member	17 November 2018	5/6	N/A
Mr Roderick Tan Tiong Own	Immediate Past Chairperson	17 November 2018	0/6	Provides institutional knowledge and experience, relevant contacts, independent and objective judgement, and integrity
Ms Lia Marahusin	Member (Co-opted)	19 October 2019	6/6	N/A
Mr Adrian Foo Qijing	Member (Co-opted)	22 July 2020	3/3	N/A

CONFLICT OF INTEREST POLICY

DSA has a conflict of interest policy and operating procedures are in place to avoid or manage situations of any actual or perceived conflicts of interest. All Board members, Chairpersons, members of its sub-committees and staff of DSA are required to read and understand the Association's conflict of interest policy and make a full disclosure of interests, relationships and holdings that could potentially result in a conflict of interest. All stakeholders fully complied with the conflict of interest policy and also abstain and do not participate in decision-making on matters where they have a conflict of interest.

WHISTLE BLOWING POLICY

DSA is committed to serving with integrity and compliance with regulations. DSA has a whistle-blowing policy which provides an avenue for individuals to report wrongdoing or improprieties in financial or other matters within the charity safely and without fear of repercussion.

RISK MANAGEMENT AND INTERNAL CONTROLS

The Board of Management has overall responsibility of the charity's key risks to safeguard its interests and its assets. The Board of Management has an oversight function, ensuring that processes are in place, and are adequate and effective in fulfilling its mission. The Audit Committee assists the Board of Management in providing risk management oversight while the ownership of day-to-day management and monitoring of the Association's existing internal control systems are delegated to the Executive

Team. To provide reasonable assurance that the internal controls over its key processes are operating effectively, as designed and implemented, DSA conducts an internal and external audit regularly to manage and monitor its internal control systems.

RESERVES MANAGEMENT

DSA has a reserves policy for long term stability of its operations, and it ensures that there are sufficient resources to support the Association in the event of unforeseen circumstances. DSA aims to have two years of its annual operating budget to meet its operational requirements. The reserve level is reviewed yearly by the Board of Management to ensure that the reserves are adequate to fulfill the Association's continuing obligations.

FUNDRAISING PRACTICES

DSA always conducts its fundraising practices in an ethical and transparent manner and in line with the Fundraising Guidelines by the Charity Council.

DISCLOSURE AND TRANSPARENCY

The Board of Management adheres to regular evaluation of its performance and effectiveness and ensures compliance with requirements in the Code of Governance. The Association makes available to its stakeholders an annual report that includes information on its governance, programs, activities, services, audited financial statements, Board members and Executive Management Team. The latest annual report including the audited financial statements is accessible via the DSA website.

GOVERNANCE

EVALUATION CHECKLIST

S/N	Code guideline	Code ID	Compliance
	Board Governance		
1	Induction and orientation are provided to incoming governing board members upon joining the Board.	1.1.2	Complied
	Are there governing board members holding staff¹ appointments? (skip items 2 and 3 if “No”)		No
2	Staff does not chair the Board and does not comprise more than one third of the Board.	1.1.3	Not Applicable
3	There are written job descriptions for the staff’s executive functions and operational duties, which are distinct from the staff’s Board role.	1.1.5	Not Applicable
4	The Treasurer of the charity (or any person holding an equivalent position in the charity, e.g. Finance Committee Chairman or a governing board member responsible for overseeing the finances of the charity) can only serve a maximum of 4 consecutive years . If the charity has not appointed any governing board member to oversee its finances, it will be presumed that the Chairman oversees the finances of the charity.	1.1.7	Complied
5	All governing board members must submit themselves for re-nomination and re-appointment , at least once every 3 years.	1.1.8	Complied
6	The Board conducts self-evaluation to assess its performance and effectiveness once during its term or every 3 years, whichever is shorter.	1.1.12	Complied
	Is there any governing board member who has served for more than 10 consecutive years? (skip item 7 if “No”)		Yes
7	The charity discloses in its annual report the reasons for retaining the governing board member who has served for more than 10 consecutive years .	1.1.13	Complied
8	There are documented terms of reference for the Board and each of its committees.	1.2.1	Complied
	Conflict of Interest		
9	There are documented procedures for governing board members and staff to declare actual or potential conflicts of interest to the Board at the earliest opportunity.	2.1	Complied
10	Governing board members do not vote or participate in decision making on matters where they have a conflict of interest.	2.4	Complied
	Strategic Planning		
11	The Board periodically reviews and approves the strategic plan for the charity to ensure that the charity’s activities are in line with the charity’s objectives.	3.2.2	Complied
	Human Resource and Volunteer² Management		
12	The Board approves documented human resource policies for staff.	5.1	Complied
13	There is a documented Code of Conduct for governing board members, staff and volunteers (where applicable) which is approved by the Board.	5.3	Complied
14	There are processes for regular supervision, appraisal and professional development of staff.	5.5	Complied
	Are there volunteers serving in the charity? (skip item 15 if “No”)		Yes
15	There are volunteer management policies in place for volunteers.	5.7	Complied
	Financial Management and Internal Controls		
16	There is a documented policy to seek the Board’s approval for any loans, donations, grants or financial assistance provided by the charity which are not part of the charity’s core charitable programmes.	6.1.1	Complied

17	The Board ensures that internal controls for financial matters in key areas are in place with documented procedures .	6.1.2	Complied
18	The Board ensures that reviews on the charity’s internal controls, processes, key programmes and events are regularly conducted.	6.1.3	Complied
19	The Board ensures that there is a process to identify, and regularly monitor and review the charity’s key risks .	6.1.4	Complied
20	The Board approves an annual budget for the charity’s plans and regularly monitors the charity’s expenditure.	6.2.1	Complied
	Does the charity invest its reserves (e.g. in fixed deposits)? (skip item 21 if “No”)		Yes
21	The charity has a documented investment policy approved by the Board.	6.4.3	Complied
	Fundraising Practices		
	Did the charity receive cash donations (solicited or unsolicited) during the financial year? (skip item 22 if “No”)		Yes
22	All collections received (solicited or unsolicited) are properly accounted for and promptly deposited by the charity.	7.2.2	Complied
	Did the charity receive donations in kind during the financial year? (skip item 23 if “No”)		Yes
23	All donations in kind received are properly recorded and accounted for by the charity.	7.2.3	Complied
	Disclosure and Transparency		
24	The charity discloses in its annual report — (a) the number of Board meetings in the financial year; and (b) the attendance of every governing board member at those meetings.	8.2	Complied
	Are governing board members remunerated for their services to the Board? (skip items 25 and 26 if “No”)		No
25	No governing board member is involved in setting his own remuneration.	2.2	Not Applicable
26	The charity discloses the exact remuneration and benefits received by each governing board member in its annual report. OR The charity discloses that no governing board member is remunerated.	8.3	Not Applicable
	Does the charity employ paid staff? (skip items 27, 28 and 29 if “No”)		Yes
27	No staff is involved in setting his own remuneration.	2.2	Complied
28	The charity discloses in its annual report — (a) the total annual remuneration for each of its 3 highest paid staff who each has received remuneration (including remuneration received from the charity’s subsidiaries) exceeding \$100,000 during the financial year; and (b) whether any of the 3 highest paid staff also serves as a governing board member of the charity. The information relating to the remuneration of the staff must be presented in bands of \$100,000. OR The charity discloses that none of its paid staff receives more than \$100,000 each in annual remuneration.	8.4	Complied
29	The charity discloses the number of paid staff who satisfies all of the following criteria: (a) the staff is a close member of the family ³ belonging to the Executive Head ⁴ or a governing board member of the charity; (b) the staff has received remuneration exceeding \$50,000 during the financial year. The information relating to the remuneration of the staff must be presented in bands of \$100,000. OR The charity discloses that there is no paid staff, being a close member of the family belonging to the Executive Head or a governing board member of the charity, who has received remuneration exceeding \$50,000 during the financial year.	8.5	Complied
	Public Image		
30	The charity has a documented communication policy on the release of information about the charity and its activities across all media platforms.	9.2	Complied

BOARD OF MANAGEMENT

BOARD MEMBERS



L to R: Mr Prabhakaran Gopalan Nair (Member), Ms Tan Peck Joo (Member), Mr Chan Wing Git (Member), Mr Adrian Foo Qijing (Member), Ms Monica Kan Lai Lai (Honorary Secretary), Mr Ratnasabapathy Sivanandam (Chairperson), Ms Li Shu Yun (Deputy Chairperson), Mr Alex Yan Chun We (Honorary Treasurer), Ms Lia Marahusin (Member), Mr Gerard Lim Ju Boon (Member), Mr Arjun Chandrasekhar (Member), Mr Roderick Tan Tiong Own (Immediate Past Chairman)

Chairperson - Mr Ratnasabapathy Sivanandam

Member since 1996, Founding Board Member
Retired, Marketing, Singapore Airlines

Deputy Chairperson - Ms Li Shu Yun

Member since 2010
Senior Lecturer, Nanyang Technological University

Honorary Secretary - Ms Monica Kan Lai Lai

Member since 2008
Retired Finance Manager

Honorary Treasurer - Mr Alex Yan Chun We

Member since 2013
Retired Group Audit Partner, CLSA Singapore Pte Ltd

Member - Mr Gerard Lim Ju Boon

Member since 2012
Executive Director, UBS Wealth Management Singapore

Member - Mr Arjun Chandrasekhar

Member since 2016
Board Match Volunteer, Centre for Non-Profit Leadership

Member - Mr Prabhakaran Gopalan Nair

Member since 2016
Retired Duty Terminal Manager, SATS Ltd
Coach, Private Practitioner

Member - Mr Chan Wing Git

Member since 2018
Group Head of Talent and Excitement, Luxasia Pte Ltd

Member - Ms Tan Peck Joo

Member since 2018
Board member of CommonTown Pte Ltd

Immediate Past Chairperson – Mr Roderick Tan Tiong Own

Member since 2006
Commercial and Technical Representative, Aviation sector
President, Equestrian Federation of Singapore

Co-opted Board Member - Ms Lia Marahusin

Member since 1997
Technical Director, Evonik (SEA) Pte Ltd

Co-opted Board Member - Mr Adrian Foo Qijing

Member since 2020
SVP, GIC, Direct Investments Group, Private Equity

PATRON

Mr Tan Soo Khoon

Managing Director, Crystal Time Group of Companies
Director, Metro Holdings Ltd and Parkson Retail Asia Ltd
Member of the Parliament (1976-2006)
Speaker of Parliament (1989-2002)
Singapore's Non-Resident Ambassador, Czech Republic

ADVISORS

Emeritus Professor Dr S Vasoo

Associate Professorial Fellow (Department of Social Work and Psychology), National University of Singapore
Member of the Parliament (1984-2001)
Advisor, Central Singapore Community Development Council
Chairman, Advisory Committee of NUS Social Service Research Centre and Centre of Social Development (Asia)

Dr Balbir Singh (PBM)

Founding Chairperson
Director/Trustee, Special Needs Trust Company, Singapore
Advisor, Developmental Disability Medical Clinic
Member, Singapore Medical Association, PWID/MDA Working Group
UNCRPD Champion for NCSS

Dr Bhavani Sriram

Paediatrician, Shankar Surgery
Vice-President, Asia Pacific Down Syndrome Federation
Volunteer doctor, MINDS Developmental Disabilities Medical Clinic

Ms Christine Sekhon

Partner, Liberty Law Practice LLP
Advocate & Solicitor of the Supreme Court of Singapore

BOARD COMMITTEES

ADMINISTRATIVE

Head Mr Ratnasabapathy Sivanandam
Members Mr Alex Yan Chun We
Ms Li Shu Yun
Ms Monica Kan Lai Lai

NOMINATION

Head Ms Li Shu Yun
Members Mr Alex Yan Chun We
Mr Ratnasabapathy Sivanandam

HUMAN RESOURCES

Head Mr Chan Wing Git
Members Dr Balbir Singh
Mr Dilbagh Singh
Ms Sherinder Kaur

AUDIT

Head Mr Adrian Foo Qijing
Member Mr Khairul Alam

FINANCE

Head Mr Alex Yan Chun We
Members Ms Patricia Han Su Ling
Mr Roy Peng Shiou Shin

INFORMATION TECHNOLOGY

Head Ms Tan Peck Joo
Members Mr Chua Chee Kng
Mr Kelvin Ho Pang Chiang
Dr Leong Chou Ching
Ms Monica Kan Lai Lai

ADULTS EDUCATION SERVICES

Head Mr Arjun Chandrasekhar
Members Ms Lia Marahusin
Ms Monica Kan Lai Lai
Mr Ong Chin Wah

CHILDREN EDUCATION SERVICES

Head Ms Monica Kan Lai Lai
Member Ms Stella Fan Yu Fei

SUPPORT SERVICES (FAMILY SUPPORT SERVICES & ENRICHMENT PROGRAMS)

Head Mr Arjun Chandrasekhar
Members Ms Kristin Van Burm
Ms Li Shu Yun
Ms Monica Kan Lai Lai

RESEARCH & HUMAN ETHICS

Head Mr Arjun Chandrasekhar
Members Ms Li Shu Yun

EVENTS, VOLUNTEER MANAGEMENT, CORPORATE COMMUNICATIONS AND PUBLIC RELATIONS

Head Mr Prabhakaran Gopalan Nair
Members Mr Ratnasabapathy Sivanandam

FUNDRAISING AND DONOR MANAGEMENT

Head Mr Gerard Lim Ju Boon
Members Mr Ratnasabapathy Sivanandam

ORGANISATION CHART

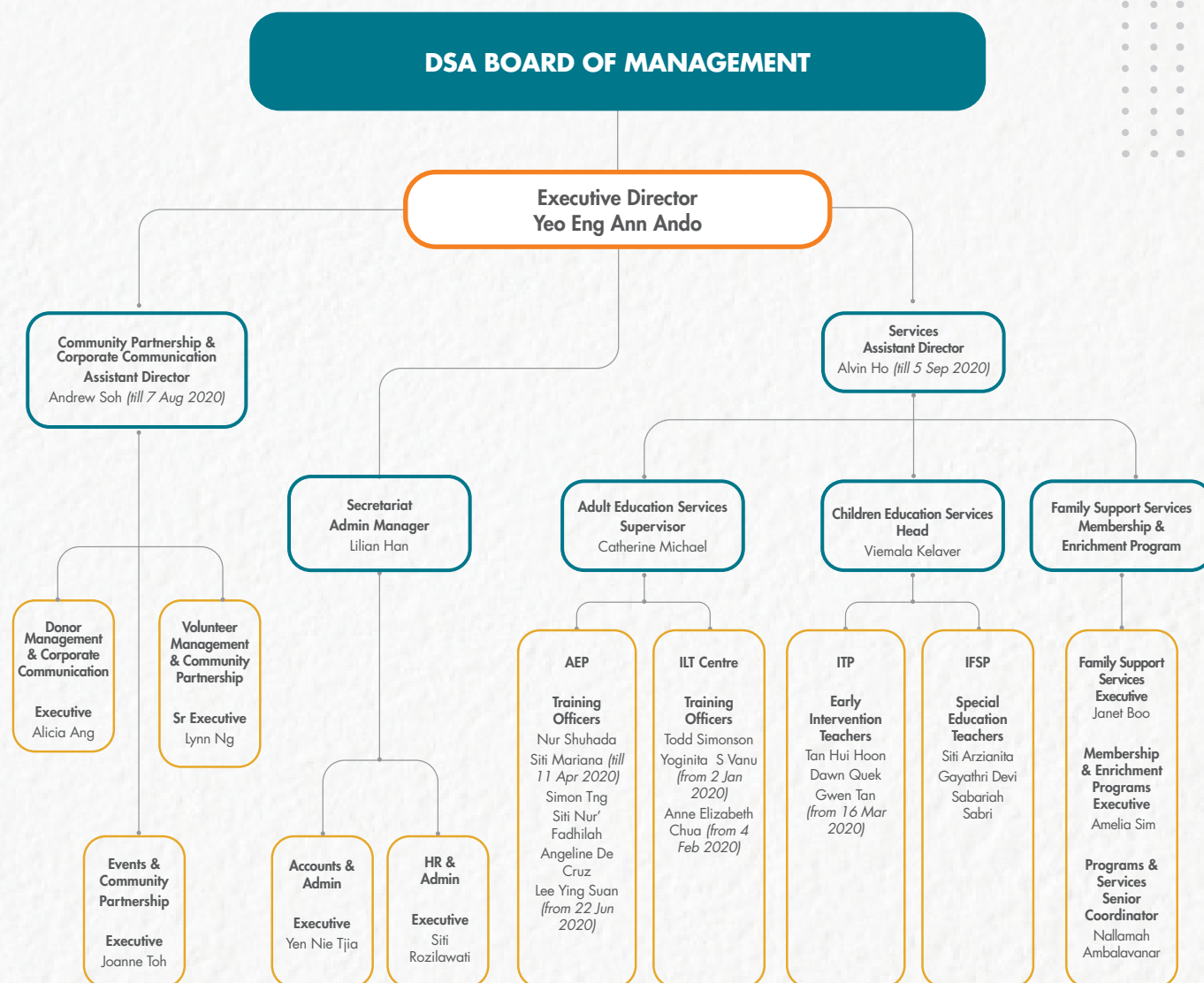
EXECUTIVE DIRECTOR

Mr Yeo Ando

(Appointed in Nov 2019)

Executive Director, Singapore Association for the Deaf (2007-2011)

Executive Director, Singapore Association of the Visually Handicapped (2015-2019)



As at 31 December 2020

PROGRAMS & SERVICES

CHILDREN EDUCATION SERVICES

Infant Toddler Program
(0 months to 4 years)
Integration Facilitation Support Program
(3 to 14 years)

ENRICHMENT PROGRAMS

Arts
(5 years & above)
Sports & Fitness
(5 years and above)
Education
(8 years and above)

ADULT EDUCATION SERVICES

Adult Enhancement Program
(18 years & above)
Independent Living and Training Centre
(18 years & above)

FAMILY SUPPORT SERVICES

Caregives' Ukulele Group
Deputyship
Educational Workshops
Parent Support Group

DSA MEMBERSHIP STATISTICS AS AT 31 DECEMBER 2020

Category	Associate Membership	Ordinary Membership	Life Membership	Family Membership	Total
Persons with Down syndrome	98	26	133	54	311
Persons with other Special Needs	4	5	15	0	24
Others (Family members or individuals)	9	44	260	162	475
Total	111	75	408	216	810

HIGHLIGHTS (MEMBERS FEATURE)

Goh Chok Tong Enable Award – Megan Tang

Megan Tang was conferred the Goh Chok Tong Enable Award (UBS Promise) 2020. Megan first joined DSA's Fusion Dance Enrichment Program when she was 12 in 2017. Although this advanced dance program is recommended for dancers 18 years and above, Megan impressed her instructors as a quick learner with her good memory and precise movements. She became the first and only dancer in the group who was enrolled into the program before the age of 18.

Megan, the youngest recipient of the award, exclaimed "I am very happy to be nominated by DSA and to be recognised for my dance. It is very exciting to go up the stage to receive the award from Madam President Halimah and Emeritus Senior Minister Goh Chok Tong"

To date, Megan has represented DSA in over 25 performances. Through dance, Megan has blossomed into a confident young lady.



Megan beaming with joy in receiving her GCT Enable Award.

I Am Unique

Jacob may have Down syndrome, but his winning smile and joyful expressions have made him the "spokesbaby" for infants and toddlers like him around the world.

Jacob is this year's Mustela® "I Am Unique" casting call winner.

It is a proud moment for DSA, knowing that Jacob is the youngest disability advocate. We are so happy to share this historical moment with Jacob and his parents, Carol and Janson. There are no frozen hearts looking at Jacob's Instagram and Facebook.

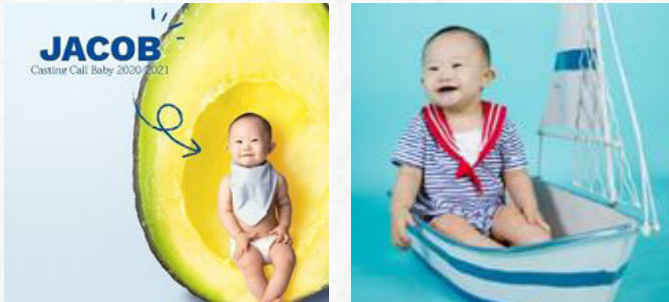
Carol and Janson shared that they hope to educate more people that children with Down syndrome are incredibly amazing. They hope that this will help dispel unhelpful



Megan performing alongside her peers from DSA Fusion Dance group and engaging with the audience.

stereotypes and assert inclusion and diversity of those who are differently-abled.

As we see Jacob picking up on his developmental milestones, this is a time to feel proud and look forward to a promising future for children with Down syndrome.



CHILDREN EDUCATION SERVICES

DSA's Children Education Services (CES) is committed to advancing practices that result in positive outcomes for all children and families. At DSA, there are two programs under CES, Infant Toddler Program (ITP) and Integration Facilitation Support Program (IFSP), catering to the needs of infants and children with Down syndrome and other intellectual disabilities, and two services, Prenatal Support and Education Enhancement Program catering to expectant parents, early childhood educators and schoolteachers.

Enrolment and Staff Support as at 31 December 2020

ITP		IFSP	
23 Clients	3 Staff	16 Clients	3 Staff

Infant Toddler Program (ITP)

The ITP is an Early Intervention Program registered with the Ministry of Social and Family Development. It supports families and their children with Down syndrome aged 0 to 48 months.

ITP helps families build knowledge and skills to meet the developmental and learning needs of their child in a safe, fun and loving environment. Our early intervention teachers work together with families to facilitate the learning of their children and help them make a smooth transition to mainstream Early Childhood Development Centres (ECDC). The program also provides opportunities to meet other families for support, to discuss challenges and share information and resources.



5 transited to mainstream ECDC



7 transited to Early Intervention Program for Infants & Children

"ITP has helped us gain new knowledge and have a better understanding of the needs of children with Down syndrome. Over the past two years in ITP, Sara has shown many improvements in her learning, fine and gross motor, and self-help skills."

– Mdm Norhuda, mother of Sara



LEARN. Learning begins at birth.



GROW. Experiences in the early years shape your child's future.



PLAY. The active role of 'Play' in a child's development.



ITP children in mainstream Early Childhood Development Centres

"The program integrates both education and therapy and it is very holistic. What I like most about the program was the positivity and the knowledge that with the right mindset, we can achieve anything with our children."

- Ms. Andrea Tan, parent of ITP graduate Eleanor Li

Integration Facilitation Support Program (IFSP)

The IFSP is an individualised education program designed to meet the needs of students in areas of communication, independence, academic, functional and social skills. It caters to students with Down syndrome aged 3 to 14 years who are enrolled in Early Childhood Education Centres (ECDC) and mainstream education settings.

Our IFSP team supports the creation of an environment in schools where teachers and students embrace and welcome the challenges and benefits of diversity. IFSP support is provided in mainstream settings promoting

educational success through engaging and collaborative learning experiences.

We believe all children are born with the innate ability to reach their own excellence, and we seek to address the total needs of the child as a learner and active participant.



7 students
in mainstream
ECDCs



9 students in
mainstream
Primary Schools

Education Enhancement Program

Our CES team provides a series of professional development workshops for early educators and schoolteachers. The workshop modules are geared to provide knowledge, build capacities, develop leadership abilities and grow professionally.

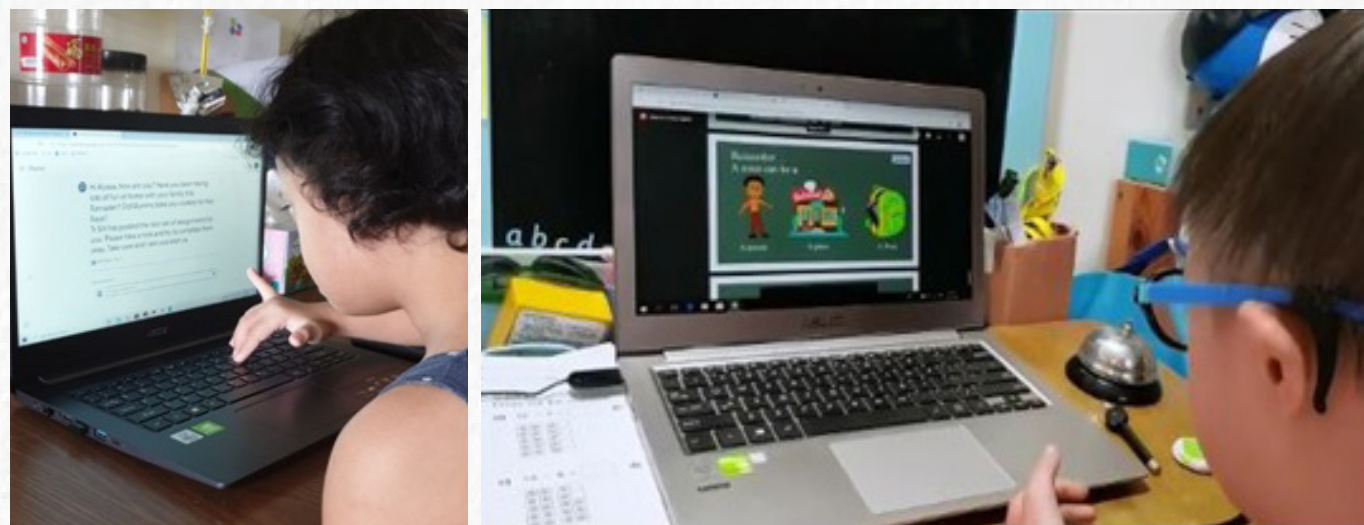
Highlights

Learning Continues On-line

As the need for creative approaches to meet the needs of our students grew, our ITP team designed and implemented a Virtual Intervention Support (VIS) platform, and our IFSP teachers maintained open communication with ECDCs, schools and parents. Virtual support for IFSP students was offered through online lessons by leveraging on existing platforms such as Google Classroom.

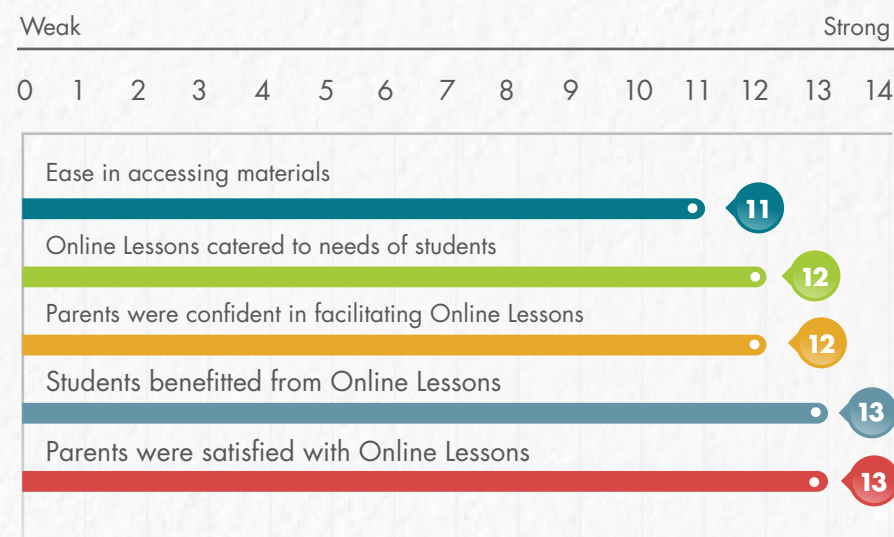
"The support and advice provided during and after each virtual session were well-catered to our needs. In particular, the follow-up written notes and specific intervention materials/video shared gave us ideas and clear guidance on how we, as parents and caregivers can make a difference even through our daily routines."

- Mrs Susan Tan, ITP Parent



IFSP GOOGLE CLASSROOM PARENT SURVEY 2020

14 parents participated in the survey



Enabling Lives Initiative (TBELI) Grant Sharing

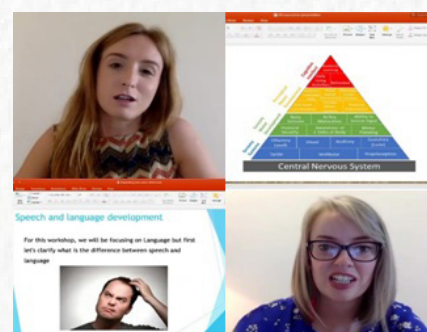
On 11 December 2020, Ms Viemala Davie, Head of CES, shared about how the Tote Board Enabling Lives Initiative (TBELI) has supported ITP to achieve the desired outcomes in conjunction with the Enabling Lives Festival.



Scan to watch the TBELI ITP video

Collaboration with Stamford American International School

To continue enhancing our teachers' knowledge and skills, the IFSP team conducted a series of Collaborative Professional Development workshops with Rachel Gillespie, Occupational Therapist and Sheila O'Shea, Speech and Language Therapist from Stamford American International Schools.



← Mrs Serene Yap, parent of ITP graduate Javier Png featured in TBELI ITP video documentation

ADULT EDUCATION SERVICES

DSA runs two adult programs, Adult Enhancement Program (AEP) and Independent Living and Training (ILT) Centre, to cater to the needs of adults aged 18 and above, with Down syndrome and other intellectual disabilities.

The programs' curriculum is designed based on their different learning needs and aims to equip our learners with basic life skills and functional skills to enable them to lead independent lives. The curriculum engages, trains and supports our learners to help them attain their full potential and enable them to participate as fully as possible in society.

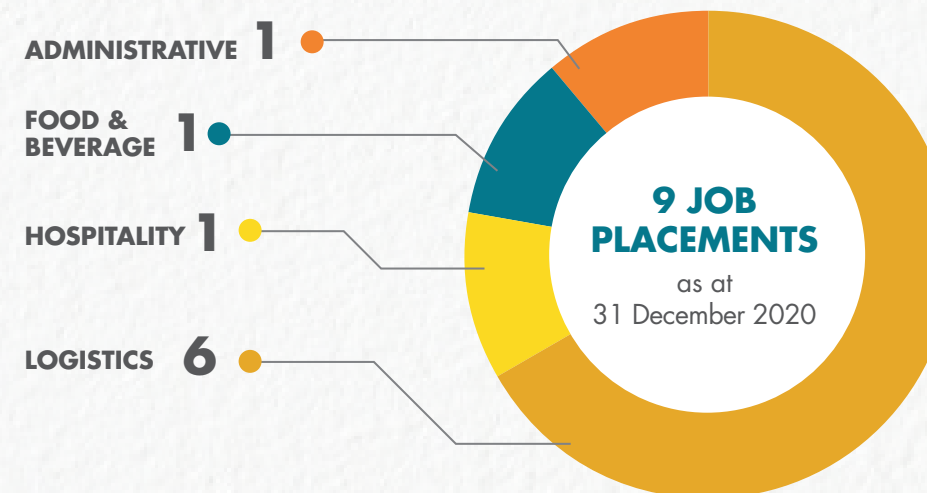
Enrolment and Staff Support as at 31 December 2020

AEP		ILT Centre	
31 Clients	5 Staff	9 Clients	3 Staff

Adult Enhancement Program (AEP)

The AEP provides a holistic curriculum designed according to the individual's capabilities. Personal strategies are developed to promote self-care, independent living, social and economic integration through accessing community spaces and being involved in community events.

Our AEP team also work closely with our industry partners to prepare learners, who are placed or will be placed in open employment, for work life and render support to help them succeed in the workplace. Some of our industry partners include ISG, Natrad Food Pte Ltd, ONS, Shangri-La Rasa Sentosa and Seoul Garden.



AEP learner, Lim Thye Ann, purchasing groceries at a nearby supermarket as part of his meal preparation lesson

Independent Living and Training (ILT) Centre

The ILT Centre team has designed a curriculum with the evolving needs of our learners and caregivers in mind. It provides training on self-management and independent living for adults with Down syndrome and other special needs to develop self-reliance and better realise their goals and aspirations.

The Centre maintains various partnerships with local community partners and residents' committees to develop lifelong learning opportunities and to provide real opportunities for our learners to practise and apply daily living skills at the Centre and the community.



ILT Centre learners sorting out their laundry before placing them into the washing machine



Once a week, ILT Centre learners will purchase groceries from the neighbouring shops to cook their own lunches



Scan to watch our learners in action!

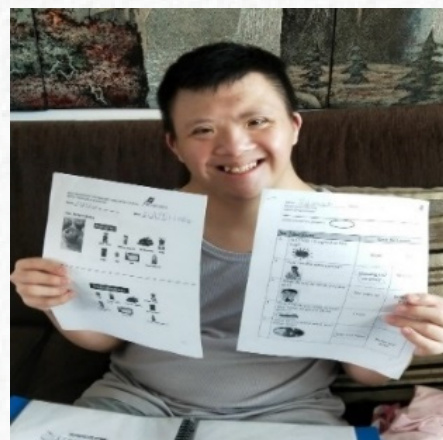
Highlights

Home-based Learning (HBL)

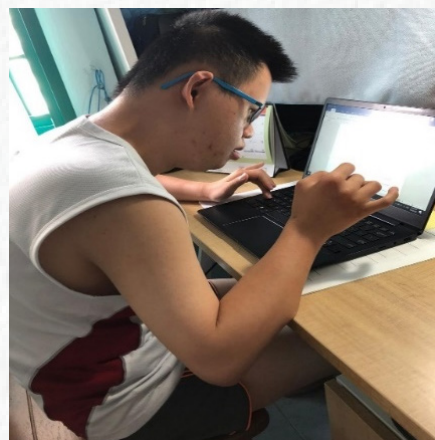
Prior to circuit breaker, sessions were held physically at DSA Centre and ILT Centre. When the physical sessions had to be suspended due to the Safe Management Measures (SMM), home-based learning (HBL) was introduced to our learners to minimise disruptions to their learning routines and learning packages were designed and shared with them. Transiting to the virtual world was a whole new dimension for our training officers as well as our caregivers. During this time, caregivers took on a more active role in their child's learning journey. With both our trainers and caregivers working hand in hand during the circuit breaker, HBL was a success with our learners.



Scan to watch our HBL journey!



AEP learners, Ryan Lim (L) and Brandon Wong (R), working on their HBL package in their own homes



As part of their baking and cooking modules, recipes were provided to the caregivers to guide their child at home

Resumption of Programs

The AEP and ILT Centre welcomed our learners back to the premises in Bishan and Telok Blangah after two months of HBL during the circuit breaker.

Practical and theory lessons were reinforced for our learners to understand the importance of COVID-19 precautionary measures. Our learners took the changes in their strides by checking in and out when they enter and leave the premises, wearing masks throughout the day, washing their hands more frequently and keeping a safe distance from one another. Despite all these measures that some may find inconvenient, the resilience and adaptability of our learners shone through.

Activities and workshops

Although we were unable to resume physical activities with our external partners, we were fortunate to be able to collaborate with various organisations such as HeritageCares, SportCares, E-Bridge Pre-school and PCF Sparkle Tots to roll out a series of on-line activities at both Centres.



Online Art and Sensory activities were conducted by HeritageCares. Learners painted with coffee powder and foam and created a sensory landscape using nuts and beans.

SportCares conducted a series of exercises based on Pilates, Yoga and Functional Training for improved flexibility, strength and mobility.



Materials such as pre-cut plastic bottles, soil and seeds of several different vegetables were provided by the students of E-Bridge Pre-School to create the garden. ILT Centre learners then decorated the bottles of which half were returned to E-Bridge Pre-School so that they too, could be part of this journey by planting seeds using the bottles painted by our learners.



Preschoolers from PCF Sparkle Tots and AEP learners had a great time socialising with one another over Zoom



Parent-Trainer Conference

The AES team held the annual Parent-Trainer Conference (PTC) from 18 November to 4 December 2020. Unlike previous years, the PTC was conducted online for the first time, garnering 100% attendance. During the meetings, our trainers shared the progress of our learners for 2020 with their caregivers and discussed their individualised goals. The feedback received from the caregivers were encouraging and positive.



ENRICHMENT PROGRAMS

DSA values every individual talent and provides a platform for them to acquire new skills, nurture their interest and hone their talents. Our Enrichment Programs work on building one's resilience and strength to stimulate the cognitive, emotional, empathy and language domains.



In 2020, a total of 152 unique learners enrolled in at least one Enrichment Program.

Number of Unique Learners by Age Group



36 LEARNERS
5-12 years old



25 LEARNERS
13-17 years old



91 LEARNERS
≥ 18 years old

Types of Enrichment Programs offered



ARTS

- Dance
- Drums & Percussion
- Singing & Friends
- Speech & Drama
- Visual Art



SPORTS & FITNESS

- Aikido
- Bowling
- GIMSports
- Swimming
- Zumba



EDUCATION

- Computer Math
- kidsREAD

Enrichment Programs Statistics as at 31 December 2020

In the period of January to March 2020, DSA conducted a total of:



204 physical sessions



spanning across 303 hours

In view of the COVID-19 pandemic, all physical Enrichment Programs were suspended from 26 March 2020. This decision was taken in consideration that the well-being of our learners, caregivers, instructors and staff was not compromised due to cross mingling of learners who work or attend other non-DSA programs.

While DSA would like to conduct all the Enrichment Programs virtually, it was realistically not possible due to the nature of some of the programs. However, DSA made the effort to offer certain enrichment classes virtually such as sports and fitness, to keep our members engaged while they were confined to their homes. During the period of suspension from June to December 2020, DSA conducted a total of:



52 virtual sessions



spanning across 54 hours



Virtual enrichment classes conducted during the suspension of physical classes at DSA.

Performances

It has been an unprecedented year for our DSA performing groups. Throughout the year, our learners would usually be busy preparing for performances especially in the run up to festive celebrations, DSA fundraising events and external events. However, this came to a halt due to the COVID-19 pandemic. Notwithstanding the situation, the various performing groups took up the challenge to learn and showcase their performances through virtual means:



Scan to watch the performances!

- DSA Rock the Stage (Drums & Percussion Group)
- Radin Mas National Day Celebration (Zumba Group)
- DSA Platter of Joy (DSA members)
- President's Challenge Appreciation Event (Zumba Group)

Special Mentions

DSA would like to thank the following partners for their continuous support and generosity in our work towards enhancing the quality of life for our persons with Down syndrome in 2020.

- **Family Leisure Pte Ltd (Orchid Bowl)**
In support of DSA Bowling (Sunday) Enrichment Program.
- **National Library Board**
In support of DSA kidsREAD Enrichment Program.
- **National Heritage Board**
In support of virtual workshops and engagements during the COVID-19 pandemic.
- **Singapore Recreation Club**
In support of DSA Bowling (Saturday) Enrichment Program.
- **SportCares**
In support of Yes! I Can Swimming program and weekly Virtual Play-Ability program for DSA members
- **United World College SEA (East Campus)**
In support of DSA Singing & Friends Enrichment Program.

FAMILY SUPPORT SERVICES (FSS)

DSA's FSS provides resources for parents as well as social and emotional support for families with a child with special needs. It aims to strengthen parents' and caregivers' resilience in their care of the child. FSS ensures that support systems are in place for caregivers of persons with Down syndrome and intellectual disabilities.

FSS focused its efforts in continuing to provide support and services to our members, especially during the outbreak of COVID-19 pandemic. With 50% of funding support from NCSS, now under the care of SG Enable, we were able to continue our work in supporting families through virtual platforms by collaborating with professionals to educate our caregivers through online workshops and provide key services using technology when physical interaction was not possible.

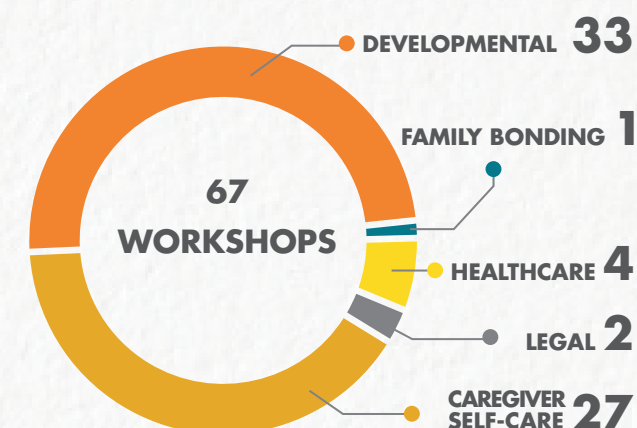
Educational Workshops

FSS organises specialised workshops throughout the year to equip parents and caregivers with relevant knowledge, to promote mental wellness and to better support their child's development from infancy to adulthood. These workshops helped to increase the confidence and skills of caregivers in their caregiving role.

In view of circuit breaker, Centre-based workshops had to be suspended and conducted online from 26 March 2020. FSS collaborated with various community partners to deliver the workshops to our members via Zoom platform. Together with Tan Tock Seng Hospital, we organised a series of online healthcare workshops to address our caregivers' concerns. Some of the topics shared included 'Managing Diabetes'; 'The Journey of a Heart Attack Patient'; 'The Importance of Good Medication Habits in Older Adults'; and 'I Have A Discoloured Toenail'.

"The workshops are very relevant to our daily life and encourage us to continue to acquire knowledge and upgrade ourselves even during this Covid phase. The topics chosen are relevant and the speakers are very knowledgeable and they addressed all our queries promptly."

– Mdm Megan Wong



174 unique caregivers attended the workshops
Jan to Dec 2020



6 centre-based workshops
Jan to Mar 2020



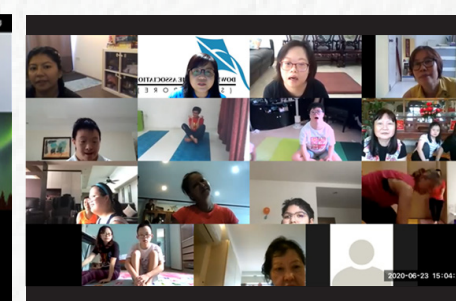
61 virtual workshops
Jun to Dec 2020



Equipping your child with emotional self-regulation skills



Planning for Your Child with Special Needs



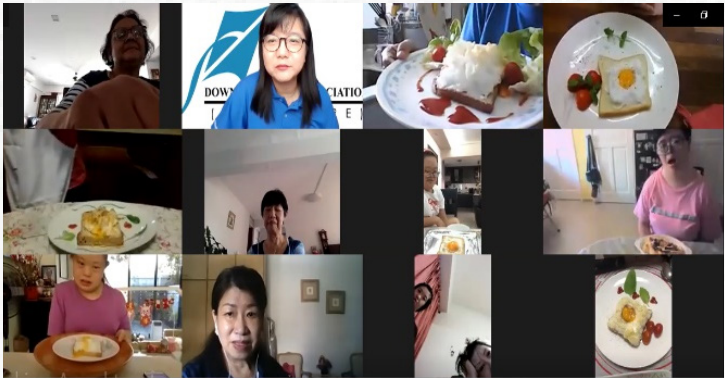
Parent-Child Yoga workshop

Highlights

Caregivers Self-Care

FSS partnered with RSVP Singapore to bring a 4-part online cooking series to our members’ homes as part of the caregivers self-care. The pilot project took off in July 2020. Recipes were kept simple to ensure that everyone was able to follow through the steps demonstrated by the

trainers. The cooking sessions were so well-received that FSS explored a collaboration with SATA CommHealth (Fernvale) to bring baking workshops to the homes of our caregivers. Started on 20 October 2020, DSA caregivers were given a weekly dose of learning how to bake together with the residents at Fernvale.



Angel’s toast making workshop



Blueberry muffins



Yam cake

Resource Library Goes Digital

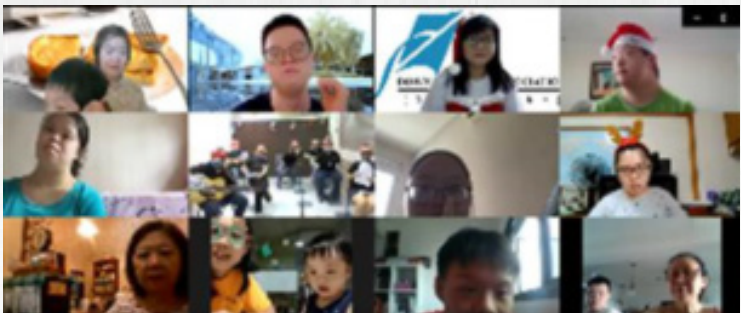
The digitalisation of NLB’s e-library platform at DSA Centre was officially launched on 18 August 2020 and is located at the Parent’s Lounge at DSA Centre.

With the launch of the e-library platform, staff and members of DSA can access thousands of titles from the NLB library resources database at the centre. The books selection would be renewed by NLB every two months. With this new feature, we hope that our members can tap on this platform to find books that cater to their needs and concerns.



Christmas with Faith Music Centre

FSS hosted its first ever online Christmas celebration with Faith Music Centre (FMC) on 5 December 2020 due to the COVID-19 pandemic. In the spirit of the festive season, attendees were decked in Christmas accessories and outfits throughout the virtual event. FMC organised a sing-along session for our members and it did not take long for everyone to indulge in the festive mood and sing along to the Christmas tunes under the accompaniment of the musicians from FMC.



Attendees decked in their christmas attire at the party organised by FSS and FMC



COMMUNITY PARTNERSHIPS

Community partners – volunteers, schools and corporate partners – play a key role at DSA, providing friendship, care and support for our beneficiaries through various meaningful volunteer and fundraising activities. 2020 was a year of learning how to conduct activities on-line and adapting to new routines as all physical activities came to a halt in April 2020 to protect the well-being of everyone.

Community outreach efforts as at 31 December 2020

Type of Partners	Volunteering Events	Awareness Talks	Fundraising Initiatives	Awareness Talk Participants	Volunteers
Schools	28	7	4	200	121
Corporates	7	2	22	37	97
Total	35	9	26	237	218

VOLUNTEER ENGAGEMENT

Despite the lack of physical connection in 2020, we were heartened by the continued support of our volunteers through virtual means. Some of the volunteering efforts include design and administrative tasks which were carried out at their own homes. Volunteers also played a big part to ensure the success of our fundraising campaigns. One of such events was the Platter of Joy, whereby over 90 volunteers rendered their help to pack goodie bags and deliver the meal package to our donors. This helped to defray our costs of having to engage delivery partners, ensuring that more money was channelled to our programs and services.

Aside from deployment, DSA continued to engage and connect with our volunteers via virtual workshops during these challenging times. Physical gatherings are a few, but our hearts beat as one with passion to support our beneficiaries.



111 volunteers activated



142 new volunteers



We could not have delivered more than 380 meals without the help of our dedicated volunteers!

SCHOOL PARTNERSHIPS

With the ever-changing situation, student groups from all levels got creative by planning various virtual activities to connect with our members from their homes, ranging from Yoga, crafts, sing-along sessions and games. Some student groups such as NP Leo Club and SMU Project Bloom even went the extra mile to prepare the necessary materials for our beneficiaries. Such efforts are commendable as it allowed a smooth running of activity and helped to lighten the load of our caregivers.



Student volunteers from SMU Project Bloom conducted 10 workshop sessions for our members in 2020



27 school partners

CORPORATE PARTNERSHIPS

The CPCC team continued to facilitate corporate engagement with the Down syndrome community through volunteering and fundraising activities via on-line means and develop partnerships with new corporate partners during circuit breaker.

We were heartened by the outpouring of support received from corporate partners who stepped up and offered help to tide through the pandemic. We had the honour to be an adopted beneficiary for Micron Foundation's Covid-19 fundraiser and Keppel Charity Golf 2020, which helped us to raise the required amount of funds to sustain our services for our Down syndrome community. Micron rallied its employees to donate their annual leave to charities and matched the donations, and UOB loaned laptops to our needy families who required additional equipment to cope with their children's home-based learning during the period of circuit breaker.

HIGHLIGHTS

Raising Dylan

In this short 5-minute video clip produced by Millennials of Singapore, the Kwok family candidly shares their parenting journey and struggles when they found out that Dylan has Down syndrome. In the video, Mr Kwok discloses his struggle to tell his wife about their child's condition and Mrs Kwok shares how she came to terms with the fact that her child has Down syndrome.



Scan to watch the video!

Our Stories

In this article by Mothership, Zhuo Ying's mother, Mdm Hui recounts her journey of bringing up Zhuo Ying. Her story sheds light on what it means by the proverb 'it takes a village to raise a child'. Thanks to her loving family and a supportive community, we get to celebrate Zhuo Ying's milestone of pursuing a tertiary education at Institute of Technical Education (ITE) College West.



Photo credits: Fasiha Nazren, Mothership



Scan to read the article!

Fundraising Goes Digital

With the circuit breaker in place, we faced disruption to continue our programs, services and fundraising activities physically. Thanks to the robust support from our community partners, BowlChap, Floral Garage, Revive Co, Studio MU.YU, Tom's Palette and UpCakes, DSA launched a record number of online campaigns in 2020 – Zumba Party, Give It Up, Father's Day, Share Your Love – to raise the required funds needed to sustain the running of various programs and services for our beneficiaries and their families.



AEP learner, Benjamin Yao with his artwork for Studio MU.YU



Over two Saturdays in May, 70 individuals donned their active gear and gathered online for Zumba sessions

Singapore Together Pack

2020's National Day was extra special for us. Three artworks by our AEP learners were selected to be part of the Singapore Together Pack. Gabriella Francesca Allan's artwork titled 'Dancing Queen and Kings' was selected to be printed on the Singapore Together Pack and the other two artworks by Rachel Hong, Lau Su An, Jayant Dayal Sujarani, June Lin and Lim Thye Ann were printed on pledge cards which were placed in the Singapore Together Pack.

All our artists were very excited and proud to receive Madam President Halimah's signature on their artworks. Kudos to all our artists for contributing to the National Day celebration with their artistic talents.



Scan to read about the artists' stories



Madam President Halimah and Gabriella at the Singapore Together Pack launch event

National Day Celebration with Radin Mas SMC

We were privileged to have Member of Parliament for Radin Mas SMC, Mr Melvin Yong officiate the unveiling ceremony of the wall mural outside of our Thrift Shop, DSA@21 on 2 August 2020. The completion of the wall mural in partnership with Radin Mas Community Arts & Culture Committee and NAFA took us a step closer in realising our mission of developing individuals with Down syndrome through lifelong learning and goal to equip these individuals for independent learning and employability.



The wall mural was painted by our learners from ILT Centre and students from NAFA

Inside Singapore Airlines

On 5 December 2020, Temasek brought our members and caregivers on an Inside Singapore Airlines tour, a rare behind-the-scenes tour of Singapore Airlines Training Centre. DSA members also had the privilege of gaining hands-on experience of being a cabin crew or pilot through additional tours such as the Junior Cabin Crew Experience and Junior Pilot Experience. Thanks to Temasek and Singapore Airlines, we had a rare and memorable experience on board the SIA flight.



DSA members were taught how to be a cabin crew on board the SIA flight

Hitachi Plays Santa

Hitachi Plays Santa, organised by Hitachi and Happy Sparrow, is a CSR activity that is part of Hitachi's Christmas light-up event along Orchard Road. In the spirit of the giving season, Hitachi's staff came together to fulfil over 160 wishes for DSA members. The joy and excitement of our members having their wish come true could not be contained when they received their presents personally from Mr Takatoshi Sasaki, Managing Director of Hitachi. Thank you Hitachi, for lighting up our Christmas.



DSA members wrote their Christmas wish down which was then fulfilled by the staff from Hitachi Group of Companies



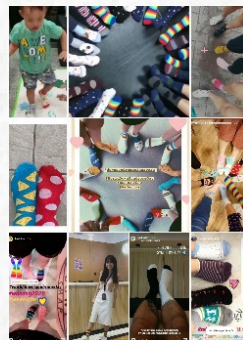
EVENTS

Each year, DSA would organise four key fundraising events to raise the needed funds to sustain our programs and services. However, in view of the COVID-19 pandemic, the organising committee made a decision to defer all physical fundraising events in 2020 after a careful deliberation considering the well-being of all participants.

World Down Syndrome Day 2020

Celebrated annually on 21 March, World Down Syndrome Day (WDSD) is a global event to raise awareness and exemplify the abilities of persons with Down syndrome while advocating equal rights for them. This year's theme 'We Decide' believes that all persons with Down syndrome can participate in decision making about matters relating to or affecting their lives.

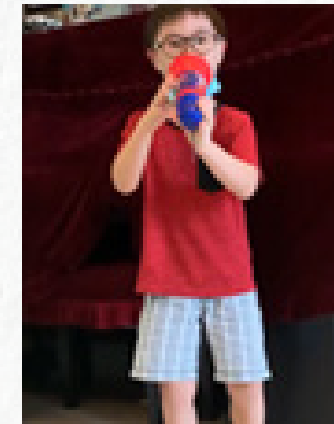
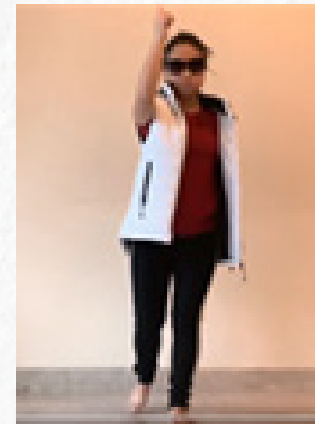
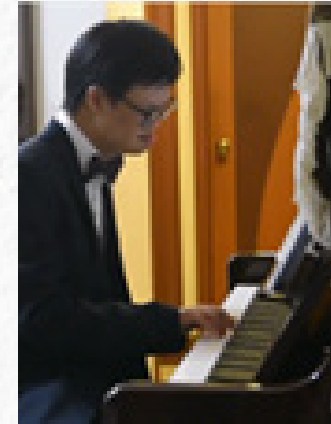
In view of the deferment of physical celebrations, DSA launched 'Rock Your Socks' campaign to mark the occasion. The campaign encourages people to wear colourful mismatched socks to arouse curiosity among peers and spark conversations about Down syndrome. As part of the campaign, photo contests were organised, garnering much support from the community who posted photos of socks on their social media feed. Over 200 pairs of socks sponsored by Citrusox were sold. The event raised more than \$140,000 through the sales of socks and outright donations.



Learners with Down syndrome from various programs voted for their favourite photo to determine the weekly winner of the photo contest

Rock The Stage

On 4 July 2020, DSA held its first virtual talent show "Rock The Stage"! The show was graced by Mr Chan Chun Sing, then Minister for Trade & Industry. During the 1.5hours "live" show hosted by Mark van Cuylenburg (aka Flying Dutchman) and produced by TFD Pte Ltd, we have garnered over 4,300 viewership and raised close to \$4,000. The showcase of talents by our beneficiaries alongside celebrities Gurmit Singh, Joanna Dong and Rahimah Rahim, supporters and students from Kids Talent Singapore, made it a show that will live on for many years in the hearts of viewers who saw it.



Scan to watch the performances!

Platter of Joy

In place of the annual Mystique Charity Gala Dinner, "Platter of Joy", our first meal delivery fundraising initiative was launched. Thanks to the overwhelming responses from our stakeholders, we raised over \$100,000 and sold a total of 383 meals.

As a form of appreciation for all our supporters, 10 of our beneficiaries spent two months rehearsing in their respective homes to put together a short Thank You performance which was choreographed and edited by Kids Talent Singapore.



DSA member, Allan Cai volunteered to be part of the goodie bag packing team



383 meal packages were delivered by our dedicated volunteers



Scan to watch the performances!

HUMAN RESOURCE COMMITTEE REPORT

The HR Committee is delegated with the authority from the Board to achieve operational results by engaging and motivating staff and providing them with the tools, processes and training to facilitate and enable success for DSA.

The HR Committee comprises four members and their names are set out in the Committees section of this Annual Report. None of the HR Committee members are employed by DSA.

The HR Committee integrates, connects and leverages human resource oversight, develops and implements human resource policies and initiatives and leads the fulfilment of legislative and delegated responsibilities for recruitment, compensation, benefits, employee development and organisational well-being.

There are 26 full-time and three part-time staff under the employment of DSA as of 31 December 2020. During the year, two senior management staff and a training officer left the employment of DSA on their own accord and the vacant positions had been filled except for a senior management position currently placed under the ambit of the Executive Director and will be filled in FY2021.

During the reporting year, 24 staff attended a wide range of training courses to build on their professional competencies, increase their knowledge and improve their skill set so that they can contribute to DSA's mission and enhance their individual opportunities for future growth. Two staff, Ms Nur Shuhada Binte Suhaimi and Ms Siti Nur' Fadhilah Binte Abdul Halim had embarked on a course of study in Supported Employment and Community Services in 2020 and they had since successfully completed their studies on a full scholarship from DSA.

Employee development is further reinforced through a virtual staff retreat conducted at the close of the reporting year on 18 Dec 2020. Monthly staff meetings and regular departmental meetings chaired by the Executive Director offered staff the opportunity to talk and share any ideas or concerns they have about their job roles and responsibilities. In a recent People Opinion Survey completed in May 2020 by Kincentric, a score of 60% in terms of staff engagement was registered against

a similar survey conducted by Aon Hewitt in 2017 at 31%. This is an encouraging outcome as it shows that staff feel appreciated and valued as a member of the team and indicated that they can now better relate to DSA's endeavours in people development, rewards and recognition, people relations and Organisation enabling.

During the reporting year, the HR Committee had successfully conducted a thorough review of its Staff Handbook to provide an updated and consistent set of policies and procedures to guide working conditions, workplace behaviour and contributions DSA expect from its employees. That initiative also prompted the inclusion of a Workplace Harassment policy which has since been adopted by the Board.

COVID-19 pandemic has forced many organisations including DSA to critically re-evaluate how it could remain operational under the most unusual circumstances. The key critical decision made by the HR Committee was to ensure that the health and safety of its staff and beneficiaries remain its top priority at all times while the Association strives to minimise disruption to its operations and ensure that its programs and services remain viable throughout the virus outbreak. That decision brought about the deployment of staff and the conduct of its activities and programs for its beneficiaries under safe management measures where communications, both internal and external played a crucial role in addressing the Association's business continuity plan amid COVID-19 with its stakeholders and getting their support to help DSA fulfil its mission under the unprecedented situation.

The HR Committee will continue to focus on continuous improvement, find efficiencies and improve productivity to support the readiness of its workforce to drive DSA's strategic objectives and priorities for its beneficiaries.

AUDIT COMMITTEE REPORT

The Audit Committee (AC) is delegated with the authority from the Board to provide independent oversight of DSA financial reporting system, management of financial, operational and compliance risks and monitoring of its internal control systems to maintain the standard of good governance for Charities and Institutions of a Public Character.

The AC comprises two members, whose names are set out in the Committees section of this Annual Report. None of the AC members are employed by or otherwise affiliated with the auditor of DSA.

During the reporting period, the AC develops, maintains, and discharges its functions and responsibilities that covers all aspects of its internal audit activities. The AC is satisfied that the Financial Statement Year ended 31 December 2020 is prepared in accordance with applicable accounting standards and has complied with the requirements of the Charities (Institutions of Public Character) Regulations.

To provide reasonable assurance that the internal controls over its key processes are operating effectively, as

designed and implemented, DSA engaged the services of Shared Services for Charities (SSC) Ltd and Baker Tilly Consultancy (S) Pte Ltd to review its internal processes over two phases in FY2020 and FY2021 respectively.

The first phase which was carried out from August to October 2020 covered Governance, Revenue & Receivables, Procurement & Payments and Fundraising. The AC which has accepted and fully addressed the internal audit findings by SSC has forwarded its recommendations to the Board of Management for review and approval for implementation. Baker Tilly Consultancy (S) Pte Ltd is scheduled to conduct the 2nd phase of the internal control review in the next reporting period. The review will cover Donation Management, PDPA Compliance, IT General Controls as well as a follow-up on FY2020 Internal Audit Observations.

The AC will continue to advise and make recommendation to the DSA Board of Management to improve the standards of good governance and controls and adopt the best practices in DSA.

FINANCE COMMITTEE REPORT

The Finance Committee (FC) is delegated with the authority from the Board to provide oversight and management of its financial resources for DSA. The tasks areas include budgeting and financial planning, financial reporting and the creation and monitoring of internal financial controls and accountability policies.

The FC is chaired by the Honorary Treasurer and comprises three members, two of whom are independent of the Board. Their names are set out in the Committees section of this Annual Report. None of the FC members are employed by DSA. During the reporting period, one of its members, Ms Patricia Han stepped down from the Committee due to personal reasons.

DSA had gone through an unprecedented year in 2020 amid COVID-19. With the circuit breaker and varying safety management measures implemented by the Government in phases throughout 2020, DSA had to suspend its perennial physical fundraising platforms which to a large extent affected its fundraising efforts.

Owing to market volatility in the face of the pandemic, DSA redeemed its investment with Fullerton Short Term Fund in March 2020. The investment of \$1 million which was placed since April 2016 generated a return of \$108,473 in net interest and rebates upon full redemption during the reporting year.

Despite it being a pandemic year and the challenges that many Social Service Agencies faced in its fundraising efforts, DSA registered a surplus of \$761,000 at the close of the reporting year. Besides prudent spending, the surplus can be largely attributed to the contribution of the Care & Share Grant and Bicentennial Community Fund which helped tide the Association through a challenging and unprecedented economic crisis. In FY2020, Tote Board and the Government provided joint support for charities impacted by COVID-19 through an Enhanced Fund-Raising (EFR) Programme at a dollar-for-dollar matching and the Jobs Support Scheme (JSS) provided wage support which helped to alleviate the expenditure on manpower which formed the bulk of its operating expenses. We are grateful to the Government and all our donors for their continued generosity and support to DSA.

The presence of a fully engaged FC is a strong indication that DSA is committed to good stewardship and is actively building and preserving the financial resources necessary to support the accomplishment of its mission, both for the short and the long term. The FC will continue to provide feedback and recommendations to the Board to ensure its financial policies and practices are sound and comply with laws and best practices to safeguard and best serve the interests of DSA.

INFORMATION TECHNOLOGY

COMMITTEE REPORT

The Information Technology (IT) Committee is delegated with the authority from the Board to ensure that the Association’s IT capabilities are sufficiently monitored and reviewed to ensure the infrastructure of the Association can meet its digital demands. This became more acute when March 2020 brought DSA into the uncharted waters of working through a pandemic from a novel coronavirus. The IT Committee comprises five members with the requisite skills, experience, independence and knowledge to effectively discharge its duties and responsibilities. Their names are set out in the Committees section of this Annual Report.

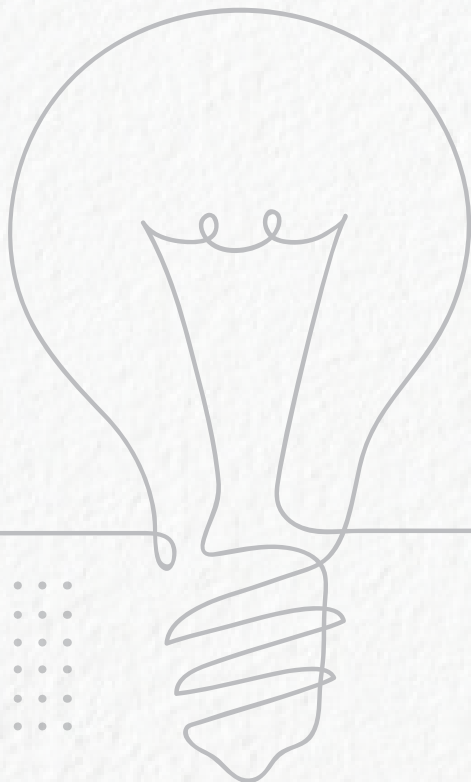
During the reporting period, the IT Committee took the initiative to prioritise DSA’s digital road map by identifying the areas of inefficiency and weaknesses of its current IT infrastructure and processes and source for the right technology that can help enable these changes and can be easily implemented to fit the Association’s objectives. Two of its key priorities were to overhaul the old and inefficient ‘Horde’ email system and make DSA’s website more user-friendly.

For any businesses, it is jarring to suddenly switch to new methods of operations without preparing its staff to be digitally ready. The IT Committee had to consider factors

such as its staff of different experiences with technologies, the security and compliance of the system and costs before embarking on a suitable solution. It found an ideal platform in Microsoft Office 365 which provides non-profit organisations like DSA with all the benefits of a commercial situation such as improved efficiencies, remote access and increased mobility in a secure environment but at a manageable cost. The migration of the old ‘Horde’ email system to Microsoft Office 365 and SharePoint was successfully implemented in February 2021.

The IT Committee was also instrumental in its guidance on the revamp of the current DSA website and is on track to launch the new website in the 3rd quarter of 2021. Also in the pipeline, the IT Committee is proactively reviewing DSA’s next Digital Transformation for a Client Management System to be successfully put in place to enhance the Association’s digital capability and capacity.

The above initiatives came to fruition due to the presence of a fully engaged IT Committee and a supportive board and staff. The IT Committee will continue to advise and make recommendations to the DSA Board of Management on IT strategies, priorities, services and investments and engage key stakeholders across DSA to achieve its desired outcomes.



FINANCIAL STATEMENTS

31 December 2020

DOWN SYNDROME ASSOCIATION (SINGAPORE)
Unique Entity Number: S96SS0170K

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REPORT OF THE BOARD MEMBERS

For the financial year ended 31 December 2020

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 31 December 2020.

Opinion of the Board Members

In the opinion of the Board Members, the financial statements are drawn up so as to present fairly, in all material respects, the financial position of Down Syndrome Association (Singapore) ("Association") as at 31 December 2020, and of the financial performance 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 Charities Accounting Standard and at the date of this statement, there are reasonable grounds to believe that the Association will be able to pay its debts when they fall due.

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

Board Members

The Board Members of the Association in office at the date of this report are as follows:

Chairman	Mr. Ratnasabapathy Sivanandam
Deputy Chairman	Ms. Li Shuyun
Honorary Secretary	Ms. Monica Kan Lai Lai
Honorary Treasurer	Mr. Alex Yan Chun We
Member	Mr. Prabhakaran Gopalan Nair
Member	Mr. Gerard Lim Ju Boon
Member	Mr. Chan Wing Git
Member	Ms. Tan Peck Joo
Member	Mr. Arjun Chandrasekhar
Immediate Past Chairman	Mr. Roderick Tan Tiong Own
Co-opted Member	Ms. Lia Marahusin
Co-opted Member	Mr. Adrian Foo QiJing

Down Syndrome Association (Singapore)

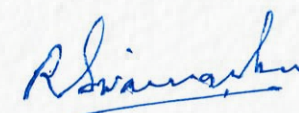
REPORT OF THE BOARD MEMBERS

For the financial year ended 31 December 2020

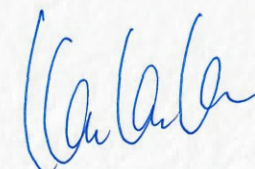
Independent auditor

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

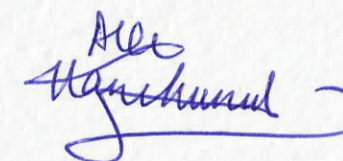
On Behalf of the Board of Members,



Mr. Ratnasabapathy Sivanandam
Chairman



Ms. Monica Kan Lai Lai
Honorary Secretary



Mr. Alex Yan Chun We
Honorary Treasurer

22 February 2021

INDEPENDENT AUDITOR'S REPORT

To the Board Members of Down Syndrome Association (Singapore)

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Down Syndrome Association (Singapore) (the "Association") which comprise the statement of balance sheet as at 31 December 2020, and the statement of financial activities and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements are properly drawn up in accordance with the provisions of the Societies Act, Chapter 311 (the "Societies Act"), the Charities Act, Chapter 37 (the "Charities Act") and other relevant regulations (the Charities Act and Regulation) and Charity Accounting Standard in Singapore ("CAS") so as to present fairly, in all material respects, the state of affairs of the Association as at 31 December 2020 and the results and cash flows of the Association for the financial year ended on that date.

Basis for Opinion

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

Other Information

The management is responsible for other information. The other information comprises the information included in the annual report, but does not include the financial statements and our auditor's report thereon.

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

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



INDEPENDENT AUDITOR'S REPORT

To the Board Members of Down Syndrome Association (Singapore)

Responsibilities of Management and Board Members for the Financial Statements

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

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

Those charged with governance are responsible for overseeing the Association's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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



INDEPENDENT AUDITOR'S REPORT

To the Board Members of Down Syndrome Association (Singapore)

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

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

Report on Other Legal and Regulatory Requirements

In our opinion,

- The accounting and other records required to be kept by the Association have been properly kept in accordance with the provisions of the Societies Regulations enacted under the Societies Act, the Charities Act and Regulations; and
- The fund-raising appeals held during the reporting year have been carried out in accordance with regulation 6 of the Societies Regulations issued under the Societies Act and proper accounts and other records have been kept of the fund-raising appeal,

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

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

P G Wee Partnership LLP
Public Accountants and
Chartered Accountants
Singapore

22 February 2021

P G Wee Partnership LLP (UEN: T13LL0036E)

P G Wee Partnership LLP (registration number T13LL0036E) is an accounting limited liability partnership registered in Singapore with limited liability under the Limited Liability Partnerships Act (Chapter 163A).

Down Syndrome Association (Singapore) STATEMENT OF FINANCIAL ACTIVITIES For the financial year ended 31 December 2020

	Note	Unrestricted General Fund	Assistive Technology Fund	Bless Our City Fund	Restricted Care and Share Fund	Centurion Fund	Credit Suisse Fee Subsidy
		SGD	SGD		SGD	SGD	SGD
INCOME							
Income from Generated Funds							
- Voluntary income	4	1,785,184	-	10,000	128,591	-	-
- Activities for generating funds	4	320,666	-	-	-	-	-
- Investment income	4	85,813	-	-	-	-	-
Income from Charitable Activities	4	213,737	-	-	-	-	-
Other Income	4	45,002	-	-	-	-	-
Total income		2,450,402	-	10,000	128,591	-	-
EXPENDITURE							
Costs of generating voluntary income	5	2,322	-	-	-	-	-
Costs of generating funds	5	238,957	-	-	-	-	-
Costs of charitable activities	5	998,658	-	18,834	332,603	-	-
Governance costs	5	270,760	-	-	345	-	-
Other expenses	5	-	-	-	-	-	-
Total expenditure		1,510,697	-	18,834	332,948	-	-
NET INCOME / (EXPENDITURE)		939,705	-	(8,834)	(204,357)	-	-
GROSS TRANSFERS BETWEEN FUNDS							
Transfer to / (from) of funds		192,822	-	8,834	(24,188)	-	-
NET MOVEMENT IN FUNDS		1,132,527	-	-	(228,545)	-	-
TOTAL FUNDS BROUGHT FORWARD		3,283,306	36,558	-	228,545	3,785	-
TOTAL FUNDS CARRIED FORWARD		4,415,833	36,558	-	-	3,785	-

STATEMENT OF FINANCIAL ACTIVITIES

For the financial year ended 31 December 2020

	Note	Financial Assistance Fund SGD	Kluber Fund SGD	Restricted (Cont'd)			SOMPO Insurance Fund SGD
				Luxasia Foundation Fund SGD	Mediacorp Enabling Fund SGD	Paypal Fund SGD	
INCOME							
Income from Generated Funds							
- Voluntary income	4	-	-	-	14,070	-	-
- Activities for generating funds	4	-	-	-	-	-	-
- Investment income	4	-	-	-	-	-	-
Income from Charitable Activities	4	-	-	-	-	-	-
Other Income	4	-	-	-	-	-	-
Total income		-	-	-	14,070	-	-
EXPENDITURE							
Costs of generating voluntary income	5	-	-	-	-	-	-
Costs of generating funds	5	-	-	4,400	-	-	-
Costs of charitable activities	5	-	-	-	-	-	-
Governance costs	5	-	-	-	-	-	-
Other expenses	5	-	-	-	-	-	-
Total expenditure		-	-	4,400	-	-	-
NET INCOME / (EXPENDITURE)		-	-	(4,400)	14,070	-	-
GROSS TRANSFERS BETWEEN FUNDS							
Transfer to / (from) of funds		-	-	(5,036)	(9,650)	(789)	-
NET MOVEMENT IN FUNDS		-	-	(9,436)	4,420	(789)	-
TOTAL FUNDS BROUGHT FORWARD		-	6,575	9,436	3,800	789	-
TOTAL FUNDS CARRIED FORWARD		-	6,575	-	8,220	-	-

The accompanying notes form an integral part of these financial statements

STATEMENT OF FINANCIAL ACTIVITIES

For the financial year ended 31 December 2020

	Note	TBSSF fund SGD	Restricted (Cont'd)			1 Jan 20 to 31 Dec 19 SGD	1 Jul 18 to 31 Dec 19 SGD
			UA Stewart Fund SGD	UOB Educational Prog Fund SGD	UOB Visual Arts Fund SGD		
INCOME							
Income from Generated Funds							
- Voluntary income	4	167,089	-	-	-	2,104,934	2,174,030
- Activities for generating funds	4	-	-	-	-	320,666	1,413,052
- Investment income	4	-	-	-	-	85,813	42,136
Income from Charitable Activities	4	-	-	-	-	213,737	465,384
Other Income	4	-	-	-	-	45,002	58,778
Total income		167,089	-	-	-	2,770,152	4,153,380
EXPENDITURE							
Costs of generating voluntary income	5	-	-	-	-	2,322	2,770
Costs of generating funds	5	-	-	-	-	243,357	678,438
Costs of charitable activities	5	141,557	-	-	-	1,491,652	2,664,083
Governance costs	5	-	-	-	-	271,105	443,643
Other expenses	5	-	-	-	-	-	12,070
Total expenditure		141,557	-	-	-	2,008,436	3,801,004
NET INCOME / (EXPENDITURE)		25,532	-	-	-	761,716	352,376
GROSS TRANSFERS BETWEEN FUNDS							
Transfer to / (from) of funds		(25,532)	(5,850)	(127,261)	(3,350)	-	-
NET MOVEMENT IN FUNDS		-	(5,850)	(127,261)	(3,350)	761,716	352,376
TOTAL FUNDS BROUGHT FORWARD		-	47,140	266,120	45,852	3,931,906	3,579,530
TOTAL FUNDS CARRIED FORWARD		-	41,290	138,859	42,502	4,693,622	3,931,906

The accompanying notes form an integral part of these financial statements

BALANCE SHEET

As at 31 December 2020

	Note	31 Dec 20 SGD	31 Dec 19 SGD
Assets			
Non-Current Assets			
Plant and Equipment	9	58,410	56,660
Investment in Financial Assets	10	-	1,045,018
Total Non-Current Assets		<u>58,410</u>	<u>1,101,678</u>
Current Assets			
Trade and Other Receivables	11	34,248	538,372
Other Assets	12	59,989	37,835
Cash and Cash Equivalents	13	5,342,909	3,187,578
Total Current Assets		<u>5,437,146</u>	<u>3,763,785</u>
Total Assets		<u>5,495,556</u>	<u>4,865,463</u>
Funds and Liabilities			
Unrestricted Fund - General Fund		4,415,833	3,283,306
Restricted Fund	14	277,789	648,600
Total Funds		<u>4,693,622</u>	<u>3,931,906</u>
Current Liabilities			
Trade and Other Payables	28	801,934	933,557
Total Current Liabilities		<u>801,934</u>	<u>933,557</u>
Total Funds and Liabilities		<u>5,495,556</u>	<u>4,865,463</u>

The accompanying notes form an integral part of these financial statements

STATEMENT OF CASH FLOWS

For the financial year ended 31 December 2020

	Note	1 Jan 20 to 31 Dec 20 SGD	1 Jul 18 to 31 Dec 19 SGD
Cash Flows From Operating Activities			
Surplus (Deficit) for the Year		761,716	352,376
Adjustments for:			
Bad Debts Written off		1,202	250
Depreciation of Plant and Equipment		23,794	34,058
Gain on Disposal of Investment		(63,456)	-
Rebates from Fullerton		(595)	(4,130)
Interest Income		(21,762)	(38,006)
Operating Surplus Before Changes in Working Capital		<u>700,899</u>	<u>344,548</u>
Changes in Working Capital:			
Trade and Other Receivables		502,922	(312,672)
Other Assets		(22,154)	25,238
Trade and Other Payables		(131,623)	642,562
Cash Flow From (Used In) Operating Activities		<u>1,050,044</u>	<u>699,676</u>
Interest Income Received		21,762	38,006
Net Cash Flows From (Used In) Operating Activities		<u>1,071,806</u>	<u>737,682</u>
Cash Flows From Investing Activities			
Purchase of Plant and Equipment		(25,544)	(23,905)
Proceeds from Disposal of Investment		1,109,069	-
Net Cash Flows From (Used In) Investing Activities		<u>1,083,525</u>	<u>(23,905)</u>
Cash Flows From Financing Activities			
Net Cash Flows From (Used In) Financing Activities		<u>-</u>	<u>-</u>
Net Increase (Decrease) in Cash and Cash Equivalents		2,155,331	713,777
Cash and Cash Equivalents at Beginning of Year		3,187,578	2,473,801
Cash and Cash Equivalents at End of Year	13	<u>5,342,909</u>	<u>3,187,578</u>

The accompanying notes form an integral part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 December 2020

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) (the "Association") registered office is located at Junction 8 (Official 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 October 2019 to 30 September 2022.

The Board Members approved and authorised these financial statements for issue.

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 Preparation

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 Charity Accounting Standards in Singapore ("CAS").

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 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 CAS was issued by Accounting Standards Council (ASC) to set out the basis for preparing and presenting financial statements for the charity sector. It is applicable to financial periods beginning on or after 1 July 2011. The definitions and accounting treatments presented in the CAS are developed based on the requirements of FRS taking into account the context and circumstances relevant to the charity sector.

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.

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.

Revenue Recognition

Income comprises the fair value of the consideration received or receivable for the services rendered in the ordinary course of the Association's activities. Income is recognised as follows:

(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 accrual basis. Such income is only deferred when the donor specifies that the grant or donation must only be used in future accounting periods or the donor has imposed conditions which must be met before the Association has unconditional entitlement.

(c) Grants

Grants are recognised when there is reasonable assurance that the grant will be received and all attaching conditions will be complied with. A grant that becomes receivable as compensation for expenses or losses incurred is recognised as income in the profit or loss of the period in which it becomes receivable.

(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.

Recognition of Expenditure

Expenditures are recognised in the statement of financial activities once the goods or services have been received unless the expenditure qualifies for capitalisation as assets such as inventory and property, plant and equipment. Expenditure on performance-related grants are recognised to the extent the specified service or goods have been provided. Expenditures in the statement of financial activities are classified under the cost of generating funds, cost of charitable activities and governance costs.

(a) Classification

(i) Costs of Generating Funds

All cost associated with generating income from all sources other than from undertaking charitable activities are included under cost of generating funds.

(ii) Charitable Activities

All resources applied in undertaking activities to meet the Association's charitable objectives are classified under cost of charitable activities.

(iii) Governance Costs

This includes costs of governance arrangements that relate to the general running of the Association as opposed to the direct management functions inherent in generating funds, service delivery and programme or project work. These activities provide the governance infrastructure, which allows the charity to operate, and to generate the information required for public accountability. They include the strategic planning processes that contribute to future development of the Association.

(b) Allocation of Costs

Where appropriate, expenditures that are specifically identifiable to each cost classification are allocated directly to the type of costs incurred. Where apportionment between each costs classification is necessary, the following apportionment bases are applied:

- Usage;
- Head count i.e. on the number of people employed within an activity; and
- Total expenditure

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

Down Syndrome Association (Singapore)

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.

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

Recognition and measurement

Trade and other receivables excluding prepayments shall be initially recognised at their transaction price, excluding transaction costs, if any. Transaction costs shall be recognised as expenditure in the Statement of Financial Activities as incurred. Prepayments shall be initially recognised at the amount paid in advance for the economic resources expected to be received in the future.

After initial recognition, trade and other receivables excluding prepayments shall be measured at cost less any accumulated impairment losses. Prepayments shall be measured at the amount paid less the economic resources received or consumed during the financial period.

Investment in a financial asset is recognised only when it becomes a party to the contractual provisions of the instrument.

Down Syndrome Association (Singapore)

Investment in a financial asset initially is measured at the transaction price excluding transaction costs, if any, which will be recognised as expenditure immediately in the Statement of Financial Activities.

Subsequent to initial measurement, investments in financial assets are measured at cost less any accumulated impairment losses. Investment in financial asset will not be measured at fair value subsequent to initial recognition.

Derecognition

Financial assets are derecognised when the rights to receive cash flow from the financial assets have expired or have been transferred and the Association has transferred substantially all risk and rewards of ownership.

Impairment of Financial Assets

The Association assesses at end of each reporting year whether there is any objective evidence that financial asset is impaired. If there is objective evidence of impairment, impairment loss (i.e. expenditure) is recognised immediately in the Statement of Financial Activities.

Objective evidence that a financial asset or group of financial assets is impaired includes observable data that come to the attention of the Association about the following loss events:

- a. Significant financial difficulty of the issuer or obligor.
- b. A breach of contract, such as a default or delinquency in interest or principal payments.
- c. The creditor, for economic or legal reasons relating to the debtor's financial difficulty, granting to the debtor a concession that the creditor would not otherwise consider.
- d. It has become probable that the debtor will enter bankruptcy or other financial reorganisation.
- e. Observable data indicating that there has been a measurable decrease in the estimated future cash flows from a group of financial assets since the initial recognition of those assets, even though the decrease cannot yet be identified with the individual financial assets in the group, such as adverse national or local economic conditions or adverse changes in industry conditions.

Measurement

For an equity investment, the impairment loss is the difference between the carrying amount of the investment and the best estimate (which will necessarily be an approximation) of the amount (which might be zero) that the Association would receive for the investment if it was to be sold at the reporting date.

For all other financial assets, the impairment loss is the difference between the carrying amount of the financial asset and the undiscounted future cash flows (excluding unearned interest in the case of an interest-bearing financial asset) that the Association expects to receive from the financial asset.

Reversal of an impairment loss

If, in a subsequent period, the amount of an impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised, previously recognised impairment loss are reversed. The reversal will not result in a carrying amount of the financial asset (net of any allowance account) that exceeds what the carrying amount would have been had the impairment not previously been recognised. The amount of the reversal are recognised in the Statement of Financial Activities.

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.

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 estimates the useful lives of these plant and equipment to be within 5 to 10 years. The carrying amount of the Association's plant and equipment are disclosed in Note 9 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.

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 31 December 2020 are disclosed in Note 11 to the financial statements.

3 Related Parties

A related party is defined as follows:

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

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

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

- (i) The entity and the Association are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others;
- (ii) The entity is an associate of joint venture of the other entity (or an associate of joint venture of a member of a group of which the other entity is a member);
- (iii) Both entities are joint venture of the same third party;
- (iv) The entity is a joint venture of a third entity and the other entity is an associate of the third entity;
- (v) The entity is controlled or jointly controlled by a person identified in (a);

Down Syndrome Association (Singapore)

(vii) a person identified in (a) (i) has significant influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity).

(viii) the entity, or any member of a group of which it is a part, provides key management personnel services to the Association or to the parent of the Association.

Key Management Compensation:

	1 Jan 20 to 31 Dec 20 SGD	1 Jul 18 to 31 Dec 19 SGD
Top executives' remuneration (including CPF)		
- Salary range below \$100,000	123,472	-
- Salary range \$100,000 to \$150,000	115,811	552,162
No. of key executives		
- Salary range below \$100,000	2	-
- Salary range \$100,000 to \$150,000	1	3

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 3 (2019: 3) key management personnel. None of the above staff serve in the Board of the Association.

Down Syndrome Association (Singapore)

4 Revenue

	Unrestricted Fund General Fund	Assistive Technology Fund	Bless Our City Fund	Restricted Fund	Centurion Fund	Credit Suisse Fee Subsidy
	SGD	SGD	SGD	Care and Share Fund	SGD	SGD
Voluntary Income						
Donations – Tax exempt	223,643	-	-	-	-	-
Donations – Non-tax exempt	51,660	-	-	-	-	-
Donor Management – Tax exempt	276,732	-	-	-	-	-
Donor Management – Non-tax exempt	429,816	-	-	-	-	-
NCSS Grants	17,004	-	-	-	-	-
Care & Share Grant	-	-	-	128,591	-	-
Tote Board Social Service Funding	58,228	-	-	-	-	-
President's Challenge	5,896	-	-	-	-	-
Bicentennial Grant	400,000	-	-	-	-	-
Rental Rebate	1,069	-	-	-	-	-
Government Grants	11,673	-	10,000	-	-	-
Jobs Support Scheme (JSS)	302,470	-	-	-	-	-
Membership fee	6,993	-	-	-	-	-
	1,785,184	-	10,000	128,591	-	-
Fund for Generating Activities						
Fund-raising income	318,751	-	-	-	-	-
Sales	1,915	-	-	-	-	-
	320,666	-	-	-	-	-
Investment Income						
Interest Income	21,762	-	-	-	-	-
Gain on Disposal of Investment	63,456	-	-	-	-	-
Rebate from Fullerton	595	-	-	-	-	-
	85,813	-	-	-	-	-
Income from Charitable Activities						
Programme fees – charitable activities	213,737	-	-	-	-	-
Sales of Medical Passports	-	-	-	-	-	-
	213,737	-	-	-	-	-
Other Income						
	45,002	-	-	-	-	-
Total Income	2,450,402	-	10,000	128,591	-	-

The accompanying notes form an integral part of these financial statements

4 Revenue

	Restricted Fund (Cont' d)					Paypal	SOMPO Insurance
	Financial Assistance Fund SGD	Kluber Fund SGD	Luxasia Foundation SGD	Mediacorp Enabling Fund SGD		SGD	SGD
Voluntary Income							
Donations – Tax exempt	-	-	-	-	-	-	-
Donations – Non-tax exempt	-	-	-	-	-	-	-
Donor Management – Tax exempt	-	-	-	-	-	-	-
Donor Management – Non-tax exempt	-	-	-	14,070	-	-	-
NCSS Grants	-	-	-	-	-	-	-
Care & Share Grant	-	-	-	-	-	-	-
Tote Board Social Service Funding	-	-	-	-	-	-	-
President's Challenge	-	-	-	-	-	-	-
Bicentennial Grant	-	-	-	-	-	-	-
Rental Rebate	-	-	-	-	-	-	-
Government Grants	-	-	-	-	-	-	-
Jobs Support Scheme	-	-	-	-	-	-	-
Membership fee	-	-	-	-	-	-	-
	-	-	-	14,070	-	-	-
Activities for Generating Funds							
Fund-raising income	-	-	-	-	-	-	-
Sales	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Investment Income							
Interest Income	-	-	-	-	-	-	-
Gain on Disposal of Investment	-	-	-	-	-	-	-
Rebate from Fullerton	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Income from Charitable Activities							
Programme fees – charitable activities	-	-	-	-	-	-	-
Sales of Medical Passports	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Other Income							
	-	-	-	-	-	-	-
Total Income	-	-	-	14,070	-	-	-

The accompanying notes form an integral part of these financial statements

Down Syndrome Association (Singapore)

4 Revenue

	TBSSF Fund SGD	Restricted Fund (Cont' d)			1 Jan 20 to 31 Dec 20 SGD	1 Jul 18 to 31 Dec 19 SGD
		UA Stewart SGD	UOB Educational Prog SGD	UOB Visual Arts SGD		
Voluntary Income						
Donations – Tax exempt	-	-	-	-	223,643	236,098
Donations – Non-tax exempt	-	-	-	-	51,660	47,766
Donor Management – Tax exempt	-	-	-	-	276,732	392,996
Donor Management – Non-tax exempt	-	-	-	-	443,886	588,250
NCSS Grants	-	-	-	-	17,004	10,712
Care & Share Grant	-	-	-	-	128,591	219,039
Tote Board Social Service Funding	144,130	-	-	-	202,358	538,191
President's Challenge	-	-	-	-	5,896	110,000
Bicentennial Grant	-	-	-	-	400,000	-
Rental Rebate	-	-	-	-	1,069	-
Government Grants	-	-	-	-	21,673	16,328
Jobs Support Scheme	22,959	-	-	-	325,429	-
Membership fee	-	-	-	-	6,993	14,650
	167,089	-	-	-	2,104,934	2,174,030
Activities for Generating Funds						
Fund-raising income	-	-	-	-	318,751	1,399,863
Sales	-	-	-	-	1,915	13,189
	-	-	-	-	320,666	1,413,052
Investment Income						
Interest Income	-	-	-	-	21,762	38,006
Gain on disposal of investment	-	-	-	-	63,456	-
Rebate from Fullerton	-	-	-	-	595	4,130
	-	-	-	-	85,813	42,136
Income from Charitable Activities						
Programme fees – charitable activities	-	-	-	-	213,737	464,978
Sales of Medical Passports	-	-	-	-	-	406
	-	-	-	-	213,737	465,384
	-	-	-	-	45,002	58,778
Other Income						
Total Income	167,089	-	-	-	2,770,152	4,153,380

Jobs Support Scheme refers to wage support of SGD 325,429 for local employees from the Singapore Government as part of the Government's measures to support businesses during the period of economic uncertainty impacted by COVID-19.

The accompanying notes form an integral part of these financial statements

5 Expenditure

	Unrestricted Fund General Fund	Assistive Bless Our City Fund		Restricted Fund		Centurion	Credit Suisse Fee Subsidy
	SGD	SGD	SGD	SGD	SGD		
Costs of Generating Voluntary Income							
Online service fee	2,322	-	-	-	-	-	-
	2,322	-	-	-	-	-	-
Costs of Generating Funds							
Advertisement	-	-	-	-	-	-	-
Awareness & events activities	-	-	-	-	-	-	-
Auditor's remuneration	950	-	-	-	-	-	-
Bad debts written off	1,202	-	-	-	-	-	-
Bank charges	89	-	-	-	-	-	-
Contributions to CPF board	33,512	-	-	-	-	-	-
Donor management expenses	2,289	-	-	-	-	-	-
Fund raising expenses	5,050	-	-	-	-	-	-
General expenses	-	-	-	-	-	-	-
Medical expenses	70	-	-	-	-	-	-
Office furniture and fittings expenses	-	-	-	-	-	-	-
Postage and courier	512	-	-	-	-	-	-
Printing and stationery	-	-	-	-	-	-	-
Professional fees	-	-	-	-	-	-	-
Programme materials	5	-	-	-	-	-	-
Refreshment	160	-	-	-	-	-	-
Repairs and maintenance	-	-	-	-	-	-	-
Salaries, bonus and allowances	194,236	-	-	-	-	-	-
Subscription	352	-	-	-	-	-	-
Trainer salary & allowances	-	-	-	-	-	-	-
Training and development	418	-	-	-	-	-	-
Transport and travel	112	-	-	-	-	-	-
Volunteer expenses	-	-	-	-	-	-	-
	238,957	-	-	-	-	-	-

The accompanying notes form an integral part of these financial statements

Costs of Charitable Activities							
Accountancy fees	14,170	-	-	-	-	-	-
Advertisement	-	-	-	-	-	-	-
Auditor's remuneration	-	-	-	-	-	-	-
Bank charges	-	-	-	-	-	-	-
Cost of medical passports	-	-	-	-	-	-	-
Contributions to CPF board	103,569	-	-	39,671	-	-	-
Depreciation of plant and equipment	13,814	-	-	-	-	-	-
Education mentor expenses	-	-	-	-	-	-	-
Financial assistance expense	30,505	-	-	-	-	-	-
General expenses	427	-	-	-	-	-	-
Insurance	18,003	-	-	-	-	-	-
IT support	4,543	-	-	-	-	-	-
Medical expenses	479	-	-	-	-	-	-
Other office expenses	86	-	-	-	-	-	-
Office furniture and fittings expenses	2,747	-	-	48	-	-	-
Performance expenses	490	-	-	-	-	-	-
Postage and courier	-	-	-	-	-	-	-
Printing and stationery	3,352	-	-	-	-	-	-
Programme materials	6,000	-	18,834	29,131	-	-	-
Refreshment	90	-	-	-	-	-	-
Renovation expenses	-	-	-	-	-	-	-
Rental of equipment	1,733	-	-	-	-	-	-
Rental	95,216	-	-	-	-	-	-
Repairs and maintenance	9,818	-	-	-	-	-	-
Salaries, bonus and allowances	645,131	-	-	3,755	-	-	-
Subscription	30	-	-	230,011	-	-	-
Telecommunication	6,997	-	-	-	-	-	-
Trainer salary & allowances	36,199	-	-	-	-	-	-
Training and development	(8,063)	-	-	11,728	-	-	-
Transport and travel	2,373	-	-	18,259	-	-	-
Utilities	10,949	-	-	-	-	-	-
Volunteer expenses	-	-	-	-	-	-	-
	998,658	-	18,834	332,603	-	-	-

The accompanying notes form an integral part of these financial statements

	Unrestricted Fund General Fund	Assistive Technology Fund	Bless Our City Fund	Restricted Fund	Centurion	Credit Suisse Fee Subsidy
	SGD	SGD	SGD	SGD	SGD	SGD
Governance Costs						
Accountancy fees	14,170	-	-	-	-	-
Advertisement	1,355	-	-	-	-	-
Auditor's remuneration	6,463	-	-	-	-	-
Bad debts written off	-	-	-	-	-	-
Bank charges	1,020	-	-	-	-	-
Contributions to CPF board	16,248	-	-	-	-	-
Depreciation of plant and equipment	9,980	-	-	-	-	-
Fund raising expenses	-	-	-	-	-	-
General expenses	3,998	-	-	-	-	-
Insurance	10,456	-	-	-	-	-
IT support	-	-	-	-	-	-
Medical expenses	662	-	-	-	-	-
Membership renewal fee	1,262	-	-	-	-	-
Newspaper and periodicals	407	-	-	-	-	-
Office furniture and fittings expenses	1,683	-	-	-	-	-
Online service fee	587	-	-	-	-	-
Other office expenses	480	-	-	-	-	-
Performance expenses	-	-	-	-	-	-
Postages and courier	789	-	-	-	-	-
Printing and stationery	5,503	-	-	345	-	-
Professional fees	16,400	-	-	-	-	-
Programme materials	5,341	-	-	-	-	-
Refreshment	1,462	-	-	-	-	-
Rental of equipment	1,156	-	-	-	-	-
Rental	7,900	-	-	-	-	-
Repairs and maintenance	11,628	-	-	-	-	-
Salaries, bonus and allowances	140,330	-	-	-	-	-
Sponsorship	-	-	-	-	-	-
Telecommunication	989	-	-	-	-	-
Training and development	7,665	-	-	-	-	-
Transport and travel	238	-	-	-	-	-
Utilities	2,588	-	-	-	-	-
Volunteer expenses	-	-	-	-	-	-
	270,760	-	-	345	-	-
Other Expenses						
Withholding tax	-	-	-	-	-	-
Total Expenditure	1,510,697	-	18,834	332,948	-	-

The accompanying notes form an integral part of these financial statements

5 Expenditure

	Financial Assistance Fund	Kluber Fund	Restricted Fund (Cont' d)	Mediacorp Enabling Fund	Paypal	SOMPO Insurance
	SGD	SGD	Luxasia Foundation	SGD	SGD	SGD
Costs of Generating Voluntary Income						
Online service fee	-	-	-	-	-	-
	-	-	-	-	-	-
Costs of Generating Funds						
Advertisement	-	-	-	-	-	-
Awareness & events activities	-	-	-	-	-	-
Auditor's remuneration	-	-	-	-	-	-
Bad debts written off	-	-	-	-	-	-
Bank charges	-	-	-	-	-	-
Contributions to CPF board	-	-	-	-	-	-
Donor management expenses	-	-	4,400	-	-	-
Fund raising expenses	-	-	-	-	-	-
General expenses	-	-	-	-	-	-
Medical expenses	-	-	-	-	-	-
Office furniture and fittings expenses	-	-	-	-	-	-
Postage and courier	-	-	-	-	-	-
Printing and stationery	-	-	-	-	-	-
Professional fees	-	-	-	-	-	-
Programme materials	-	-	-	-	-	-
Refreshment	-	-	-	-	-	-
Repairs and maintenance	-	-	-	-	-	-
Salaries, bonus and allowances	-	-	-	-	-	-
Subscription	-	-	-	-	-	-
Trainer salary & allowances	-	-	-	-	-	-
Training and development	-	-	-	-	-	-
Transport and travel	-	-	-	-	-	-
Volunteer expenses	-	-	4,400	-	-	-
	-	-	-	-	-	-

The accompanying notes form an integral part of these financial statements

Costs of Charitable Activities					
Accountancy fees	-	-	-	-	-
Advertisement	-	-	-	-	-
Auditor's remuneration	-	-	-	-	-
Bank charges	-	-	-	-	-
Cost of medical passports	-	-	-	-	-
Contributions to CPF board	-	-	-	-	-
Depreciation of plant and equipment	-	-	-	-	-
Education mentor expenses	-	-	-	-	-
Financial assistance expense	-	-	-	-	-
General expenses	-	-	-	-	-
Insurance	-	-	-	-	-
IT support	-	-	-	-	-
Medical expenses	-	-	-	-	-
Other office expenses	-	-	-	-	-
Office furniture and fittings expenses	-	-	-	-	-
Performance expenses	-	-	-	-	-
Postage and courier	-	-	-	-	-
Printing and stationery	-	-	-	-	-
Programme materials	-	-	-	-	-
Refreshment	-	-	-	-	-
Renovation expenses	-	-	-	-	-
Rental of equipment	-	-	-	-	-
Rental	-	-	-	-	-
Repairs and maintenance	-	-	-	-	-
Salaries, bonus and allowances	-	-	-	-	-
Subscription	-	-	-	-	-
Telecommunication	-	-	-	-	-
Trainer salary & allowances	-	-	-	-	-
Training and development	-	-	-	-	-
Transport and travel	-	-	-	-	-
Utilities	-	-	-	-	-
Volunteer expenses	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-

The accompanying notes form an integral part of these financial statements

	Financial Assistance Fund SGD	Kluber Fund SGD	Restricted Fund (Cont' d)		Mediacorp Enabling Fund SGD	Paypal SGD	SOMPO Insurance SGD
Governance Costs							
Accountancy fees	-	-	-		-	-	-
Advertisement	-	-	-		-	-	-
Auditor's remuneration	-	-	-		-	-	-
Bad debts written off	-	-	-		-	-	-
Bank charges	-	-	-		-	-	-
Contributions to CPF board	-	-	-		-	-	-
Depreciation of plant and equipment	-	-	-		-	-	-
Fund raising expenses	-	-	-		-	-	-
General expenses	-	-	-		-	-	-
Insurance	-	-	-		-	-	-
IT support	-	-	-		-	-	-
Medical expenses	-	-	-		-	-	-
Membership renewal fee	-	-	-		-	-	-
Newspaper and periodicals	-	-	-		-	-	-
Office furniture and fittings expenses	-	-	-		-	-	-
Online service fee	-	-	-		-	-	-
Other office expenses	-	-	-		-	-	-
Performance expenses	-	-	-		-	-	-
Postages and courier	-	-	-		-	-	-
Printing and stationery	-	-	-		-	-	-
Professional fees	-	-	-		-	-	-
Programme materials	-	-	-		-	-	-
Refreshment	-	-	-		-	-	-
Rental of equipment	-	-	-		-	-	-
Rental	-	-	-		-	-	-
Repairs and maintenance	-	-	-		-	-	-
Salaries, bonus and allowances	-	-	-		-	-	-
Sponsorship	-	-	-		-	-	-
Telecommunication	-	-	-		-	-	-
Training and development	-	-	-		-	-	-
Transport and travel	-	-	-		-	-	-
Utilities	-	-	-		-	-	-
Volunteer expenses	-	-	-		-	-	-
	-	-	-		-	-	-
	-	-	-		-	-	-
Other Expenses	-	-	-		-	-	-
Withholding tax	-	-	-		-	-	-
Total Expenditure	-	-	4,400		-	-	-

The accompanying notes form an integral part of these financial statements

5 Expenditure

	TBSSF Fund	Restricted Fund (Cont' d)				1 Jan 20 to 31 Dec 20	1 Jul 18 to 31 Dec 19
		UA Stewart	UOB Educational Prog	UOB Visual Arts	SGD		
Costs of Generating Voluntary Income							
Online service fee	-	-	-	-	2,322	2,770	
	-	-	-	-	2,322	2,770	
Costs of Generating Funds							
Advertisement	-	-	-	-	-	27	
Awareness & events activities	-	-	-	-	-	2,506	
Auditor's remuneration	-	-	-	-	950	2,819	
Bad debts written off	-	-	-	-	1,202	-	
Bank charges	-	-	-	-	89	293	
Contributions to CPF board	-	-	-	-	33,512	53,415	
Donor management expenses	-	-	-	-	6,689	6,692	
Fund raising expenses	-	-	-	-	5,050	271,252	
General expenses	-	-	-	-	-	70	
Medical expenses	-	-	-	-	70	130	
Office furniture and fittings expenses	-	-	-	-	-	330	
Postage and courier	-	-	-	-	512	461	
Printing and stationery	-	-	-	-	-	1,733	
Professional fees	-	-	-	-	-	856	
Programme materials	-	-	-	-	5	1,208	
Refreshment	-	-	-	-	160	546	
Repairs and maintenance	-	-	-	-	-	430	
Salaries, bonus and allowances	-	-	-	-	194,236	333,758	
Subscription	-	-	-	-	352	-	
Trainer salary & allowances	-	-	-	-	-	150	
Training and development	-	-	-	-	418	120	
Transport and travel	-	-	-	-	112	1,567	
Volunteer expenses	-	-	-	-	-	75	
	-	-	-	-	243,357	678,438	

The accompanying notes form an integral part of these financial statements

Costs of Charitable Activities							
Accountancy fees	-	-	-	-	14,170	20,080	
Advertisement	-	-	-	-	-	150	
Auditor's remuneration	-	-	-	-	-	1,980	
Bank charges	-	-	-	-	-	413	
Cost of medical passports	-	-	-	-	-	856	
Contributions to CPF board	16,880	-	-	-	160,120	245,615	
Depreciation of plant and equipment	-	-	-	-	13,814	20,288	
Education mentor expenses	-	-	-	-	-	109,986	
Financial assistance expense	-	-	-	-	30,505	52,826	
General expenses	189	-	-	-	616	4,608	
Insurance	-	-	-	-	18,003	20,542	
IT support	-	-	-	-	4,543	6,018	
Medical expenses	-	-	-	-	479	388	
Other office expenses	-	-	-	-	86	442	
Office furniture and fittings expenses	-	-	-	-	2,795	6,210	
Performance expenses	-	-	-	-	490	9,950	
Postage and courier	-	-	-	-	-	52	
Printing and stationery	5	-	-	-	3,357	7,271	
Programme materials	6,436	-	-	-	60,401	104,190	
Refreshment	15	-	-	-	105	5,832	
Renovation expenses	-	-	-	-	-	8,007	
Rental of equipment	-	-	-	-	1,733	2,600	
Rental	-	-	-	-	95,216	143,387	
Repairs and maintenance	-	-	-	-	13,573	22,517	
Salaries, bonus and allowances	117,981	-	-	-	993,123	1,533,502	
Subscription	-	-	-	-	30	-	
Telecommunication	-	-	-	-	6,997	12,642	
Trainer salary & allowances	-	-	-	-	36,199	248,031	
Training and development	-	-	-	-	3,665	12,927	
Transport and travel	51	-	-	-	20,683	23,086	
Utilities	-	-	-	-	10,949	39,674	
Volunteer expenses	-	-	-	-	-	13	
	141,557	-	-	-	1,491,652	2,664,083	

The accompanying notes form an integral part of these financial statements

	TBSSF Fund	UA Stewart	UOB Educational Prog	UOB Visual Arts	1 Jan 20 to 31 Dec 20 SGD	1 Jul 18 to 31 Dec 19 SGD
Restricted Fund (Cont' d)						
Governance Costs						
Accountancy fees	-	-	-	-	14,170	20,280
Advertisement	-	-	-	-	1,355	4,240
Auditor's remuneration	-	-	-	-	6,463	6,400
Bad debts written off	-	-	-	-	-	250
Bank charges	-	-	-	-	1,020	3,126
Contributions to CPF board	-	-	-	-	16,248	31,685
Depreciation of plant and equipment	-	-	-	-	9,980	13,770
Fund raising expenses	-	-	-	-	-	60
General expenses	-	-	-	-	3,998	5,676
Insurance	-	-	-	-	10,456	15,130
IT support	-	-	-	-	-	2,404
Medical expenses	-	-	-	-	662	977
Membership renewal fee	-	-	-	-	1,262	2,262
Newspaper and periodicals	-	-	-	-	407	407
Office furniture and fittings expenses	-	-	-	-	1,683	1,703
Online service fee	-	-	-	-	587	6,454
Other office expenses	-	-	-	-	480	667
Performance expenses	-	-	-	-	-	300
Postages and courier	-	-	-	-	789	3,150
Printing and stationery	-	-	-	-	5,848	9,900
Professional fees	-	-	-	-	16,400	-
Programme materials	-	-	-	-	5,341	349
Refreshment	-	-	-	-	1,462	7,244
Rental of equipment	-	-	-	-	1,156	1,734
Rental	-	-	-	-	7,900	12,250
Repairs and maintenance	-	-	-	-	11,628	8,402
Salaries, bonus and allowances	-	-	-	-	140,330	261,195
Sponsorship	-	-	-	-	-	100
Telecommunication	-	-	-	-	989	2,072
Training and development	-	-	-	-	7,665	16,082
Transport and travel	-	-	-	-	238	560
Utilities	-	-	-	-	2,588	4,716
Volunteer expenses	-	-	-	-	-	98
					271,105	443,643
Other Expenses						
Withholding tax	-	-	-	-	-	12,070
Total Expenditure	141,557	-	-	-	2,008,436	3,801,004

Costs of charitable activities amounting to SGD 1,491,652 (2019: SGD 2,664,083) include staff costs of SGD 1,189,921 (2019: SGD 2,027,536) of which salaries, bonus and allowances amounted to SGD 1,078,716).

The accompanying notes form an integral part of these financial statements

6 Fundraising Activities

	1 Jan 20 to 31 Dec 20 SGD	1 Jul 18 to 31 Dec 19 SGD
Fundraising income		
Charity Bowl	4,800	40,500
Charity Movie Preview	-	174,309
Mystique	-	815,774
Platter of Joy	100,087	-
World Down Syndrome Day	138,356	307,909
Other events	75,508	61,371
	<u>318,751</u>	<u>1,399,863</u>
Less: Fundraising expenses		
Charity Bowl	-	3,030
Charity Movie Preview	-	16,961
Mystique	-	209,874
Platter of Joy	3,567	-
World Down Syndrome Day	320	38,850
Other events	1,163	2,537
	<u>5,050</u>	<u>271,252</u>
Surplus from fundraising activities	<u>313,701</u>	<u>1,128,611</u>
Ratio of Fundraising Expenditure to Income	<u>2%</u>	<u>19%</u>

Included in the fund raising activities are tax exempt receipts amounting to SGD 284,803 (2019: SGD 1,078,716).

7 Staff Costs

	1 Jan 20 to 31 Dec 20 SGD	1 Jul 18 to 31 Dec 19 SGD
Contribution to CPF board and SDL	209,880	330,715
Medical expenses	1,211	1,495
Salaries, bonus and allowances	1,327,689	2,128,455
Trainer salary & allowances for programmes	36,199	248,031
	<u>1,574,979</u>	<u>2,708,696</u>

8 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.

9 Plant and Equipment

	Computer, Office Equipment and IT Laboratory SGD	Furniture and Fittings SGD	Renovation SGD	Donation Boxes, Library Books and Toys SGD	Total SGD
Cost					
At 1.7.2018	188,417	35,690	996,287	13,701	1,234,095
Additions	22,305	-	1,600	-	23,905
At 31.12.2019 and 1.1.2020	210,722	35,690	997,887	13,701	1,258,000
Additions	25,416	-	128	-	25,544
At 31.12.2020	236,138	35,690	998,015	13,701	1,283,544
Accumulated Depreciation					
At 1.7.2018	148,717	33,742	971,223	13,600	1,167,282
Depreciation for year	20,435	923	12,658	42	34,058
At 31.12.2019 and 1.1.2020	169,152	34,665	983,881	13,642	1,201,340
Depreciation for year	18,919	615	4,232	28	23,794
At 31.12.2020	188,071	35,280	988,113	13,670	1,225,134
Net Carrying Amount					
At 31.12.2020	48,067	410	9,902	31	58,410
At 31.12.2019	41,570	1,025	14,006	59	56,660

10 Investment in Financial Assets

	31 Dec 20 SGD	31 Dec 19 SGD
<i>Unquoted shares at cost</i>		
At beginning of year	1,045,018	1,040,888
Additions	595	4,130
Disposals	(1,045,613)	-
At end of year	-	1,045,018

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

During the year, the investment was redeemed.

11 Trade and Other Receivables

	31 Dec 20 SGD	31 Dec 19 SGD
Trade receivables	23,152	49,941
Donation receivables	11,006	373,947
Grant receivables	-	110,000
Interest receivable	90	4,484
	34,248	538,372

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

Receivables that are past due but not impaired

The Association has trade receivables amounting to SGD 15,888 (2019: SGD 38,471) that are past due at the end of the 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:

	31 Dec 20 SGD	31 Dec 19 SGD
Trade receivables past due		
Less than 30 days	15,500	17,368
31 to 90 days	-	21,103
More than 90 days	388	-
	15,888	38,471

As at 31 December 2020, trade and other receivables denominated in foreign currencies are:

	31 Dec 20 SGD	31 Dec 19 SGD
United States Dollar	-	1,112

12 Other Assets

	31 Dec 20 SGD	31 Dec 19 SGD
Deposits paid	43,706	27,207
Prepayments	16,283	10,628
	59,989	37,835

13 Cash and Cash Equivalents

	31 Dec 20 SGD	31 Dec 19 SGD
Fixed deposits	1,766,296	1,742,975
Cash and bank balances	3,576,613	1,444,603
	5,342,909	3,187,578

The rate of interest for the cash on interest earning accounts is 0.1% to 1.71% (2019: 1.75% to 1.85%) per annum.

14 Restricted Funds

	31 Dec 20	31 Dec 19
	SGD	SGD
Assistive Technology Fund (Note 15)	36,558	36,558
Care & Share Fund (Note 17)	-	228,545
Centurion Funds (Note 18)	3,785	3,785
Kluber Fund (Note 20)	6,575	6,575
Luxasia Foundation Fund (Note 21)	-	9,436
Mediacorp Enabling Fund (Note 22)	8,220	3,800
Paypal Fund (Note 23)	-	789
UA Stewart Fund (Note 25)	41,290	47,140
UOB Educational Prog Fund (Note 26)	138,859	266,120
UOB Visual Arts Fund (Note 27)	42,502	45,852
	<u>277,789</u>	<u>648,600</u>

15 Assistive Technology Fund

	31 Dec 20	31 Dec 19
	SGD	SGD
Balance at beginning of year	36,558	45,000
Less:		
Capital expenditure	-	(6,821)
Operating expenditure	-	(1,621)
Balance at end of year	<u>36,558</u>	<u>36,558</u>

This represents funds from Nex Group designated to fund a pilot initiative utilizing appropriate assistive technology devices with our members for the purpose of improving their daily lives.

16 Bless Our City Fund

	31 Dec 20	31 Dec 19
	SGD	SGD
Restricted Donor Management	10,000	-
Less:		
Operating expenditure	(18,834)	-
Fund transfer	8,834	-
Balance at end of year	<u>-</u>	<u>-</u>

This represents fund from Central Singapore Community Development Council to fund speech language therapy for infants and toddlers, and for their parents to complement their development.

17 Care & Share Fund

	31 Dec 20	31 Dec 19
	SGD	SGD
Balance at beginning of year	228,545	565,625
Care & Share Grant	128,591	219,039
Less:		
Capital expenditure	(24,188)	(17,084)
Operating expenditure	(332,948)	(346,094)
Fund transfer	-	(192,941)
Balance at end of year	<u>-</u>	<u>228,545</u>

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.

18 Centurion Funds

	31 Dec 20	31 Dec 19
	SGD	SGD
Balance at beginning of year	3,785	11,672
Less:		
Operating expenditure	-	(7,887)
Balance at end of year	<u>3,785</u>	<u>3,785</u>

This represents funds from Centurion Corporation Limited designated to fund the retrofitting and transforming of DSA(S) old premise to a new Independent Living and Training (ILT) Centre.

19 Credit Suisse Fee Subsidy

	31 Dec 20	31 Dec 19
	SGD	SGD
Balance at beginning of year	-	7,530
Restricted Donor Management	-	6,540
Less:		
Fund transfer	-	(14,070)
Balance at end of year	<u>-</u>	<u>-</u>

This represents funds designated to provide financial assistance towards DSA(S) members who are financially challenged to pay for the co-payment fees for DSA(S) programmes and services.

20 Kluber Fund

	31 Dec 20	31 Dec 19
	SGD	SGD
Balance at beginning of year	6,575	10,881
Less:		
Operating expenditure	-	(4,306)
Balance at end of year	<u>6,575</u>	<u>6,575</u>

This represents funds from Kluber Lubricants designated to refurbish existing DSA (S) Centre infrastructure and facilities of Adult Enhancement Programme (AEP) and Infant Toddler Programme (ITP) as well as to provide community engagements outings cum activities between the corporate volunteers and learners of AEP as part of their Corporate Social Responsibility (CSR).

21 Luxasia Foundation Fund

	31 Dec 20	31 Dec 19
	SGD	SGD
Balance at beginning of year	9,436	-
Restricted Donor Management	-	12,000
Less:		
Operating expenditure	(4,400)	(2,564)
Fund transfer	(5,036)	-
Balance at end of year	<u>-</u>	<u>9,436</u>

This represents fund from Luxasia Foundation designated to support 50 families with children with Down Syndrome at DSA (S) and granting the Christmas wishes of the children who attended Christmas parties in 2019. In 2020, there were 24 needy families who benefited in the form of NTUC vouchers, with the balance of fund channelled to DSA (S) Financial Assistance Sinking Fund.

22 Mediacorp Enabling Fund

	31 Dec 20	31 Dec 19
	SGD	SGD
Balance at beginning of year	3,800	-
Restricted Donor Management	14,070	14,300
Less:		
Fund transfer	(9,650)	(10,500)
Balance at end of year	<u>8,220</u>	<u>3,800</u>

This represents fund from Mediacorp Enabling Fund administered by SG Enable designated to support low income families. Currently there are 6 families being supported by this fund.

23 Paypal Fund

	31 Dec 20	31 Dec 19
	SGD	SGD
Balance at beginning of year	789	-
Restricted Donor Management	-	13,039
Less:		
Fund transfer	(789)	-
Operating expenditure	-	(12,250)
Balance at end of year	<u>-</u>	<u>789</u>

This represents fund from Paypal to defray the operating expenses of the Aikido Programme for the financial years 2019 and 2020.

24 SOMPO Insurance Fund

	31 Dec 20	31 Dec 19
	SGD	SGD
Restricted Donor Management	-	12,000
Less:		
Fund transfer	-	(12,000)
Balance at end of year	<u>-</u>	<u>-</u>

This represents fund from Sompo Japan Welfare to replenish the Association's Financial Assistance Sinking Fund to support members that requires financial assistance.

25 UA Stewart Fund

	31 Dec 20	31 Dec 19
	SGD	SGD
Balance at beginning of year	47,140	-
Restricted Donor Management	-	50,000
Fund transfer	(5,850)	(2,860)
Balance at end of year	<u>41,290</u>	<u>47,140</u>

This represents fund from a private and personal donation from the Stewart family to provide financial assistance or programme fees subsidies to young members (below 18 years old) of DSA(S).

26 UOB Educational Prog Fund

	31 Dec 20	31 Dec 19
	SGD	SGD
Balance at beginning of year	266,120	-
Restricted Donor Management	-	266,120
Less:		
Fund transfer	(127,261)	-
Balance at end of year	<u>138,859</u>	<u>266,120</u>

This represents fund from UOB to support the Association's Enrichment and IFSP programmes.

27 UOB Visual Arts Fund

	31 Dec 20	31 Dec 19
	SGD	SGD
Balance at beginning of year	45,852	-
Restricted Donor Management	-	45,852
Fund transfer	(3,350)	-
Balance at end of year	42,502	45,852

This represents fund from UOB to support DSA(S) Visual Arts or Arts related enrichment programmes.

28 Trade and Other Payables

	31 Dec 20	31 Dec 19
	SGD	SGD
Accruals	185,209	297,979
Received in advance	62,434	2,696
Deferred income		
- Care & Share	504,291	632,882
- Community Chest Charity Support	50,000	-
	801,934	933,557

Care & Share (C&S) deferred income relates to balance unutilised amounts received from the government under the C&S grant for the Association's to fund certain programmes. In December 2019, the Association had submitted and sought approval from NCSS to re-propose the utilisation usage for programmes that have ceased operations or have met its intended purposes. The Association has since obtained the approval from NCSS in June 2020 for the funds to be channelled to existing and future proposed programmes.

The Association tapped on Community Chest Support to fund the Mental Resilience Wellness Program with the objective to establish and operate a scalable mental health wellness programme for individuals with Intellectual and Developmental Disabilities (IDDs). The programme helps to augment IDDs literacy in accessing mental health services and develop a life-long health passport web-based application for clients with IDDs.

29 Reserve Policy

	31 Dec 20	31 Dec 19
	SGD	SGD
(A) Unrestricted Fund	4,415,833	3,283,306
Restricted Funds (Note 14)	277,789	648,600
	4,693,622	3,931,906
(B) Operating Expenditure for the Year	2,008,436	3,801,004
Ratio of Reserves to Operating Expenditure (A/B)	2.20	0.86
Ratio of Reserves to Annual Operating Expenditure (A/B) (normalised)	2.20	1.30

The Association has a reserve policy for long term stability of its operations and it ensures that there are sufficient resources to support the Association in the event of unforeseen circumstances. As a general rule of thumb, the Association aims to have two years of operational expenditure kept as reserves. The reserve level is reviewed yearly by the Board to ensure that the reserves are adequate to fulfill the Association's continuing obligations.

30 Operating Lease Commitments

	31 Dec 20	31 Dec 19
	SGD	SGD
<i>Rental of premise and office equipment</i>		
Not later than one year	102,086	101,363
Later than one year but not later than five years	341,089	396,787
More than 5 years	-	41,332
	443,175	539,482

Operating lease payments are for rental 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.

31 Auditor's Remuneration

Auditor's remuneration for the year amounted to SGD 5,000 (2019: SGD 6,519). Professional services amounting to SGD 2,413 (2019: SGD 4,680) were rendered in connection with special audit services. No other financial services have been provided.

32 Comparative Figures

(a) The comparative figures covered different financial period from current year presentation.

The financial statements for current period covered twelve months from 01 January 2020 to 31 December 2020.

The financial statements for previous period covered eighteen months from 01 July 2018 to 31 December 2019.

(b) The following comparative figures in the statement of financial activities have been reclassified to provide a proper and meaningful presentation.

	Reclassified 31 Dec 19 SGD	Previously reported 31 Dec 19 SGD
Income from Charitable Activities		
Programme fees – charitable activities	464,978	412,152
Costs of Generating Voluntary Income		
Online service fee	2,770	9,224
Costs of Generating Funds		
Advertisement	27	-
Auditor's remuneration	2,819	-
Bad debts written off	-	-
Bank charges	293	-
Contributions to CPF board	53,415	-
General expenses	70	-
Medical expenses	130	-
Office furniture and fittings expenses	330	-
Postage and courier	461	-
Printing and stationery	1,733	-
Professional fees	856	-
Programme materials	1,208	-
Refreshment	546	-
Repairs and maintenance	430	-
Salaries, bonus and allowances	333,758	-
Sponsorship	-	100
Trainer salary & allowances	150	-
Training and development	120	-
Transport and travel	1,567	-
Volunteer expenses	75	-
Costs of Charitable Activities		
Accountancy fees	20,080	-
Advertisement	150	4,417
Auditor's remuneration	1,980	-
Bank charges	413	-
Contributions to CPF board	245,615	330,715
Depreciation of plant and equipment	20,288	34,058
Financial assistance expense	52,826	-
General expenses	4,608	10,354
Insurance	20,542	-
IT support	6,018	8,422
Medical expenses	388	1,495
Other office expenses	442	1,109
Office furniture and fittings expenses	6,210	8,243
Performance expenses	9,950	10,250
Postage and courier	52	-
Printing and stationery	7,271	-
Programme materials	104,190	105,747
Refreshment	5,832	13,622
Rental of equipment	2,600	4,334
Rental	143,387	155,637

Repairs and maintenance	22,517	31,349
Salaries, bonus and allowances	1,533,502	2,128,455
Telecommunication	12,642	14,714
Trainer salary & allowances	248,031	248,181
Training and development	12,927	29,129
Transport and travel	23,086	25,273
Utilities	39,674	44,390
Volunteer expenses	13	186
Governance Costs		
Accountancy fees	20,280	40,360
Advertisement	4,240	-
Auditor's remuneration	6,400	11,199
Bank charges	3,126	3,832
Contributions to CPF board	31,685	-
Depreciation of plant and equipment	13,770	-
Fund raising expenses	60	-
General expenses	5,676	-
Insurance	15,130	35,672
IT support	2,404	-
Medical expenses	977	-
Office furniture and fittings expenses	1,703	-
Online service fee	6,454	-
Other office expenses	667	-
Performance expenses	300	-
Postage and courier	3,150	3,663
Printing and stationery	9,900	18,904
Professional fees	-	856
Programme materials	349	-
Refreshment	7,244	-
Rental of equipment	1,734	-
Rental	12,250	-
Repairs and maintenance	8,402	-
Salaries, bonus and allowances	261,195	-
Sponsorship	100	-
Telecommunication	2,072	-
Training and development	16,082	-
Transport and travel	560	-
Utilities	4,716	-
Volunteer expenses	98	-

33 Impact of Coronavirus Disease 2019 (the "Covid-19")

The Coronavirus Disease 2019 (the "Covid-19") pandemic is expected to affect the business and economic activities of the Association. Although it is not possible to reliably estimate the length or severity of this outbreak and hence its financial impact, the effects of Covid-19 has and may continue to affect the Association's business. This may in turn result in a decrease in the Association's profitability and other material adverse effects. The related impact will be reflected in the Association's financial statements for the financial year ending 31 December 2021. Notwithstanding this, management has assessed that the Association will be able to maintain sufficient liquidity for at least the next twelve months from the date of authorisation of these financial statements.



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